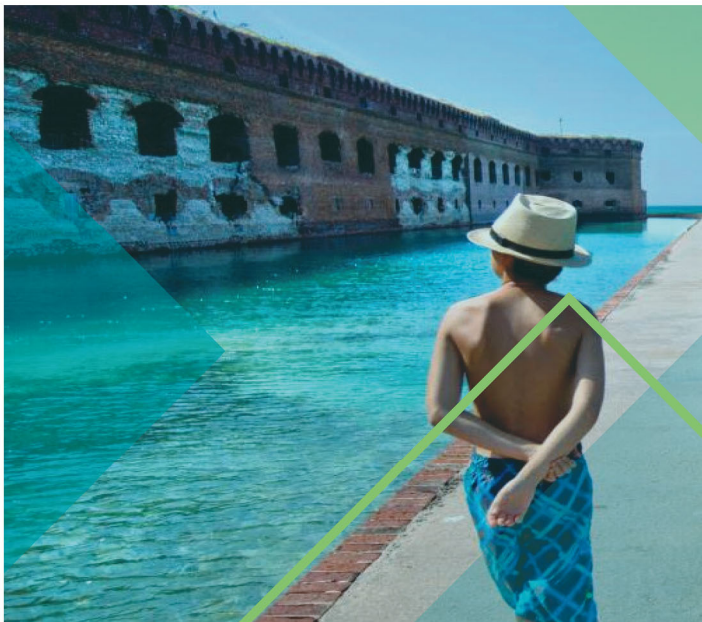


MARCUM

ACCOUNTANTS ▲ ADVISORS



PROFESSIONAL SERVICES

PROPOSAL for



THE CITY OF KEY WEST

Independent Auditing Services
RFP No. 23-003

November 2, 2023

Moises D. Ariza, CPA, CGMA, Partner
One SE 3rd Avenue, Suite 1100, Miami, FL 33131
Phone: 305.995.9612
moises.ariza@marcumllp.com

November 2, 2023

The City of Key West
City Clerk
1300 White Street,
Key West, FL 33040

Marcum LLP (“Marcum” or “the Firm”) is pleased to respond to the RFP to provide independent auditing services for the City of Key West (the “City”).

For 70 years, Marcum, **as a National Top 12 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

▶ **SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR**

In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. **At a national level, we provide services to more than 250 government entities.** We have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance.

▶ **TRANSITION EXPERIENCE**

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant local government experience, we offer you a different look at your systems with no pre-disposition to those systems.

▶ **SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES**

Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds. Our Florida offices are located in **Miami**, West Palm Beach, Fort Lauderdale, and Tampa. We currently have approximately 350 employees in our Florida offices; however, the resources of all of our offices are available to us.

▶ **SPECTRUM OF SERVICES**

We provide a range of assurance, advisory, and technology services and an extensive portfolio of specialty and niche practices. We leverage our access to Marcum’s wealth of expertise and experience to provide further valuable guidance and support to our clients.

▶ **EXPERIENCED TEAM**

For this proposed engagement Marcum has assembled an audit team, whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Moises D. Ariza, CPA, CGMA, has extensive experience in performing audits of government entities. He will be supported by a quality control director, Beila Sherman, CPA; IT risk audit partner, Joe Layne, CISA; audit senior manager, Nicholas Martin, CPA and audit senior, Elda Santoro, CPA. **All decisions that affect the planning, execution, and completion of the proposed audit will be made by Moises D. Ariza.**

► **AUDIT QUALITY**

The issues of audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses a Partner and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process.

Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the City.**

► **COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT**

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues **at no cost to the City.**

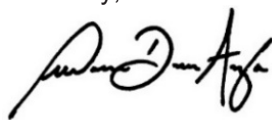
► **PROACTIVE COMMUNICATION & PARTNERSHIP**

Perhaps the quality that best **describes Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets Marcum apart from other firms.

As outlined in our proposal, we will perform an audit on the City's financial statements for the fiscal years ending September 30, 2023 through September 30, 2027 with an option to extend for one (1) additional two (2) year term. We commit to perform the work within the time period defined in the request for proposal. Marcum is independent of the City as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the City to develop a strong partnership.

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



Moises D. Ariza, CPA, CGMA
Partner, Government Services Practice Leader
Authorized to represent and contractually bind the Firm
Phone: 305.995.9600
moises.ariza@marcumllp.com
Federal TIN #:11-1986323

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TAB 1: FIRM BACKGROUND

FIRM OVERVIEW



Marcum LLP (a Limited Liability Partnership) is a national accounting and advisory services firm dedicated to helping clients like the City achieve their goals. Since 1951, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing. With 50 offices throughout the U.S., Grand Cayman and internationally, Marcum is ranked as a Top 12 firm in the United States of America.

The Florida Region of Marcum includes offices in Tampa, Miami, Fort Lauderdale, and West Palm Beach. **The audit will be staffed primarily from our Miami office located at One SE Third Avenue, Suite 1100, Miami, Florida 33131.** All audit team members are **full-time employees**. We have a complete government service team of 46 locally based individuals and approximately 4,100 associates nationwide. The size of our Florida team is as follows:

Personnel	Total	CPA	Government Specialist
Partners	35	35	3
Directors	31	11	2
Senior Managers	33	17	2
Managers	34	16	3
Supervisors	42	14	3
Seniors	64	21	11
Staff Accountants	69	9	20
Operations	42	0	2
TOTAL	350	120	46



Marcum offers a complete spectrum of tax, assurance, and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity. Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

EXPERIENCE SERVING THE PUBLIC SECTOR

GOVERNMENT SERVICES

For over 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements. Annually, we perform more than 300 government entity audits, 400 employee benefit plan audits, and 200 Single Audit engagements.



The assurance services we provide to government entities includes pension audits, single audits, compliance audits, forensic audits, IT audits, internal audits, Governmental Accounting Standards Board (GASB) implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments. In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases*.

IT RISK AND ASSURANCE

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance, and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.



Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of “digital insecurity”, which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

As a result of our robust expertise, **in 2019 and 2022**, Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable, and sustainable practices.

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).

Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.



GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014. Marcum serves more than 300 government clients at a national level and 45 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.



RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum LLP is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 27 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost. During 2022 and 2023, our Annual Government Symposium was hosted virtually, with the hopes of continuing the virtual series next year. Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.



INDEPENDENCE

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (AICPA), the Florida Board of Accountancy and other state CPA societies, *Government Auditing Standards* issued by the Comptroller General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence.

We affirm Marcum LLP is independent of the City as defined by Generally Accepted Auditing Standards and Government Auditing Standards issued by the Comptroller General of the United States.

Marcum's quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

LICENSED TO PRACTICE IN FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All Florida professional staff, upon successful completion of the CPA exam, become members of both organizations. The Firm and all assigned key professional staff are properly certified and licensed under Florida Statute Chapter 473 to practice in the State of Florida. The Firm is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. All key team members assigned to this engagement are licensed to practice in the state of Florida. Each individual on the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida.

All applicable licenses are provided in the **Other Information** section.

