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954.771.0896

PROJECT PROPOSAL

for Auditing Services

Prepared for

City of Coconut Creek

4800 West Copans Road
Coconut Creek, FL 33063
P: 954.956.1524

Issued date
06.12.2019



PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Issued on June 12, 2019

Keefe McCullough
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Bill Benson
Email: Bill.Benson@kmccpa.com





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TRANSMITTAL LETTER

Section I





June 12, 2019

Ms. Shenise Truesdell, Purchasing Analyst
and Members of the Audit Selection Committee
City of Coconut Creek
4800 West Copans Road
Coconut Creek, FL 33063

Dear Ms. Truesdell and Audit Selection Committee:

We are pleased to propose to perform auditing services for the City of Coconut Creek (the "City"). It is our understanding that our proposal covers the annual financial audit of the various funds of the City for the fiscal years ending September 30, 2019, 2020 and 2021 with the continuation option of auditing its financial statements for two additional years.

At Keefe McCullough, our mission is to be your most highly valued advisor, by demonstrating our unique understanding of your needs, and exceeding your expectations in every interaction and solution we present. We offer deep industry experience, a full spectrum of resources, a collaborative approach, and exceptional client service. We encourage you to consider the following factors that differentiate us in the marketplace and that we believe are most relevant to you.

Governmental Experience

Keefe McCullough has been dedicated to the public sector for over 48 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a primary focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over thirty years.

Experienced Professionals

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your City. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

Efficient Transition

We have a great deal of experience with transitioning new clients and can guarantee a smooth process with minimal disruption to City staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.

Scope of Services

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2019 budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your City.

Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for ninety (90) days from the date of the proposal.

Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm.

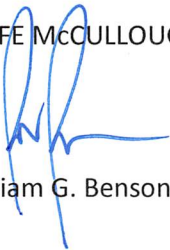
The following individual is authorized to make representations for the firm:

William G. Benson, C.P.A., Partner
Keefe McCullough
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954-771-0896
Bill.Benson@kmccpa.com

If you have any questions or would like to schedule an oral presentation, please do not hesitate to contact us. Simply put, we want to be your auditors and would be honored to serve your City.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.



Successful auditors
share the City's
commitment to
excellence



DETAILED PROPOSAL

Section II





General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and identify the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, item Nos. 2 through 9 must be included. They represent the criteria against which the proposal will be evaluated.

We believe our proposal demonstrates the qualifications of the firm and of the staff to be assigned to this engagement. It also specifies an audit approach that will meet the RFP requirements.

Our proposal addresses all the points outlined in the request and provides a straightforward, concise description of our capabilities to satisfy the requirements.

Independence

The firm should provide an affirmative statement that it is independent of the City of Coconut Creek as defined by generally accepted auditing standards

Keefe McCullough is independent of the City of Coconut Creek as defined by generally accepted auditing standards.

The firm should also list and describe the firm's (or proposed subcontractors) professional relationships involving the City of Coconut Creek for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

We have not had any professional relationships with the City for the past five (5) years.

In addition, the firm shall give the City written notice of any other professional relationships entered into with the City during the period of this Contract.

We agree to give the City written notice of any professional relationships entered into with the City during the period of this Contract.

License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered and licensed to practice in Florida.

Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD0010282. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.



Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

Our office consists of eight partners, approximately seventy-five (75) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals. The work on this engagement will be performed in our office located in Ft. Lauderdale.

Our proposed audit team is comprised of the following principal supervisory and management staff:

Cynthia L. Calvert, C.P.A.	Engagement Partner
William G. Benson, C.P.A.	Second Review Partner
Stephen P. Emery, C.P.A.	Manager
Jessica O. Raderstorf	Field Leader

If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

Keefe McCullough is not a joint venture or consortium.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation in Section V. This quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state or federal regulatory bodies or professional organizations.

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff.



Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in the State of Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years, the number of years of local government experience, experience as it relates to the latest GASB pronouncements, and membership in professional organizations relevant to the performance of this audit. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Our proposed audit team is comprised of the following principal supervisory and management staff:

Cynthia L. Calvert, C.P.A.	Engagement Partner
William G. Benson, C.P.A.	Second Review Partner
Stephen P. Emery, C.P.A.	Manager
Jessica O. Raderstorf	Field Leader

A profile of each audit team member is included in Section IV, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit.

Due to our firm's concentration of governmental and not-for-profit clients, we sponsor continuing professional education courses annually regarding a variety of governmental subjects, including Governmental Accounting Standards Board (GASB) pronouncements. One eight-hour governmental seminar is offered to our governmental clients. In addition, our entire professional governmental accounting staff takes eighty hours of "governmental qualified" continuing education courses every two years.

A profile of each audit team member is included in Section IV, which lists specific governmental experience, qualifications and continuing professional education.

We have experienced very low turnover of our professional accounting staff members and our firm philosophy emphasizes direct partner involvement in each engagement including various phases of the audit fieldwork and review processes. We believe this partner involvement positively impacts engagement staff continuity.

Engagement partners, manager, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. Those personnel may also be changed for other reasons with the express prior written permission of the City of Coconut Creek. However, in either case, the City of Coconut Creek retains the right to approve or reject replacements.

We understand that the engagement partners, managers, other supervisory staff and specialists mentioned in this request for proposal may be changed if those personnel leave the firm, are promoted or are assigned to another office or for other reasons with the express prior written permission of the City.

Consultants and firm specialists mentioned in response to this RFP can only be changed with the express prior written permission of the City of Coconut Creek, which retains the right to approve or reject replacements.

We understand that the consultants and firm specialists mentioned in this request for proposal can only be changed with the express prior written permission of the City.





Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

We understand that other audit personnel mentioned in this request for proposals may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

Prior Engagements with the City of Coconut Creek

The firm should list separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the City of Coconut Creek by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principle client contact.

We have not had any prior engagements with the City of Coconut Creek in the last five years.

Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five (5) years that are similar to the engagement described in this Request for Proposal.

These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

Below are our most significant engagements performed in the last five years:

Mr. Mark Finigan, Finance Director

City of Key West

3104 Flagler Avenue

Key West, FL 33040

Phone: 305-809-3821

Scope of services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association

Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements

Date of project: 2013 through present

Project Budget Hours: 1,400

Engagement Partners: William G. Benson, C.P.A. / Israel J. Gomez, C.P.A.





Ms. Mary Fowler, Audit & Finance Reporting Manager

City of Plantation, Florida

400 N.W. 73rd Avenue

Plantation, FL 33317

Phone: 954-797-2229

Scope of services:

Annual financial and compliance audits of the City and its blended component units

Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board

Statements and related pronouncements

Date of project: 1994 through present

Project Budget Hours: 900

Engagement Partners: William G. Benson, C.P.A. / Cynthia L. Calvert, C.P.A.

Ms. Corinne V. Elliott, Assistant Finance Director

City of Lake Worth, Florida

7 North Dixie Highway

Lake Worth, FL 33460

Phone: 561-586-1654

Scope of services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association

Date of project: 2014 through present

Project Budget Hours: 850

Engagement Partners: Israel J. Gomez, C.P.A. / Marc A. Grace, C.P.A.

