

2024

PROPOSAL FOR  
City of Coconut Creek



CITRINCOOPERMAN®

# REQUEST FOR PROPOSAL AUDITING SERVICES

## RFP NO. 05-08-24-11

Issued on May 8, 2024

Citrin Cooperman  
6550 N Federal Highway, 4<sup>th</sup> Floor  
Fort Lauderdale, FL 33308

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"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

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## TRANSMITTAL LETTER



CITRIN COOPERMAN®

May 8, 2024

Members of the Audit Selection Committee  
City of Coconut Creek  
4800 West Copans Road  
Coconut Creek, FL 33063

Dear Members of the Audit Selection Committee:

We welcome and appreciate the opportunity to present this proposal to continue to provide audit services to the City of Coconut Creek (the "City"). Our team is passionate about developing strong relationships with each of our clients while delivering unparalleled service. Our objective is to provide quality and timely services that exceed expectations. Our proposed engagement team includes fully dedicated government professionals who will serve the City throughout the engagement to ensure that **deadlines are met and reports are issued in a timely manner**. We will work with you and your team through all aspects of the engagement outlined in our proposal.

### GOVERNMENTAL EXPERIENCE

Citrin Cooperman has been dedicated to the public sector for over 45 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 focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty 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 accounts between Partners 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.

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## SCOPE OF SERVICES

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2024 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.

Citrin Cooperman 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 Citrin Cooperman 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 a period ninety (90) days from the date of the proposal.

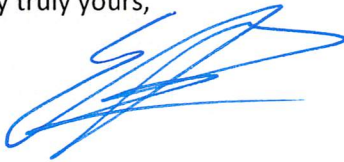
Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm.

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

Stephen Emery  
Citrin Cooperman  
6550 North Federal Highway, 4<sup>th</sup> Floor  
Ft. Lauderdale, Florida 33308  
954-771-0896  
[semery@citrincooperman.com](mailto:semery@citrincooperman.com)

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. We would be honored to continue our relationship with your City.

Very truly yours,



**Stephen Emery**

Partner

[semery@citrincooperman.com](mailto:semery@citrincooperman.com)

954-771-0896

## DETAILED PROPOSAL

**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.**

Citrin Cooperman 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.**

Citrin Cooperman has not had any professional relationships with the City for the past five (5) years. It's acquiree, Keefe McCullough, has had a professional relationship with the City of Coconut Creek since 2019 as the independent auditors. This does not constitute a conflict of interest under generally accepted auditing standards.

**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.**

Citrin Cooperman is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD64727. 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.**

Citrin Cooperman is one of the nation's largest professional services firms. Since 1979 and includes more than 450 partners and 2,800 total professionals.

The work on this engagement will be performed in our office located in Ft. Lauderdale. The City will have 2 partners, 2 managers, one supervisor and one staff assigned to this engagement.

**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.**

Citrin Cooperman 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 as **Appendix A**. This quality control review included a specific review of governmental 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.

In the normal course of Citrin Cooperman's business as a national accounting firm, Citrin Cooperman may be made a party to litigation alleging various common law and statutory violations. While Citrin Cooperman expects to resolve all pending matters without any material detrimental impact to the firm, like most accounting firms of any size, Citrin Cooperman does not disclose or discuss its litigation. Litigation is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy.

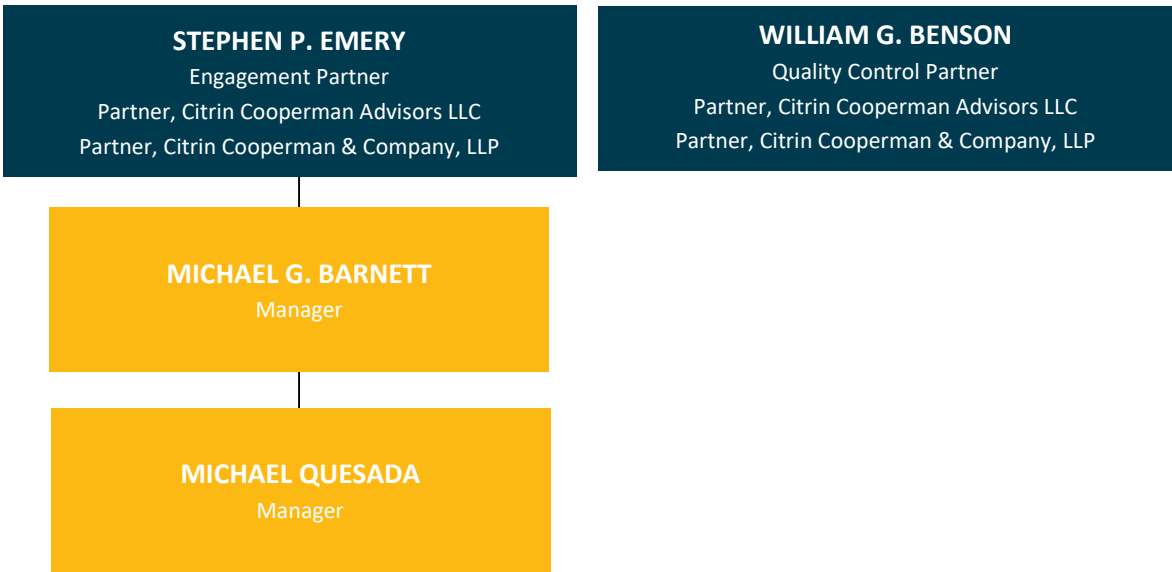
**PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE**

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 firm is unique in that we provide a hands-on leadership team that stays actively involved through all phases of the engagement. We provide working partners who serve as part of the project management and may, in fact, assume roles that other firms would leave to less experienced staff. This distinction adds value for our clients and enables us to exceed expectations while still delivering cost-effective solutions.