QUALITY CONTROL AND PEER REVIEW

Peer Review. The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of “Pass”) on the quality of the Firm’s audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. **Please refer to the Other Information section for a copy of our latest peer review report which includes our government engagements.**

MARCUM’S CURRENT GOVERNMENT CLIENTS

1.) Broward County

▶ Broward County (IT Dept.)	▶ City of Hollywood CRA
▶ City of Deerfield Beach	▶ City of Hollywood GERS
▶ City of Deerfield Beach CRA	▶ City of Pompano Beach Police and Firefighters Retirement System
▶ City of Fort Lauderdale Police and Firefighters Retirement System	▶ City of Sunrise
▶ City of Hollywood	

2.) Miami-Dade County

▶ City of Florida City	▶ The Children’s Trust of Miami-Dade County
▶ City of Florida City CRA	▶ Town of Bay Harbor Islands
▶ City of Hialeah	▶ Town of Bay Harbor Islands ERS
▶ City of Homestead	▶ Town of Surfside
▶ City of Homestead CRA	▶ Town of Surfside Employees’ Retirement Plan
▶ City of Miami Firefighters & Police Officers Retirement Trust	▶ Village of Palmetto Bay
▶ City of Sunny Isles	
▶ Miami-Dade County (WASD)	
▶ Miami Police Relief and Pension Fund	

3.) Palm Beach County

▶ City of Boca Raton	▶ Palm Beach County Housing Finance Authority
▶ City of Boca Raton CRA	▶ South Central Regional WW Treatment and Disposal Board
▶ City of Boca Raton ERP	▶ The Children’s Services Council of Palm Beach County
▶ City of Boca Raton GERS	▶ Town of Jupiter
▶ City of Boca Raton Police and Firefighters Retirement System	▶ Town of Palm Beach
▶ City of Boynton Beach	▶ Town of Palm Beach Retirement System
▶ City of Delray Beach	▶ Village of Palm Springs
▶ City of Palm Beach Gardens	▶ Village of Royal Palm Beach
▶ City of West Palm Beach	▶ Village of Wellington

- ▶ East Central Regional Wastewater Treatment Facilities Operations Board
- ▶ Healthy Start Coalition of Palm Beach County
- ▶ Loxahatchee Control District
- ▶ Northern Palm Beach County Improvement District

4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

5.) Hillsborough County:

- ▶ City of Tampa Police and Firefighters' Pension Plan

6.) Lee County:

- ▶ City of Fort Myers

LITIGATION AND DISCIPLINARY ACTIONS

Marcum LLP ("Marcum") is a national firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on Marcum's ability to operate its business and to provide the services contemplated hereunder.

GOVERNMENT / AICPA LITIGATION AND DISCIPLINARY ACTIONS

Not applicable - Marcum LLP affirms there has been no litigation whereby a court has ruled against the firm in any matter related to the professional government auditing services of the Firm. The firm has been providing audit services to government entities for over 70 years and has never been a party involving a government entity.

There have been no pending indictments, litigation or proceeding during the past three (3) years, whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm.

There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy in the last three (3) years.

MARCUM GLOBAL NON-GOVERNMENTAL SETTLEMENTS

In 2023, the Securities & Exchange Commission & Public Company Accounting Oversight Board both announced settled administrative proceedings with Marcum LLP. Without admitting or denying the findings, the firm settled with the PCAOB and consented to a disciplinary order. The settlement is primarily related to special purpose acquisition company (SPAC) audits. None of the partners nor associates to be assigned to your engagement have participated in audits of public filing companies nor SPACs. None of the government audit team members practice under the PCAOB nor SEC.

TAB 2: PERSONNEL

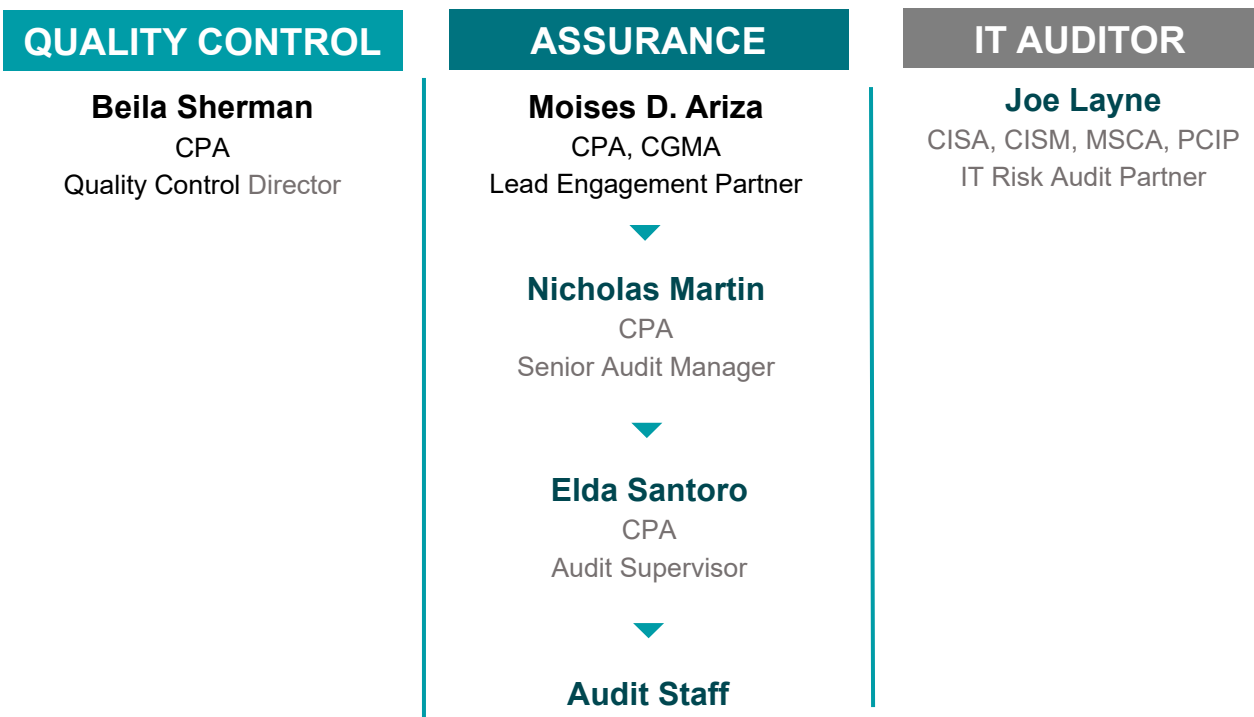
DEDICATED PROFESSIONALS FOR THE CITY

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Florida Statutes and Rules of the Auditor General.

Moises D. Ariza and Beila Sherman are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. However, we guarantee that for any staff changes, new staff will be comparable in experience and continuing education requirements. **Removal or replacement of key team members are subject to approval by the City.**

For resumes, please refer to Appendix E.

ENGAGEMENT TEAM STRUCTURE



QUALIFICATIONS OF TEAM MEMBERS

Moises D. Ariza, CPA, CGMA
Client Service and Audit Partner

Moises D. Ariza, CPA, CGMA has more than 13 years of experience in the governmental accounting and auditing sector and is highly qualified to serve as the audit engagement partner. Mr. Ariza is also the partner-in-charge of government services for the Southeast Region of Marcum.

Mr. Ariza will assume full responsibility for the engagement and will maintain continuous contact with management of the City. Mr. Ariza will be available to members of the engagement team and management as a high-level technical resource. He also will review the financial statements, related independent auditors' reports and other documents to ensure that industry standards have been adhered to and that the financial statements are in conformity with Firm and authoritative pronouncements regarding disclosure, format, terminology, etc.

Beila Sherman, CPA
Quality Control Director

Ms. Sherman has more than 25 years of experience in the governmental accounting and auditing sector. As quality control director, she will be responsible for reviewing the form and content of the audit workpapers and the auditor's report as well as the review of the financial statements in accordance with Firm and professional standards. Ms. Sherman also serves as a high-level technical resource for the engagement team as well as the City.

Joe Layne, CISA, CISM, CDPSE
IT Audit Partner

Mr. Layne has more than 20 years of experience. He has worked with very large organizations, mid-sized organizations, nonprofit organizations, and governments, providing IT, operational, audit and management consulting services. His range of experience provides him the insight to define, develop and implement scalable, business-valued, cost-efficient solutions that effectively leverage information technology. Mr. Layne is our IT group leader in support of financial audits.

Nicholas Martin, CPA
Senior Audit Manager

Mr. Martin has over eight years of experience in the accounting profession. As the senior audit manager, Mr. Martin will be responsible for the planning and direction of the audit, developing audit programs, selecting, and assigning personnel and reviewing all phases of the audit. He will also maintain contact with the City's personnel, coordinate ongoing work and advise management on the status of the engagement. As the senior audit manager, Mr. Martin will also report to the audit partner. He has more than eight years of experience serving clients in the governmental sector.