Mr. William W. Ackerman, Budget and Finance Director

Town of Davie

6591 Orange Drive

Davie, FL 33314

Phone: 954-797-1050

Scope of services:

Annual financial and compliance audits of the Town

Assistance in helping the Town obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association

Date of project: 2013 through Present

Project Budget Hours: 800

Engagement Partners: Israel J. Gomez, C.P.A. / William G. Benson, C.P.A.

Ms. Mary Beazly, Finance Director

City of Margate

5790 Margate Blvd

Margate, FL 33063

Phone: 954-972-6454

Scope of Services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association

Date of project: 2016 through Present

Engagement Partners: William G. Benson, C.P.A. Marc A. Grace, C.P.A./ Cynthia L. Calvert, C.P.A.



Identify all current government clients and their fiscal year end date. Identify all government clients for which you will be engaged as auditor for the fiscal year ending September 30, 2019. Provide the number of funds maintained by and the total revenues of the client for the most recent fiscal year audits.

Client	Number of Funds	Total Revenues
City of Atlantis	3	\$ 8 million
City of Key West	27	\$ 97 million
City of Lake Worth Beach	32	\$ 127 million
City of Lighthouse Point	6	\$ 17 million
City of Marathon	10	\$ 30 million
City of Margate	22	\$ 96 million
City of Plantation	30	\$ 156 million
City of South Miami	16	\$ 21 million
City of Wilton Manors	10	\$ 31 million
North Bay Village	12	\$ 16 million
Town of Davie	15	\$ 153 million
Town of Golden Beach	7	\$ 10 million
Village of Sea Ranch Lakes	1	\$ 2 million

Our firm also presently serves as independent auditors for over 200 other governmental entities (municipalities, community development districts, schools and other entities).

Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section III of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the City of Coconut Creek's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. **Proposed segmentation of the engagement.**
- b. **Level of staff and number of hours to be assigned to each proposed segment of the engagement.**
- c. **Sample size and the extent to which statistical sampling is to be used in the engagement.**
- d. **Extent of use of EDP software in the engagement.**
- e. **Type and extent of analytical procedures to be used in the engagement.**
- f. **Approach to be taken to gain and document an understanding of the City of Coconut Creek's internal control structure.**
- g. **Approach to be taken in determining laws and regulations that will be subject to audit test work.**
- h. **Approach to be taken in drawing audit samples for purposes of tests of compliance.**

Keefe McCullough has a steadfast 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.



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 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, throughout the year, not just at year end. We encourage client communication throughout the year.

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 operations and service delivery. We contribute recommendations about your internal controls, operating and accounting procedures, and other important matters.

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

- Meeting with City management to obtain an understanding of your business concerns and challenges.
- Thoroughly understanding and documenting the financial management 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 audit approach is conducted in three segments and involves communication throughout:

Segment 1 - Strategic Planning and Risk Assessment - Completed in November

Planning is the most critical segment to a successful audit. This segment will commence with a joint meeting between Keefe McCullough, City Management, and its Finance Department. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the City's timing requirements and reporting issues.

During this segment, we will obtain a thorough understanding of your organization and its operations. We will document your systems and perform tests of controls to evaluate their effectiveness. We will obtain certain documents for our permanent files. Confirmation requests will be selected, and we will work with the City's personnel to determine the timing of the final audit fieldwork. We will also perform the risk assessments required to determine our audit approach and procedures. After this segment is completed, we will provide the City and accountants with a list of items needed for the year-end work and meet with management to provide a status update.

Segment 2 - Comprehensive Testing and Analysis - Completed in December

This segment will occur when the City's Finance Department have prepared a trial balance of its year-end general ledger accounts and completed the working papers agreed upon during planning. This phase includes substantive audit procedures that involve obtaining or examining evidence to verify the propriety of such balances. Throughout audit fieldwork, we will meet with members of the management team to discuss the results of the audit.



Segment 3 - Report Delivery and Follow Up - Completed in February

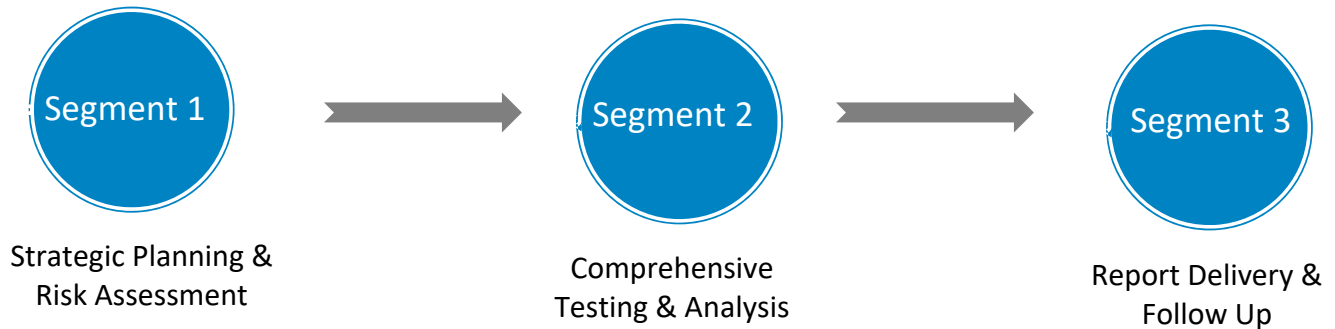
The final segment involves the independent partner quality control review of your financial statements and completion of the report on internal control and other required reports. All draft reports will be reviewed with City Management before issuance. We will adhere to the report timelines you have outlined in your request for proposal. All partners will be available to present final audit report to City Board.

Segments of our audit approach:

The following section gives an overview of the procedures we anticipate will be implemented during the audit. It does not include every step of the audit, but indicates our understanding of the intricacies of governmental entities. Audit procedures are continually evaluated throughout the audit process and adjustments made based on the City's operations, internal controls, and any significant issues that are identified.



SPECIFIC AUDIT APPROACH



Segment 1

Strategic Planning & Risk Assessment

Engagement Planning

Joint meeting with members of City Management and Finance Department to discuss audit approach, scheduling, and any questions or concerns.

Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.

Make preliminary assessments of the City and its operations by identifying significant accounts, critical audit areas, and relevant internal controls over operations.

Review and update status of the prior-year audit recommendations or findings, if any.

Obtain items for permanent file such as: debt agreements, lease agreements and other significant contract agreements.

Identify and review all state and federal financial award agreements.

Assessment and Evaluation of Internal Controls

Perform entity-wide risk assessment by obtaining an understanding of all the City's activities and services.

Review major sources of information such as the City's budgets, organization charts, process and procedure manuals, and information systems.



Segment 1

Strategic Planning &
Risk Assessment

Review all relevant regulatory, statutory, and compliance requirements that could potentially impact the City.

Obtain and review minutes of City Board and other relevant committees.

Document and perform testing of controls of areas that are deemed to have financial significance. Generally, these areas would be on cash disbursements, cash receipts, payroll, utility billing, journal entries and financial closing.

Document and evaluate information technology controls, including general application controls, user controls, identify critical transaction processing systems, disaster recovery plans, and physical security environment.

Complete information technology risk assessment and communicate to management any findings or recommendations.

Perform preliminary analytical procedures to assist in planning the nature, timing and extent of auditing procedures.

Identify and resolve accounting, auditing or other reporting matters with City personnel.

Provide City personnel with detailed list of schedules and working papers to be prepared by City personnel.

Segment 2

Comprehensive Testing
& Analysis

Cash and Investments

Review ledger account entries and compare cash account balances.