Ultimately, it is the people-on-the-ground that deliver successful results. Your Citrin Cooperman engagement team will minimize disruptions to your operations, reduce stress and deliver high-quality solutions aligned with industry best practices. You can expect continuity from this team. The City will know who will be working the engagement and will be informed of the team’s experience. You will have access to the team throughout the year, not just during the engagement. Your engagement team is a collegial, collaborative and qualified group of professionals, who are committed to meeting your needs.

We have charted out for you a visual representation of the core engagement team that will be supporting the City and their respective roles on the engagement. Our professionals each bring extensive experience serving clients of your size/structure and have a strong understanding of the industry. Engagement team biographies are available in **Appendix B** of this document.



**ADDITIONAL SUPPORT STAFF & SPECIALISTS, AS NECESSARY.**

There are a host of additional industry resources available at Citrin Cooperman. If one of these resources is outside of the core team, we will call upon the firm’s specialists to assist. If you decide to engage our firm experts for services outside the scope of work, we will estimate the cost in advance and will provide you with an estimate for each project.



**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.**

Citrin Cooperman has not had any prior engagements with the City of Coconut Creek in the last five years. It's acquiree, Keefe McCullough, has been the independent auditor for the City since 2019.

#### **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.**

**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, 2024. Provide the number of funds maintained by and the total revenues of the client for the most recent fiscal year audits.**

Below are some of our engagements, all of which require the full ACFR preparation, performed in the last five years:

City of Plantation, Florida	
<b>NAME</b>	Ms. Anna Otiniano, Director of Financial Services
<b>TELEPHONE</b>	954-797-2229
<b>SCOPE OF WORK</b>	Annual financial and compliance audits of the City
<b>DATE</b>	1994 through Present
<b>TOTAL HOURS</b>	900
<b>ENGAGEMENT PARTNERS</b>	William G. Benson
City of Pompano Beach, Florida	
<b>NAME</b>	Ms. Allison Feurtado, Finance Director
<b>TELEPHONE</b>	954-786-4600
<b>SCOPE OF WORK</b>	Annual financial and compliance audits of the City
<b>DATE</b>	2021 through Present
<b>TOTAL HOURS</b>	800
<b>ENGAGEMENT PARTNERS</b>	Stephen P. Emery
Town of Davie, Florida	
<b>NAME</b>	Mr. William W. Ackerman, Budget and Finance Director
<b>TELEPHONE</b>	954-797-1050
<b>SCOPE OF WORK</b>	Annual financial and compliance audits of the Town
<b>DATE</b>	2013 through Present
<b>TOTAL HOURS</b>	800
<b>ENGAGEMENT PARTNERS</b>	Israel J. Gomez
Town of Southwest Ranches, Florida	
<b>NAME</b>	Mr. Emil C. Lopez
<b>TELEPHONE</b>	954-434-0008
<b>SCOPE OF WORK</b>	Annual financial and compliance audits of the Town
<b>DATE</b>	2019 through Present
<b>TOTAL HOURS</b>	450
<b>ENGAGEMENT PARTNERS</b>	Israel J. Gomez

City of Wilton Manors	
<b>NAME</b>	Ms. Carol Conol, Assistant Finance Director
<b>TELEPHONE</b>	954-390-2100
<b>SCOPE OF WORK</b>	Annual financial and compliance audits of the City
<b>DATE</b>	2017 through Present
<b>TOTAL HOURS</b>	400
<b>ENGAGEMENT PARTNERS</b>	Stephen P. Emery

### REPRESENTATIVE CLIENT LIST

The firm has a laser focus on quality and service delivery. While it is of the utmost importance that we at Citrin Cooperman maintain our independence in working with our clients, we work as a team with our clients to get the right answers. This is evident in our ability to maintain long-standing client relationships and establishing a mutual respect for each party’s technical skills.

We are proud to provide audit, compliance, and advisory services to a variety of municipalities within our practice. Detailed below is a representative list of entities the firm currently serves.

Municipality	Funds	Total Revenue
City of Aventura	18	\$94,393,000
City of Coconut Creek	17	\$12,192,000
City of Cooper City	10	\$62,884,000
City of Dania Beach	27	\$102,940,206
City of Key West	18	\$142,162,437
City of Lighthouse Point	11	\$26,623,133
City of Marathon	10	\$45,719,513
City of Margate	14	\$138,272,000
City of North Lauderdale	10	\$74,235,370
City of Plantation	16	\$222,359,000
City of Pompano Beach	31	\$377,862,000
City of Weston	14	\$155,936,000
City of Wilton Manors	19	\$44,443,590
Town of Davie	22	\$217,621,000
Town of Golden Beach	6	\$17,542,912
Town of Southwest Ranches	6	\$21,380,608
Village of Indiantown	5	\$11,169,003
North Springs Improvement District	22	\$34,316,364
Hillsboro Inlet District	1	\$2,250,036
Key Largo Fire Rescue and EMS District	1	\$4,635,845

## 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.

## AUDIT APPROACH

*Audit and assurance services are provided by Citrin Cooperman & Company, LLP.*

### OUR SERVICE WILL INCLUDE:

- Comprehensive planning, tailored to the City's needs and preferences, and project management
- Strong interaction with management and consistent communication throughout the process
- A highly experienced engagement team and responsive support from specialists, as necessary
- Significant partner and director involvement throughout the entire audit process
- Innovative technologies that streamline the process and reduce costs
- Insights and best practice sharing, ranging from emerging accounting and tax issues to industry trends
- Assistance and consulting on accounting transactions while maintaining our independence