Elda Santoro, CPA
Audit Senior

Ms. Santoro has over six years of experience in the accounting profession. As an audit senior, Ms. Santoro will be responsible for the supervision of the staff and will review all workpapers they prepare. She will be responsible for addressing complex audit areas and keeping the director and audit partner informed of the engagement progress. Ms. Santoro has approximately six years of experience serving clients in the private and governmental sectors.

TAB 3: EXPERIENCE AND REFERENCES

The following represents several engagements similar to the engagement described in the RFP performed in the last five (5) years by Moises D. Ariza, the designated audit partner.

1. City of Hollywood, CRA and GE Pension Plan

2600 Hollywood Boulevard, Hollywood, FL 33020

David Keller, Finance Director,

Dkeller@hollywoodfl.gov

954-921-3551

Services: Financial Audit, Single Audit, Pension Audit, CRA

Term: September 30, 2016 to Current

Total Hours: 1,890

Audit Contract Fee: \$250,000 per year

2. Florida Keys Aqueduct Authority

1100 Kenedy Drive, Key West, FL 33040

Cindy Kondziela, Director of Finance

ckondziela@fkaa.com

305-295-2234

Services: Financial Audit, Single Audit

Term: September 30, 2012 to Current

Total Hours: 650

Annual Contract Fee: \$94,000 per year

3. Town of Surfside

9293 Harding Ave, Surfside, FL 33154

Javier Collazo, Finance Director

cjcollazo@townofsurfsidefl.gov

786-322-4936

Services: Financial Audit, Single Audit

Term: September 30, 2009 to Current

Total Hours: 500

Audit Contract Fee: \$68,250 per year

4. City of Homestead and CRA

100 Civic Court, Homestead, FL 33030

Carlos Perez, Finance Director

cperez@cityofhomestead.com

305.224.4543

Services: Financial Audit, Single Audit, and CRA

Term: September 30, 2009 to Current

Total Hours: 1,000

Audit Contract Fee: \$133,960 per year

5. City of Boynton Beach

100 E Ocean Ave., Boynton Beach, FL 33435

Mara Frederiksen, Director of Financial Services

frederiksenM@bbfl.com

561-742-6312

Services: Financial Audit, Single Audit

Term: September 30, 2021 to Current

Total Hours: 750

Audit Contract Fee: \$113,200 per year

TAB 4: APPROACH AND METHODOLOGY

PROJECT APPROACH & PHILOSOPHY

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the City’s team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



PHASE I: STRATEGIC PLANNING

PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the City, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

- ▶ Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission, as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Re-evaluation of City provided major fund determination worksheet;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the City's personnel.

RISK-BASED AUDIT TECHNOLOGIES

The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;
- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.

SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas

Suggested basic procedures for enterprise funds, subject to change based on the auditor’s risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule, and consider the reasonableness of usage. For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
 - Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months’ cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization. Since we perform a substantial amount of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work in the past three years and, in fact, have had many positive comments about the excellent quality of our audit files. With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits. In general, Single Audit procedures may include:

- ▶ Identify the City's major programs to be tested and reported on for compliance.
- ▶ Identify the compliance requirements applicable to each major program.
- ▶ Determine which of the compliance requirements identified could have a direct and material effect on each major program.
- ▶ Consider relevant portions of the City's internal control over compliance for each direct and material compliance requirement for each major program.
- ▶ Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- ▶ Consider indications of fraud.
- ▶ Consider indications of abuse.
- ▶ Consider subsequent events.
- ▶ Form an opinion about whether the City's complied with the direct and material compliance requirements.
- ▶ Perform follow-up procedures on previously identified findings.

PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Manager & IT Risk Audit Partner	Audit Senior	Staff	TOTAL
Phase 1: Strategic Planning	35	40	75	75	225
Phase 2: Execution of Audit Plan	30	75	100	125	330
Phase 3: Evaluation of Audit Results	30	35	100	135	300
Phase 4: Reporting	35	40	70	-	145
Total Hours	130	190	345	335	1000

Note: In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the City will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. **The above schedule does not include the first year “transition hours” which we intend to absorb.**

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor’s identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. **As such, related Single Audit hours will vary on an annual basis.**

SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City’s procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary. We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

SECURE DATA REQUEST AND COLLECTION PROCEDURE

An “Auditor Request List” will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting. The requested schedules, report, agreements, etc. requested in the “Auditor Request List” are collected by Marcum via a secure workflow tool. Our information technology department has established a secure workflow data management tool (“INFLO”) on our network for each of our clients. We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money. In addition, INFLO provides real-time audit update information which is available at any time to the City, such as the progress current of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the INFLO dashboard.



ANALYTICAL PROCEDURES

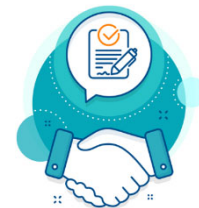
Tasks to be performed in Phase II of Marcum LLP’s Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

COMMUNICATION AND PLANNING

Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with the City’s management. This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team. Additionally, during this meeting, Marcum LLP will discuss with the City regarding the new GASB pronouncements that will impact the City for the current and subsequent years.



INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated. Our approach includes review of IT general controls as follows:



- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans

- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function

When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures. In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analytics) to extract and summarize computerized financial data files. These programs provide an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal entry testing

PHASE III: EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings. Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

PHASE IV: REPORTING

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures, as well as draft the City's financial statements. During our review of the draft, it will encompass comments necessary to ensure that all relevant GASB pronouncements are properly implemented; along with all requirements are adequately met for the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

PROJECT SCHEDULE

Marcum is committed to completing the audit procedures within the below timeframe or within any other reasonable schedule requested by the City. Marcum LLP is available to commence the audit as soon as notification of award has been issued. Each of the following will be completed as stipulated by the RFP:

TASK	ANNUAL TIMING
Detailed Audit Plan	November 2023
Interim Work	December 2023
Fieldwork	January 2024
Draft Reports	March 2024
Final Report	March 2024


EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's management. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by Government Auditing Standards. This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems.


MANAGEMENT LETTER

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.



- ▶ Understanding your organization
- ▶ Risk assessment
- ▶ Testing internal controls as applicable



- ▶ Operational and technology efficiencies
- ▶ Best practices



- ▶ Tax compliance
- ▶ Implementation of new accounting standards



- ▶ Year-round communication with management
- ▶ Communications with your governance

EXCEPTIONS TO RFP SPECIFICATIONS

Section 3.2.15, states "Upon request of the City an electronic copy of the working paper shall be provided to the City at completion of audit." This is acceptable to the extent allowed by Federal and State laws and the AICPA. The AICPA prohibits auditors to provide copies of certain workpapers (e.g. Materiality Formula, Sampling Formula, Risk Assessment, etc.) to its clients.



TAB 5:
PRICE PROPOSAL FORM

PRICE PROPOSAL FORM

YEAR #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 5 Year Term			
1	September 30, 2023	1,000	\$ 135,000
2	September 30, 2024	1,000	\$ 138,000
3	September 30, 2025	1,000	\$ 138,000
4	September 30, 2026	1,000	\$ 138,000
5	September 30, 2027	1,000	\$ 139,000
Additional Two-Year Contract Extension			
6	September 30, 2028	1,000	\$ 145,000
7	September 30, 2029	1,000	\$ 146,000

Firm Name Marcum LLP





TAB 6:

**SWORN STATEMENTS
& AFFIDAVITS**


ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA)

: SS

COUNTY OF MIAMI-DADE)

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: 

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


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez
(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 MIAMI-DADE)

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 [] physical presence or [] online notarization, this day of, 2023, by Moises D. Ariza.


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez
(Name of Notary Typed, Printed, or Stamped)



Personally Known 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 Marcum LLP

2. This sworn statement is submitted by: Marcum LLP
(Name of entity submitting sworn statement)

whose business address is: One Southeast Third Avenue, Suite 1100, Miami, FL 33131

and (if applicable) its Federal Employer Identification Number (FEIN) is: 11-1986323

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

3. My name is Moises D. Ariza
(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 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).

