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954.771.0896

PROJECT PROPOSAL

for Auditing Services

Prepared for

City of Key West

1300 White Street

Key West, FL 33040

P: 305.809.3823; E: jdurocher@cityofkeywest-fl.gov

Issued date

11.02.2023



REQUEST FOR PROPOSAL INDEPENDENT AUDITING SERVICES

Proposal Number 23-003

Issued on November 2, 2023

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

Phone: 954-771-0896

Contact: Stephen Emery
Email: Stephen.Emery@kmccpa.com





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LETTER OF TRANSMITTAL

Section I





November 2, 2023

Ms. Jessica Durocher, Central Purchasing Agent
And Members of the Audit Selection Committee
City of Key West
1300 White Street
Key West, FL 33040

Dear Ms. Durocher and Audit Selection Committee members:

Keefe McCullough appreciates the opportunity to respond to your Request for Proposal (RFP) to provide auditing services to the City of Key West (the "City") for the fiscal years ending September 30, 2023, 2024, 2025, 2026 and 2027 with the continuation option of auditing its financial statements for one (1) additional two (2) year period.

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

Governmental Experience

Keefe McCullough has been dedicated to the public sector for over 52 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. Keefe McCullough is properly licensed to practice in the State of Florida. By making the public sector a primary focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over thirty years.

Experienced Professionals

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

Scope of Services

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2022-2023 budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your City.

Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for one hundred and twenty (120) 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 P. Emery, C.P.A., Partner
Israel J. Gomez, C.P.A., Partner
Keefe McCullough
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954-771-0896
Stephen.Emery@kmccpa.com
Israel.Gomez@kmccpa.com

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

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.



Successful auditors
share the City's
commitment to
excellence



DETAILED PROPOSAL

Section II



Firm Background - Details on the qualifications of the applicant/firm, including documentation of the applicants' experience with similar work, for local governments during the past ten (10) years. Include firm's size, structure, location of management and charter authorization and licenses to do business in the State of Florida. Also include the firm's national, statewide, and local service capabilities. Individual applicants must demonstrate clear capability of experience, schedule capability and references. Describe the organization, date founded and ownership of your firm. Has the firm experienced a significant change in organizational structure, ownership, or management during the past three years and, if so, please describe. [included in page limit]

Keefe McCullough became a registered Florida partnership on February 1, 1971.

Keefe McCullough has grown as a firm for over fifty-two (52) years and we are located in Fort Lauderdale to serve the South Florida area. Our firm provides a comprehensive array of professional services including audit and attestation engagements, technology solutions, tax planning and preparation, and consulting services. We believe our sustained growth can be attributed to our ability to give each client, regardless of size, personalized and timely service of the highest quality.

Our office consists of ten partners, approximately eighty-five professional accounting staff members and administrative support personnel. Our governmental staff consists of approximately forty-five (45) professional staff members.

1) Describe any other business affiliations (e.g., subsidiaries, joint ventures, arrangements).

We do not have any subsidiary or affiliated companies and we are not a joint venture.

2) Provide any information on the firm if it has ever been sanctioned, fined or any other legal or license related action has been taken upon

We are not aware of any pending local office litigation or litigation related to our firm's audits of State or Local Government entities. Neither our firm, nor any of our employees present or past, or anyone acting on our behalf, has ever been convicted of any crime or offense arising directly or indirectly from the conduct of our firm's business, nor have any of our firm's officers, director or persons exercising substantial policy discretion ever been convicted of any crime or offense involving business or financial misconduct or fraud for the entire fifty-two (52) year history of our firm.

Personnel - Provide details on the qualifications of the applicant's key individual(s) including the project manager who will perform the work, including education, experience and specialized knowledge and expertise. Describe your firm's and project manager's relevant past experience. [included in page limit]

1) Provide a summary organizational chart showing your team. Identify the primary contact/project manager and describe the roles of each key person.

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

Israel J. Gomez, C.P.A.
Stephen P. Emery, C.P.A.
William G. Benson, C.P.A.
Marc A. Grace, C.P.A.
Ralph Arrojo
Matthew Grey, C.P.A.

Engagement Partner
Partner
Technical Review Partner
Partner
Manager
Supervisor





All members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.