<p>PLANNING</p>	<p>We obtain a comprehensive understanding of City's operations, control environment, accounts and information systems, and identify critical areas of risk. We plan the audit timetable together.</p>
<p>EVALUATION OF INTERNAL CONTROLS</p>	<p>We evaluate the design of the City's internal controls over financial reporting for each significant transaction cycle. Based on the results, we determine the extent of our testing of your internal controls to supplement our audit plan, which reduces substantive procedures.</p>
<p>RISK ASSESSMENT</p>	<p>We use our understanding of your internal controls and operations to identify the inherent audit risks and strengths of the City's business and information systems. By performing risk assessment, we can customize our audit approach to focus our efforts on key areas.</p>
<p>SUBSTANTIVE TESTING</p>	<p>We use innovative audit software as part of substantive testing. This enables us to retrieve information from your data files, if needed, without affecting the integrity of the data; perform data analytics; and analyze a large portion of data sets.</p>
<p>CONCLUDING AND REPORTING</p>	<p>Our audit will be planned and executed to meet your requested reporting deadlines. Drafts of all our reports, required communications, and management comment letters will be provided to management for input shortly after fieldwork is concluded.</p>

We will tailor our audit process to the City and bring in firm specialists, which can often result in efficiencies and process-improvement opportunities for your business. Our partners are consultants first, which translates to a valuable resource that can anticipate every need, deliver proactive ideas, and provide the personal, hands-on attention required to help our clients achieve their goals.

## AUDIT PLANNING

Our engagement team is composed of professionals who ensure a complete perspective on relevant risks and issues. The result is an efficient audit that helps you anticipate and prevent risks and related financial statement misstatements rather than only “find and fix” errors.

During the planning phase, we will further increase our familiarization with your organizational and reporting structure, your key business processes, and your audit risks to heighten the efficiency of the audit.

## RISK ASSESSMENT

As part of the audit planning process, we will meet with key financial and executive personnel of the City to review your strategic goals, objectives, business plan, and risk areas.

Our primary responsibility is to provide the City with a high-quality, cost-effective audit. Our approach is based on a risk-assessment orientation. Before any detailed procedures are performed, we spend considerable time evaluating the overall environment in which each entity operates, as well as its internal control structure.

In making an overall risk assessment, we also consider factors such as the historical accuracy of internal financial reporting, industry trends, management turnover, the soundness of the City’s financial condition, the emphasis placed by management on a positive control environment, and the overall design of the accounting system.

## EVALUATION OF INTERNAL CONTROLS

To develop an appropriate audit plan (one that reduces the audit risk to an appropriate level), we must understand the entity and the environment in which it operates, including its internal controls. We use this understanding of internal controls to:

- Identify the types of misstatements that could occur

- Evaluate the internal control deficiencies that may increase the risk of material misstatement
- Design internal control testing strategies

During the process of evaluating internal controls and designing a detailed audit plan, we assess the control environment and related specific controls, including:

- Corporate governance
- Monitoring
- Financial reporting processes
- IT, including computer operations security application modification
- Significant financial statement accounts, transactions and processes

Based on this evaluation, we could potentially develop procedures to test controls within significant accounting cycles, which may allow us to reduce detailed substantive audit procedures in specific areas.

## SUBSTANTIVE TESTING APPROACH

Based on the results of our risk assessment and other planning procedures, our audit procedures will focus on areas most critical to the City’s activities and operations.

## CONCLUDING AND REPORTING

Following the completion of the audit, we will issue the following reports as applicable:

- A report on the fair presentation of the City’s financial statements in conformity with accounting principles generally accepted in the United States of America.
- A management comment letter describing recommendations on internal control over financial reporting, identifying control deficiencies, areas for improvement, and other business implication matters.
- Required communications to management and to those charged with governance.

## AUDIT TIMELINE

We are committed to providing the appropriate resources, experience and efficient processes for the audit of the City. We understand the importance of the City’s deadlines and are committed to issuing final reports as outlined in the timeline below.




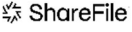




PHASE	TIMING	DETAILS
Transition	Immediate	<ul style="list-style-type: none"> <li>• Citrin Cooperman client independence and acceptance procedures</li> <li>• Engagement letter signed</li> </ul>
Planning	Immediate	<ul style="list-style-type: none"> <li>• Conduct internal client service team meeting</li> <li>• Meet with management to:                             <ul style="list-style-type: none"> <li>- Confirm expectations and discuss business risks</li> <li>- Discuss scope of work and timetable</li> <li>- Identify current-year audit issues and discuss recently issued accounting pronouncements</li> <li>- Coordinate fieldwork timing</li> </ul> </li> <li>• Develop an audit plan that addresses risk areas and meets management’s expectations</li> </ul>
Developing an understanding of internal controls and audit procedures	October 14-18	<ul style="list-style-type: none"> <li>• Document the existing controls environment</li> <li>• Evaluation of internal controls and IT processes</li> <li>• Review significant accounting policies and key contractual documents</li> <li>• Adjust audit plan and coordinate with the City’s staff based on the results of the documented controls environment</li> <li>• Prepare request list of documents to be provided by the City</li> </ul>
Advanced/interim procedures	October 14-18	<ul style="list-style-type: none"> <li>• Internal control documentation</li> <li>• Review of significant transactions</li> </ul>
Audit fieldwork	December 9-20	<ul style="list-style-type: none"> <li>• Fieldwork</li> <li>• Procedures:                             <ul style="list-style-type: none"> <li>- Substantive testing</li> <li>- Analytical review</li> <li>- Account analysis</li> <li>- Detailed test work</li> </ul> </li> <li>• Perform/update control evaluation, as necessary</li> <li>• Meet with management to discuss results, financial statements and other required communications</li> </ul>
Deliverables	March 15	<ul style="list-style-type: none"> <li>• Issue final audit report</li> <li>• Present audit results to management</li> <li>• Provide the City with business and accounting recommendations</li> </ul>