Confirm year-end cash and investment balances with depositories.

Obtain bank reconciliations and substantiate reconciling items.

Substantiate cash cut-offs and interbank transfers.

Determine that investment gains, losses and interest earned are properly recorded.

Determine if investments are in accordance with City investment policy.

Ascertain if cash and investments are in compliance with applicable laws, regulations, and restrictions.

Determine that cash and investments are properly disclosed in the financial statements.



Segment 2

Comprehensive Testing & Analysis

Revenue and Receivables

Compare revenues to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Confirm or otherwise validate revenues and accounts receivable, as well as allocations to funds.

Verify the City has satisfied the relevant legal requirements to receive all revenues recorded.

Verify amounts billed for services rendered are valid and have been billed at the authorized rates.

Perform a search for unrecorded receivables by reviewing subsequent cash receipts.

Verify unbilled service revenues are reflected in the proper accounting period.

Review functional classifications of revenues for government-wide financial statements.

Analyze allowances for doubtful accounts for adequacy.

Determine that revenue and receivable disclosures are properly presented in the financial statements.

Expenses and Accounts Payable

Compare expenses to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Determine that recorded expenses and cash disbursements are for goods and services authorized and received.

Verify disbursements have been properly recorded as to account, budget category, period and amount.

Perform a search for unrecorded payables by reviewing subsequent cash disbursements.

Determine contracts and retainage payable are properly recorded.

Review other significant accruals, including any contingent liabilities and management's estimation process.

Determine that expenses and liabilities are properly presented and disclosed in the financial statements.



Segment 2

Comprehensive Testing & Analysis

Payroll and Related Liabilities

Compare payroll to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Perform payroll reasonableness procedures to validate account balances.

Verify that payroll disbursements are made only for authorized work performed by authorized personnel.

Verify payroll is calculated using rates in accordance with contracts, laws and regulations.

Ascertain that accrued payroll, compensated absences and other payroll liabilities are recorded in the proper period.

Determine that payroll expenses and liabilities are properly presented and disclosed in the financial statements.

Property, Plant and Equipment

Obtain schedules of property and equipment, including additions, retirements, and accumulated depreciation.

Verify that schedules represent a valid and complete listing of all assets.

Obtain capitalization policy and verify that assets are recorded in accordance with policy.

Determine that additions and deletions have been properly approved in accordance with the policies and procedures of the City.

Recalculate depreciation and verify consistency throughout.

Determine that capitalizable costs are excluded from repairs and maintenance type accounts.

Determine that capital assets are properly secured.

Determine that capital assets and related expenditures are properly presented and disclosed in the financial statements.

Inventory

Inventory observations will be performed on September 30th for significant inventory balances.

Verify that inventory listings are valid and complete.

Determine that inventory is properly secured.



Segment 2

Comprehensive Testing & Analysis

Determine that inventory is properly valued and recorded.

Determine that inventories are properly presented and disclosed in the financial statements.

Long Term Debt

Confirmation of debt with financial institutions.

Review of interest expense for reasonableness.

Review of compliance with debt covenants.

Obtain and review arbitrage calculations.

Determine that long term debt is properly presented and disclosed in the financial statements.

Fund Balance and Net Position

Balances will be rolled forward from the prior year and recalculated.

Restricted balances will be agreed to external restrictions or enabling legislation.

Committed and assigned balances will be agreed to ordinances and resolutions of the City Commission.

Determine that fund balance and net position is properly presented and disclosed in the financial statements.

Pensions, OPEB Liabilities and Self-Insurance

Obtain valuation reports from actuaries.

Evaluate the methods and assumptions used to calculate the liabilities, including the assumptions used in developing the models.

Testing of the inputs given to the City's actuaries will be conducted to determine that the valuations were created with accurate data.

We will evaluate the professional credentials of the City's actuaries and confirm their independence.

Keefe McCullough will provide custom templates for City to perform appropriate entries as needed.

Determine that information is properly presented and disclosed in the financial statements.



Segment 2

Comprehensive Testing
& Analysis

Grants and Single Audits

Obtain and review all grant agreements of the City.

Test grant revenue through confirmation with grantor agencies.

Review OMB Compliance Supplement.

Perform risk assessment of federal program or state projects based on nature of programs, external environments, internal factors, irregularities and other noncompliance matters.

Determine if the City is a low or high risk auditee.

Identify Type A and B programs or projects.

Assess the appropriateness and completeness of the Schedule of Federal Awards or State Projects.

Perform tests of compliance and internal controls over compliance for each major program or project.

Determine status and resolution of prior year findings and questioned costs.

Determine grant and single audit disclosure are presented properly.

Segment 3

Report Delivery &
Follow Up

Report Delivery and Follow Up

Exit conference discussing the results of the audit.

Obtain and review MD&A, statistical section, and transmittal letter.

Review of Basic Financial Statements.

Preparation of auditor's reports.

Complete financial statement disclosure checklists.

Provide current year findings and recommendations for review by City management.

Review of preliminary drafts of financial statements for review by City management before issuance.

Issuance of final financial statements.

Written communication to those charged with governance.

Partner presentation of financial statements to City Board.



The following table summarizes each staff levels and approximate hours in the various segments of the audit engagement:

Segment	Partners	Manager	Supervisor	Senior	Staff	Total
Strategic Planning and Risk Assessment	6	12	40	40	40	138
Comprehensive Testing and Analysis	10	23	120	120	120	393
Report Delivery and Follow Up	8	16	40	40	40	144
Total Hours	24	51	200	200	200	675

Sampling and Sample Sizes

Audit sampling will be utilized throughout each segment of the audit to ensure that the most effective and efficient procedures are performed. Sample sizes in the various phases of the engagement, including compliance testing, would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have customized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions. Sample selections are reviewed and evaluated to ensure that they are representative of the population and of adequate size based on a variety of factors.

Analytical Procedures

Analytical procedures may range from simple comparisons to complex models involving many relationships and elements of data. Generally accepted auditing standards require the use of analytical procedures in all audits of financial statements.

Our analytical procedures are conducted in each segment of the engagement. Analytical procedures are performed during our interim work to help us plan the audit and determine where we might need to focus additional attention. Preliminary procedures are performed using the City's trial balance and budget report prior to audit entries. The engagement team reviews the current-year information and compare it to prior year actual amounts, the current budget, and other expected results.

Final analytical review takes place after all audit entries are posted. The partners and managers review the financial statements, looking for variances to our expectations. Items that exceed our predetermined variance threshold are highlighted for further investigation. This investigation includes reviewing detail transactions, vouching a sample of transactions, discussions with management, and validation techniques. Explanations of variances are documented in our file, with the results used to determine the extent of any additional audit testing or financial statement disclosures.

Use of Technology

Keefe McCullough minimizes fees by conducting a completely paperless audit using proven processes and comprehensive auditing software. This investment in technology supports real-time communication with our engagement team at any time and from anywhere. This provides a seamless trail from initial planning through the final financial statement issuance.

In addition, we have certified network engineers (CNE) on our staff to assist with our assurance engagement. They assist during risk assessment of key internal controls and in various other phases of fieldwork.



Transition from Current Auditor

Changing auditors for the City should not be a difficult task. Fortunately, your engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their working papers, documenting and understanding your business processes, to building a set of audit permanent files, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from City management. Because of your engagement team's experience with similar entities, Keefe McCullough will hit the ground running, resulting in minimal disruption to management's day-to-day schedules.

Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City of Coconut Creek.

At this time, we are not aware of any potential audit problem areas. If selected, we will communicate any potential problem areas we become aware of during the audit. At that time, we would outline our approach to resolving such problem areas and the level of assistance necessary from the City's personnel.

Report Format

The proposal should include sample formats for required reports.

We have uploaded a copy of the comprehensive annual financial report for the City of Margate for the fiscal year ended September 30, 2018.

Noncompliance with Proposal Specifications

The proposal should identify each specific incident of noncompliance with the Request for Proposals' specifications.

There are no incidents of noncompliance with the request for proposals' specifications within our response.



PRICE PROPOSAL

Section III



Total All-Inclusive Maximum Price

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

Our total all-inclusive maximum price contains all direct and indirect costs including all out-of-pocket expenses.

The City of Coconut Creek will not be responsible for expenses incurred in preparing and submitting a response. Such costs should not be included in the proposal.

Costs for preparing and submitting a response are not included in this proposal.

Part 1 of the Schedule of Proposal Prices should include the following information:

- a) Name of Firm
- b) Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Coconut Creek.
- c) A Total All-inclusive Maximum Price for the 2019-2021 engagement, including hours and rates for scope of services described in Section III, Items A-D (Pages 24-26).

We have included items a through c on Part 1 of the Schedule of Proposal Prices.

Proposal Prices for Special Considerations and Services

Part 2 of the Schedule of Proposal Prices should include the cost of special services described in Section III – Scope of Services, Item E (Pages 26- 27).

Part 2 of the Schedule of Proposal Prices includes the cost of special services described in Section III – Scope of Services, Item E (Pages 26-27).

Out-Of-Pocket Expenses Included In The Total All-Inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the City of Coconut Creek for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in Section V – Required Forms, Schedule of Proposal Prices. All expense reimbursements will be charged against the Total All-inclusive Maximum Price submitted by the firm.

We understand that all out-of-pocket expenses for firm personnel will be reimbursed at the rates used by the City of Coconut Creek for its employees. All estimated out-of-pocket expenses to be reimbursed are presented in Section V – Required Forms, Schedule of Proposal Prices. We understand that all expense reimbursements will be charged against the Total All-inclusive Maximum Price submitted by the firm.



Rates for Additional Professional Services

If it should become necessary for the City of Coconut Creek to request the auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Coconut Creek and the firm. Any such additional work agreed to between the City of Coconut Creek and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses included in Section V – Required Forms, Schedule of Proposal Prices – Part 3.

We agree that If it should become necessary for the City to request our firm to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Coconut Creek and our firm and any such additional work agreed to between the City of Coconut Creek and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses included in Section V – Required Forms, Schedule of Proposal Prices – Part 3.



**CITY OF COCONUT CREEK
AUDITING SERVICES
RFP NO. 06-12-19-10**

Keefe McCullough

SCHEDULE OF PROPOSAL PRICES

**PART I
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE SEPTEMBER 30, 2019 - 2021 FINANCIAL STATEMENTS**

	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	24	\$225	\$5,400
Managers	51	\$150	\$7,650
Supervisory Staff	200	\$100	\$20,000
Staff	200	\$70	\$14,000
Senior Accountant Other (specify)	200	\$80	\$16,000
Subtotal	675		\$63,050
Other Expenses (specify):			
Total All-Inclusive Price for Audit Services *			
Year 1 - 2019			\$ 63,050
Year 2 - 2020			64,250
Year 3 - 2021			65,450
Grand Total Price for Audit Services (3 Years)			\$ 192,750

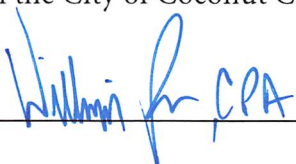
One hundred ninety two thousand and seven hundred fifty dollars

Grand Total Price for Audit Services Written

*Includes the preparation and editing of the CAFR. Does not include areas listed in Part II – Schedule of Professional Fees and Expenses for The Audit of 2019 Financial Statements - Special Considerations and Services (Page 42).

NOTE: If the proposed hourly rates used to calculate the total all-inclusive price for any contract year are different from contract Year 1 rates, provide an index for those years or provide rates for each staff level and each contract year for which there is a change. Any discrepancy between the written and numerical, the written prevails.

William G. Benson, C.P.A. is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Coconut Creek.

Signature: 

Title: Partner

Date: June 5, 2019

PART II
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2019 FINANCIAL STATEMENTS:
SPECIAL CONSIDERATIONS AND SERVICES

Nature of Service to be Provided	Year 1	Year 2	Year 3
Florida Single Audit (per grant audited) (1) *	\$ 2,500	\$ 2,500	\$ 2,500
Federal Single Audit (per grant audited) (2) *	2,500	2,500	2,500
EDP Auditing Services *	1,500	1,500	1,500
Physical Production (printing) of CAFR	1,000	1,000	1,000
Official Statements for Debt Issuance *	1,000	1,000	1,000
Other (specify)	None	None	None
TOTAL	\$ 22,000	\$ 22,000	\$ 22,000
Notes:			
(1) Florida Single Audit – up to a maximum of: Three Programs	\$ 7,500	\$ 7,500	\$ 7,500
(2) Federal Single Audit – up to a maximum of: Three Projects	\$ 7,500	\$ 7,500	\$ 7,500

* We would bill for these additional services only in periods when they are requested by the City.

TEAM MEMBER PROFILES

Section IV





CYNTHIA CALVERT, C.P.A.

Partner

EXPERIENCE

- 24 years at Keefe McCullough

EDUCATION

- B.A. (Political Science) Auburn University
- B.B.A. (Accounting) Florida Atlantic University

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- GFOA Special Review Committee

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 137, of which 113 directly relate to governmental continuing education.

COMMUNITY LEADERSHIP

- Make-A-Wish Foundation of Southern Florida (*founding board member and board member emeritus*)
- Plantation Junior Women's Club (*past president*)
- Junior League of Greater Fort Lauderdale (*past treasurer*)

EXPERIENCE

Cindy Calvert has more than 24 years of governmental audit experience. She is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. She has assisted numerous governmental entities implement various Governmental Accounting Standards Board (GASB) pronouncements. She provides guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls. Additionally, Cindy serves as a member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting.

ENGAGEMENT ROLE

Cindy will oversee all services provided and ensure that they are delivered in a timely and efficient manner. She will be responsible for all matters concerning accounting and auditing policy and practice, participate in all segments of our engagement, review all working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | | |
|----------------------------------|-------------------------------------------|----------------------------------------------|
| * City of Aventura, Florida | * City of Coconut Creek, Florida | * City of Dania Beach, Florida |
| * City of Key West, Florida | * City of Lake Worth, Florida | * City of Marathon, Florida |
| * City of Margate, Florida | * City of Parkland, Florida | * City of Plantation, Florida |
| * City of South Miami, Florida | * City of Sunny Isles Beach, Florida | * City of Weston, Florida |
| * City of Wilton Manors, Florida | * Islamorada, Village of Islands, Florida | * North Bay Village, Florida |
| * Town of Golden Beach, Florida | * Town of Pembroke Park, Florida | * Many other Special Districts, Authorities, |
| * Village of Pinecrest, Florida | * Village of Sea Ranch Lakes, Florida | and Schools |



WILLIAM G. BENSON, C.P.A.

