



Proposal to provide independent auditing services

# City of Key West, Florida

**May 23, 2018**

**RFP# 008-18 – Independent Auditing Services**



*CPAs & Advisors*

2525 Ponce de Leon Blvd  
Suite 1040  
Coral Gables, FL 33134

[cbh.com](http://cbh.com)

Prepared by:

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*Engagement Partner & Director of Government Services*

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*Engagement Director*

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# Transmittal Letter

Cherry Bekaert LLP (“Cherry Bekaert” or the “Firm”) is pleased to submit this proposal to provide independent auditing services to the City of Key West (the “City”) for the fiscal years 2018 through 2022. The Firm understands and commits to the scope of work as presented in Part II – Statement of Work of RFP# 008-18 within the proposed time period. For the following reasons, we believe our Firm is best qualified to perform this engagement.

- ▶ You’ll be working with our lead government service partner, John Gilberto; lead government technical resource and quality review partner, Ron Conrad, and government services director, Scott Anderson. **These professionals and the City’s entire proposed engagement team** have dedicated their careers to serving the government sector and bring decades of combined experience to the City’s engagement.
- ▶ Practical guidance and strategies will help you **comply with current and future regulations, laws and standards.**
- ▶ **You’ll be in excellent company** – service to the government sector is our largest practice firm-wide and a primary focus in our Florida market.
- ▶ The City’s proposed team **focuses its practice serving the government sector** and is highly experienced serving clients of similar size and scope as the City.
- ▶ Through our service to more than 150 government entities, our Government Services Industry Group is highly respected and is **involved in quality inspections and numerous technical committees** including Government Finance Officers Association (GFOA) committees, the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and Governmental Audit Quality Center, the AICPA Governmental Accounting and Auditing Conference, the Florida GFOA and other organizations.
- ▶ Your audit team has extensive hands on experience with municipal services including public works, public safety and transportation, as well as finance authorities and the identical federal and state single audit programs expended by the City.

Cherry Bekaert is one of the largest providers of government audit services throughout the Southeast United States. Our Government Service Group, comprised of **more than 200 professionals**, currently serves more than **150 government entities including over 30 municipalities firm-wide**. The City will receive high quality service provided out of our Coral Gables and Tampa practices, while enjoying the depth and breadth of a full team of highly trained and experienced professionals firm-wide.

Please feel free to contact us as authorized representatives of the firm should you have any questions regarding this proposal.

Sincerely,

**CHERRY BEAKERT LLP**



John J. Gilberto, CPA, MBA  
*Engagement Partner*



Scott Anderson, CPA  
*Engagement Director*

# Table of Contents

<b>Tab 1: Independence</b> .....	<b>4</b>
<b>Tab 2: Firm’s Qualifications, Knowledge and Experience</b> .....	<b>5</b>
<b>Tab 3: Audit Approach</b> .....	<b>21</b>
<b>Tab 4: Florida Engagements</b> .....	<b>27</b>
<b>Tab 5: Report Format</b> .....	<b>29</b>
<b>Tab 6: Proposal Form</b> .....	<b>34</b>
<b>Tab 7: Insurance</b> .....	<b>37</b>
<b>Tab 8: References</b> .....	<b>38</b>
<b>Tab 9: Submittal Forms &amp; Requested Information</b> .....	<b>39</b>
<b>Tab 10: Prohibition Non-Collusion/Conflict of Interest Disclosures</b> .....	<b>52</b>
<b>Tab 11: Optional Information</b> .....	<b>56</b>
<b>Tab 12: Addenda</b> .....	<b>58</b>

# Tab 1: Independence

Cherry Bekaert expressly affirms that it and its employees are independent of the City of Key West, Florida, as defined by generally accepted auditing standards and the United States General Accounting Office's *Government Auditing Standards*. Further, the firm has not had any professional relationships involving the City or any of its agencies or component units or oversight unit for the past five (5) years.

The Firm commits to giving the City written notice of any potentially conflicting professional relationships entered into during the period of this agreement.

# Tab 2: Firm’s Qualifications, Knowledge and Experience

### Size of the Firm

Cherry Bekaert has a firm-wide staff complement of over 1,100 associates and 140+ partners & principals across 9 states and the District of Columbia.

### Size of the Firm’s governmental audit staff

The firm’s Government Services Group is comprised of more than 200 professionals firm-wide.

### Location of engagement offices

The engagement will be served out of our Coral Gables and Tampa office locations.

### Full-time professional staff

Below is the breakdown of staff by level assigned to this engagement.

Professional Level	Individual Assigned
Engagement Partner	John Gilberto, CPA
Engagement Director	Scott Andersen, CPA
Quality Review Partner	Ron Conrad, CPA
Risk Advisory Partner	Neal Beggan, CISA
Senior Manager	Lauren Strope, CPA
Manager	Carlos Lopez, CPA
“In-charge”	Jackson Chaux

### Part-time professional staff

Cherry Bekaert will not utilize part-time professional staff for the City's engagement.

## Peer Review

Cherry Bekaert has passed, without exception, 13 consecutive peer reviews. These reviews included a number of specific government engagements. Furthermore, at Cherry Bekaert we distinguish ourselves by the quality and accuracy of the work we perform. See the Firm's two (2) most recent peer review reports inserted in the back of this section.