## TECHNOLOGY

To better serve our clients, Citrin Cooperman has embraced technology to increase our efficiency and effectiveness. Our automated and paperless approach provides efficiencies in the process that are geared to minimize the impact of the audit on your accounting staff. We use a file exchange portal for the transfer of all electronic documents to maintain security of confidential information, as well as to facilitate accessibility of workpapers, accounting records and documents to all members of the team. All team members maintain remote access connectivity with our firm network throughout the engagement process to securely share information and address issues as they arise. These tools assist us in performing the various tasks of the audit process as efficiently and effectively as possible.

### SOFTWARE

The following is a sample of the software currently used by the firm in the delivery of our services:

	<p><b>CaseWare/CaseView</b> is our engagement document management software that serves as an electronic binder to keep our documents for each engagement well organized and secure.</p>		<p><b>Access</b> is a tax compliance and preparation solution that has thousands of forms and automatically calculates formulas and schedules for federal, state, county, and city tax returns.</p>
	<p><b>CCH Axxess Document</b> electronically organizes and stores all types of client documents and business communications in one place to support a true paperless work environment.</p>		<p><b>Sharefile</b> is a web-based file sharing service that allows Citrin Cooperman and their clients to conveniently and securely transfer large files.</p>
	<p><b>The XCM Solutions</b> productivity enablement and workflow platform has become a key piece of the technology equation for tax, accounting, and finance organizations as they move toward a real-time, on-demand environment.</p>		<p><b>PPC Checkpoint Tools</b> are a critical part of our workflow to utilize the comprehensive features available for specialized industry engagements, general accounting, auditing, and tax, and more.</p>
	<p><b>IDEA data analysis software</b> is a data extraction tool that can effectively and efficiently analyze and evaluate information obtained from client records.</p>		<p><b>PPC's SMART Practice's</b> functionality provides advanced audit and accounting products to help our accountants truly tailor and specialize their services to the different industries we serve.</p>
	<p><b>Validis' DataShare</b> is a platform for automating many of the year-end processes by collecting all of the transactional detail from our clients' accounting platform and providing this data to us for instant analysis. By utilizing Validis, we are reducing the number of hours our clients spend in preparing for the audit or attestation services by eliminating many of the items on our year end request list.</p>		<p><b>MindBridge</b>, the world's leading AI powered financial risk discovery platform with the aim of further enhancing digital audit.</p>



## 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.**

You can find a copy of the Annual Comprehensive Financial Report for the City of Margate on their website located at: <https://www.margatefl.com/Archive.aspx?AMID=48>

## 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.

## SCHEDULE OF PROPOSAL PRICES

### 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 2024-2028 engagement, including hours and rates for scope of services described in Section III – Detailed Requirements – Scope of Services.**

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

### PROPOSAL PRICES FOR SPECIAL CONSIDERATIONS AND SERVICES

**Part II of the Schedule of Proposal Prices should include the cost of special services described in Section III – Scope of Services, Item 3.**

Part II of the Schedule of Proposal Prices includes the cost of special services described in Section III – Scope of Services, Item 3.

### 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.

We believe that fees should be commensurate with the time involved and the value of the services rendered. Our approach is designed to deliver value-added, cost-effective professional services.

## 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 II.**

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 II.

**We are excited about the opportunity to continue our relationship with the City.** To further demonstrate our strong desire to work with the Organization, ***our annual fee increase will be limited to 5%***, which is primarily reflective of cost-of-living adjustments. Management letters, routine calls and meetings, including presentations to the audit committee are included in our fee, and we encourage year-round communication to strengthen our relationship and be informed of the status of the City throughout the year.

## ASSUMPTIONS AND EXPENSES

The fee quoted assumes there will be no significant change in the nature, size, or structure of the existing operations the Organization and the books and records are in reasonably good order. In light of the current accountancy environment, our fee also assumes there will be no significant change in the scope of auditing standards and accounting principles generally accepted in the United States of America.

**We do not charge for routine questions during the year.** You will not be billed for routine telephone calls, email requests, or communications. If our communications require additional research or result in a project, we will be available to provide you with these services. Prior to beginning the work on a project, we will provide, at your request, an estimate of the time required to complete the project and an estimate of the fee so that we can reach a mutually agreeable arrangement. Before beginning the work, we will make every attempt to match the appropriate professional staff level with the requirements of the project to keep our fee to an absolute minimum commensurate with your needs.



# Appendices



## APPENDIX A – PEER REVIEW REPORT

A review of its system of quality control (“Peer Review”) is required every three years for Citrin Cooperman. Citrin Cooperman has received an unmodified opinion (pass rating) every year in which we have undergone a Peer Review.



### Report on the Firm's System of Quality Control

To the Partners of  
Citrin Cooperman & Company, LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP (the “firm”), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023. 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 (Standards).

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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As 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 Citrin Cooperman & Company, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023, 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*. Citrin Cooperman & Company, LLP has received a peer review rating of *pass*.

*Brown, Edwards & Company, S. L. P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
January 30, 2024

APPENDIX B - MEET THE TEAM



**STEPHEN P. EMERY**

**ENGAGEMENT PARTNER**

Partner, Citrin Cooperman  
Advisors LLC  
Partner, Citrin Cooperman &  
Company, LLP

semery@citrincooperman.com  
954-771-0896

Stephen is a partner in Citrin Cooperman’s Audit and Attest Practice based out of the Fort Lauderdale office. Stephen is an experienced professional with over 14 years of experience in public accounting.