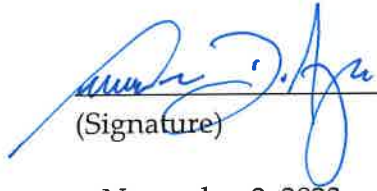
 X Neither the entity submitting this sworn statement, or any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent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



(Signature)

November 2, 2023

(Date)

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this day of, 2023, by Moises D. Ariza

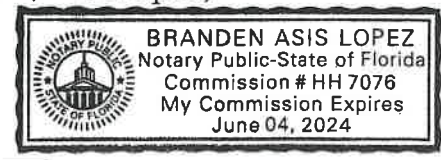


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez

(Name of Notary Typed, Printed, or Stamped)



Personally Known OR Produced Identification _____

Type of Identification Produced _____

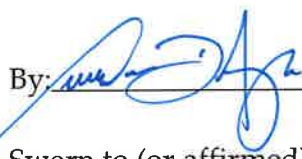
EQUAL BENEFITS FOR DOMESTIC PARTNERS AFFIDAVIT

STATE OF FLORIDA)

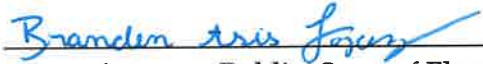
: SS

COUNTY OF MIAMI-DADE)

I, the undersigned hereby duly sworn, depose and say that the firm of Marcum LLP 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: 

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this day of, 2023, by Moises D. Ariza

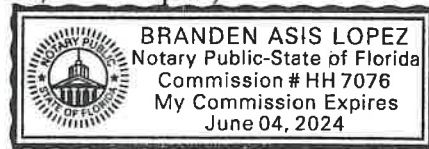


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez

(Name of Notary Typed, Printed, or Stamped)



Personally Known 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 MIAMI-DADE)

I, the undersigned hereby duly sworn, depose and say that all owner(s), partners, officers, directors, employees, and agents representing the firm of Marcum LLP 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: 

Sworn to (or affirmed) and subscribed before me by means of [] physical presence or [] online notarization, this day of, 2023, by Moises D. Ariza.


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez
(Name of Notary Typed, Printed, or Stamped)



Personally Known 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 Manager 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: <u>Marcum LLP</u>
Vendor FEIN: <u>11-1986323</u>
Vendor's Authorized Representative Name and Title: <u>Moises D. Ariza, Partner</u>
Address: <u>One Southeast Third Avenue, Suite 1100</u>
City: <u>Miami</u> State: <u>FL</u> Zip: <u>33131</u>
Phone Number: <u>305-995-9612</u>
Email Address: <u>Moises.Ariza@Marcumllp.com</u>

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: <u>Moises D. Ariza</u> <u>Partner</u>
<i>Print Name</i> <i>Print Title</i>
who is authorized to sign on behalf of the above referenced company.
Authorized Signature: 

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.

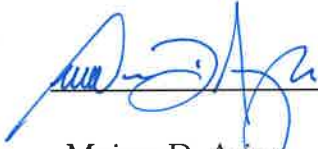
[REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

PROPOSER: Marcum LLP

Address One Southeast Third Avenue, Suite 1100

Miami, FL 33131

Signature



Moises D. Ariza
Print Name

November 2, 2023
Date

Partner
Title

NOTARY FOR THE PROPOSER

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me by means [] physical presence or [] online notarization, this day of, 2023, by Moises D. Ariza

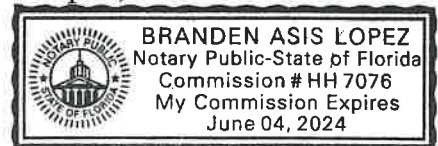


(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Branden Asis Lopez
(Name of Notary Typed, Printed, or Stamped)

Personally Known OR Produced Identification



Type of Identification Produced _____

END OF SECTION 4

EXHIBIT "A" MINIMUM INSURANCE REQUIREMENTS

INSURANCE REQUIREMENTS

1.0 GENERAL INSURANCE REQUIREMENTS:

- 1.01 During the Term of the Agreement, the Auditor shall provide, pay for, and maintain with insurance companies satisfactory to the City of Key West, Florida ("City"), the types of insurance described herein.
- 1.02 All insurance shall be from responsible insurance companies eligible to do business in the State of Florida. The required policies of insurance shall be performable in Monroe County, Florida, and shall be construed in accordance with the laws of the State of Florida.
- 1.03 The City shall be specifically included as an additional insured on the Auditor's Liability policies with the exception of the Professional Liability and Worker's Compensation/Employers Liability policies (if required) and shall also provide the "Severability of Interest" provision (a/k/a "Separation of Insured's" provision). The City's additional insured status should be extended to all Completed Operations coverages.
- 1.04 The Auditor shall deliver to the City, prior to commencing work/activities under the Agreement, properly executed "Certificate(s) of Insurance" setting forth the insurance coverage and limits required herein. The Certificates must be signed by the authorized representative of the insurance company(s) shown on the Certificate of Insurance. In addition, certified, true, and exact copies of the insurance policies required herein shall be provided to the City, on a timely basis, if requested by the City.
- 1.05 If the Auditor fails to provide or maintain the insurance coverages required in this Agreement at any time during the Term of the Agreement and if the Auditor refuses or otherwise neglects to deliver the required Certificate(s) of Insurance signed by the authorized representative of the insurance company(s) to the City, the City may, at the City's sole discretion, terminate or suspend this Agreement and seize the amount of Lobbyist's performance bond, letter of credit, or other security acceptable to the City).
- 1.06 The Auditor shall take immediate steps to make up any impairment to any Aggregate Policy Limit upon notification of the impairment. If at any time the City requests a written statement from the insurance company(s) as to any impairment to the Aggregate Limit, the Auditor shall promptly authorize and have delivered such statement to the City.
- 1.07 The Auditor authorizes the City and/or its insurance consultant to confirm all information furnished to the City, as to its compliance with its Bonds and Insurance Requirements, with the Auditor's insurance agents, brokers, surety, and insurance carriers.

- 1.08 All insurance coverage of the Auditor shall be primary to any insurance or self-insurance program carried by the City. The City's insurance or self-insurance programs or coverage shall not be contributory with any insurance required of the Auditor in this Agreement.
- 1.09 The acceptance of delivery to the City of any Certificate of Insurance evidencing the insurance coverage and limits required in the Agreement does not constitute approval or agreement by the City that the insurance requirements in the Agreement have been met or that the insurance policies shown in the Certificates of Insurance are in compliance with the Agreement requirements.
- 1.10 No work/activity under this Agreement shall commence or continue unless and until the required Certificate(s) of Insurance are in effect and the written Notice to Proceed is issued by the City.
- 1.11 The insurance coverage and limits required of the Auditor under this Agreement are designed to meet the minimum requirements of the City. They are not designed as a recommended insurance program for the Auditor. The Auditor alone shall be responsible for the sufficiency of its own insurance program. Should the Auditor have any question concerning its exposures to loss under this Agreement or the possible insurance coverage needed therefore, it should seek professional assistance.
- 1.12 During the Term of this Agreement, the City and its agents and contractors may continue to engage in necessary business activities during the operations of the Auditor. No personal property owned by City used in connection with these business activities shall be considered by the Auditor's insurance company as being in the care, custody, or control of the Auditor.
- 1.13 Should any of the required insurances specified in this Agreement provide for a deductible, self-insured retention, self-insured amount, or any scheme other than a fully insured program, the Lobbyist shall be responsible for all deductibles and self-insured retentions.
- 1.14 All of the required insurance coverages shall be issued as required by law and shall be endorsed, where necessary, to comply with the minimum requirements contained herein.
- 1.15 All policies of insurance required herein shall require that the insurer give the City thirty (30) days advance written notice of any cancellation, intent not to renew any policy and/or any change that will reduce the insurance coverage required in this Agreement, except for the application of the Aggregate Limits Provisions.
- 1.16 Renewal Certificate(s) of Insurance shall be provided to the City at least twenty (20) days prior to expiration of current coverage so that there shall be no termination of the Agreement due to lack of proof of the insurance coverage required of the Auditor.
- 1.17 If the Auditor utilizes contractors or sub-contractors to perform any operations or activities governed by this Agreement, the Auditor will ensure all contractors and sub-contractors to maintain the same types and amounts of insurance required of the Auditor. In addition, the Auditor will ensure that the contractor and sub-contractor insurances comply with all

of the Insurance Requirements specified for the Auditor contained within this Agreement. The Auditor shall obtain Certificates of Insurance comparable to those required of the Auditor from all contractors and sub-contractors. Such Certificates of Insurances shall be presented to the City upon request. Auditor's obligation to ensure that all contractor's and sub-contractor's insurance as provided herein shall not exculpate Auditor from the direct primary responsibility Auditor has to the City hereunder. The City will look directly to Auditor for any such liability hereunder and shall not be obligated to seek recovery from any contractor or subcontract or under such contractor's or sub-contractor's insurance coverages.

