



**PROPOSAL TO PROVIDE INDEPENDENT AUDIT SERVICES FOR THE
CITY OF KEY WEST, FLORIDA**

RFP #008-18
May 23, 2018

S. Davis & Associates, P.A.
655 N. Biscayne River Drive
Miami, Florida 33169

SDA
S. Davis & Associates, P.A.
Certified Public Accountants & Consultants
www.sdaviscpa.com



S. Davis & Associates, P.A.
Certified Public Accountants & Consultants

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May 23, 2018

Audit Committee
City of Key West
Office of the City Clerk
1300 White Street
Key West, Florida 33040

Dear Members of the Audit Selection Committee:

The practice of S. Davis & Associates, P.A. (“SDA”) is pleased to respond to your request for proposals to provide independent audit services to the City of Key West, Florida (the “City”). We have a clear understanding of the work to be performed for the fiscal years ending September 30, 2018, 2019 and 2020 and we understand the City has the option of extending the contract for one (1) additional two (2) year period.

The selection of a certified public accounting firm is an important decision for the City. In selecting SDA, you have the opportunity to select a locally owned full service firm with auditors that have successfully demonstrated the ability to deliver responsive high quality service to governmental units, combining the highly accessible personal contact associated with smaller firms and the sophisticated professional resources of the national accounting firms.

The professionals assigned to the engagement, led by Tanya I. Davis, the firm’s Audit Partner, demonstrate one of the best indications of our total commitment to serve the City. To ensure that you receive the highest quality service in a prompt manner, we have assembled a group of individuals who are well qualified to serve on the engagement team and will prove invaluable to you. We have included the resumes of the principals to be assigned to your audit. The client service team listed is committed to performing the engagement and will not be changed without the approval of the City. The Firm’s partners and audit manager will be personally engaged and maintain contact with the audit team, coordinate ongoing work and advise management of the City on the status of the engagement. Tanya I. Davis will serve as the Engagement Partner and representation for the Firm and Shaun M. Davis, as the Quality Review Partner. They will be joined by Kevin Adderley, Engagement Manager; Annette Lewis, Consulting Manager; Joy Chambers-Nicholas and Sharon Clayton, Seniors; and staff who will assist them. The engagement team will be available to the management of the City as a technical resource. All key members of our client service team meet or exceed the continuing professional education requirements promulgated by *Government Auditing Standards*.

Transmittal Letter
May 23, 2018

We proudly make the statement that we have the qualifications, knowledge and capacity to exceed expectations, strong desire to perform as your auditor and ability to make a significant, positive statement for which the many years have prepared us.

The City will be a high priority client deserving of our highest levels of responsiveness on operational and performance audit issues and any other questions, concerns or advice you may seek. We will spare no effort in delivering timely engagement reports. We thank you for the opportunity to present this proposal and look forward to serving the City of Key West, Florida on this engagement. In this proposal process you will undoubtedly read and hear much about such things as firm resources and client lists. We proudly include much of that information and are eager to be responsive to any questions you may have. In the final analysis, however, the important things are quality people and quality service at a fair price. We commit to deliver to you on both.

Our proposal is a firm and irrevocable offer for 90 days. If you have any questions on this proposal or require any more information, please call Tanya Davis at (305) 628-1510. We look forward to meeting with you in the near future.

Very truly yours,

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style and is positioned above a light blue horizontal line.

S. DAVIS & ASSOCIATES, P.A.

By: Tanya I. Davis
Partner, CPA

The firm shall provide an affirmative statement that it is independent of the City of Key West as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (1988).

The firm should also list and describe the firm's (or its proposed subcontractors') professional relationship involving the City of Key West or any of its agencies or component units or oversight unit for the past five (5) years. If applicable, a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit will be included.

In addition, the firm shall commit to giving the City of Key West written notice of any conflicting professional relationships entered into during the period of this engagement.

Independence is an absolute necessity in audit engagements and as such, each SDA employee completes an independence statement when hired and annually, thereafter, attesting to his/her independence with respect to the firm's clients.

SDA and employees are independent of the City of Key West government as defined by generally accepted auditing standards, the U.S. General Accounting Office's *Government Auditing Standards* and by the Florida Board of Accountancy under Florida Statute Chapter 473. The Firm nor any of its employees have had a professional relationship involving the City of Key West, its agencies, its component units or oversight unit.

If awarded the contract, we will provide written notice of any changes over the course of the agreement.

FIRM QUALIFICATIONS, KNOWLEDGE 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.

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.

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

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 regulatory bodies or professional organizations.

SDA currently employs a professional staff of over 20, most of whom are governmental and non-profit audit staff. Over 90% of our audit services are provided to governmental and other entities required to be audited in accordance with *Government Auditing Standards*. We understand the work to be performed and, due to our experience with other governmental entities, know what it takes to successfully complete your audit.

SDA has offices in Miami, Hollywood, West Palm Beach, and Tallahassee. Our governmental practice staff complement is as follows:

Partners	2
Managers	4
Seniors	5
Staff	10

We will utilize personnel with considerable experience in auditing governmental entities and other organizations which are required to be audited in accordance with *Government Auditing Standards* and Federal and State Single Audits.

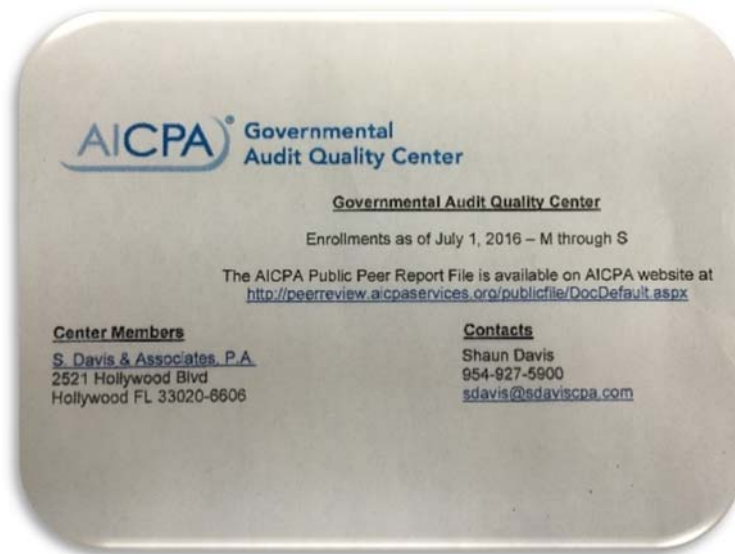
We will employ personnel from our South Florida offices with experience in governmental industry audits in the following capacities:

Engagement Partner	1
Quality Review Partner	1
Engagement Manager	1
Consulting Manager	1
Seniors	2
Staff	2-3

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

SDA is not involved in litigation or regulatory actions and is not aware of any such actions that may be pending. There has been no disciplinary action taken against the firm as a result of desk reviews since the firm's inception.

We are a member in good standing of both the American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA), and a proud member of the AICPA Governmental Audit Quality Center.



SDA participates in the AICPA peer review program which includes review of our quality control programs and certain engagements selected by the peer reviewer every three (3) years. Our last review was performed for the year ended November 30, 2014. Due to the high volume of governmental entities SDA audits, at least one governmental audit client is always selected for the firm's peer review. We have received a PASS (formerly called an unqualified opinion) on our quality review program since the firm's inception. See our most recent peer review report on the following page.