Stephen is a CPA and has extensive experience in overseeing the engagements of construction contractors, governmental entities, not-for-profit organizations, and other for-profit businesses with management consulting and compilations, reviews, and audits of their financial statements. He specializes in federal and state single audits, governmental yellow book compliance auditing, accounting systems reviews to improve efficiency and internal controls, and business financial projections and budgets.

Prior to Citrin Cooperman, Stephen was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

**EDUCATION & LICENSES**

Bachelor’s in Accounting, University of Florida

Master of Accounting, University of Florida

Certified Public Accountant in the State of Florida

Advanced Single Audit Certificate Holder from the AICPA

**AFFILIATIONS**

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (AICPA)



**WILLIAM G. BENSON**

**QUALITY CONTROL  
PARTNER**

Partner, Citrin Cooperman  
Advisors LLC

Partner, Citrin Cooperman &  
Company, LLP

bbenson@citrincooperman.com  
954-771-0896

Bill is a partner based out of Citrin Cooperman's Fort Lauderdale office. Bill is an experienced professional with over 40 years of experience in accounting.

Bill is a CPA, and helps businesses, governmental agencies, and not-for-profit organizations with management consulting, compilations, reviews, and audits. His specialties include preparing financial forecasts and projections, accounting system reviews to improve operating efficiencies and internal controls, debt refinancing and structured finance transactions, tax planning and consequences of alternative business strategies, and tax planning for income and estate tax purposes.

Prior to Citrin Cooperman, Bill was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

**EDUCATION & LICENSES**

Bachelor of Science in Business Administration and Accounting, Washington and Lee University

Certified Public Accountant in the State of Florida

Certified Public Accountant in the State of Tennessee

**AFFILIATIONS**

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

Member, Florida Government Finance Officers Association (FGFOA)



**MICHAEL G. BARNETT**

**AUDIT MANAGER**

[mbarnett@citricooperman.com](mailto:mbarnett@citricooperman.com)  
954-771-0896

Michael has over 20 years of accounting and auditing experience, 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.

#### **EDUCATION & LICENSES**

Bachelor's Degree in Accounting, University of West Indies, Jamaica

Master's Degree in Accounting, University of West Indies, Jamaica

Certified Public Accountant in the State of Florida

#### **AFFILIATIONS**

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

Member, Florida Government Finance Officers Association (FGFOA)

Member, Georgia Society of Certified Public Accountants





**MICHAEL QUESADA**

**AUDIT MANAGER**

---

mquesada@citrincooperman.com  
954-771-0896

Michael has over 17 years of accounting and auditing experience, focused primarily in the public sector. Michael brings valuable governmental finance and operational knowledge as he previously served as a Controller and an Assistant Finance Director for two cities in South Florida. He has supervised audit engagements of large and complex governmental entities. He specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (ACFRs) for governmental entities. Michael regularly participates in and attends numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

**EDUCATION & LICENSES**

Bachelor's Degree in Accounting, Florida Atlantic University

## APPENDIX C – REQUIRED FORMS

The required forms from the **Request for Proposal** can be found on the subsequent pages.

**SECTION V  
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 submit electronically through the eBid System as a condition to this Request for Proposals. Failure to submit these required documents will deem your submittal unresponsive.

<b>Required Documents (Fill out and upload to the eBid System)</b>	<b>Yes</b>	<b>No</b>
Proposer Information	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Proposal Confirmation	<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"/>
Scrutinized Companies Certification	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Affidavit of Compliance with Foreign Countries of Concern	<input checked="" type="checkbox"/>	<input type="checkbox"/>
E-Verify Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Operational Plan – Scope of Services Proposed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Submitted Pricing through the eBid System "Line Items" Tab	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Certificate of Insurance	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Business Tax Receipt	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company's <a href="http://www.Sunbiz.org">www.Sunbiz.org</a> Record	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Copies of Valid Licenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
E-Verify Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>

In Process

**PROPOSER INFORMATION**

Communications concerning this proposal shall be addressed to:

Company Name: Citrin Cooperman

Social Security/Federal Tax I.D. No.: 22-2428965

Proposer's Name (Print): Stephen Emery 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: semery@citrincooperman.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>4-25-24</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.

  
 \_\_\_\_\_  
 Proposer's Authorized Signature

5/7/2024  
 \_\_\_\_\_  
 Date

Stephen Emery  
 \_\_\_\_\_  
 Proposer's Printed Name

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



CITY OF COCONUT CREEK

FINANCE AND ADMINISTRATIVE SERVICES

PROCUREMENT DIVISION

4800 WEST COPANS ROAD

COCONUT CREEK, FLORIDA 33063

ADDENDUM NO. 1

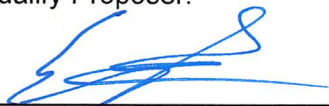
April 25, 2024


RFP No.: 05-08-24-11  
RFQ Name: Auditing Services  
Due Date/Time: May 8, 2024 at 11:00 a.m. EST

The purpose of Addendum No. 1 is to address vendor question(s) posed to the City. Our records indicate that your firm is in receipt of proposal documents for Auditing Services. This Addendum is hereby made part of the scope of services and shall be included with all contract documents.

- **Add Attachment:** Attachment "A" – Financial Statements in Accordance with the Surtax - Funded Municipal Transportation Projects for the Year Ended September 30, 2023.

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.