2.0 **SPECIFIC INSURANCE COVERAGES AND LIMITS:**

- 2.01 All requirements in this Insurance Section shall be complied with in full by the Auditor unless excused from compliance in writing by the City.
- 2.02 The amounts and types of insurance must conform to the following minimum requirements. Current Insurance Service Office (ISO) or National Council on Compensation Insurance (NCCI) policies, forms, and endorsements or broader shall be used where applicable. Notwithstanding the foregoing, the wording of all policies, forms, and endorsements must be acceptable to the City.

Workers' Compensation and Employers' Liability Insurance shall be maintained in force during the Term of this Agreement for all employees engaged in this work under this Agreement, in accordance with the laws of the State of Florida. The minimum acceptable limits shall be:

Workers' Compensation	Florida Statutory Requirements
Employer's Liability	\$100,000 Limit Each Accident
	\$500,000 Limit Disease Aggregate
	\$100,000 Limit Disease Each Employee

If the Auditor has less than four (4) employees and has elected not to purchase Workers' Compensation/Employers Liability coverage as permitted by *Florida Statutes*, the Auditor will be required to issue a formal letter (on the Auditor's letterhead) stating that it has less than four (4) employees and has elected not to purchase Workers' Compensation/Employers Liability coverage as permitted by *Florida Statutes*. This exception does **not** apply to firms engaged in construction activities.

Commercial General Liability Insurance shall be maintained by the Auditor on a Full Occurrence Form. Coverage shall include, but not be limited to, Premises and Operations, Personal Injury, Contractual for this Agreement, Independent Contractors, and Products & Completed Operations Coverage. The limits of such coverage shall not be less than:

Bodily Injury & \$1,000,000.00 Combined Single Limit each
Property Damage Liability Occurrence and Aggregate

Completed Operations Liability Coverage shall be maintained by the Auditor for a period of not less than four (4) years following expiration or termination of this Agreement.

The use of an Excess, Umbrella and/or Bumbershoot policy shall be acceptable if the level of protection provided by the Excess, Umbrella and/or Bumbershoot policy is equal to or more comprehensive than the Primary Commercial General Liability policy.

Business Automobile Liability Insurance shall be maintained by the Auditor as to ownership, maintenance, use, loading and unloading of all owned, non-owned, leased, or hired vehicles with limits of such coverage of not less than:

Bodily Injury \$500,000.00 Limit Each Accident
Property Damage Liability \$500,000.00 Limit Each Accident

or

Bodily Injury &
Property Damage Liability \$500,000.00 Combined Single Limit Each Accident

If the Auditor does not own any vehicles, this requirement can be satisfied by having the Auditor's Commercial General Liability policy endorsed with "Non-Owned and Hired Automobile" Liability coverage.

Professional Liability Insurance shall be maintained by the Auditor which will respond to damages resulting from any claim arising out of the performance of professional services or any error or omission of the Auditor arising out of activities governed by this Agreement. The minimum acceptable limits of liability shall be \$1,000,000 per Occurrence and \$2,000,000 Annual Aggregate. If the policy is structured on a "Claims Made" basis, the policy must contain a "Retroactive Date" of no later than the commencement date of the Agreement and will have an extended reporting period of four (4) years following expiration or termination of the Agreement.



APPENDIX A
LICENSES

CPAVerify Firm Report Results

NAME: **MARCUM LLP**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2022-03-28**

Address:	Business MARCUM LLP 7384 HAVILAND CIRCLE BOYNTON BEACH, FL, US 33437	Mail 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
License/Permit/Certificate Number:	AD63249	
Registration Number:		
License/Permit/Certificate Status:	CURRENT	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CPA FIRMS	
License Type Details:	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
Basis for License:		
Issue Date:	2003-02-14	
Expiration Date:	2023-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:		

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
 Licensee Lookup: <https://www.myfloridalicense.com/wl11.asp?mode=0&SID=>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the Contact Boards tab where a link to every Boards' website and therefore individual license lookup tool is available.

2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT
 \$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR

FILED

2021 JAN -4 PM 2:22

SECRETARY OF STATE  FLORIDA DEPARTMENT OF STATE
 DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311
 1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

if above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

LLP # 19,20 + 21
 LLP2100000071-4
 01/05/21--01019--030 ***15.00
 CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt#, etc.

City State Zip Code

3. Principal Place of Business Address

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

4. New Principal Office Address, if Applicable:

Suite, Apt#, etc.

City State Zip Code

5. Federal Employee Identification Number

11-1986323

Applied For
Not Applicable

6. Certificate of Status Desired:

\$8.75 Additional Fee Required

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
 1201 HAYS STREET
 TALLAHASSEE, FL 32301

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

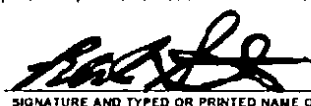
City Zip Code

9. New Registered Agent's Signature, If Changed
 The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B McKNIGHT
 JAN 04 2021

SIGNATURE: _____ Date _____
SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE.

10. General Partner's Signature (REQUIRED)
 The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE:  RONALD STORCH 12/21/20 (813) 414-4150
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER. Date Daytime Phone #

E-mail Address: RONALD.STORCH@MARCUMLLP.COM
(To be used for future annual report notifications)

CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2023-06-06**

	Business	Mail
Address:	ARIZA, MOISES DAVID FL, US	FL, US
License/Permit/Certificate Number:	AC45440	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2012-12-21	
Expiration Date:	2023-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information: FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395

Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensee Lookup:

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
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CPAVerify Individual Report Results

NAME: **BEILA SHERMAN**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2023-06-06**

	Business	Mail
Address:	SHERMAN, BEILA FL, US	FL, US
License/Permit/Certificate Number:	AC0032647	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1999-12-07	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395
	Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
	Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/

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CPAVerify Individual Report Results

NAME: NICHOLAS LINO MARTIN
 STATE OF LICENSE: FL
 LAST UPDATED: 2023-08-04

	Business	Mail
Address:	MARTIN, NICHOLAS LINO NORTH BAY VILLAGE, FL, US	NORTH BAY VILLAGE, FL, US
License/Permit/Certificate Number:	AC50617	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2016-11-08	
Expiration Date:	2023-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
 Licensee Lookup: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

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CPAVerify Individual Report Results

NAME: ELDA KOKURI
 STATE OF LICENSE: PA
 LAST UPDATED: 2023-10-13

Address:
License/Permit/Certificate Number: CA068072
Registration Number:
License/Permit/Certificate Status: ACTIVE
License/Certificate Status Details: Licensee allowed to practice in PA
License Type: CPA
Basis for License: EXAMINATION
Issue Date: 2023-08-14
Expiration Date: 2023-12-31
Enforcement, Non-Compliance or Disciplinary Actions: None Reported To This Site By The Board
Other Information: None

Contact the Board for official verification of information.

State Board Contact Information: STATE BOARD OF ACCOUNTANCY
 P.O. BOX 2649
 HARRISBURG, PA 17105-2649

Phone: (833) 367-2762
 Fax: 717-705-5540
 Email: ST-Accountancy@pa.gov
 Website: <https://www.dos.pa.gov/account>
 Licensee Lookup: <https://www.pals.pa.gov/#/page/search>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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The results shown here include all data made available by [participating states](#). Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the [Participating States tab](#) for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the ["Contact Boards"](#) tab where a link to every Boards' website and therefore individual license lookup tool is available.