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of
American Institute of CPAs
• Center for Audit Quality
• Employee Benefit Plan Audit Quality Center
• Governmental Audit Quality Center
• Private Company Practice Section
• Tax Division
Florida Institute of CPAs

Harrison Executive Centre
1930 Harrison Street
Suite 308
Hollywood, FL 33020
Telephone (954) 922-8888
Fax (954) 922-8884
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System Review Report

July 24, 2015

To The Partners of
S. Davis & Associates, PA
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 S. Davis & Associates, PA (the firm) in effect for the year ended November 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of S. Davis & Associates, PA in effect for the year ended November 30, 2014, 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*. **S. Davis & Associates, PA has received a peer review rating of *pass*.**

Infante & Company

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

An important aspect of our services is the significant level of partner, manager, and senior involvement in the engagement. Our engagement partner and engagement manager will be actively involved during all phases of the work. During our scheduled periods of fieldwork, the senior and support staff will dedicate 100 percent of their time to the City. All other team members will arrange their time to ensure the engagement is completed on time and service to you is always responsive. Key engagement team personnel are available for technical support at any time. Scheduled meetings will be arranged to include the partners in the discussion of audit issues, however, when not on-site, the partners are typically only a phone call away from addressing any questions or concerns you may have.



FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

The significant experience that we have obtained in auditing financial statement and federal and state grant expenditures has allowed us to become familiar with numerous agencies and their requirements. A selection of some of our prior governmental clients are as follows:

<i>Current and Prior Government/ Nonprofit Clients</i>	<i>Types of Services</i>	<i>Years Served</i>
<i>City of Lauderhill</i>	<i>Financial Statement Audit, Single Audit</i>	<i>2</i>
<i>City of Dania Beach</i>	<i>Financial Statement Audit, Single Audit, AUP</i>	<i>4</i>
<i>City of Lauderhill General Employees Retirement System</i>	<i>Financial Statement Audit</i>	<i>5</i>
<i>City of Dania Beach Police and Firefighters Retirement System</i>	<i>Financial Statement Audit, State Annual Report</i>	<i>6</i>
<i>City of West Park</i>	<i>Financial Statement Audit, Single Audit, Contract Compliance</i>	<i>11</i>
<i>City of Hollywood</i>	<i>Financial Statement Audit, CRA's, Single Audits, Grant Specific Audits, AUP</i>	<i>13</i>
<i>City of Weston</i>	<i>AUP</i>	<i>1</i>
<i>City of Miramar</i>	<i>AUP</i>	<i>3</i>
<i>City of Lauderdale Lakes</i>	<i>AUP</i>	<i>2</i>
<i>Miami-Dade Public Schools</i>	<i>Financial Statement Audit, Single Audit</i>	<i>5</i>
<i>School Board of Broward County</i>	<i>Financial Statement Audit, Single Audits, AUP</i>	<i>12</i>
<i>Supervisor of Elections</i>	<i>Financial Statement Audit</i>	<i>11</i>
<i>Coral Bay Community Development District</i>	<i>Financial Statement Audit</i>	<i>3</i>
<i>South Broward Hospital District</i>	<i>Financial Statement Audit, Single Audit</i>	<i>11</i>
<i>School Board of Palm Beach County</i>	<i>Financial Statement Audit, Single Audit</i>	<i>2</i>
<i>Broward County Housing Finance Authority</i>	<i>Financial Statement Audit, Bond Program Audits</i>	<i>13</i>
<i>Broward County Clerk of the Circuit and County Courts</i>	<i>Financial Statement Audit</i>	<i>5</i>
<i>Broward County Health Facilities Authority</i>	<i>Financial Statement Audit</i>	<i>10</i>

*AUP – Agreed-upon procedures

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, and the assigned “in-charge” who will be assigned to the engagement and indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. The firm shall provide information in the form of resumes on the government auditing experience of each person, including information on relevant continuing professional education credits taken relate to conducting governmental audits for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

The Proposer shall identify the extent to which staff to be assigned to the audit reflect the City of Key West’s commitment to affirmative action.

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

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

The audit personnel assigned to the engagement all have extensive financial statement and single audit experience and will be committed to ensuring that the City attains the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (“GFOA”). In this effort, key engagement team members will provide technical support and ensure the report is compliant prior to submission to the GFOA. All personnel assigned to the audit will have prior experience with governmental financial statement audits, the new federal Uniform Guidance and the state single audit.

We have assembled our best and brightest governmental specialists to serve on the audit. We believe that their relevant experience and training are unmatched in South Florida and that they have the skills and desire to serve the City’s needs. Our service team will consist of two SDA partners, a senior manager, a consulting manager, two seniors and staff who will assist them.

All of our professional staff are degreed accountants. The firm’s partners and several of our audit staff members have worked in international accounting firms and/or major fortune 500 companies. Our consulting manager worked in the governmental industry prior to joining SDA. We bring a wealth of knowledge and new insight to our governmental clients.

Turnover of our audit staff is very low, with the average tenure being over 10 years. It is the firm’s policy to keep the key engagement team members intact for multi-year assignments. Although never anticipated, if a change of any personnel should become necessary, the City of Key West will be advised in time for pre-approval of such. Partners are rotated every five years based on the duration of the contract assignment. Staff continuity allows us to maintain efficiencies as well as ensure that the team has a thorough knowledge and understanding of the client and the client’s environment.

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

The following is a description of the responsibilities and experience of each key engagement team member and an introduction to the individuals assigned to them.

The **engagement partner** has overall responsibilities for all work performed for a client and will be your primary point of contact. Tanya I. Davis, Partner at S. Davis & Associates, P.A., has extensive experience in serving governmental, not-for-profit, and other large, complex, computer-oriented clients. Her project management skills will be invaluable on the City's audit. Tanya is a licensed CPA in Florida and has over thirty years of public accounting experience.

The **quality review partner** is responsible for reviewing audit documentation and reporting for quality controls. Shaun M. Davis, Managing Partner of S. Davis & Associates, P.A., will serve in this capacity. Shaun also has extensive experience in serving governmental, not-for-profit, and other large, complex, computer-oriented clients. Shaun has over thirty-five years of public accounting experience and, in addition to audits, has participated in numerous consulting projects that addressed internal controls and financial projections. Shaun is licensed to practice as a CPA in Florida and New York.

The **engagement manager** maintains continuous control over the engagement through meetings with clients, review of work papers, and discussions with staff. Kevin Adderley, Senior Manager, will be assigned to the engagement. He will devote substantial attention to the planning and wrap up phases of the engagement and, during fieldwork, will devote a significant amount of his time to your audit. He has over twenty years of public accounting experience. Kevin is licensed to practice as a certified public accountant in Florida.

The **consulting manager**, Annette Lewis, has significant experience in providing consulting and accounting services. Invaluable to this engagement will be the use of her expertise as a former finance director of a municipality and other governmental entities and her experience conducting several special purpose audits, agreed-upon procedures and other projects for governmental entities. She has over twenty-five years of experience in government and public accounting. Annette is a licensed Florida CPA.

The **engagement senior** is responsible for the daily supervision of the audit fieldwork. Joy Chambers-Nicholas and Sharon Clayton will be assigned in this capacity. Along with Tanya and Kevin, they will devote substantial attention to the planning phase of the audit and, during fieldwork, will devote 100% of their time to the City.