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

Experience and References - Provide five municipal client references (public references preferred) including client name, contact personnel, address, phone number, length of time you have provided services and a list of any other related services provided. [included in page limit]

- 1) Provide at least five (5) examples of your firm's relevant municipal support experience providing support to municipalities (not whole- municipal solutions). Include name of agency, address, project budget, firm's duties under this project, firm's compensation for this project, and completion date.**

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

City of Plantation, Florida

Ms. Anna Otiniano, Director of Financial Services

400 N.W. 73rd Avenue

Plantation, FL 33317

Phone: 954-797-2229

Scope of services:

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

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

Date of project: 1994 through present

Project Budget Hours: 900

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

City of Coconut Creek, Florida

Ms. Peta-Gay Lake, Director of Finance

4800 West Copans Road

Coconut Creek, FL 33063

Phone: 954-973-6730

Scope of services:

Annual financial and compliance audits of the City

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

Date of project: 2014 through present

Project Budget Hours: 850

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



City of Pompano Beach, Florida

Ms. Allison Feurtado, Finance Director

100 West Atlantic Blvd

Pompano Beach, FL 33060

Phone: 954-786-4600

Scope of services:

Annual financial and compliance audits of the City

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

Date of project: 2021 through Present

Project Budget Hours: 800

Engagement Partners: Stephen P. Emery, C.P.A. / Cynthia L. Calvert, C.P.A. / Marc A. Grace, C.P.A.

Town of Davie, Florida

Mr. William W. Ackerman, Budget and Finance Director

6591 Orange Drive

Davie, FL 33314

Phone: 954-797-1050

Scope of services:

Annual financial and compliance audits of the Town

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

Date of project: 2013 through Present

Project Budget Hours: 800

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

Town of Southwest Ranches, Florida

Mr. Emil C. Lopez

13400 Griffin Road

Southwest Ranches, FL 33330

Phone: 954-434-0008

Scope of services:

Annual financial and compliance audits of the Town

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

Date of project: 2019 through Present

Project Budget Hours: 450

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

City of Wilton Manors, Florida

Ms. Pennie Zuercher, Finance Director

2020 Wilton Drive

Wilton Manors, FL 33308

Phone: 954-390-2100

Scope of services:

Annual financial and compliance audits of the City

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

Date of project: 2017 through Present

Project Budget Hours: 400

Engagement Partners: Stephen P. Emery, C.P.A. / Marc A. Grace, C.P.A.



In addition to the above, we also provide services to the following governmental entities with a year end date of September 30:

City of Atlantis
City of Aventura
City of Coconut Creek
City of Cooper City
City of Dania Beach
City of Key West
City of Lighthouse Point
City of Marathon
City of Margate
City of North Lauderdale
City of Plantation
City of Pompano Beach
City of Weston

City of Wilton Manors
Town of Davie
Town of Golden Beach
Town of Southwest Ranches
Village of Indiantown
Village of Sea Ranch Lakes
North Springs Improvement District
Coral Springs Improvement District
Hillsboro Inlet District
Key Largo Fire Rescue and EMS District
Lexington Oaks Community Development District
VillaSol Community Development District
Fiddlers Creek II Community Development District

Approach and Methodology

- 1) **Describe your firm's approach/methodology on this project.**
- 2) **Describe the type of deliverables you propose to present, and how the firm will communicate effectively with the City?**
- 3) **What are the primary strategies employed by your firm for adding value?**
- 4) **Briefly describe any additional features, attributes or conditions, which the City should consider in selecting your firm.**

Keefe McCullough has a steadfast commitment to accuracy, our audit process is based on a thorough initial planning process, open and honest lines of communication throughout the year, and a specific methodology of analysis and quality review that will ensure a successful audit, as well as a successful relationship with the City and its professionals year after year. We have developed this successful methodology and are recognized for the quality and thoroughness of our audit process.

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

Our audit process is continuous, whereby we address and resolve issues, throughout the year, not just at year end. We encourage client communication throughout the year.

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



Our audit approach is conducted in three segments and involves communication throughout.

Segment 1 - Strategic Planning and Risk Assessment - Completed generally in September or as soon as we are notified of selection

Planning is the most critical segment to a successful audit. This segment will commence with a joint meeting between Keefe McCullough, City Management, and its Finance Department. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the City's timing requirements and reporting issues. During this segment, we will obtain a thorough understanding of your organization and its operations. We will document your systems and perform tests of controls to evaluate their effectiveness. We will also perform the risk assessments required to determine our audit approach and procedures. After this segment is completed, we will provide the City and accountants with a list of items needed for the year-end work and meet with management to provide a status update.