APPENDIX B

PEER REVIEW REPORTS



Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 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.

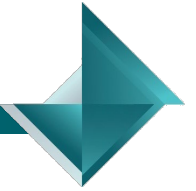
Peer Reviewer's Responsibility

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 performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and 2 engagements].

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



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 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*. Marcum, LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 16, 2020

Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (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 performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations [Service Organizations (SOC 1 and 2 engagements)].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum LLP, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marcum LLP has received a peer review rating of *pass*.

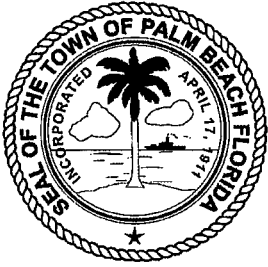
Brown, Edwards & Company, S. L. P.
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 25, 2017



APPENDIX C

REFERENCE LETTERS



TOWN OF PALM BEACH

Finance Department

July 23, 2021

To Whom it May Concern:

It is with great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

Marcum has been the auditor for the Town of Palm Beach Retirement System since 2013 and 2020 was the first year they served as the auditors for the Town. The audit team, which included Moises Ariza as the audit partner, is very knowledgeable, professional and responsive.

We are extremely satisfied with the services Marcum provided to our Town. The work performed by the engagement team, from partner to the staff, is to be commended. All levels including the partners make themselves accessible to the organization not only throughout the audit process but throughout the year as well. Their technical expertise in governmental accounting, auditing, and financial reporting is excellent. The audit team is always thorough and extremely well informed. They have always met our timelines and due dates.

Additionally, this past year, the Town was subject to a Federal Single Audit for the first time in several years primarily due to the approval of FEMA disaster relief funds received in the past. Marcum was very helpful in the assistance of the preparation of the required reports.

Marcum is also very responsive to questions throughout the year. They return calls promptly and are very helpful.

We highly recommend the firm of Marcum LLP to any organization requiring financial audit services.

Do not hesitate to contact me if there are any questions and/or comments regarding this letter of recommendation.

Sincerely,

Jane Le Clainche, MBA, CPA
Finance Director

The City of Boynton Beach, Florida



100 E Ocean Ave **Boynton Beach, Florida 33435**
Telephone: (561) 742-6310 Internet: www.boynton-beach.org

May 15, 2023

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Boynton Beach, Florida for the past 2 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team in particular was led by Moises Ariza and Scott Montgomery.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 87, *Leases*. We are thankful for their assistance and guidance, which resulted in a smooth implementation process. In addition, our City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs and have cooperated extensively with our staff to meet the City's goals.

Sincerely,

A handwritten signature in blue ink that reads "Mara Frederiksen".

Mara Frederiksen , MBA, SSBBP, PMQ
Director of Financial Services
561-742-6312
FrederiksenM@bbfl.us



July 21, 2021

To Whom It May Concern:

City Council

Steven D. Losner
Mayor

Patricia D. Fairclough-Staggers, Ed.S
Vice Mayor

Erica G. Ávila
Councilwoman

Jenifer N. Bailey
Councilwoman

Sean L. Fletcher
Councilman

Larry Roth
Councilman

Stephen R. Shelley
Councilman

Cate McCaffrey
City Manager

City Hall

100 Civic Court
Homestead, FL 33030

305-224-4400

www.cityofhomestead.com

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our City and the City's CRA. The firm and its team members have always prioritized our concerns and audit timeline. After consideration of their services and qualifications, the City has decided to award Marcum a new audit contract through the recently issued RFP process.

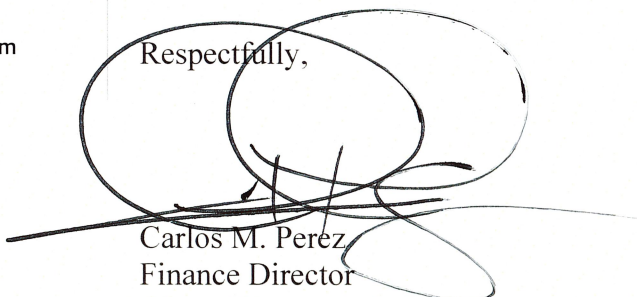
The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance.

In addition, our City tends to be subject to the Federal Uniform guidance, the Florida State Single Audit Act, the Children Trust Program Specific Audit and the CRA Stand-Alone F/S requirements set forth by Florida Statutes on an annual basis. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

It is therefore without hesitation that we fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Marcum LLP.

Respectfully,


Carlos M. Perez
Finance Director
City of Homestead



Village of Palm Springs

Department of Finance

226 Cypress Lane, Palm Springs, Fl. 33461-1699

Rmorse@vpsfl.org

(561) 584-8200 ext. 8441

May 15, 2023

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the audit services provided by Marcum LLP. We have been utilizing the services of Marcum LLP for the past two years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The Marcum staff performed all the services with the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respect to the audit, and in respect to any technical questions we may bring to their attention. All audits were conducted in a timely manner, encompassing all the requirements of *Government Auditing Standards* and Florida Statutes.

In addition, the Village has been subject to a Federal Single Audit and required to issue CRA stand-alone financial statements in accordance with Florida Statutes. We are pleased with Marcum LLP and highly recommend the firm to any government organization requiring audit services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Rebecca Morse, CGFO
Chief Financial Officer
Village of Palm Springs



July 23, 2021

To Whom It May Concern:

It is our pleasure to provide this letter of recommendation for the services provided by Marcum LLP who have served as our auditors since 2014.

We are extremely pleased with the services Marcum LLP has provided our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the audit requirements of the *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

The firm's services have always been performed to the highest degree of professionalism. Their staff are always willing to provide accounting guidance and suggestions to improve systems and methods of operation. Most importantly, Marcum LLP is always available to us throughout the year for questions, not only during the audit.

During the 2020 audit, the City was subject to a Federal Single Audit for the first time in several years. Marcum was extremely helpful and knowledgeable of the process and assisted with the preparation of the schedule of financial assistance.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from pre-planning the audit to financial statement issuance. The team is thorough and follow through with any questions or requests. In addition, they were very helpful in providing a lot of guidance ensuring a smooth auditing process.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Sean O' Brien

Sean O'Brien, CPA
Deputy Finance Administrator



July 25, 2021

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Deerfield Beach for the past 6 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to pre-plan the audit and ensure a smooth process. Our team in particular was composed of Michael Futterman, Moises Ariza and Branden Lopez.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No.68 – *Accounting and Financial Reporting for Pensions*, GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No.75 – *Accounting and Financial Reporting for OPEB*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our City.

Sincerely,

A handwritten signature in black ink that reads "Stephanie Tinsley". The signature is written in a cursive, flowing style.

Stephanie Tinsley
Chief Financial Officer
City of Deerfield Beach
954.420.5571
stinsley@deerfield-beach.com



Florida Keys Aqueduct Authority

1100 Kennedy Drive
Key West, Florida 33040
Telephone (305) 291-2454
www.fkaa.com



Robert Dean
Chairman
District 3

Richard Coppino
Vice Chairman
District 2

Antoinette M. Appell
Secretary Treasurer
District 4

Nicholas Mulic
District 5

Cara Higgins
District 1

Shelby Berry
Executive Director

March 15, 2022

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Florida Keys Aqueduct Authority has been utilizing the services of Marcum LLP for approximately 10 years; and we are highly satisfied with the value of services that they have provided to the Authority. The audit team has always held itself to a very high standard as it is reflective of their work product and efforts throughout the course of the audit. All individuals from the audit team from partner to staff, have always been very respectful, professional, and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, the audit team has been able to assist with their expertise in the preparation of the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance for the Authority. Furthermore, in recent years, the Authority has been subject to a Federal Single Audit in accordance with Uniform Guidance, specifically to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team has been able to provide proper direction with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Authority. Additionally, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

The audit team is highly dependable and makes themselves available to us at all times throughout the year, with respect to the audit and any other guidance that the Authority's management may need.