The **engagement staff** will perform the audit procedures at the direction of the engagement manager and seniors. We strive to match the interests, abilities, and experience of our staff to each engagement. Staff assigned to our governmental industry engagements receives specific industry training to prepare them for their assignments.

Resumes of the key engagement team members follow.

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



TANYA I. DAVIS, CPA

Engagement Partner

Professional Experience

Tanya is the partner in charge of auditing and accounting services at S. Davis & Associates, P.A. and has over thirty years of public accounting experience. She was a former Audit Supervisor with Grant Thornton, LLP and experienced staff with PricewaterhouseCoopers. Tanya has attained pertinent audit and special services experience in the governmental and not-for-profit industries, most requiring federal and/or state single audits.

Selected Current and Former Governmental Clients

- City of North Miami
- City of Lauderhill General Employees Retirement System
- City of Lauderhill
- City of West Park
- City of Hollywood
- City of West Palm Beach
- City of South Bay
- City of Dania Beach
- City of Dania Beach Police and Firefighters Retirement System
- Miami-Dade Water & Sewer
- Broward County Supervisor of Elections (Constitutional Officer), Property Appraiser (Constitutional Officer), Housing Finance Authority (component unit), Health Facilities Authority (component unit) and Single Audit
- Miami-Dade Public Schools
- School Board of Broward County
- South Florida Regional Planning Council
- South Broward Hospital District
- Palm Beach County Tax Collector and Property Appraiser
- Riviera Beach CRA
- Broward Education Foundation (School Board of Broward County Component Unit)
- FAMU Boosters, Inc. (Florida A&M University DSO)
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- Florida Atlantic Research & Development Authority

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

TANYA I. DAVIS, CPA (continued)

Professional and Civic Affiliations

- Past Chairperson, State of Florida Board of Accountancy (served on board for 8 years)
- Treasurer and Audit Committee Chair, Art & Culture Center/Hollywood
- Trustee, Barry University
- Past President, Greater Miami Chapter of the National Association of Black Accountants, Inc.
- Past National Vice President, National Association of Black Accountants, Inc.
- Past Board Member, Greater Hollywood Chamber of Commerce
- Audit Committee Member, YMCA of South Florida
- Finance Committee Member, Humane Society of Broward
- Leadership Hollywood Alumni
- Member, National Black MBA Association
- Member, South Florida Government Finance Officers and City Clerks Association
- Member, Government Finance Officers Association
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Education and Licenses

Cum Laude Graduate of Barry University with a Bachelor of Science degree in Accounting
CPA licensed to practice in Florida

Continuing Professional Education

Tanya has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

Continuing Professional Education Last Three Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental A&A	103.00
	Other A&A	39.00
	Other	<u>33.00</u>
	Total	<u>175.00</u>

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



SHAUN M. DAVIS, CPA

Quality Review Partner

Professional Experience

Shaun is the Managing Partner of S. Davis & Associates, P.A. and has over thirty-five years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in audit and special services engagements in the governmental and not-for-profit industries, most requiring federal and/or state single audits.

Selected Current and Former Governmental Clients

- City of North Miami
- City of Lauderhill
- City of West Park
- City of Dania Beach
- City of Hollywood
- City of West Palm Beach
- City of Dania Beach Police and Firefighters Retirement System
- City of Lauderhill General Employees Retirement System
- City of South Bay
- Riviera Beach CRA
- Miami-Dade Water & Sewer
- Broward County, including Constitutional Officers and component units
- South Florida Regional Planning Council
- South Broward Hospital District
- South Florida Water Management District
- Miami-Dade Public Schools
- School Board of Broward County
- Palm Beach School District
- Broward Education Foundation (School Board of Broward County Component Unit)
- Florida A&M Foundation (Florida A&M University DSO)
- FAMU Boosters, Inc. (Florida A&M University DSO)
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- Florida Atlantic Research & Development Authority

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

SHAUN M. DAVIS, CPA (continued)

Professional and Civic Affiliations

- Past Chairperson, State of Florida Board of Accountancy (served on board for 8 years)
- Immediate Past Chairman, Urban League of Broward County
- Trustee, Florida Atlantic University
- Board of Governors, Florida State University School of Business
- Member and Audit Committee Vice-Chair, Orange Bowl Committee
- Lifetime Member, Girls Scouts of Tropical South Florida
- Member, Broward Workshop
- Past President of the Greater Miami Chapter of the National Association of Black Accountants, Inc.
- Past Chairman, United Way of Broward County, Inc.
- Past President and Trustee Member, Greater Hollywood Chamber of Commerce
- Past Advisory Council Member, Florida State University School of Accounting
- Price Waterhouse Up & Comers Award Winner
- Member, National Bank MBA Association
- Member, South Florida Government Finance Officers and City Clerks Association
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Education and Licenses

Graduate of Florida State University with a Bachelor of Science degree in Accounting CPA licensed to practice in Florida and New York

Continuing Professional Education

Shaun has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

Continuing Professional Education Last Three Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental A&A	40.00
	Other A&A	83.00
	Other	<u>41.00</u>
	Total	<u>164.00</u>

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



KEVIN ADDERLEY, CPA
Audit Manager

Professional Experience

Kevin is principally responsible for the audits and quality control of reports issued pursuant to the *Government Auditing Standards*, Single Audit requirements, Florida Rules of the Auditor General and other compliance requirements. He conducts planning and develops audit programs for a variety of governmental industries including education.

Pertinent Current and Former Clients

- City of North Miami Beach
- City of Lauderhill
- City of Hollywood
- School Board of Broward County
- Broward County Housing Finance Authority (Operational and Bond Audits Program)
- Miami-Dade County Clerk of Courts
- Broward County Housing Finance Authority
- Broward County Clerk of Courts
- South Florida Regional Planning Council
- South Florida Regional Transportation Authority
- South Florida Workforce

Professional and Business Affiliations

- Member, National Association Black Accountants, Inc.
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, Florida A&M University Alumni Association Gold Coast Chapter

Continuing Professional Education

Kevin has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.
Continuing Professional Education Last Three Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental	93.50
	Accounting and Auditing	40.50
	Other	<u>4.00</u>
	Total	<u>138.00</u>

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



ANNETTE E. LEWIS, CPA, MBA

Consulting Manager

Professional Experience

Annette is the Firm's consulting manager and has over twenty-five years of combined governmental and public accounting experience. Annette is responsible for all of the firm's consulting engagements and attestation engagements not managed by either partner. Annette has held Director of Finance positions with municipalities and other governmental entities and, in her transition to public accounting, has gained significant experience in providing consulting and accounting services for public sector clients. Annette has experience in attestation, accounting, tax and consulting services.