Segment 2 - Comprehensive Testing and Analysis - Completed in December/January

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

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

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

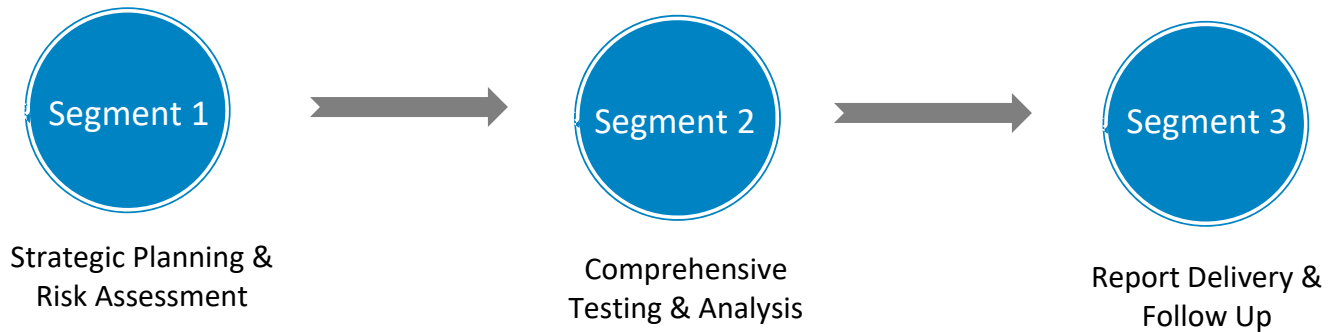
Segment Procedures:

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

The following pages show our summary of the audit work plan.



SPECIFIC AUDIT APPROACH



Segment 1

Strategic Planning &
Risk Assessment

Engagement Planning

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

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

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

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

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

Identify and review all state and federal financial award agreements.

Assessment and Evaluation of Internal Controls

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

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



Segment 1

Strategic Planning & Risk Assessment

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

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

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

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

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

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

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

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

Segment 2

Comprehensive Testing & Analysis

Cash and Investments

Review ledger account entries and compare cash account balances.

Confirm year-end cash and investment balances with depositories.

Obtain bank reconciliations and substantiate reconciling items.

Substantiate cash cut-offs and interbank transfers.

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

Determine if investments are in accordance with City investment policy.

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

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



Segment 2

Comprehensive Testing & Analysis

Revenue and Receivables

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

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

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

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

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

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

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

Analyze allowances for doubtful accounts for adequacy.

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

Expenses and Accounts Payable

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

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

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

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

Determine contracts and retainage payable are properly recorded.

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

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



Segment 2

Comprehensive Testing & Analysis

Payroll and Related Liabilities

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

Perform payroll reasonableness procedures to validate account balances.

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

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

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

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

Property, Plant and Equipment

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

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

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

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

Recalculate depreciation and verify consistency throughout.

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

Determine that capital assets are properly secured.

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

Inventory

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

Verify that inventory listings are valid and complete.



Segment 2

Comprehensive Testing & Analysis

Determine that inventory is properly secured.

Determine that inventory is properly valued and recorded.

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

Long Term Debt

Confirmation of debt with financial institutions.

Review of interest expense for reasonableness.

Review of compliance with debt covenants.

Obtain and review arbitrage calculations.

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

Fund Balance and Net Position

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

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

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

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

Pensions, OPEB Liabilities and Self-Insurance

Obtain valuation reports from actuaries.

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

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

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

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

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



Segment 2

Comprehensive Testing & Analysis

Grants and Single Audits

Obtain and review all grant agreements of the City.

Test grant revenue through confirmation with grantor agencies.

Review OMB Compliance Supplement.

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

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

Identify Type A and B programs or projects.

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

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

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

Determine grant and single audit disclosure are presented properly.

Segment 3

Report Delivery & Follow Up

Report Delivery and Follow Up

Exit conference discussing the results of the audit.

Obtain and review MD&A and transmittal letter.

Preparation of Basic Financial Statements.

Preparation of auditor's reports.

Complete financial statement disclosure checklists.

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

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

Issuance of final financial statements.

Written communication to those charged with governance.

Partner presentation of financial statements to City Commission.



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

Segment	Partners	Manager	Supervisor	Staff	Total
Strategic Planning and Risk Assessment	19	88	113	125	345
Comprehensive Testing and Analysis	30	140	180	200	550
Report Delivery and Follow Up	26	122	157	175	480
Total Hours	75	350	450	500	1375

Sampling and Sample Sizes

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

Analytical Procedures

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

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

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

Use of Technology

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

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



Potential Audit Problems

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.

Price Proposal Form Please fill out the Price Proposal Form found in Section 4 in its entirety. Values must be provided for all categories and must represent the total cost for each service in Group A. The Total Fee for each audit period includes all out-of-pocket expenses for firm personnel (e.g. travel, lodging, copies, etc.).

We have included the price proposal form in Section IV. Our total fee for each audit period includes all out-of-pocket expenses for firm personnel.

Sworn Statements and Affidavits - The Proposer shall have signed and returned all forms attached herein as Section 4 (Anti-Kickback, Non-Collusion, Public Entities Crimes, Equal Benefits for Domestic Partners, Cone of Silence, Scrutinized Companies List, Indemnification, Addendum Acknowledgement)

We have included the required forms from Section 4 of the RFP in Section IV of our proposal.

Resumes - Qualifications and experience of the individual(s) who will provide the services shall be shown on Resumes. Each resume shall be no more than one page. Members of the selection committee shall be instructed to disregard any information provided on additional pages. The resume portion of the submittal shall not count toward the 20-page limit.