  
\_\_\_\_\_  
Proposer's Signature

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Citrin Cooperman  
Company Name

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

\_\_\_\_\_  
(954 ) 771-0896  
Phone Number

\_\_\_\_\_  
(954 ) 938-9353  
Fax Number

RANDOLPH MERCHANT  
Procurement Analyst  
[merchant@coconutcreek.net](mailto:merchant@coconutcreek.net)

**PROPOSAL CONFIRMATION**

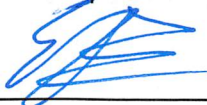
In accordance with the requirements to provide Auditing Services pursuant to RFP No. 05-08-24-11, the undersigned submits the attached proposal.

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. 05-08-24-11 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.

<u>Stephen Emery</u> Proposer's Name	 Signature	<u>5/7/2024</u> Date
---	--	-------------------------

State of: Florida

County of: Broward

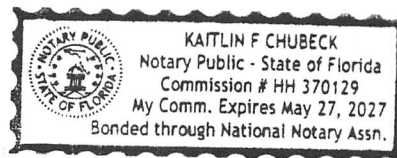
The foregoing instrument was acknowledged before me this 7 day of May, 2024, by Stephen Emery, who is (who are) personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

Kaitlin F Chubek  
Notary Public Signature

Kaitlin F Chubek  
Notary Name, Printed, Typed or Stamped

Commission Number: HH 376129

My Commission Expires: 5-27-27



# EXHIBIT "A"

Citrin Cooperman

RFP No. 05-08-24-11

CITY OF COCONUT CREEK  
AUDITING SERVICES  
RFP NO. 05-08-24-11

SCHEDULE OF PROPOSAL PRICES

**PROPOSER SHALL SUBMIT PRICES ELECTRONICALLY  
THROUGH THE EBID SYSTEM "LINE ITEMS" TAB  
WWW.COCONUTCREEK.NET/PROCUREMENT**

PART I

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF FINANCIAL STATEMENTS FOR SEPTEMBER 30, 2024 - 2028

<b>Total All-Inclusive Price for Audit Services*</b>	
Year 1 - 2024	\$75,730
Year 2 - 2025	\$79,522
Year 3 - 2026	\$83,498
Year 4 - 2027	\$87,573
Year 5 - 2028	\$92,056
<b>Grand Total Price for Auditing Services (Year 1 through Year 5)</b>	<b>\$ 418,479</b>

\*Includes the preparation and editing of the ACFR. Does not include areas listed in Part II - Schedule of Professional Fees and Expenses for the Audit of the 2024 Financial Statements - Special Considerations and Services.

Stephen P. Emery is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Coconut Creek.

SCHEDULE OF PROPOSAL PRICES CONTINUED ON NEXT PAGE

**NOTE:**

Proposer agrees to supply services at the prices bid in accordance with the terms, conditions, and specifications contained in RFP No. 05-08-24-11. All price information to be used in the RFP evaluation should be on this page.

## PART II

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS: SPECIAL CONSIDERATIONS AND SERVICES**

<b>Auditing Services</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Florida Single Audit (per grant audited) (1)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Federal Single Audit (per grant audited) (2)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Surtax Audit (includes printing of report) (3)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
EDP Auditing Services	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Physical Production of ACFR (printing max 30 Copies)	-	-	-	-	-
Official Statements for Debt Issuance	-	-	-	-	-
Other (specify)	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>

<b>Notes:</b>					
(1) Florida Single Audit – up to a maximum of: 3	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
(2) Federal Single Audit – up to a maximum of: 3	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
(3) Surtax Audit - up to a maximum of: 1	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500

<b>POSITION TITLE</b>	<b>HOURS</b>	<b>PROPOSED HOURLY RATES</b>	<b>PROPOSED TOTAL</b>
Partners	25	\$350	\$8,750
Managers	50	\$200	\$10,000
Supervisory Staff	125	\$165	\$20,625
Staff	300	\$120	\$36,000
Other (specify) Report Printing			\$355



**VISA PURCHASING CARD:**

The City of Coconut Creek has implemented a Visa Procurement Card (P-Card) Program through SunTrust Bank. The City's preference is to pay for goods/services with the P-Card. This program allows the City to expedite payment to our vendors. Some of the benefits of the P-Card Program to the vendor are: payment received within 72 hours of receipt and acceptance of goods, reduced paperwork, issue receipts instead of generating invoices, resulting in fewer invoice problems, deal directly with the cardholder (in most cases).

Vendors accepting payment by the P-Card may not require the City (Cardholder) to pay a separate or additional convenience fee, surcharge or any part of any contemporaneous finance charge in connection with a transaction. Such charges are allowable, however must be included in the total cost of their response. Vendors are not to add notations such as "+3% service fee" in their response. All responses shall be inclusive of any and all fees associated with the acceptance of the P-Card.

Vendors agreeing to accept payment by P-Card must presently have the capability to accept Visa or take whatever steps necessary to implement the ability before the start of the agreement term.

**EFT**

The City of Coconut Creek's Electronic Funds Transfer (EFT) Program allows the City to process payments to vendors electronically, directly to their financial institution of choice. With EFT payments, funds are deposited to vendor's bank account and are available the date the bank receives them. There will be no more waiting to receive payments in the mail, and no trips to the bank to make deposits. EFT payments also reduced the risk of misrouting, theft, and forgery. Additionally, an automated e-mail of the remittance advice will be sent to the e-mail specified by the vendor.

**PAPER CHECK**


Paper checks can also be processed by the City for vendor payments.