Selected Current and Former Governmental Clients

- City of North Miami
- City of Hollywood
- City of Weston
- Riviera Beach CRA
- South Florida Regional Planning Council
- South Florida Water Management District
- School Board of Broward County
- Broward County
- Florida Intercultural Academy, Inc. (School Board of Broward County Charter School)
- Florida A&M University Foundation (Florida A&M University DSO)
- FAMU Boosters (Florida A&M University DSO)
- Children Services Council
- Broward County Resource Recovery Board
- Workforce One

Professional and Business Affiliations

- Member of the National Black MBA Association
- Member of American Institute of Certified Public Accountants (AICPA)
- Member of Florida Institute of Certified Public Accountants (FICPA)
- Member, South Florida Government Finance Officers and City Clerks Association

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE

ANNETTE E. LEWIS, CPA, MBA (continued)

Education

Graduate of Boston College with a Bachelor of Science degree in Accounting and an MBA from Florida International University

CPA licensed to practice in Florida

Continuing Professional Education

Annette has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

Continuing Professional Education Last Three Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental A&A	40.00
	Other A&A	64.00
	Other	<u>20.00</u>
	Total	<u>124.00</u>

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



JOY CHAMBERS-NICHOLAS

Engagement Senior

Professional Experience

Joy is an auditor at S. Davis & Associates, P.A. and has been with the firm for just over two years. She began her career with Mair Russell, a corresponding firm of Grant Thornton, LLP and has over ten years of combined public and private experience in accounting and auditing.

Selected Current and Former Governmental Clients

- City of West Park
- City of West Palm Beach
- City of Deerfield Beach
- City of Pompano
- City of Hollywood
- City of Lauderhill General Employees Retirement System
- Miami-Dade Expressway Authority
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)

Professional and Business Affiliations

- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, South Florida Government Finance Officers and City Clerks Association

Education and Licensing

Graduate of the University of the West Indies, Kingston, Jamaica, with a Bachelor's Degree in Accounting and Management

Continuing Professional Education

Joy has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

Continuing Professional Education Last Two Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental	64.00
	Other Accounting & Auditing	<u>24.00</u>
	Total	<u>88.00</u>

FIRM QUALIFICATIONS, KNOWLEDGE AND EXPERIENCE



SHARON CLAYTON

Engagement Senior

Professional Experience

Sharon is an auditor at S. Davis & Associates, P.A and has been with the firm for four years. She has over twenty years of combined public and private experience in the accounting and audit field, including serving in her former position as an Audit Supervisor with Deloitte & Touche.

Selected Current and Former Governmental Clients

- City of Lauderhill
- City of West Park
- City of West Palm Beach
- City of South Bay
- City of Lauderhill General Employees Retirement System
- Palm Beach County
- Florida Atlantic Research and Development Authority
- University of Florida

Professional and Business Affiliations

- Fellow with the Institute of Certified Chartered Accountants (ACCA) United Kingdom

Education and Licensing

Graduate of the University of Technology, Kingston, Jamaica with a Bachelor of Business Administration in Accounting.

Passed the CPA Exam, certified in another state and pending reciprocity in Florida

Continuing Professional Education

Sharon exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

Continuing Professional Education Last Three Years

Current Continuing Professional Education (CPE) Hours	<u>Type of CPE</u>	<u>CPE Credits</u>
	Governmental	64.00
	Other Accounting & Auditing	44.00
	Other	<u>16.00</u>
	Total	<u>124.00</u>

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference shall be made to such sources of information as the City of Key West's budget and related materials, organizational charts, manual and programs, and financial and other management information systems.

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

- *Describe proposed segmentation of the engagement. Specific target dates must be offered for each segment. The plan proposed must be structured to meet these proposed dates. Timing of the engagement must be planned so that the City deadlines, as noted in Section 1.9, will be met.*
- *Show level of staff and number of hours to be assigned to each proposed segment of the engagement. The adequacy of proposed staffing plan for various segments of the engagement will be evaluated. Commitment to continuity of the proposed audit team for following years of the agreement will be considered favorably.*
- *Describe sample size and the extent to which statistical sampling is to be used in the engagement. Show each segment and its part in the overall audit plan. Define the specific audit procedures to be followed and how they are applicable to each audit plan segment.*
- *Describe the extent of use of paperless technology in the engagement.*
- *Define type and extent of analytical procedures to be used in the engagement. Include specific examples of audit procedures to be used in each segment of the engagement.*
- *Demonstrate approach to be taken to gain and document an understanding of the City of Key West's internal control structure.*
- *Identify approach to be taken in determining laws and regulations that will be subject to audit test work.*
- *Describe approach to be taken in drawing audit samples for purposes of test of compliance.*

General Requirements and Scope of Services

Due to our team's extensive experience in financial statement and single audits of governmental entities, we are well-equipped to perform the scope of work required by the City. Our audit will include substantive and analytic testing of key audit areas, review of internal controls and compliance testing, including testing controls over the City's computer environment and compliance testing in accordance with the Federal and State single audits. Partners and managers are heavily involved in all phases of the audit.

Our risk-based audit will be conducted in four phases:

PHASE I Strategic Plan	<ul style="list-style-type: none"> • Gain an Understanding of the Operations and Internal Controls • Develop the Overall Audit Plan • Develop Audit Programs • Information Technology Testing
PHASE II Interim	<ul style="list-style-type: none"> • Interim Work, including Tests of Controls and Specific Account Balances • Test of Compliance with Laws, Rules, Regulations and Contracts
PHASE III Final	<ul style="list-style-type: none"> • Final-Year-End Work, including Substantive Testing of Account Balances and Evaluation of Results • Federal and State Single Audit Testing and Evaluation of Results • Preparation of Special reports
PHASE IV Completion & Reporting	<ul style="list-style-type: none"> • Review and Discuss Financial Statement Drafts • Prepare Auditor's Reports • Discuss Results of the Audits and Management letters(s) • Conduct Exit Conferences • Review the Comprehensive Annual Financial Report ("CAFR") • Present audit results to the Commission

Phase I – Strategic Plan

We will commence immediately after notification of our selection as the City's auditors and will include the following procedures:

- Meet with the key City personnel to gain an understanding of accounting principles and procedures used, reporting requirements, budgeting, planning and closing schedules. We will agree on audit timelines and deliverables. City personnel will be provided with an agenda prior to this planning meeting;
- Review the predecessor auditor's reports and workpapers;
- Evaluate the internal control structure by conducting interviews with your personnel and by obtaining copies of organizational charts, budgets, and other relevant documentation;
- Evaluate computer/accounting system controls;
- Review applicable laws, regulations, contract and grant agreements;
- Perform risk assessments;
- Develop detailed audit programs that allocate elements of the time budget to various audit areas, including determining audit samples, based on the results of risk assessments performed;
- Plan the engagement to meet the City's deadline for issuance of the CAFR, enabling the City to continue its tradition of receiving GFOA awards;
- Perform substantive testing;
- Issue the CAFR, meeting City deadlines.

We will conduct an evaluation of the internal control structure, accounting system and fraud risk. Based on the conclusions reached, we will determine the timing and extent of the specific procedures to be performed, including the use of statistical sampling methods, and coordinate implementation thereof with the activities of the City. We will determine the applicable laws regulations, contract and grant agreements through discussions with key personnel, review of current year and prior year monitoring and financial reports, and any other relevant information that comes to our attention during the engagement.

Using information gained from the above, coupled with a review of your general ledger, we will plan a risk-based audit and develop our audit programs, accordingly. The financial statement audit will include tests of account balances and tests of significant and effective controls. Tests performed for the single audit(s) are compliance, in nature, and will follow federal and state guidelines. Sample sizes for tests of account balances will be determined by our risk assessments, the dollar value of the total population, and the level of assurance desired. Sample sizes for tests of controls and compliance of both financial and single audit related items will typically range from 25 to 40 items based on risk assessments and the level of assurance desired. Statistical sampling may be used to test all significant audit areas except cash and debt. Our audit samples will be made from financial and non-financial records, such as, the general ledger and grant participants, using dollar thresholds or sampling method.