We have included resumes for each audit team member in Section III.





TEAM MEMBER PROFILES

Section III





ISRAEL J. GOMEZ, C.P.A.

Partner

EXPERIENCE

- 23 years at Keefe McCullough

EDUCATION

- B.B.A. (Accounting) University of Puerto Rico

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- AICPA Governmental Audit Quality Center, Designated Audit Partner
- AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association (U.S., Florida, South Florida Chapter and Palm Beach Chapter)

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 132, of which 113 directly relate to governmental continuing education.

COMMUNITY LEADERSHIP

- North Springs Little League (sponsor and coach)
- Coral Springs Winter Baseball (sponsor and coach)
- Leadership Broward Class of XXXV
- Leadership Broward Foundation (board treasurer)

EXPERIENCE

Israel Gomez has managed large and complex engagements in the governmental sector. He is experienced and qualified with respect to “Yellow Book”, Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. He has assisted governmental entities with new pronouncements, including GASBs 67 and 68. He has also assisted various municipalities regarding their participation in the Certificate of Achievement for Excellence in Financial Reporting program. He has been a speaker at various governmental seminars pertaining to GASB pronouncements and internal controls over financial reporting.

ENGAGEMENT ROLE

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

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|-----------------------------|---|
| * City of Aventura | * City of Coconut Creek |
| * City of Key West | * City of Lake Worth |
| * City of Marathon | * City of South Miami |
| * City of Sunny Isles Beach | * City of Weston |
| * Village of Pinecrest | * Islamorada, Village of Islands |
| * Town of Davie | * Village of Sea Ranch Lakes |
| * Town of Golden Beach | * Many other Special Districts, Authorities and Schools |



STEPHEN P. EMERY, C.P.A.

Partner

EXPERIENCE

- 13 years at Keefe McCullough

EDUCATION

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

PROFESSIONAL ORGANIZATIONS

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

CONTINUING PROFESSIONAL EDUCATION

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

COMMUNITY INVOLVEMENT

- Leadership Broward Class XXXVII
- Pompano Beach Rotary Club
- Ghost Light Society (Host Committee, Steering Committee and Support Committee)
- Imagine Broward (Council Member)
- Symphony of the Americas (Treasurer)

EXPERIENCE

Stephen has over 13 years of accounting and auditing experience with Keefe McCullough, focused primarily in the public sector. He has managed numerous large governmental engagements, assisting many in obtaining the Certificate of Achievement for Excellence in Financial Reporting. He provides strategic planning and implementation services for governmental and other entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, single audits and current accounting pronouncements. He hosted a webinar for the Florida Government Finance Officers Association regarding the Uniform Guidance.

ENGAGEMENT ROLE

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

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|--------------------------------------|---|
| * City of Atlantis, Florida | * City of Key West, Florida |
| * City of Aventura, Florida | * City of South Miami, Florida |
| * City of Sunny Isles Beach, Florida | * City of Weston, Florida |
| * Village of Pinecrest, Florida | * City of Wilton Manors, Florida |
| * City of Pompano Beach, Florida | * City of Cooper City, Florida |
| * Town of Southwest Ranches, Florida | * Many other Special Districts, Authorities and Schools |



WILLIAM G. BENSON, C.P.A.

Partner

EXPERIENCE

- 39 years at Keefe McCullough

EDUCATION

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

PROFESSIONAL ORGANIZATIONS

- *Florida Board of Accountancy Board Member*
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 168, of which 140 directly relate to Government Audit Standards.

COMMUNITY LEADERSHIP

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Broward Health Audit Committee (board member)
- Executives of Broward (past president, treasurer)
- Sheriff's Foundation of Broward, Inc. (board member, treasurer)

EXPERIENCE

Bill Benson has more than 39 years of governmental audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate governmental entities. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted municipalities and other governmental entities with accounting standard implementation and internal control assessments.

ENGAGEMENT ROLE

Bill will add another layer of review to the engagement while utilizing his extensive experience serving not-for-profit entities. He will serve as a valuable technical resource for the engagement team to draw upon throughout the audit. He will ensure that the Organization receives timely audit services by providing any and all resources necessary.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

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



MARC A. GRACE, C.P.A.

Partner

EXPERIENCE

- 18 years at Keefe McCullough
- 1 year at City of Plantation
- 2 years at Morgan Stanley

EDUCATION

- B.A. (Business Administration) Nova Southeastern University
- MACC (Accounting) Nova Southeastern University

PROFESSIONAL EXPERIENCE

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

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 133, of which 98 directly relate to governmental continuing education.