REMAINDER OF PAGE LEFT INTENTIONALLY BLANK

**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.

Citrin Cooperman \_\_\_\_\_  \_\_\_\_\_ 5/7/2024  
Contractor's Name Signature Date

State of: Florida

County of: Broward

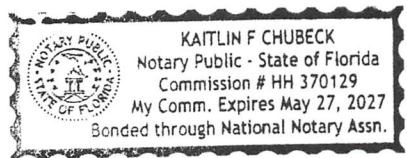
The foregoing instrument was acknowledged before me this 7 day of May, 2024, by Stephen Emery, who is (who are) personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

  
Notary Public Signature

Kaitlin F Chubeck  
Notary Name, Printed, Typed or Stamped

Commission Number: HH 370129

My Commission Expires: 5-27-27



**NON-COLLUSIVE AFFIDAVIT**

State of Florida )  
 )ss.  
County of Broward )

Stephen Emery being first duly sworn, deposes and says that:

- (1) He/she is the Partner  
(Owner, Partner, Officer, Representative or Agent)  
of Citrin Cooperman 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:

Diane F. McDaniel  
Julia DePegge

By: [Signature]

Stephen Emery  
(Printed Name)

Partner  
(Title)

ACKNOWLEDGEMENT

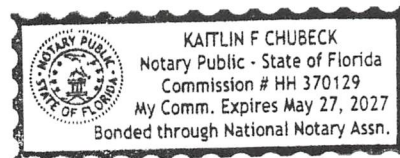
State of Florida

County of Broward

The foregoing instrument was acknowledged before me this 7 day of May,  
2024, by Stephen Emery, 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

[Signature]  
NOTARY PUBLIC



Kaitlin F Chubek  
(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  
 Procurement Division  
 4800 West Copans Road  
 Coconut Creek, FL 33063

Submitted By: Citrin Cooperman  
 Name: Stephen Emery  
 Address: 6550 N Federal Hwy, 4th Floor  
 City, State, Zip Ft. Lauderdale, FL 33308  
 Telephone No. 954-771-0896  
 Fax No. 954-938-9353  
 Email: semery@citrincooperman.com

Check One

- Corporation
- Partnership
- Individual
- Other
- Limited Liability Company

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: Citrin Cooperman & Company, LLP

The address of the principal place of business is: \_\_\_\_\_  
50 Rockefeller Plaza, New York, NY 10020

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: November 1, 1979
- b. Name, Address and Ownership Units of all Partners: \_\_\_\_\_  
Citrus Intermediate LLC has 100% ownership. 50 Rockefeller Plaza, New York, NY 10020

c. State whether general or limited partnership: Limited

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

Citrin Cooperman & Company, LLP is a Limited Liability Company

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

6. How many years has your organization been in business under its present business name?  
3

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

Citrin Cooperman

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.

The Legal Business Entity was formed in New York State. DUNS # 101100378. License # AD64727

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 are not aware of pending litigation, judgments or settlements related to auditing services within the last three years. Our firm has not been debarred or suspended from bidding or proposing on a procurement project by any government during the last five years.

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

No

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

Alan Badey, Chief Executive Officer, Citrin Cooperman Advisors LLC - <https://www.citrincooperman.com/Specialists/Alan-Badey>

Jeffrey Kovacs, President, Citrin Cooperman & Company, LLP - <https://www.citrincooperman.com/Specialists/Jeffrey-Kovacs>

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

Stephen Emery, Partner

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

John Bonelli, Partner, General Counsel  
180 Park Avenue, Suite 200, Florham Park, NJ 07932

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:

No individual owns the entity. Citrus Intermediate LLC has 100% ownership.

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

Subsidiaries of Citrus Intermediate, L.L.C. are as follows: (address for all is 50 Rockefeller Plaza, New York, NY 10020)  
Citrin Cooperman Holding Company #2, LLC (Holding Company); Citrin Cooperman Holding Company #3, LLC (Holding Company); Citrin Cooperman Ventures, LLC (Holding Company); Citrin Cooperman Wealth Management, LLC (Financial Services); CC Employee Benefits, LLC (Financial Services); Citrin Cooperman Technology Corp (Computer Services); and SEC Solutions Group, LLC (Dormant Entity)

15. 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.) Proposer(s) may limit their listings to the Gulf States (Florida, Alabama, Mississippi, Louisiana and Texas).

<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>
<u>We have included references in the detailed proposal.</u>				

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

Yes  No  N/A

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

Yes  No  No Conference Held

18. Bank References:

<b>Bank</b>	<b>Address/City/State/Zip</b>	<b>Telephone</b>
Chase	8181 Communications Pkwy, Plano, TX 75024	972-324-1585
Carlotta Garza, Client Service Associate; Email: carlotta.garza@chase.com		

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.



Proposer's Signature



Date





**DRUG-FREE WORKPLACE FORM**

The undersigned vendor in accordance with *Florida Statutes*, Chapter 287, Section 287.087 hereby certifies that Citrin Cooperman 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

Citrin Cooperman  
Company Name

5/7/2024  
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. 05-08-24-11 for Auditing Services. \_\_\_\_\_.
2. This sworn statement is submitted by Citrin Cooperman (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 \_\_\_\_\_. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)
3. My name is Stephen Emery 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.

Citrin Cooperman  
Proposer's Name

[Signature]  
Signature

Date: 5/7/2024

State of: Florida

County of: Broward

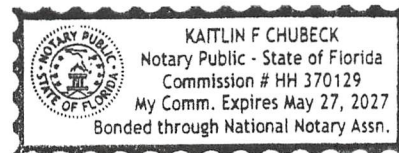
The foregoing instrument was acknowledged before me this 7 day of May, 2024, by Stephen Emery, who is (who are) personally known to me or who has produced \_\_\_\_\_ as identification and who did (did not) take an oath.

[Signature]  
Notary Public Signature

Kaitlin F Chubek  
Notary Name, Printed, Typed or Stamped

Commission Number: HH 370129

My Commission Expires: 5-27-27





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

I, Stephen Emery, on behalf of Citrin Cooperman,  
Print Name Company Name

certifies that Citrin Cooperman 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.