Phases II & III – Interim and Final

Our interim and year-end work will involve updating and completing our audit of the data used to test balances and compliance, and the completion and rendering of our report. As a result of our inquiries during planning and interim, the majority of the accounting and reporting problems will have been identified, the completion of the engagement will be efficient and our report will be issued and distributed prior to the established deadlines.

We will perform the following procedures for all reporting units based on established risks:

- Analysis, confirmation, and tests of accounts;
- Analytical review of the revenue and expense accounts;
- Tests of controls and compliance including controls of the City’s computer environment;
- Tests of compliance with applicable laws, regulations, contracts and grant agreements;
- Performance of such other procedures as will be required to render an opinion on the financial statements, notes to the financial statements and compliance matters;
- Test of compliance with federal and state requirements as relates to major programs in accordance with the Uniform Guidance, and major projects in accordance with the Florida Single Audit Act, as applicable;
- Review of our comments and conclusions regarding internal controls and results of test findings and Management Letter before issuance to the City; and
- Issuance and distribution of the financial and compliance reports, and management letter to the City.

Our approach will be based on a thorough, up-to-date understanding of the accounting and compliance issues and the operations thereof. The approach directly links governmental industry regulations, business environmental factors, analytical review results, and our internal control evaluation to specific accounts and transactions. We provide all staff with laptop computers that use up-to-date auditing software, including

but not limited to EDP software, which enables them to audit client records in a timely and efficient manner. We will utilize our consulting and information technology resources as deemed necessary in auditing your computer environment as it specifically relates to significant audit areas, to further enhance the timeliness and efficiency of your audit. Through the use of information technology tools, the audit team will assess risk related to your computer environment, and evaluate and test your pertinent computer systems, including physical controls. We will use recognized leading audit software tools to perform computer-assisted auditing techniques to clerically test and age data files, select audit samples, and test calculations as well as to stratify data and perform exception reporting.

As you can see, our procedures will be specifically designed, among other things, to:

- Evaluate internal controls, laws and regulations and computer security through discussions with management review of supporting documentation and statutes;
- Develop comments with specific recommendations to improve operations, systems and procedures; and
- Audit the authorization and documentation of recorded transactions to gain audit satisfaction on the accuracy of financial information submitted to our firm by the County.

We will require the assistance of City personnel to prepare audit schedules and confirmations, follow up on confirmation requests, locate audit support documentation, provide data requested, and inform us of any issues or concerns. A preliminary list of items requested will be provided to the City prior to interim work with a revised list to be provided as we gain a better understanding of the City.

Phase IV - Final

In the final phase of our audit, much of our time will be spent with finance department management to discuss financial reporting and the results of the audit. We will perform the following:

- Review and discussion of draft and final financial statements (including the MD&A, statistical information and the transmittal letter), the schedule of expenditures of federal awards and state financial assistance (“SEFA”) and applicable notes covered by the auditor’s opinions;
- Review of auditor’s comments and conclusions regarding internal controls, findings and questioned costs, and State of Florida Management Letter Comments, if any;
- Review of management responses to Findings and Questioned Costs and comments in the State Management Letter, if any;
- Issue auditor’s reports
- Issuance CAFR and compliance reporting;
- Presentation of final CAFR and compliance reporting package to the Commissioners;
- Complete audit procedures related to the General Employee Pension Plan, review the Pension Plan Financial Statement;
- Complete the agreed-upon procedures as required by the Florida Department of Transportation for Section 5311 Program Procedures and for the Public Transportation Joint Participation Agreements; and
- Complete Schedule of Revenue and Expenditures for the U.S. Department of Navy (Fund 602). Fiscal year-end report due by January 31st.

Reports to be Issued

The City will prepare the CAFR and the auditors may assist in finalizing such. Following the completion of the audit of each fiscal year's financial statements, we shall issue the following:

- A report on the fair presentation of the basic, government-wide financial statements and fund financial statements with an in-relation-to opinion on the combining information and supporting schedules in conformity with generally accepted accounting principles; A report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards* communicating reportable conditions found, if any;
- A report on compliance with requirements applicable to each major program/project and on internal control in accordance with laws and regulations in accordance with federal and state single audits and Chapter 10.550, Rules of the Auditor General;
- Management letter in accordance with the Rules of the Auditor General of the State of Florida;
- A separate management letter communicating non-reportable conditions found, if any;
- A schedule of findings and questioned costs;
- Audit report on General Pension Plan financial statements;
- Agreed-upon procedures report as required by Florida Department of Transportation for Section 5311 Program Procedures and for Public Transportation Joint Participation Agreement;
- Audit report on Schedule of Revenues and Expenditures for the U.S. Department of Navy; and
- Reports on special audits, if any.

Immediate verbal notification will be given to the Finance Director, City Manager and the City Commission as appropriate, for any fraud, suspected fraud and illegal acts, which we become aware of. A written report will follow.

Financial Statement Formats

In general, the content and format of the City's audit reporting package is determined by GAAP, GAAS, GASB and GAO standards, and OMB and Florida Auditor General requirements. Within these guidelines, however, reports should provide information in the most appropriate manner for internal decision-making and public disclosure.

Smooth Audit

We believe we have an excellent record of successful audits for governmental engagements. SDA will provide the City with a high quality and efficient audit. Furthermore, a successful audit depends on effective periodic communication between the City and your independent auditors. We will invest a considerable amount of time before we begin the fieldwork to ensure effective planning. We invite you to participate in the planning process so that we can agree on an audit approach, which would render an efficient audit and a timely report. Throughout fieldwork, we will conduct weekly status update meetings with City and SDA personnel.

We have audited similar entities for many years and expect to continue our trend of timely and successful audits.



FLORIDA ENGAGEMENTS

For the firm’s office that will be assigned responsibility for the audit, a separate list of all engagements of audit work in which the firm has participated for Florida governmental entities shall be submitted. Include the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposals.

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

The firm shall list separately all engagements within the last five years for the City of Key West by type of engagement. For each engagement, the firm shall indicate the scope of work, date, engagement partners, total hours by staff type, the location of the firm’s office from which the engagement was performed.

Entity & Contact	Scope of Work	Total Annual Hours	Dates	Engagement Partners
Housing Finance Authority of Broward County 110 NE 3 Street, Suite 300 Fort Lauderdale, Florida 33301 Norman Howard, Manager nhoward@broward.org (954) 357-4925	Financial Statement Audit, Bond Audits	600-700	2014 - current	Tanya Davis
The School Board of Broward County 600 SE 3 Avenue Fort Lauderdale, Florida 33301 Robert Runcie, Superintendent r.r@browardschools.com (754) 321-2600	Agreed-upon Procedures , Consulting	400-600	2000 - current	Shaun Davis
City of North Miami 776 NE 125 Street North Miami, Florida 33161 Margaret Steele Miller Assistant Finance Director mmiller@northmiamifl.gov (305) 895-9885	Accounting/Closing Assistance, CAFR Development	400-500	2011-2013	Tanya Davis
South Florida Regional Planning Council 3440 Hollywood Boulevard, Suite 140 Hollywood, Florida 33021 Isabel Cosio Carballo Executive Director isabelc@sfrpc.com (954) 924-3654	Financial Statement Audit, Single Audit, Consulting Services, Tax Preparation	300	2006 - Current	Tanya Davis
City of West Park 1965 S. State Road 7 West Park, Florida 33023 W. Ajibola Balogun, City Manager abalogun@cityofwestpark.org (954) 989-2688	Financial Statement Audit, Single Audit, Contract Compliance, Agreed-upon Procedures	400	2005 - 2017	Tanya Davis Shaun Davis

The proposal should include sample formats for required reports.