COMMUNITY INVOLVEMENT

- Leadership Broward Class XXXVI
- Equine-Assisted Therapies of South Florida, Inc. (*Board Treasurer*)

EXPERIENCE

Marc Grace has extensive experience managing governmental audit engagements. He provides guidance on governmental accounting and auditing, compliance audits, internal control assessments and financial reporting. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Marc has assisted municipalities and other governmental entities in planning for and implementing upcoming governmental pronouncements. He regularly attends and speaks at seminars dealing with accounting and audit problems, reporting and disclosure issues. Marc is actively involved in training for the professional staff and is responsible for developing internal training programs for the governmental sector, financial reporting and operational matters.

ENGAGEMENT ROLE

Marc will add another layer of review to the engagement while utilizing his extensive experience serving governmental entities. He will serve as a valuable technical resource for the engagement team to draw upon throughout the audit. He will ensure that the City receives timely audit services by providing any and all resources necessary.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|-------------------------------------|---|
| * City of Lake Worth Beach, Florida | * City of Marathon, Florida |
| * City of Key West, Florida | * Islamorada, Village of Islands, Florida |
| * City of Margate, Florida | * City of Sunny Isles Beach, Florida |
| * City of Plantation, Florida | * City of Atlantis, Florida |
| * City of Wilton Manors, Florida | * Broward Metropolitan Planning Organization |
| * City of North Lauderdale, Florida | * City of Dania Beach, Florida |
| * City of Coconut Creek, Florida | * Many other Special Districts, Authorities and Schools |



RALPH B. ARROJO

Manager

EXPERIENCE

- 12 years at Keefe McCullough

EDUCATION

- BS (Accounting and Finance) Florida State University

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 130, of which 80 directly relate to governmental continuing education.

EXPERIENCE

Ralph has over 12 years of accounting and auditing experience with Keefe McCullough, focused primarily in the public sector. He has supervised audit engagements of large and complex governmental entities. He specializes in internal control assessments, compliance audits, and preparing Annual Comprehensive Financial Reports for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

ENGAGEMENT ROLE

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

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|-------------------------------------|---|
| * City of Atlantis, Florida | * City of Key West, Florida |
| * City of Dania Beach, Florida | * City of South Miami, Florida |
| * City of Lighthouse Point, Florida | * North Bay Village, Florida |
| * Town of Golden Beach, Florida | * Many other Special Districts, Authorities and Schools |



MATTHEW GREY, C.P.A.

Supervisor

EXPERIENCE

- 6 years at Keefe McCullough

EDUCATION

- BS (Finance) University of Florida
- Masters (Accounting) Florida Atlantic University

PROFESSIONAL ORGANIZATIONS

- Florida Institute of Certified Public Accountants

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 126, of which 45 directly relate to governmental continuing education.

COMMUNITY INVOLVEMENT

- Alpha Kappa Psi Business Fraternity

EXPERIENCE

Matthew has over 6 years of accounting and auditing experience, focused primarily in the nonprofit, governmental and employee benefit plan sector. He has supervised audit engagements of large and complex entities. He specializes in internal control assessments, compliance audits, and preparing financial statements. He has attended and participated in numerous seminars regarding accounting, auditing, internal controls, and compliance.

ENGAGEMENT ROLE

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

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- * City of Cooper City, Florida
- * City of Key West, Florida



ATTACHMENTS

Section IV





Ron DeSantis, Governor

Julie I. Brown, Secretary

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

LICENSE NUMBER: AD0010282

EXPIRATION DATE: DECEMBER 31, 2023

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

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



ISSUED: 09/30/2021

Always verify licenses online at MyFloridaLicense.com

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.



AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2020. 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. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

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

Opinion

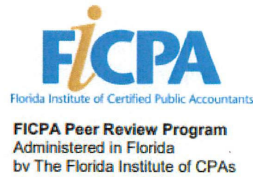
In our opinion the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.

AJK, LLC

AJK, LLC
Manchester, Georgia
December 16, 2020

AJK





January 22, 2021

William Benson
Keefe, McCullough & Co., LLP
6550 N Federal Hwy FL 4
Fort Lauderdale, FL 33308-1404

Dear William Benson:

It is my pleasure to notify you that on January 21, 2021, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 29, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

cc: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 580500

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org



PRICE PROPOSAL FORM

YEAR #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 5 Year Term			
1	September 30, 2023	1,375	\$ 152,000
2	September 30, 2024	1,375	\$ 157,000
3	September 30, 2025	1,375	\$ 162,000
4	September 30, 2026	1,375	\$ 167,000
5	September 30, 2027	1,375	\$ 172,000
Additional Two-Year Contract Extension			
6	September 30, 2028	1,375	\$ 175,000
7	September 30, 2029	1,375	\$ 175,000

Firm Name Keefe McCullough

The fee above includes all items identified in Section 3.2 of RFP # 23-003 including the following:

- Audit of the City's Annual Comprehensive Financial Report.
- Audit of the City's Community Redevelopment Agency.
- Preparation of any required management reports.
- Federal and State single audits as required.
- A review of the financial report provided to the Department of Financial Services to ensure consistency with the Annual Comprehensive Financial Report.
- Agreed Upon Procedures Report as required by the Florida Department of Transportation for Section 53111 Program Procedures and for Public Transportation Joint Participation Agreements.
- Examination and preparation of the Schedule of Revenues and Expenditures for the U.S. Department of the Navy (due by January 31st).