We strongly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services as our experience with the firm over nearly the past decade has been outstanding and we are looking forward to working with the firm for many upcoming years.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Cindy Kondziela
Director of Finance



March 14, 2022

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for over 20 years which is a testament to our satisfaction with the level of services that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional, very responsive and has a wealth of industry knowledge. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, our City is usually subject to both Uniform Guidance and/or Florida State Single Audit Act. Furthermore, during our 2020 audit, Marcum also assisted the City with its first time issuance of the Community Redevelopment Agency (CRA) stand-alone financial statements set forth by the Florida Statutes. From my experience, I can express that Marcum LLP has a high level of expertise in these areas.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads 'Chad Burkhalter'.

Chad Burkhalter
Finance Director



ADMINISTRATOR
Dania L. Orta

TRUSTEES
Ornel Cotera
Nelson Enriquez
Monica Fernandez
Thomas Gabriel
Sean MacDonald
Thomas Roell
Robert Suarez
Annette Valdivia

December 6, 2021

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We are extremely impressed and satisfied with the level of service that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is very knowledgeable, professional and responsive to our accounting needs. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, as a governmental pension plan with a portfolio of approximately \$1.9 billion in assets, Marcum LLP has demonstrated that not only do they have the expertise and industry knowledge to service governmental pension plans but also have the resources to service a plan of our size.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Dania Orta
Plan Administrator



VILLAGE OF PALMETTO BAY

July 20, 2021

To Whom It May Concern:

This is our 1st year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Villages needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Given that this was the 1st year of the audit contract, we were very pleased with the minimal disruption to our day to day operations in the accounting department. Their knowledge and commitment to the government sector made the transition to a new audit firm seamless.

In our scenario, the Village was subject to a Federal Single Audit in accordance Uniform Guidance, specifically due to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team was able to provide proper guidance with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Village.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services, as we are looking forward to our continued partnership with them for many years to come.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Desmond Chin
Finance Director



**Housing Finance Authority
of Palm Beach County**

100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
(561) 233-3656
FAX: (561) 233-3657
www.pbchfa.org



Chairperson

Bobby "Tony" Smith

Vice Chair

Robin B. Henderson

Secretary

Tracy L. Caruso

Clark D. Bennett

Laurie S. Dubow

Chricht B. Mixon

Charles V. St. Lawrence

Executive Director

David M. Brandt

dbrandt@pbcgov.org

(561) 233-3652

Administrative Assistant

Jennifer M. Hamilton

jhamilto@pbcgov.org

(561) 233-3656

"An Equal Opportunity
Affirmative Action Employer"

Official Electronic Letterhead

March 18, 2022

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the services provided by Marcum LLP. This was the first year our entity engaged Marcum LLP as auditor and I am very pleased and satisfied with the services that they have provided to our organization. The audit team was courteous, professional, and responsive in respects to the audit as well as respectful of our time and resources during this transition to a new firm. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

I highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services. Please do not hesitate to contact me if there are any questions regarding this letter of recommendation.

Respectfully,

David Brandt



TOWN OF SURFSIDE

9293 HARDING AVENUE
SURFSIDE, FLORIDA 33154
(305) 861-4863 • FAX: (305) 861-1302
WWW.TOWNOFSURFSIDEFL.GOV

March 14th, 2022

Dear Sir/Madam:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The firm's services have always been performed to the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, they were very helpful in providing a lot of guidance to our administration, again ensuring a smooth auditing process. They make themselves available to us throughout the year, not only during the course of the audit. In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

I strongly recommend other organizations such as yours to work with Marcum LLP. They have shown a great understanding of our Town's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our Town.

Sincerely,

Javier Collazo

Javier Collazo
Finance Manager

Retirement Plan for the Employees Of the Town of Surfside

TRUSTEES

Gary Golding, Chairman
Andrew Hyatt, Town Manager
Yamileth Slate-McCloud, Board Trustee
Julio Torres, Board Trustee
Valentine Whittaker, Board Trustee

Mayte D Gamiotea, Plan Administrator
9293 Harding Avenue,
Surfside, FL 33154
Phone # (305) 861-4863 office
Email address: mgamiotea@townofsurfsidefl.gov

March 29, 2022

To Whom It May Concern:

It is with my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely impressed and satisfied with the level of service that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is very knowledgeable, professional and responsive to our accounting needs. Our audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, as a governmental pension plan with a portfolio of approximately \$26 million in assets, Marcum LLP has demonstrated that not only do they have the expertise and industry knowledge to service governmental pension plans but also have the resources to service a plan of our size.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,



Mayte Gamiotea
Plan Administrator



FINANCE DEPARTMENT

May 12, 2023

To Whom It May Concern:

The Town of Jupiter was incorporated in 1925 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in northern Palm Beach County, Jupiter is a vibrant coastal community of more than 60,000 year-round residents.

We recently completed the September 30, 2022 audit with Marcum LLP. This was the second year Marcum has been engaged by the Town of Jupiter, Florida. Such services included performing the annual financial audit of the Town, the stand-alone CRA audit and a Federal Single Audit. Aside from the audit, Marcum assisted the Town with the preparation and completion of the annual comprehensive financial report. As part of their assistance, they guided the Town through the implementation of new Governmental Accounting Standards Board (GASB) Statements as applicable. We found the audit team to be courteous, professional, and very responsive to our needs. We consider their audit approach to be efficient and non-disruptive with respect to our time and resources.

In addition, Marcum has been available to the elected body and the Town's audit committee for any question or inquiries.

We recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

If you have any questions or comments regarding this letter of recommendation, please feel free to contact me.

Respectfully,

Scott Reynolds

Finance Director

210 Military Trail, Jupiter, Florida 33458

561-741-2327

scottr@jupiter.fl.us



Village of Royal Palm Beach, Florida

1050 Royal Palm Beach Boulevard Royal Palm Beach, Florida 33411
Telephone (561) 790-5112 Fax (561) 790-5174 E-mail: shochman@royalpalmbeach.com

Department of Finance
Stanley G. Hochman, Director

March 21, 2022

To Whom It May Concern:

This was the first year the Village of Royal Palm Beach, Florida engaged Marcum LLP, as its external auditor. The scope of services included performing the annual financial audit of the Village, as well as assisting with the preparation and completion of the annual comprehensive financial report. As part of their assistance, they guided the Village through the implementation of new Governmental Accounting Standards Board (GASB) Statements.

We found the audit team to be courteous, professional, and very responsive to our needs.

Their audit approach is efficient and non-disruptive with respect to our time and resources. There were no unnecessary auditor requests or audit delays.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

If you have any questions or comments regarding this letter of recommendation, please feel free to contact me.

Respectfully,

Stanley G. Hochman

Fred Pinto
Mayor

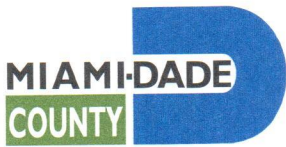
Selena Samios
Vice Mayor

Jeff Hmara
Councilman

Jan Roduskys
Councilwoman

Richard Valuntas
Councilman

Raymond C. Liggins P. E., ICMA-CM
Village Manager



July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 12 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

In addition, our Department in recent years has had several Current and Advanced Debt Refunding, for which the audit team has been able to assist with the proper Financial Statement reporting and disclosures that are required to meet the accounting standards. Furthermore, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

We are pleased to recommend the service of Marcum LLP. Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink, appearing to read "Barrios".

Josephine Barrios, CPA
Controller, Miami-Dade Water & Sewer Department



APPENDIX D
INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/11/2023

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

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

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:		
	PHONE (A/C, No, Ext):	FAX (A/C, No):	
	EMAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A:	Swiss Re International SE / Castel / Convex/Chubb UK/ Ki	
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		


COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2300473	10/01/2023	10/01/2024	\$10,000,000/\$10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS/ VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

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CERTIFICATE HOLDER	CANCELLATION
Marcum LLP 10 Melville Park Road Melville, NY 11747	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/24/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement.