In general, the content and format of the City's financial and single audit reporting packages are determined by GAAP, GAAS, GASB and GAO standards, OMB Circulars, Uniform Guidance, Florida Auditor General Requirements and the State of Florida Single Audit, if applicable. Within these guidelines, however, reports should provide information in the most appropriate manner for internal decision-making and public disclosure.

Our audit will include the issuance of an independent auditor's report on the financial statements of the City. The purpose of our audit will be to determine the extent to which the financial statements present fairly the City's financial position and the results of its operations in conformity with generally accepted accounting principles. We will discuss the format of the financial statements during the beginning of the audit process and will continue this discussion for any revisions necessary through financial statement issuance. In addition, we will issue reports as required by Uniform Guidance, the Florida Single Audit Act (if applicable), and Chapter 10.550, Rules of the Auditor General.

Due to the number of pages contained in a CAFR, it is not considered economical to include a complete sample CAFR in this proposal. We have included sample auditor's reports in the Appendix section of this proposal.

Insert all requested pricing in the attached Price Proposal Form. The proposed fees shall include all overhead and expenses and as specified in Item 5.1.

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to provide the service must contain all direct and indirect costs including all out-of-pocket expenses.

Rates by partner, specialist, supervisory and staff level multiplied by hours anticipated for each. The cost proposal shall include a schedule of professional fees and expenses, presented in an easily understandable format that supports the Total All-inclusive Maximum Price.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be included in the Total All-inclusive Maximum Price submitted by the firm. No separate payments will be made for Out-of-pocket expenses.

If it becomes necessary for the City of Key West to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the 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 City of Key West and the firm. Any such additional work agreed to between City of Key West and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

We strive to keep our fees at a reasonable level consistent with the highest professional standards. We will use audit sampling and will use the City's personnel as a resource in an effort to curtail costs. In light of the structure of SD&A and because we understand how the national, state and local declining economies have impacted all governmental entities, our proposed audit engagement fees are discounted as follows:

- The City will be invoiced monthly based on progress.
- No out of pocket expenses will be billed to the City.

Please see following page.

GROUP A			
ITEM #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 3 Year Term			
1	September 30, 2018	1475	\$ 118,500
2	September 30, 2019	1400	\$ 118,500
3	September 30, 2020	1400	\$ 118,500
Additional Two-Year Contract Extension			
4	September 30, 2021	1400	\$ 122,000
5	September 30, 2022	1400	\$ 122,000
OVERALL TOTAL (Items 1-5)			\$ 599,500

Company Name S. Davis & Associates, P.A.

GROUP B		
ITEM	DESCRIPTION	HOURLY RATE
8	Partner	\$ 203
9	Manager	\$ 150
10	Supervisory Staff	\$ 115
11	Staff	\$ 70

GROUP C		
ITEM	PROJECTED 2018 AUDIT	ESTIMATED HOURS
12	Partner	220
13	Manager	300
14	Supervisory Staff	515
15	Staff	440
TOTAL		1475

The Respondent certifies that as a condition of proposing he will hold good his proposal prices for a minimum period of ninety (90) calendar days from the date proposals are opened.

Company Name S. Davis & Associates, P.A.

Provide a statement agreeing to obtain (prior to award) Insurance with coverage detailed in Section 5.2. Provide proof of insurance indicating that the firm has coverage in accordance with the requirements herein set forth may be furnished by the firm to the City along with their qualification data. A properly completed Accord Form is preferable. The City of Key West must be named as an additional insured for all General Liability prior to entering into a contract. The Firm shall either cover any subcontractors on its policy or require the sub-contractors to conform to all requirements for insurance contained herein. Subcontractors must be provided in Tab I.

SDA carries professional malpractice, general liability, workers compensation and other forms of insurance similar to that of other firms our size. The firm will acquire additional insurance, if necessary upon award of the City's engagement.