ANTI-KICKBACK AFFIDAVIT

STATE OF Florida)

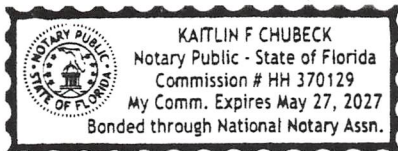
: SS

COUNTY OF Broward)

I, the undersigned hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the City of Key West as a commission, kickback, reward, or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: William Benson, CPA

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [] online notarization, this day of, 2023, by William G. Benson.



Kaitlin F. Chubek
(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known X OR Produced Identification _____

Type of Identification Produced _____


NON-COLLUSION AFFIDAVIT

STATE OF Florida)

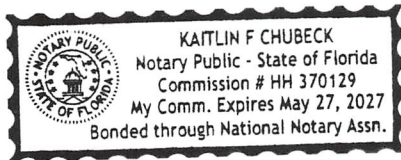
: SS

COUNTY OF Broward)

I, the undersigned hereby declares that the only persons or parties interested in this Proposal are those named herein, that this Proposal is, in all respects, fair and without fraud, that it is made without collusion with any official of the Owner, and that the Proposal is made without any connection or collusion with any person submitting another Proposal on this Contract.

BY: 

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [] online notarization, this day of, 2023, by William G. Benson.



(NOTARY SEAL)


(Signature of Notary Public- State of Florida)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known X OR Produced Identification _____

Type of Identification Produced _____

**SWORN STATEMENT UNDER SECTION 287.133(3)(A)
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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 Bid or Proposal for _____

_____ City of Key West _____

2. This sworn statement is submitted by: Keefe McCullough
(Name of entity submitting sworn statement)

whose business address is: 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

and (if applicable) its Federal Employer Identification Number (FEIN) is: 59-1363792

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is William G. Benson, CPA
(Please print name of individual signing)

and my 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 or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by

indictment 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, means:

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

7. I understand that a "person" as defined in Paragraph 287.133(1)(8), 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 public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

 The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the

management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

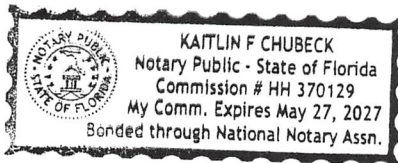
William G. Benson
(Signature)

10/30/2023
(Date)

STATE OF Florida

COUNTY OF Broward

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [] online notarization, this day of, 2023, by William G. Benson.



(NOTARY SEAL)

Kaitlin F. Chubek
(Signature of Notary Public- State of Florida)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known X OR Produced Identification _____

Type of Identification Produced _____

EQUAL BENEFITS FOR DOMESTIC PARTNERS AFFIDAVIT

STATE OF Florida)

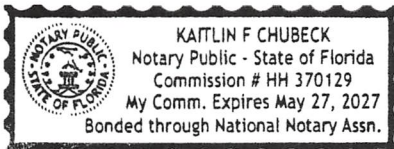
: SS

COUNTY OF Broward)

I, the undersigned hereby duly sworn, depose and say that the firm of Keefe McCullough provides benefits to domestic partners of its employees on the same basis as it provides benefits to employees' spouses, per City of Key West Code of Ordinances Sec. 2-799.

By: William Benson, CPA

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [] online notarization, this day of, 2023, by William G. Benson.



(NOTARY SEAL)

Kaitlin F. Chubek
(Signature of Notary Public- State of Florida)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known X OR Produced Identification _____

Type of Identification Produced _____

CONE OF SILENCE AFFIDAVIT

Pursuant to City of Key West Code of Ordinances Section 2-773 (attached below)

STATE OF Florida)

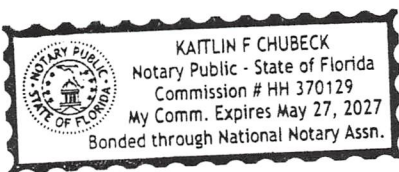
: SS

COUNTY OF Broward)

I, the undersigned hereby duly sworn, depose and say that all owner(s), partners, officers, directors, employees, and agents representing the firm of Keefe McCullough have read and understand the limitations and procedures regarding communications concerning City of Key West Code of Ordinances Sec. 2-773 Cone of Silence (attached).