Partner

EXPERIENCE

- 34 years at Keefe McCullough

EDUCATION

- B.S. (Business Administration & Accounting)
Washington and Lee University

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 168, of which 140 directly relate to governmental continuing education.

COMMUNITY LEADERSHIP

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Executives at Broward (past president, treasurer)
- Leadership Broward

EXPERIENCE

Bill Benson has more than 34 years of governmental audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate governmental entities. He is experienced and qualified with respect to “Yellow Book”, Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted municipalities and other governmental entities with accounting standard implementation and internal control assessments.

ENGAGEMENT ROLE

Bill will play a significant role on the engagement team by providing a secondary review of all deliverables and critical engagement decisions, and leading the preparation and review of the financial statements. He is responsible for ensuring that all reports issued by the firm are in compliance with professional standards. Bill will be available throughout the engagement to consult and review on any auditing and/or accounting questions that may arise.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | | |
|-----------------------|--------------------------------------|-------------------------------------------------------------|
| * City of Aventura | * City of Hollywood (Internal audit) | * City of Marathon |
| * City of Miami | * City of Plantation | * City of Margate |
| * City of Weston | * Islamorada, Village of Islands | * Village of Pinecrest |
| * City of South Miami | * Town of Surfside | * City of Key West |
| * Town of Davie | * City of Lake Worth | * Many other Special Districts, Authorities,
and Schools |



STEPHEN P. EMERY, C.P.A.

Manager

EXPERIENCE

- 9 years at Keefe McCullough

EDUCATION

- BA (Accounting) University of Florida
- Masters (Accounting) University of Florida
- Advanced Single Audits Certificate Holder

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 139, of which 92 directly relate to Government Auditing Standards.

COMMUNITY INVOLVEMENT

- Pompano Beach Rotary Club
- Ghost Light Society (Host Committee, Steering Committee and Support Committee)

EXPERIENCE

Stephen has over 9 years of accounting and auditing experience with Keefe McCullough, focused primarily in the public sector. He has managed numerous large governmental engagements, assisting many in obtaining the Certificate of Achievement for Excellence in Financial Reporting. He provides strategic planning and implementation services for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, single audits and current governmental pronouncements.

ENGAGEMENT ROLE

Stephen will be involved in every segment of the audit. Beginning with the initial planning of the audit through the issuance of the financial statements. He will oversee the day-to-day performance of the audit and manage the audit team. He will perform technical reviews of all workpapers and is responsible for reviewing all financial statements and reports issued.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- * City of Aventura
- * City of Margate
- * City of Sunny Isles Beach
- * Village of Pinecrest
- * Many other Special Districts, Authorities and Schools
- * City of Key West
- * City of South Miami
- * City of Weston
- * City of Wilton Manors



JESSICA O. RADERSTORF

Manager

EXPERIENCE

- 8 years at Keefe McCullough
- 5 years at Junior Achievement of South Florida, Inc.

EDUCATION

- BA (Accounting) Florida Atlantic University

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last two years are 62, of which 32 directly relate to Government Auditing Standards.

OTHER EXPERIENCE

- Attended numerous courses and seminars dealing with accounting and audit problems, reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts).

EXPERIENCE

Jessica has over 8 years of accounting and auditing experience with Keefe McCullough, focused primarily in the public sector. She has supervised audit engagements of large and complex governmental entities. She specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (CAFRs) for governmental entities. She has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

ENGAGEMENT ROLE

Jessica will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- * City of Dania Beach, Florida
- * City of Lake Worth, Florida
- * City of Margate, Florida
- * City of Plantation, Florida
- * North Bay Village, Florida
- * Town of Golden Beach, Florida
- * Many other Special Districts, Authorities and Schools



ATTACHMENTS

Section V



RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY

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

LICENSE NUMBER	
AD0010282	

The ACCOUNTANCY PARTNERSHIP
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2019

KEEFE, MCCULLOUGH & CO., LLP
6550 N FEDERAL HWY STE 410
FT LAUDERDALE FL 33308



ISSUED: 12/13/2017

DISPLAY AS REQUIRED BY LAW

SEQ # L1712130000884



AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP and the Peer Review Committee of the Florida Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants.

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS



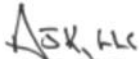
Required Selections and Considerations

Engagements selected for review included engagements under Government Auditing Standards, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.



AJK, LLC

Manchester, Georgia

January 16, 2018

AJK





FICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs



AICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

June 29, 2018

William Benson
Keefe, McCullough & Co., LLP
6550 N Federal Hwy # 410
Fort Lauderdale, FL 33308-1417

Dear William Benson:

It is my pleasure to notify you that on June 29, 2018, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 28, 2021. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org 800-342-3197 ext 251
Florida Institute of CPAs

CC: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 552333





BANKERS INSURANCE COMPANY
PO BOX 33060
ST. PETERSBURG, FL 33733-8060
800-627-0000

BBOP99.001 0916 1016
5527444
7/02/18

5000 00000 BBOP BPOP RENEWAL DECLARATIONS

Page 1 of 5

Policy Number
09 0004999611 5 04

**BUSINESSOWNERS POLICY
COMMON POLICY DECLARATIONS**

Date of Issue
7/02/18

Policy Period	Term	Inception Date	Agent	Agent's Phone
From: 7/02/18 To: 7/02/19 12:01 Standard Time	12 mos	7/02/14 12:01 AM	00-0102092	(954) 752-8610

Agent (954) 752-8610
FULTON AGENCY INC
5401 N UNIVERSITY DR STE 202
CORAL SPRINGS FL 33067

KEEFE MCCULLOUGH COMPANY
6550 N FEDERAL HWY STE 410
FORT LAUDERDALE FL 33308-1417

FORM OF BUSINESS: Partnership

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE INSURANCE AS STATED IN THIS POLICY INCLUDING THE ENDORSEMENTS AS INDICATED ON THE SUMMARY OF ENDORSEMENT PAGE WITHIN YOUR POLICY.

Policy Limits (Coverage provided only where limits are indicated)

THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE PARTS FOR WHICH A PREMIUM IS INDICATED. THIS PREMIUM IS SUBJECT TO ADJUSTMENT.

COVERAGE SECTIONS

BUSINESSOWNERS PROPERTY COVERAGES	\$7,459.00
BUSINESSOWNERS LIABILITY COVERAGES	\$1,682.00
TERRORISM PREMIUM	\$0
ANNUAL PREMIUM SUBTOTAL	\$9,141.00
CLAIM FREE RENEWAL DISCOUNT	
EMPATF	\$4.00
STATE FIRE MARSHALL REGULATORY ASSESSMENT	\$9.00
MANAGING GENERAL AGENT	\$25.00
TOTAL FEES	\$38.00
TOTAL ANNUAL PREMIUM	\$9,179.00

This document forms a part of, completes, and executes the referenced policy. The declarations or information pages, together with the common policy conditions, coverage parts, forms and endorsements, if any, issued to form a part thereof, completes the policy. In witness thereof, the Company attests these documents as the entire contract of insurance; and executes same on behalf of the company.

This policy shall not be valid unless also countersigned by the duly authorized Agent of this company at the agency hereinbefore mentioned, if required by state law.