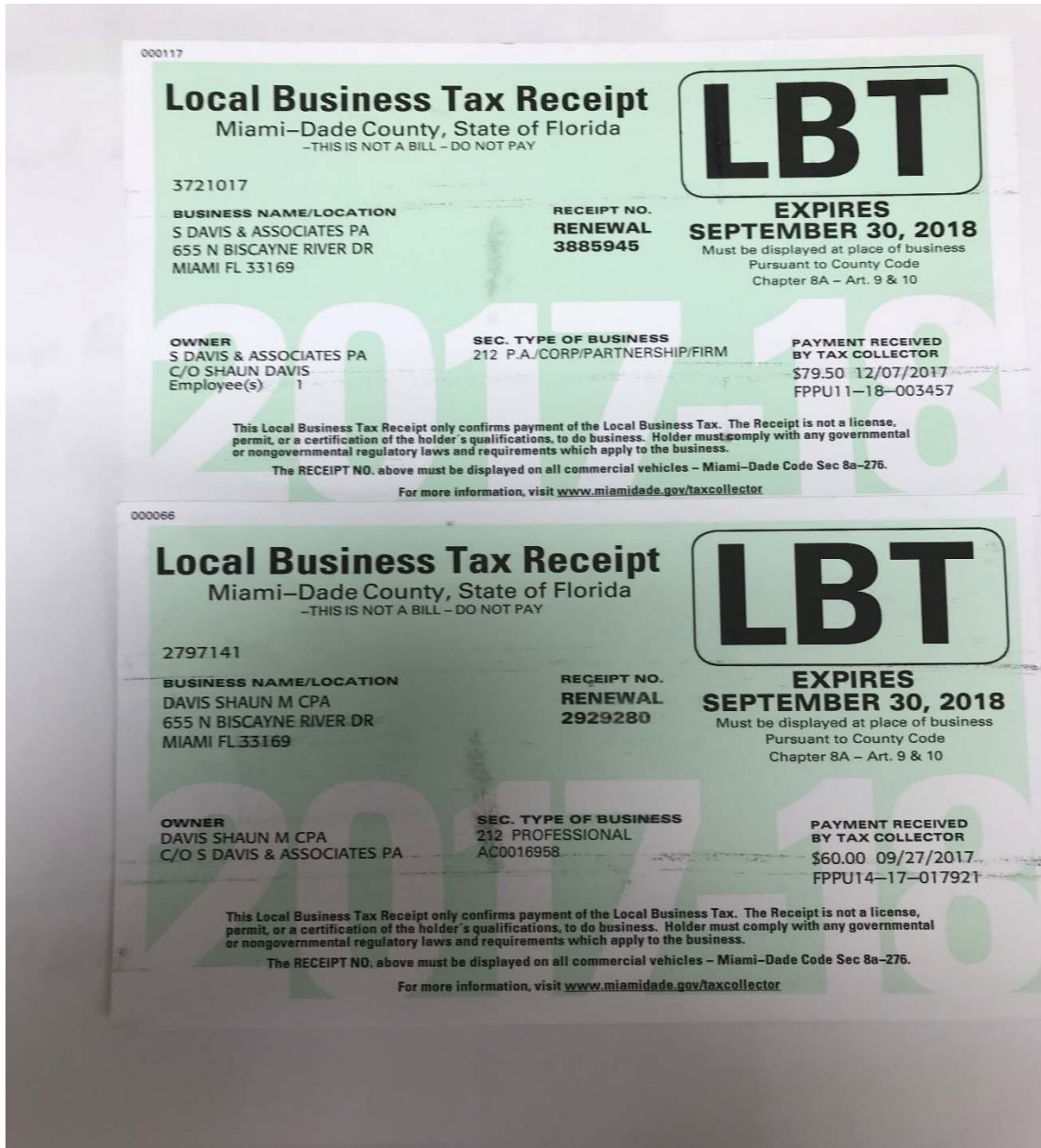
REFERENCES

In order to be eligible to respond to this Request For Proposal, the interested firm must have successfully completed entity wide financial audits of a least five (5) municipal governmental entities. These audits shall have been of similar complexity to the technical specifications contained in this Request For Proposal. This experience shall be reflected in the proposal along with contact names and telephone numbers for those municipalities. Each respondent shall meet all legal, technical and professional requirements for expressing an audit opinion on the annual financial statements of the City of Key West.

Entity & Contact	Scope of Work	Engagement Partners
City of Lauderhill 5581 W. Oakland Park Boulevard Lauderhill, Florida 33313 Kennie Hobbs, Jr., Director of Finance khobbs@lauderhill-fl.gov (954) 730-3033	Financial Statement Audit, Single Audit	Tanya Davis
City of West Park 1965 S. State Road 7 West Park, Florida 33023 W. Ajibola Balogun, City Manager abalogun@cityofwestpark.org (954) 989-2688	Financial Statement Audit, Single Audit, Contract Compliance, Agreed-upon Procedures	Tanya Davis Shaun Davis
City of South Bay 335 S.W. 2 nd Avenue South Bay, Florida 33493 Massih Saadatmand, Finance Director saadatmandm@southbaycity.com (561) 996-6751	Financial Statement Audit, Single Audit, Forensic Audit	Tanya Davis Shaun Davis
City of Dania Beach 100 W. Dania Beach Boulevard Dania Beach, Florida 33004 Nicki Satterfield, Finance Director nsatterfield@daniabeachfl.gov (954) 924-6800	Financial Statement Audit, Single Audit	Tanya Davis Shaun Davis
City of North Miami 776 NE 125 Street North Miami, Florida 33161 Margaret Steele Miller, Assistant Finance Director mmiller@northmiamifl.gov (305) 895-9885	Accounting/Closing Assistance, CAFR Development	Tanya Davis Shaun Davis
Housing Finance Authority of Broward County 110 NE 3 Street, Suite 300 Fort Lauderdale, Florida 33301 Norman Howard, Manager nhoward@broward.org (954) 357-4925	Financial Statement Audit, Bond Audits	Tanya Davis
South Florida Regional Planning Council 3440 Hollywood Boulevard, Suite 140 Hollywood, Florida 33021 Isabel Cosio Carballo Executive Director isabelc@sfrpc.com (954) 985-4416	Financial Statement Audit, Single Audit, Consulting Services, Tax Preparation	Tanya Davis Shaun Davis

SUBMITTAL FORMS & REQUESTED INFORMATION

Section 1.19 – Business Tax Receipt requirements for their business location. A copy of the business tax receipt or proof of exemption shall be included.



PROHIBITION NON-COLLUSION/CONFLICT OF INTEREST DISCLOSURE STATEMENTS

A. Include the following statement of non-collusion:

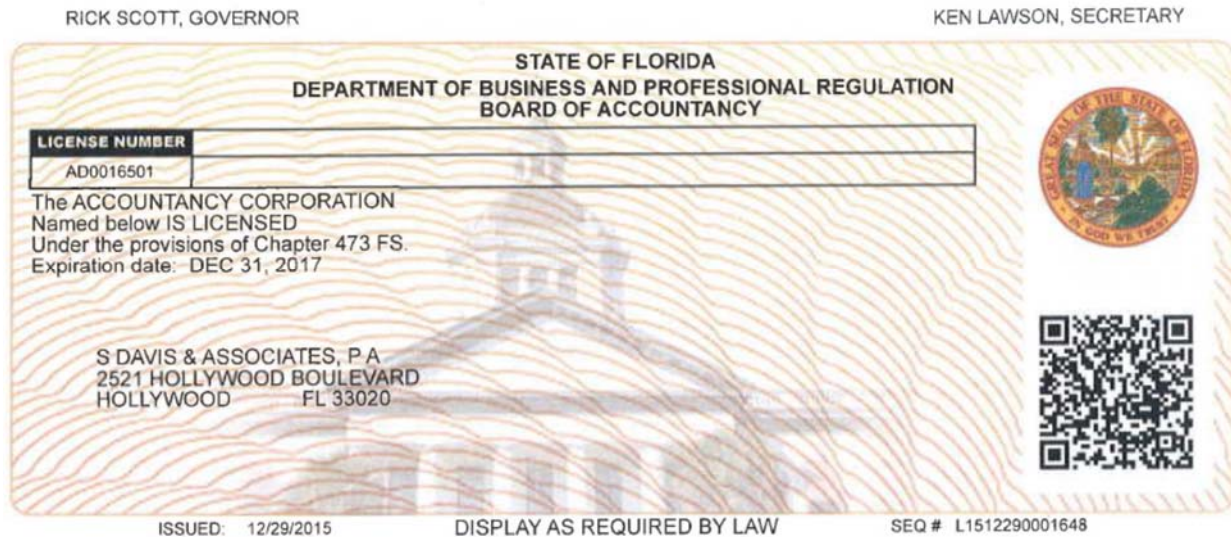
The respondent certifies, and in the case of a joint proposal, each party thereto certifies as to its own organization, that in connection with this solicitation the information provided has been arrived at independently, without consultation, communication, or agreement with any other respondent or with any competitor for the purpose of restricting competition, or in any other way influencing the competitive arena.

B. Include a disclosure statement advising the City of any conflict of interest, real, or apparent, that the Respondent, employee, officer, or agent of the firm may have due to ownership, other clients, contracts or interests associated with this project.

SDA nor any of the firm's employees have a personal interest, direct or indirect, in the fiscal affairs of the City government or any of its commissioners. We have no conflict of interest as we perform no other work for the City. In addition, we affirm that none of the principals in our firm have governance relationships with the City, and there exists no family ties between our principals and any of the City's commissioners or senior management.

C. An affirmative statement must be included indicating that the firm and all assigned key professional staff are properly registered and licensed to practice in the State of Florida. Include copies of appropriate licenses.

SDA has been licensed by the State of Florida to practice public accounting since the firm's inception and licensure is renewed every two years. Also all key personnel are properly licensed, below are copies of the licenses.