By: William Fenn, CPA

Sworn to (or affirmed) and subscribed before me by means of [☒] physical presence or [☐] online notarization, this day of, 2023, by William G. Benson.



(NOTARY SEAL)

Kaitlin F. Chubek
(Signature of Notary Public- State of Florida)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known X OR Produced Identification _____

Type of Identification Produced _____

Sec. 2-773. Cone of Silence.

- a. Definitions. For purposes of this section, reference to one gender shall include the other, use of the plural shall include the singular, and use of the singular shall include the plural. The following definitions apply unless the context in which the word or phrase is used requires a different definition:
- (1) Competitive solicitation means a formal process by the City of Key West relating to the acquisition of goods or services, which process is intended to provide an equal and open opportunity to qualified persons and entities to be selected to provide the goods or services. Competitive solicitation shall include request for proposals ("RFP"), request for qualifications ("RFQ"), request for letters of interest ("RFLI"), invitation to bid ("ITB") or any other advertised solicitation.
 - (2) Cone of silence means a period of time during which there is a prohibition on communication regarding a particular competitive solicitation.
 - (3) Evaluation or selection committee means a group of persons appointed or designated by the city to evaluate, rank, select, or make a recommendation regarding a vendor or the vendor's response to the competitive solicitation. A member of such a committee shall be deemed a city official for the purposes of subsection (c) below.
 - (4) Vendor means a person or entity that has entered into or that desires to enter into a contract with the City of Key West or that seeks an award from the city to provide goods, perform a service, render an opinion or advice, or make a recommendation related to a competitive solicitation for compensation or other consideration.
 - (5) Vendor's representative means an owner, individual, employee, partner, officer, or member of the board of directors of a vendor, or a consultant, lobbyist, or actual or potential subcontractor or sub-consultant who acts at the behest of a vendor in communicating regarding a competitive solicitation.
- b. Prohibited communications. A cone of silence shall be in effect during the course of a competitive solicitation and prohibit:
- (1) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and the city's administrative staff including, but not limited to, the City Canager and his or her staff;
 - (2) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and the Mayor, City Commissioners, or their respective staff;
 - (3) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and any member of a city evaluation and/or selection committee; therefore, and
 - (4) Any communication regarding a particular competitive solicitation between the Mayor, City Commissioners, or their respective staff, and a member of a city evaluation and/or selection committee, therefore.
- c. Permitted communications. Notwithstanding the foregoing, nothing contained herein shall prohibit:
- (1) Communication between members of the public who are not vendors or a vendor's representative and any city employee, official or member of the City Commission;
 - (2) Communications in writing at any time with any city employee, official or member of the city commission, unless specifically prohibited by the applicable competitive solicitation. (A) However, any written communication must be filed with the City Clerk. Any city employee, official or member of the City Commission receiving or making any written communication must immediately file it with the City Clerk. (B) The City Clerk shall include all written communication as part of the agenda item when publishing information related to a particular competitive solicitation;
 - (3) Oral communications at duly noticed pre-bid conferences;

- (4) Oral presentations before publicly noticed evaluation and/or selection committees;
- (5) Contract discussions during any duly noticed public meeting;
- (6) Public presentations made to the city commission or advisory body thereof during any duly noticed public meeting;
- (7) Contract negotiations with city staff following the award of a competitive solicitation by the City Commission; or
- (8) Purchases exempt from the competitive process pursuant to section 2-797 of these Code of Ordinances;

d. Procedure.

- (1) The cone of silence shall be imposed upon each competitive solicitation at the time of public notice of such solicitation as provided by section 2-826 of this Code. Public notice of the cone of silence shall be included in the notice of the competitive solicitation. The city manager shall issue a written notice of the release of each competitive solicitation to the affected departments, with a copy thereof to each commission member, and shall include in any public solicitation for goods and services a statement disclosing the requirements of this ordinance.
- (2) The cone of silence shall terminate at the time the city commission or other authorized body makes final award or gives final approval of a contract, rejects all bids or responses to the competitive solicitation or takes other action which ends the competitive solicitation.
- (3) Any city employee, official or member of the city commission that is approached concerning a competitive solicitation while the cone of silence is in effect shall notify such individual of the prohibitions contained in this section. While the cone of silence is in effect, any city employee, official or member of the city commission who is the recipient of any oral communication by a potential vendor or vendor's representative in violation of this section shall create a written record of the event. The record shall indicate the date of such communication, the persons with whom such communication occurred, and a general summation of the communication.

e. Violations/penalties and procedures.