Deborah S Brcka
Countersigned by Authorized Representative

7/02/18
Date



Includes copyrighted material of Insurance Services Office, Inc. with its permission.





Policy Number: 557-104260-6

INSURER: United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ07962-1973

**ACCOUNTANTS PROFESSIONAL LIABILITY
 PLATINUM PROTECTION**

NOTICE: THIS IS A CLAIMS MADE AND REPORTED POLICY. EXCEPT AS OTHERWISE PROVIDED HEREIN, THIS POLICY PROVIDES COVERAGE FOR **CLAIMS** FIRST MADE AGAINST THE **INSUREDS** AND REPORTED TO THE **INSURER** DURING THE **POLICY PERIOD**. PLEASE READ THIS POLICY CAREFULLY. WORDS AND PHRASES WHICH ARE PRINTED IN **BOLD ITALIC TYPEFACE** HAVE SPECIFIC MEANING AND ARE DEFINED IN SECTION IV. OF THE POLICY. UNLESS STATED OTHERWISE BY SPECIFIC ENDORSEMENT, **DEFENSE EXPENSES** ARE INCLUDED IN THE LIMIT OF LIABILITY AND REDUCE THE LIMIT OF LIABILITY AVAILABLE TO PAY **DAMAGES**.

Item 1.	Named Insured & Street Address: Keefe, McCullough & Company 6500 N. Federal Hwy., Suite 410 Fort Lauderdale, FL 33308
Item 2.	Policy Period: From: October 11, 2018 (Effective) To: October 11, 2019 (Expiration) (12:01 a.m. local time at the address shown in Item 1)
Item 3.	Limit of Liability: \$ 4,000,000 each <i>Claim</i> \$ 4,000,000 <i>Policy Aggregate</i> These amounts include <i>Defense Expenses</i> unless this Section is amended by specific endorsement of this policy.
Item 4.	Deductible: \$ 25,000 each <i>Claim</i> This amount applies to <i>Defense Expenses</i> unless this Section is amended by specific endorsement of this policy. This amount applies to each <i>Claim</i> unless this Section is amended by specific endorsement of this policy.
Item 5.	Premium: \$ 40,000 for the <i>Policy Period</i>
Item 6.	Prior Acts Date: February 1, 1971
Item 7.	Optional Extended Reporting Period: (a) 12 Months (b) Additional Premium: 100 % of the annual premium
Item 8.	The following endorsements, if any, are made a part of this policy at issuance: <ul style="list-style-type: none"> • MI 07 001 01 15 Signature Page • IL P 001 01 04 U.S. Treasury Department's OFAC Advisory Notice to Policyholders • 11APL-108-2010 Accountants Professional Liability Broad Advantage Endorsement • APL-128 (05/12) Specified Accountant or Entity Exclusion Endorsement • APL-143 (07-18) Defense and Settlement Amendatory (50-50)



Associated Industries Insurance Company, Inc.

A Stock Insurance Company

PO Box 310704

Boca Raton, FL 33431-0704

WORKERS COMPENSATION
AND EMPLOYERS LIABILITY
INSURANCE POLICY

WC 00 00 01 A

INFORMATION PAGE

<p>1. Insured:</p> <p>Keefe McCullough & Co LLP 6550 N Federal Highway Ste 410 FT Lauderdale, FL 33308</p> <p>Other workplaces not shown above: See Extension of Information Page</p> <p>Producer:</p> <p>AmTrust North America, Inc. c/o Fulton Agency, Inc. 1301 East Oakland Park Blvd. Fort Lauderdale, FL 33334</p>	<p>Policy Number: AWC1121390</p> <p>Federal Tax ID: 591363792</p> <p>Board File Number:</p> <p>Renewal Of: AWC1096308</p> <p>Entity: Limited Liability Partnership</p> <p>Interim Adjustment: Annual</p> <p>Ncci Code: 25372</p> <p>SIC Code: 8721</p>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

2. The policy period is from 1/1/2019 to 1/1/2020 12:01 a.m. at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: Florida
- B. Employers Liability Insurance: Part Two of the policy applies to work in each stated listed in item 3.A. The limits of our liability under Part Two are:
- | | | |
|---------------------------|------------|---------------|
| Bodily Injury by Accident | \$ 100,000 | each accident |
| Bodily Injury by Disease | \$ 500,000 | policy limit |
| Bodily Injury by Disease | \$ 100,000 | each employee |
- C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states except ND, OH, WA, WY and State(s) Designated in Item 3A.
- D. This policy includes these endorsements and schedules:
See attached endorsement schedule.

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

See Extension of Information Page

TOTAL ESTIMATED ANNUAL PREMIUM	4,141
STATE ASSESSMENT	0
TOTAL ESTIMATED COST	4,141
Minimum Premium	178
Deposit Premium	415

Issue Date: 12/1/2018

Countersigned By: _____
Authorized Representative

10 - 32 / AWC1121390 AMT004



SECTION IV – REQUIRED DOCUMENTS**Proposal Requirements Checklist**

Proposer has completed the required documents listed in the checklist below. The required documents shall be executed, notarized (if applicable), and submitted as a condition to this Request for Proposals.

Proposer shall electronically submit all required documents and any other pertinent information electronically through the eBid System.

Required Documents	Yes	No
Proposer Information	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Proposal Confirmation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Schedule of Proposal Prices (Part I & Part II)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Indemnification Clause	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Non-Collusive Affidavit	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Proposer's Qualification Statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Drug-Free Workplace Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sworn Statement on Public Entity Crimes	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Exceptions to the RFP	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Operational Plan – Scope of Services Proposed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Proposal:		
(1) Qualifications and Experience	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(2) Resources and Availability		
(3) References		
Certificate of Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Business Tax Receipt	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Copies of Valid Licenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PROPOSER INFORMATION

Communications concerning this proposal shall be addressed to:

Company Name: Keefe McCullough
 Social Security/Federal Tax I.D. No.: 59-1363792
 Proposer's Name (Print): William G. Benson, C.P.A. Title: Partner
 Address: 6550 N Federal Hwy, 4th Floor
 City/State/Zip: Ft. Lauderdale, FL 33308
 Phone: 954-771-0896 Fax: 954-938-9353
 Email: Bill.Benson@kmccpa.com

ACKNOWLEDGEMENT OF ADDENDA

Instructions: Complete Part I or Part II, Whichever Applies

Part I:

Proposer has examined copies of all the Contract Documents and of the following Addenda (receipt of all which is hereby acknowledged).

Addendum No: <u>1</u>	Dated: <u>5-28-19</u>
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____
Addendum No: _____	Dated: _____

Part II:

No Addendum was received in connection with this RFP.

It is understood and agreed by Proposer that the City reserves the right to reject any and all proposals, to make awards on all items or any items according to the best interest of the City, and to waive any irregularities in the proposal or in the proposals received as a result of the RFP. It is also understood and agreed by the Proposer that by submitting a proposal, Proposer shall be deemed to understand and agree that no property interest or legal right of any kind shall be created at any point during the aforesaid evaluation/selection process until and unless a contract has been agreed to and signed by both parties.

William G. Benson, CPA
 Proposer's Authorized Signature

June 5, 2019
 Date

William G. Benson, C.P.A.
 Proposer's Printed Name

PROPOSAL CONFIRMATION

In accordance with the requirements to provide Auditing Services pursuant to RFP No. 06-12-19-10, the undersigned submits the attached proposal.