\_\_\_\_\_  
Signature

Partner  
Title

954-771-0896  
Phone

5/7/2024  
Date

**Affidavit of Compliance with Foreign Countries of Concern  
Pursuant to Section 287.138, Florida Statutes (2023)**

The undersigned, on behalf of the entity listed below ("Entity"), hereby attests under penalty of perjury as follows:

1. Entity is not owned by the government of a foreign country of concern as defined in Section 287.138, Florida Statutes. (Source: § 287.138(2)(a), Florida Statutes.)
2. The government of a foreign country of concern does not have a controlling interest in Entity. (Source: § 287.138(2)(b), Florida Statutes.)
3. Entity is not organized under the laws of, and does not have a principal place of business in, a foreign country of concern. (Source: § 287.138(2)(c), Florida Statutes.)
4. The undersigned is authorized to execute this affidavit on behalf of Entity.
5. The undersigned further sayeth naught.

Date: 5-7, 2024. Signed: [Signature]

Entity: Citrin Cooperman Name: Stephen Emery

Title: Partner

STATE OF Florida

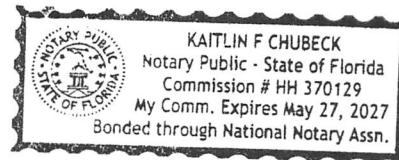
COUNTY OF Broward

Sworn to (or affirmed) and subscribed before me, by means of  physical presence or  online notarization, this 7 day of May, 2024, by Stephen Emery, as Partner for Citrin Cooperman, who is personally known to me or who has produced \_\_\_\_\_ as identification.

Notary Public Signature: [Signature] State of Florida at Large (Seal)

Print Name: Kaitlin F Chubeck

My commission expires: 5-27-27

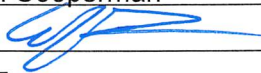




### E-VERIFY FORM

Project Name:	Auditing Services
Project No.:	RFP No. 05-08-24-11

ACKNOWLEDGEMENT	<p>Definitions:</p> <p>“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.</p> <p>“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.</p> <p>Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:</p> <p>(a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and</p> <p>(b) All persons (including subvendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with the City of Coconut Creek; and</p> <p>Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.</p>
-----------------	--

COMPANY CONTACT INFORMATION	<p>Company Name: Citrin Cooperman</p> <p>Authorized Signature: </p> <p>Print Name: Stephen Emery</p> <p>Title Partner</p> <p>Date: 5/7/2024</p> <p>Phone: 954-771-0896</p> <p>Email: semery@citrincooperman.com</p> <p>Website: Citrin Cooperman</p>
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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/16/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> MARSH USA, LLC. 1166 Avenue of the Americas New York, NY 10036  CN102713283-CCC-GAWUE-23-24	<b>CONTACT NAME:</b> _____ <b>PHONE (A/C, No, Ext):</b> _____ <b>FAX (A/C, No):</b> _____ <b>E-MAIL ADDRESS:</b> _____	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Citrin Cooperman & Company, LLP Citrin Cooperman Advisors, LLC 50 Rockefeller Plaza New York, NY 10020	<b>INSURER A :</b> Great Northern Insurance Company <b>NAIC #</b> 20303	
	<b>INSURER B :</b> The Hanover Insurance Group	
	<b>INSURER C :</b> N/A <b>NAIC #</b> N/A	
	<b>INSURER D :</b> Federal Insurance Company <b>NAIC #</b> 20281	
	<b>INSURER E :</b> _____	
	<b>INSURER F :</b> _____	

**COVERAGES**      **CERTIFICATE NUMBER:** NYC-011875252-02      **REVISION NUMBER:** 5

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: _____			3607-89-71	08/01/2023	08/01/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
D	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			(23)7363-51-80	08/01/2023	08/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED _____ RETENTION \$ _____			7819-36-91	08/01/2023	08/01/2024	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	W2Y-J290469-00	02/01/2023	02/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**  
Evidence of Insurance.

<b>CERTIFICATE HOLDER</b> Citrin Cooperman & Company, LLP Citrin Cooperman Advisors, LLC 50 Rockefeller New York, NY 10020	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  <i>Marsh USA LLC</i>
--	--

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

No Filing History

No Authority Info

No Partner Info

No Name History

Partnership Name Search



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## Partnership Detail

**Limited Liability Partnership Name**

CITRIN COOPERMAN &amp; COMPANY,LLP

**Principal Address**50 ROCKEFELLER PLAZA  
NEW YORK, NY 10020  
Change Date: NONE**Filing Information**

Document Number	LLP230002133
FEI/EIN Number	NONE
File Date	07/28/2023
State	NY
Total Pages	2
Pages in Original Filing	2
Florida Partners	NONE
Total Partners	1
Status	ACTIVE
Effective Date	NONE
Expiration Date	NONE
Name History	NONE

**Registered Agent**CORPORATE SERVICE BUREAU INC  
1540 GLENWAY DRIVE  
TALLAHASSEE, FL 32301**Document Images**07/28/2023 -- LLP [Previous on List](#)[Next on List](#)[Return to List](#)

No Filing History

No Authority Info

No Partner Info

No Name History

Partnership Name Search



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



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

**BOARD OF ACCOUNTANCY**

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

**CITRIN COOPERMAN & COMPANY LLP**

50 ROCKEFELLER PLAZA  
NEW YORK NY 10020

**LICENSE NUMBER: AD64727**

**EXPIRATION DATE: DECEMBER 31, 2025**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)

ISSUED: 12/30/2023

Do not alter this document in any form.

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