- (1) A sworn complaint alleging a violation of this ordinance may be filed with the City Attorney's office. In each such instance, an initial investigation shall be performed to determine the existence of a violation. If a violation is found to exist, the penalties and process shall be as provided in section 1-15 of this Code.
- (2) In addition to the penalties described herein and otherwise provided by law, a violation of this ordinance shall render the competitive solicitation void at the discretion of the city commission.
- (3) Any person who violates a provision of this section shall be prohibited from serving on a City of Key West advisory board, evaluation and/or selection committee.
- (4) In addition to any other penalty provided by law, violation of any provision of this ordinance by a City of Key West employee shall subject said employee to disciplinary action up to and including dismissal.
- (5) If a vendor is determined to have violated the provisions of this section on two more occasions it shall constitute evidence under City Code section 2- 834 that the vendor is not properly qualified to carry out the obligations or to complete the work contemplated by any new competitive solicitation. The city's purchasing agent shall also commence any available debarment from city work proceeding that may be available upon a finding of two or more violations by a vendor of this section. (Ord. No. 13-11, § 1, 6-18-2013)

VENDOR CERTIFICATION REGARDING

SCRUTINIZED COMPANIES LISTS

Respondent Vendor Name: Keefe McCullough

Vendor FEIN: 59-1363792

Vendor's Authorized Representative Name and Title: William G. Benson, CPA

Address: 6550 N Federal Hwy, 4th Floor

City: Ft. Lauderdale State: FL Zip: 33308

Phone Number: 954-771-0896

Email Address: Bill.Benson@kmccpa.com

Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars (\$1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria.

As the person authorized to sign on behalf of Respondent, I hereby certify that the company identified above in the section entitled "Respondent Vendor Name" is not listed on either the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List I understand that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject such company to civil penalties, attorney's fees, and/or costs and termination of the contract at the option of the awarding governmental entity.

Certified By: William Benson PARTNER
Print Name *Print Title*
who is authorized to sign on behalf of the above referenced company.
Authorized Signature: William Benson

CITY OF KEY WEST INDEMNIFICATION FORM

PROPOSER agrees to protect, defend, indemnify, save and hold harmless The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, City's Consultant, agents, servants and employees, including volunteers, from and against any and all claims, debts, demands, expense and liability arising out of injury or death to any person or the damage, loss of destruction of any property which may occur or in any way grow out of any act or omission of the PROPOSER, its agents, servants, and employees, or any and all costs, expense and/or attorney fees incurred by the City as a result of any claim, demands, and/or causes of action except of those claims, demands, and/or causes of action arising out of the negligence of The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, agents, servants and employees. The PROPOSER agrees to investigate, handle, respond to, provide defense for and defend any such claims, demand, or suit at its sole expense and agrees to bear all other costs and expenses related thereto, even if it (claims, etc.) is groundless, false or fraudulent. The City of Key West does not waive any of its sovereign immunity rights, including but not limited to, those expressed in Section 768.28, Florida Statutes. PROPOSER understands and agrees that any and all liabilities regarding the use of any subcontractor for services related to this agreement shall be borne solely by the PROPOSER. Ten dollars of the consideration paid by the City is acknowledged by PROPOSER as separate, good and sufficient consideration for this indemnification. This indemnification shall be interpreted to comply with Section 725.06 and 725.08, Florida Statutes.

These indemnifications shall survive the term of this agreement. In the event that any action or proceeding is brought against the City of Key West by reason of such claim or demand, PROPOSER shall, upon written notice from the City of Key West, resist and defend such action or proceeding by counsel satisfactory to the City of Key West.

The indemnification provided above shall obligate PROPOSER to defend at its own expense to and through appellate, supplemental or bankruptcy proceeding, or to provide for such defense, at the City of Key West's option, any and all claims of liability and all suits and actions of every name and description covered above which may be brought against the City of Key West whether performed by PROPOSER, or persons employed or utilized by PROPOSER.

The PROPOSER's obligation under this provision shall not be limited in any way by the agreed upon Contract Price as shown in this agreement, or the PROPOSER's limit of or lack of sufficient insurance protection.

[REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

PROPOSER: Keefe McCullough

Address 6550 N Federal Hwy, 4th Floor

Ft. Lauderdale, FL 33308

Signature

William G. Benson, CPA

William G. Benson, CPA
Print Name

10/30/2023
Date

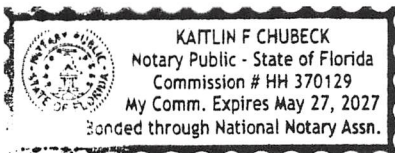
Partner
Title

NOTARY FOR THE PROPOSER

STATE OF Florida

COUNTY OF Broward

The foregoing instrument was acknowledged before me by means [☒] physical presence or [☐] online notarization, this day of, 2023, by William G. Benson.



(NOTARY SEAL)

Kaitlin F. Chubek
(Signature of Notary Public- State of Florida)

Kaitlin F. Chubek
(Name of Notary Typed, Printed, or Stamped)

Personally Known x OR Produced Identification _____

Type of Identification Produced _____

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