Table with 2 main columns: PRODUCER (License # BR-767175, Hub International Northeast Limited) and CONTACT INFORMATION (National Fire Insurance Company of Hartford, Continental Casualty Company, etc.)

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

Main table with columns: INSR LTR, TYPE OF INSURANCE, POLICY NUMBER, POLICY EFF, POLICY EXP, LIMITS. Rows include Commercial General Liability, Automobile Liability, Umbrella Liability, Workers Compensation, and Cyber.

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

CERTIFICATE HOLDER

CANCELLATION

Table with 2 columns: CERTIFICATE HOLDER (MARCUM LLP) and CANCELLATION (Should any of the above described policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions. Authorized Representative: Maryjeanne Glavin).



APPENDIX E

ENGAGEMENT TEAM RESUMES

MOISES D. ARIZA, CPA, CGMA

PARTNER ► ASSURANCE SERVICES

► moises.ariza@marcumllp.com

Moises D. Ariza is a partner in the Firm's Assurance Division. He has more than thirteen years of experience in the accounting profession providing accounting, assurance, and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Ariza is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is a qualified peer reviewer and regularly performs peer reviews under the AICPA Peer Review Program.

Within the firm, Mr. Ariza develops in-house training seminars for the Firm's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

Chartered Global Management Accountant (CGMA)
American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Government Finance Officers Association (GFOA)
GFOA Special Review Committee, Active Member
Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
South Florida Government Finance Officers Association, Associate Member
Florida Government Finance Officer Association, Member (FGFOA)
YMCA of South Florida, Finance Committee Member

Awards & Accolades

Top 20 Professionals Under 40, Brickell Magazine, 2021
Young Horizons Award, Florida Institute of CPAs, 2021

Articles, Seminars & Presentations

Navigating through GASB No. 68, Published Article
The Importance of Governmental Financials, FGFOA Conference
GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
Risk Assessment and Audit Approach, Internal Training
Related Party Transactions, Internal Training
Employee Benefit Plans, Internal Training

CPE Hours (three years)

Government	145
Ethics	8
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>213</u>



PRACTICE FOCUS

Financial Audits
Federal & Florida Single Audits
Financial Reporting
Program-Specific Compliance Audits

INDUSTRY FOCUS

Local Governments
Government Pension Plans
ERISA Pension Plans
Special Districts
Nonprofits
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Bachelor of Accounting –
Florida International University

Master of Accounting –
St. Thomas University

BEILA SHERMAN, CPA

QUALITY CONTROL DIRECTOR ► ASSURANCE SERVICES

► beila.sherman@marcumllp.com



Bela Sherman has more than 25 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm’s Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm’s professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division’s professional development activities.

Professional & Civic Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Institute of Certified Public Accountants – CIRA Section
- Government Finance Officers Association (GFOA)
- Canadian Institute of Chartered Accountants (CPA)
- South Florida Government Finance Officers Association, Associate Member (SFGFOA)
- Miami-Dade, Broward, and Palm Beach Counties Leagues of Cities

Articles & Presentations

- Internal CPE Training, Instructor
- “Governmental Accounting (GASB) and Government Auditing Standards”, Internal Training
- “Federal and Florida Single Audits Acts”, Internal Training
- Florida School of Government Finance Instructor
- FGFOA Presenter
- FASD Presenter

CPE Hours (three years)

Government	168
Ethics	8
Other (Accounting, Auditing, Technical and Behavioral)	40
Total	<u>216</u>

PRACTICE FOCUS

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Operational & Performance Reviews
- Agreed-Upon Procedures
- Attestation Services
- Advisory Services
- Peer Reviews

INDUSTRY FOCUS

- Local Governments
- Nonprofit Organizations
- CIRA Organizations
- Wholesale & Retail Distributors
- Manufacturers
- Construction Companies
- Real Estate Companies

EDUCATION

- Bachelor of Business Administration, Mount Saint Vincent University

JOE LAYNE, CISA, CISM, MSCA, PCIP

PARTNER ► **ADVISORY SERVICES**

► joe.layne@marcumllp.com



Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 19 years across external Big Four Audit, Internal Audit and Information Technology.

Mr. Layne has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

Mr. Layne offers ongoing education for clients around risk mitigation as well as risk assessments and consulting around prevention strategies and procedures. He assists clients develop protocols and internal controls for IT risk management.

Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)
Payment Card Industry Security Standards Council

Professional Designations

Certified Information Systems Auditor (CISA), ISACA
Certified Information Security Manager (CISM), ISACA
Payment Card Industry Professional (PCIP), PCI Security Standards Council
Microsoft Certified Systems Administrator (MCSA), Microsoft

CPE Hours (three years)

Government	39
Ethics	8
Other (Accounting, Auditing, Technical and Behavioral)	<u>89</u>
Total	<u>136</u>

PRACTICE FOCUS

IT Risk Management
IT Governance
IT Security Assessments
IT Audits
Sarbanes-Oxley Act (SOX)
SOC 1, 2, 3
HIPAA Security Rule
Internal Controls
PCI Compliance

INDUSTRY FOCUS

Government Agencies
Nonprofit Organizations
Public and Private Companies
Healthcare Organizations

EDUCATION

Bachelor of Science,
Information Studies,
Florida State University

NICHOLAS MARTIN, CPA

SENIOR MANAGER ► ASSURANCE SERVICES

► nicholas.martin@marcumllp.com

Mr. Martin is a senior manager in the Firm's Assurance Division. He has more than 8 years of experience in the accounting profession providing accounting, and auditing, for local government and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include: manufacturing, nonprofit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Mr. Martin has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Martin is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing, and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
South Florida Government Finance Officers Association, Associate Member
Florida Government Finance Officer Association, Member (FGFOA)
North Bay Village Financial Advisory Board, Chairman

CPE Hours (three years)

Government	109
Ethics	8
Other (Accounting, Auditing, Technical and Behavioral)	<u>38</u>
Total	<u>155</u>



PRACTICE FOCUS

Financial Audits
Federal Single Audits
Florida Single Audits
Program-Specific Compliance Audits

INDUSTRY FOCUS

Local Governments
Nonprofit Organizations
Government Pension Plans
Special Districts
Wholesale & Retail Distributors
Manufacturers
ERISA Pension Plans

EDUCATION

Master of Accounting,
Florida International University

Bachelor of Science, Accounting,
University of Florida

ELDA SANTORO, CPA

SENIOR ▶ **ASSURANCE SERVICES**

▶ elda.santoro@marcumllp.com

Elda Santoro is a Senior in the Firm's Assurance Division. She has successfully obtained her license as a Certificate Public Accountant and has approximately six years of dedicated experience in the accounting profession. Elda has cultivated a deep understanding of the intricacies that come with financial management and reporting and has extensive knowledge in the field of accounting and auditing for governmental and nonprofit organizations. Elda also has extensive experience with Florida Single audits with accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Whether assisting nonprofits to ensure compliance with regulatory standards or assisting governmental entities in navigating the details of single audits, Elda's expertise and meticulous attention to detail is demonstrated in every engagement. Elda is involved in every phase of the audit process from the planning, assessing risk, to the final completion of the financial statements. With a focus on client service, Elda is consistently supporting clients with a range of accounting, auditing, and financial reporting concerns. This includes, but is not limited to, assisting with the implementation of new accounting pronouncements, showcasing her dedication to providing comprehensive and impactful assistance.

Partial Listing of Clients:

- ▶ City of Miami Firefighters and Police Officers Retirement Trust
- ▶ City of Sunny Isles
- ▶ Delray Beach Community
- ▶ Pompano Beach Police and Firefighters Pension
- ▶ Village of Palm Springs
- ▶ Village of Palmetto Bay

CPE Hours (three years)

Government	9.5
Other (Accounting, Auditing, Technical and Behavioral)	<u>13</u>
Total	22.5



PRACTICE FOCUS

Financial Audits
Federal Single Audits
Florida Single Audits
Program-Specific
Compliance Audits

INDUSTRY FOCUS

Nonprofit Organizations
Local Governments
Governmental Pension Plans

EDUCATION

Bachelor of Accounting,
La Salle University