Proposer accepts and hereby incorporates by reference in this proposal all of the terms and conditions of the scope of work, including EPA Standards, Motor Vehicle Safety Standards and required warranty and guarantee certificates.

Proposer is fully aware of the scope of work based on these requirements, the legal requirements (federal, state, county and local laws, ordinances, rules and regulations) and the conditions affecting cost, progress or performance of the work and has made such independent investigation as Proposer deems necessary.

This proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham proposal; Proposer has not solicited or induced any person; firm or a corporation to refrain from proposing and Proposer has not sought by collusion to obtain for himself any advantage over any other Proposer or over City.

The Proposer shall acknowledge this Proposal by signing and completing the spaces provided. I hereby submit this Proposal Package for Auditing Services, RFP No. 06-12-19-10 to the City of Coconut Creek with the full understanding of the Request for Proposal, General Terms and Conditions, Special Terms and Conditions, Detailed Requirements, and the entire Proposal Package.

William G. Benson, C.P.A.
Proposer's Name

William G. Benson, CPA
Signature

June 5, 2019
Date

State of: Florida

County of: Broward

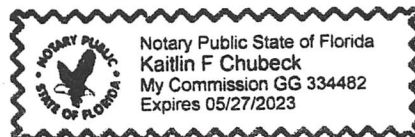
The foregoing instrument was acknowledged before me this 5 day of June, 2019, by William Benson, who is (who are) personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Kaitlin F. Chubeck
Notary Public Signature

Kaitlin F. Chubeck
Notary Name, Printed, Typed or Stamped

Commission Number: GG 334482

My Commission Expires: 5-27-23



INDEMNIFICATION CLAUSE

(Page 1 of 1)

The parties agree that one percent (1%) of the total compensation paid to Contractor for the work of the contract shall constitute specific consideration to Contractor for the indemnification to be provided under the Contract. The Contractor shall indemnify and hold harmless the City Commission, the City of Coconut Creek, and its agents and employees from and against all claims, damages, losses and expenses including attorney's fees arising out of or resulting from the performance of the work provided that any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the work itself) including the loss of use resulting therefrom, and (2) is caused in whole or in part by any negligent act or omission of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them 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.

In any and all claims against the City, or any of their agents or employees by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this Paragraph shall not be limited in any way by any limitation on this amount or type of damages compensation or benefits payable by or for the Contractor or any subcontractor under Workers' Compensation Acts, Disability Benefit Acts or other Employee Benefit Acts. Nothing in this section shall affect the immunities of the City pursuant to Chapter 768, Florida Statutes, as amended from time to time, nor shall it constitute an agreement by the City to indemnify Contractor, its officers, employers, subcontractors or agents against any claim or cause of action. This section shall not be construed as consent to be sued by any third parties in any matter arising out of this Agreement. The foregoing indemnification and release shall survive the termination of this Agreement.

William G. Benson, C.P.A.
Contractor's Name

William G. Benson, CPA
Signature

June 5, 2019
Date

State of: Florida

County of: Broward

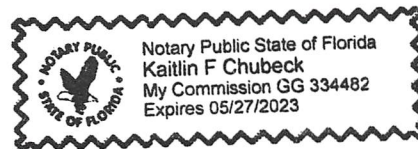
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Kaitlin F. Chubeck
Notary Public Signature

Kaitlin F. Chubeck
Notary Name, Printed, Typed or Stamped

Commission Number: GG 334482

My Commission Expires: 5-27-23



NON-COLLUSIVE AFFIDAVITState of Florida)

)ss.

County of Broward)William G. Benson being first duly sworn, deposes and says that:

- (1) He/she is the Partner
(Owner, Partner, Officer, Representative or Agent)
of Keefe McCullough the Proposer that has submitted the attached proposal;
- (2) He/she 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, 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 the price or prices in the attached proposal of any other Proposer, or to fix an 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.

Signed, sealed and delivered
in the presence of:

Umar Durgo
Gene A. Davis

By: William G. Benson, CPA

William G. Benson, C.P.A.
(Printed Name)

Partner
(Title)

ACKNOWLEDGEMENT

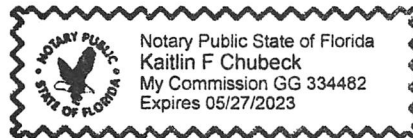
State of Florida

County of Broward

The foregoing instrument was acknowledged before me this 5 day of June, 2019,
by William Benson who is personally known to me or who has produced
as identification and who did (did not) take an oath.

WITNESS my hand and official seal

Kaitlin F. Chubeck
NOTARY PUBLIC



Kaitlin F. Chubeck
(Name of Notary Public: Print, Stamp, or
Type as Commissioned.)

PROPOSER'S QUALIFICATION STATEMENT

In order to properly evaluate the proposal submittals, Proposers are expected to complete the questionnaire and include the following documentation. By attesting to this submittal, Proposer guarantees the truth and accuracy of all statements and answers herein contained.

SUBMITTED TO: City of Coconut Creek
Purchasing and Contracts Division
4800 West Copans Road
Coconut Creek, FL 33063

Check One

Submitted By: Keefe McCullough
Name: William G. Benson, C.P.A.
Address: 6550 N Federal Hwy, 4th Floor
City, State, Zip Ft. Lauderdale, FL 33308
Telephone No. 954-771-0896
Fax No. 954-938-9353

- Corporation
 Partnership
 Individual
 Other

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: Keefe McCullough

The address of the principal place of business is: 6550 N Federal Hwy, 4th Floor
Ft. Lauderdale, FL 33308

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

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

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

- a. Date of Organization: February 1, 1971
b. Name, Address and Ownership Units of all Partners: Please see attached list.
c. State whether general or limited partnership: Limited

Keefe McCullough
List of Partners
2019

William G. Benson, C.P.A.
10843 NW 2nd Street
Plantation, FL 33324
22% ownership

Joseph D. Leo, C.P.A.
2520 NE 46th Street
Lighthouse Point, FL 33064
22% ownership

Kenneth G. Smith, C.P.A.
7309 Dover Court
Parkland, FL 33067
15% ownership

Louis R. Proietto, C.P.A.
7900 N Upper Ridge Drive
Parkland, FL 33067
15% ownership

Israel J. Gomez, C.P.A.
4913 NW 59th Way
Coral Springs, FL 33067
10% ownership

James R. Laraway, C.P.A.
6241 NE 22nd Avenue
Ft. Lauderdale, FL 33308
10% ownership

Ari D. Laski, C.P.A.
12359 NW 77th Manor
Parkland, FL 33076
5% ownership

Marc A. Grace, C.P.A.
3810 NW 71st Street
Coconut Creek, FL 33073
1% ownership

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

N/A

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

6. How many years has your organization been in business under its present business name? 48

- a. Under what other former name has your organization operated?

N/A

7. Indicate registration, license numbers or certificate numbers for the businesses or professions, which are the subject of this proposal. Please attach certificate of competency and/or state registration.

AD0010282. We have attached our license and local business receipt in Section V of the proposal.

8. Litigation/Judgments/Settlements/Debarments/Suspensions:
Submit information on any pending litigation and any judgments and settlements of court cases relative to providing Auditing Services that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government during the last five (5) years.