PROHIBITION NON-COLLUSION/CONFLICT OF INTEREST DISCLOSURE STATEMENTS

RICK SCOTT, GOVERNOR



KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0016958	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2018

DAVIS, SHAUN M
2521 HOLLYWOOD BLVD
HOLLYWOOD FL 33020



ISSUED: 01/08/2017 DISPLAY AS REQUIRED BY LAW SEQ # L1701080001027

RICK SCOTT, GOVERNOR



KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0023943	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2018

DAVIS, TANYA I
2521 HOLLYWOOD BOULEVARD
HOLLYWOOD FL 33020



ISSUED: 01/02/2017 DISPLAY AS REQUIRED BY LAW SEQ # L1701020000947

PROHIBITION NON-COLLUSION/CONFLICT OF INTEREST DISCLOSURE STATEMENTS

RICK SCOTT, GOVERNOR



KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0029937	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

LEWIS, ANNETTE
821 TANGLEWOOD CIRCLE
WESTON FL 33327



ISSUED: 12/17/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1512170000685

DETACH HERE

RICK SCOTT, GOVERNOR



JONATHAN ZACHEM, SECRETARY

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

LICENSE NUMBER	
AC0018302	

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

ADDERLEY, KEVIN EMANUEL
2521 HOLLYWOOD BOULEVARD
HOLLYWOOD FL 33020



ISSUED: 12/04/2017 DISPLAY AS REQUIRED BY LAW SEQ # L1712040001388

Retention of Workpapers

In accordance with firm policy, workpapers and reports will be retained for five (5) years. If requested in writing by the City, certain federal and state agencies and certain professional regulating organizations, the retention period will be extended. Successor auditors will be allowed to review workpapers relating to matters of continuing accounting significance and the Firm will answer successor auditor's reasonable inquiries upon the written request of the City.

Firm's Litigation

SDA is not involved in litigation or regulatory actions and is not aware of any such actions that may be pending. There have been no disciplinary actions taken against the firm as a result of desk reviews.

Confidentiality of Client Information


SDA remains committed to keeping City information confidential. Accordingly, we maintain internal control policies, procedures, and safeguards to protect the confidentiality of your personal information. If requested by professional, federal or state regulator, however, we will provide access to our workpapers to these entities after notification to and approval of the City. Although workpapers are considered confidential, all reports issued for the City are public information.



The undersigned Respondent hereby certifies that the terms and conditions, including but not limited to, the scope of work have not been altered or modified in any manner. Any modification to this solicitation by the proposer will result in Proposer's response being found non-responsive and thereby disqualified.

The undersigned Respondent hereby certifies that he has received all the Addenda listed below and has incorporated them into his proposal listed herein. Failure to acknowledge any and all addenda may render the proposal non-responsive and no further evaluation of the proposal will occur.

Addendum(s) # 1 through # 2 Respondent's Initials TD


(Signature)

Tanya Davis
(Printed Name)

S. Davis & Associates, P.A.
Name of Company, Firm

Audit Partner
(Printed Title)

(305) 628-1510
Telephone Number

(305) 628-1595
Facsimile Number

tdavis@sdaviscpa.com
Email Address

5.3 REQUEST FOR INFORMATION TO SUBMIT WITH IRS W-9 FORM

Federal Income Tax Law requires a Form 1099 with a valid taxpayer identification number to be filed for payments made in the course of conducting a trade or business. Further, these payments may be subject to Backup Federal Income Tax Withholding for all payees who have not submitted a correct Federal Tax Identification Number at the time of payment.

Please read this form and complete the information thereon before signing and **returning with a copy of your IRS W9 Form. If you are a corporation**, we will not issue you a Form 1099 (Reference: 1.6401-3(c)). However, kindly return this form to document your corporate status.

VENDOR NAME S. Davis & Associates, P.A.

DBA: _____

CORPORATE ADDRESS: 655 North Biscayne River Drive

CITY: Miami **STATE:** Florida **ZIP:** 33169

TELEPHONE: (305) 628-1510 **FAX:** (305) 628-1595 **ALTERNATE PHONE:** ()

"THE ABOVE INFORMATION WILL BE USED FOR PURCHASE ORDERS"

REMIT TO ADDRESS: 655 North Biscayne River Drive

CITY: Miami **STATE:** Florida **ZIP:** 33169

TELEPHONE: (305) 628-1510 **FAX:** (305) 628-1595 **ALTERNATE PHONE:** ()

COMPANY CONTACT NAME: Tanya Davis

COMPANY/CONTACT EMAIL ADDRESS: tdavis@sdaviscpa.com

TYPE OF ORGANIZATION

- 1. Corporation
- 2. Partnership
- 3. Sole Proprietor
- 4. Individual
- 5. Government Agency
- 6. Other: _____

1099 REPORTING STATUS (Check One): Yes No

TAXPAYER IDENTIFICATION NUMBER:

Employer Identification Number: 65 - 0719690 (Or) Social Security Number: _____ - _____ - _____

Print name of Taxpayer if using SS#: _____

Under penalties of perjury, I certify that this statement is accurate and complete.

Signature: Tanya S. Davis Title: Audit Partner

Date: 5/22/2018 Phone: (305) 628-1510

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

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

1. This sworn statement is submitted to CITY OF KEY WEST, KEY WEST, FLORIDA by: _____
(print individual's name and title)

for: S. Davis & Associates, P.A. _____

(print name of entity submitting sworn statement)

whose business address is: 655 North Biscayne River Drive, Miami, Florida 33169 _____

and (if applicable) its Federal Employer Identification Number (FEIN) is: 65-0719690 _____

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

____ - ____ - ____.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any 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 misrepresentations.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
- A predecessor or successor of a person convicted of a public entity crime; or
 - An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which 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, directors, executives, partners, Shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relations to the entity submitting this sworn statement. (Indicate which statement applies).

- Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been 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 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Taryn J. Davis

 Signature

Sworn to and subscribed before me this 22 day of May, 2018.

Personally known x OR Produced Identification _____

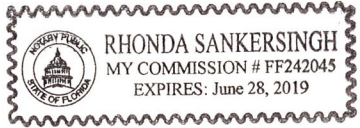
[Handwritten Signature]

Notary Public – State of Florida

Type of Identification _____

My Commission Expires: _____

SEAL OR STAMP



ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA)
 : SS
COUNTY OF MONROE)

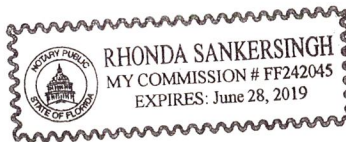
I, the undersigned hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the City of Key West as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: Taryn L. Davis

Sworn and subscribed before me this

22 day of May, 2018.

[Signature]
NOTARY PUBLIC, State of Florida at Large



My Commission Expires: _____

CONE OF SILENCE AFFIDAVIT

STATE OF Florida)
 : SS
COUNTY OF Dade)

I the undersigned hereby duly sworn depose and say that all owner(s), partners, officers, directors, employees and agents representing the firm of S. Davis & Associates, P.A. have read and understand the limitations and procedures regarding communications concerning City of Key West issued competitive solicitations pursuant to City of Key West Ordinance Section 2-773 Cone of Silence (attached).

Sanya L. Davis

(signature)

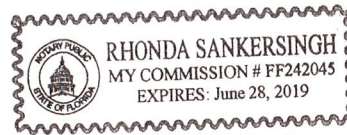
May 22, 2018

(date)

Sworn and subscribed before me this

22 Day of May, 2018.

[Signature]
NOTARY PUBLIC, State of _____ at Large



My Commission Expires: _____