We have not been subject to any litigation, judgments or settlements in our firm's 48 year history.
We have never been debarred or suspended from bidding or proposing on a procurement project by any government during our firm's 48 year history.

9. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

We have never failed to complete any work awarded to us in our firm's 48 year history.

10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).

Please see our team member profiles in Section IV of the proposal for pertinent experience.

11. State the name of the individual(s) and titles who will personally supervise the work:

Cynthia L. Calvert, C.P.A. will personally supervise the work on this engagement.

12. State the name and address of the attorney, if any, for the business of the Proposer:

N/A

13. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposer's business and indicate the percentage owned of each such business and/or individual:

A list of firm Partners and their respective ownership percentages is attached.

14. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer:

N/A

15. State the name of Surety Company which will be providing the bond, and the name and address of agent:

We utilize the Fulton Insurance Agency and would obtain an insurance bond if required by the City.

16. List the following information concerning all Proposer's contracts in progress as of the date of submission and completed projects over the last five (5) years. (In case of any co-venture, list the information for all co-ventures.)

<u>Name of Project</u>	<u>Owner</u>	<u>Total Contract Value</u>	<u>Contracted Date of Completion</u>	<u>% of Completion to Date</u>
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Please see our list of current clients on pages 12 through 14 of our proposal.

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

Yes No

18. Do you have a complete set of documents, including drawings and addenda, if applicable?

Yes No

19. Did you attend the pre-proposal meeting if any such conference was held?

Yes No No Meeting Held

The Proposer acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by City 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 the award, to cancel and terminate the award and /or contract.

William F CPA
Proposer's Signature

June 5, 2019
Date

**ACKNOWLEDGEMENT
PROPOSER'S QUALIFICATION STATEMENT**

State of Florida

County of Broward

On this the 5 day of June, 2019, before me, the undersigned Notary Public of the State of Florida, Personally appeared

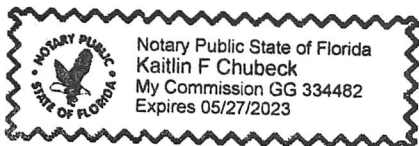
William Benson And
(Name(s) of individual(s) who appeared before notary)

whose name(s) is/are Subscribed to within the instrument, and he/she/they acknowledge that he/she/they executed it.

WITNESS my hand and official seal.

NOTARY PUBLIC

SEAL OF OFFICE:



Kaitlin F Chubeck
NOTARY PUBLIC, STATE OF FLORIDA

Kaitlin F. Chubeck
(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 take an oath

DRUG-FREE WORKPLACE FORM

The undersigned vendor in accordance with Section 287.087, Florida Statutes as may be amended from time to time, hereby certifies that Keefe McCullough does:
(Name of Business)

- 1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- 2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- 3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
- 4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of *Florida Statutes*, 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.


Proposer's Signature

Keefe McCullough
Company Name

June 5, 2019
Date

**SWORN STATEMENT
ON PUBLIC ENTITY CRIMES
UNDER FLORIDA STATUTES CHAPTER 287.133(3)(a).**

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with RFP No. 06-12-19-10 for Auditing Services.
2. This sworn statement is submitted by Keefe McCullough (name of entity submitting sworn statement) whose business address is 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308 and (if applicable) its Federal Employer Identification Number (FEIN) is 59-1363792. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is William G. Benson and my
(Please print name of individual signing)
relationship to the entity named above is Partner.
4. 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 with the United States, including, but not limited to, any bid 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.
5. I understand that a "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, nonjury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, includes but is not limited to:
 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 thirty-six (36) months shall be considered an affiliate.
7. 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 bids or applies to bid 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, who are active, or who have been active, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity within the last five (5) years of this sworn statement.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. **Please check all statements that are applicable.**
- Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have 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 the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in 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, AND (Please indicate which additional statement applies.)
- There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)
- The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)
9. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. **Please check if statement is applicable.**
- The person or affiliate has not been placed on the convicted vendor list.
(If the box is not checked, please describe any action taken by or pending with the Department of General Services.)
10. The herein sworn statement shall be subject to and incorporate all the terms and conditions contained in Section 287.133 of the Florida Statutes.
11. Conviction of a public entity crime shall be cause for disqualification.

William G. Benson, C.P.A.
Proposer's Name

William G. Benson, CPA
Signature

Date: June 5, 2019

State of: Florida

County of: Broward

The foregoing instrument was acknowledged before me this 5 day of June, 2019, by William Benson, who is (who are) personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Kaitlin F. Chubeck
Notary Public Signature

Kaitlin F. Chubeck
Notary Name, Printed, Typed or Stamped



Commission Number: GG 334482

My Commission Expires: 5-27-23

EXCEPTIONS TO THE RFP

NOTE: Proposals that are exceptions to that which are specified and outlined below. (Additional sheets may be attached.) However, all alterations or omissions of required information or any change in proposal requirements is done at the risk of the Proposer presenting the proposal and may result in the rejection thereof.

We have made no exceptions to this RFP.

**SCRUTINIZED COMPANIES
CERTIFICATION PURSUANT TO
FLORIDA STATUTE § 215.4725 AND § 215.473**

I, William G. Benson, on behalf of Keefe McCullough,
Print Name Company Name

certifies that Keefe McCullough does not:
Company Name

1. Participate in a boycott of Israel; and
2. Is not on the Scrutinized Companies that Boycott Israel list; and
3. Is not on the Scrutinized Companies with Activities in Sudan List; and
4. Is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; and
5. Has not engaged in business operations in Cuba or Syria.

William G. Benson, CPA
Signature

Partner
Title

954-771-0896
Phone

June 5, 2019
Date



CITY OF COCONUT CREEK

**FINANCE AND ADMINISTRATIVE SERVICES
PURCHASING AND CONTRACTS DIVISION**

4800 WEST COPANS ROAD
COCONUT CREEK, FLORIDA 33063

ADDENDUM NO. 1

May 28, 2019

RFP No.: 06-12-19-10
RFP Name: Auditing Services
Due Date/Time: Wednesday, June 12, 2019 at 10:00 a.m. EST

Our records indicate that your firm is in receipt of proposal documents for Auditing Services. The following information is being transmitted to address questions to the RFP. This Addendum is hereby made part of the specifications and shall be included with all contract documents.

1. Questions and Answers (1 through 12)
 - Please refer to the eBid System Questions tab
2. Fees for prior year's services:

Audit Year	Audit Services ¹	Single Audit ²	Printing CAFR
2014	\$70,150	\$3,500	\$5,000
2015	\$72,255	\$3,600	\$5,000
2016	\$74,422	\$3,700	\$5,000
2017	\$76,560	\$3,810	\$5,150
2018	\$78,856	\$3,924	\$5,304
¹	Includes preparation and editing of the CAFR.		
²	The fee for 2018 was \$3,924 per audit, with a maximum of \$11,021 for federal and a maximum of \$11,021 for state.		

This addendum acknowledgment sheet must be submitted electronically with your response through the eBid System by the due date and time indicated above. Failure to return this sheet may disqualify Proposer.

William R CPA
Proposer's Signature

June 5, 2019
Date

Keefe McCullough
Company Name

6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308
Company Address

(954) 771-0896
Phone Number

(954) 938-9353
Fax Number

Linda Jeethan
Purchasing and Contracts Manager
ljeethan@coconutcreek.net

Keefe M̄Cullough

CPA's + Trusted Advisors



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896