## Desk Review

While numerous government organizations routinely provide desk reviews of our reports, we are pleased to note that there have been no adverse actions resulting from those desk reviews during the past three (3) years.

## Disciplinary Action

There has been no disciplinary action taken or pending against the firm by the Florida State Board of Accountancy, federal regulatory bodies or professional organizations, during the past three (3) years.

## Engagement Staff

Perhaps more important than our extensive experience and customized audit approach is the quality of the engagement team we have hand-picked to serve the City. The City's proposed team stays abreast of the ever-changing regulatory environment, and team members are significantly involved as board members, committee members and subject matter experts in various organizations including the GFOA, FGFOA, AICPA, and FICPA. Each team member is *licensed to practice* as a Certified Public Accountant in the State of Florida.

Team members specialize in providing services to organizations that operate with state and federal funding. Chapter 10.550, *Rules of the Auditor General of the State of Florida* and the Uniform Guidance that impose critical restrictions on accounting methods and operations. We have staff that have decades of experience managing, auditing and consulting under the state and federal grant and

contract regulations. Our specialists are very familiar with other contract and grant terms and conditions, specifically those applicable to most Florida municipalities such as grants from the U.S. Department of Transportation, U.S. Department of Housing and Urban Development, U.S. Department of Homeland Security, the Executive Office of the Governor and Florida Department of Transportation.

You'll be working with our lead government service partner, John Gilberto; lead government technical resource partner, Ron Conrad, and government services director, Scott Anderson. The City will also benefit from working with Lauren Strope, audit senior manager, and Carlos Lopez, audit manager.

Ron, Lauren and Scott volunteer on the GFOA CAFR reviewer committee. Accordingly, their local government clients enjoy and benefit from their expertise and insight.



**These professionals** have dedicated their careers to serving the government sector and bring decades of combined experience to the City's engagement.

Please find full resumes of the core management team that include CPA license numbers, government auditing experience and membership in professional organizations relevant to the performance of this audit inserted in the back of this section.

## Continuing Professional Education

Yearly, Cherry Bekaert requires its staff to attend internal and external training courses in technical and non-technical skills in addition to holding annual seminars for staff, clients and non-clients in such areas of specialization as governmental industries.



In our commitment to training, we require all client service professionals to complete at least 20 hours qualifying continuing professional education (CPE) every year and at least 120 hours every three years. In addition, all client service professionals who serve governmental entities are required to complete 80 hours of CPE every 2 years with at least 24 hours in subjects that directly relate to government auditing and/or the government environment.

In addition to live training sessions, all Cherry Bekaert auditors participate in webinar sessions which allows your engagement team to stay ahead of any changes to reporting or compliance requirements. Recent webinar training sessions have included topics such as: Accounting for OPEB under GASB 75, GASB Leases – What You Need to Know Now, GASBs Invitation to Comment – Major Changes Proposed to Government Funds, An Overview of Internal Controls Over Compliance, Cybersecurity and 2018 GASB Update. Not only does your proposed engagement team participate in these sessions, several members of the engagement team are the instructors for such sessions.

A representative list of CPE courses can be found inserted in the back of this section.

## Quality and Continuity of Staff

In the mentoring and developing of our staff, we normally experience a progression of staff responsibility during the years of service on the engagement allowing their knowledge of the client to increase the efficiency of our team. We will periodically introduce new staff to our clients as bringing fresh talent and insight to the engagement team provides new ideas, while maintaining team continuity, which creates efficiency and reduces the learning curve for new team members.

However, if we lose a key person engaged with the City, we will replace that person from the top rather than from the bottom. For example, if the senior accountant needs to be replaced, the manager will step in to perform their role until a replacement has been assigned and has been brought up to speed on the City. We will keep the City informed of any personnel changes and how we will address before any changes are made to key personnel.

We acknowledge that the City retains the right to approve or reject replacements.

Our affirmative action initiatives strive to attract, develop and advance the most talented individuals regardless of race, age, gender, religion, sexual orientation, disability status or any other dimension of diversity. Your team was selected to provide the City with the best audit experience as a result of their knowledge and experience.



# Peer Review



EisnerAmper LLP  
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Iselin, NJ 08830-2700  
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[www.eisneramper.com](http://www.eisneramper.com)

## System Review Report

January 10, 2017

To the Partners of Cherry Bekaert LLP  
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm), applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016, 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*. Cherry Bekaert LLP has received a peer review rating of *pass*.

EisnerAmper LLP  
EisnerAmper LLP  
Iselin, NJ



January 13, 2017

Howard Joseph Kies  
Cherry Bekaert LLP  
200 S 10th St Ste 900  
Richmond, VA 23219

Dear Mr. Kies:

It is my pleasure to notify you that on January 12, 2017 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,



Michael Fawley  
Chair—National PRC  
nprc@aicpa.org 919 4024502

cc: Marc T. Fogarty; Raymond R Quintin

Firm Number: 10011816

Review Number 451036

Letter ID: 1139057A



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## System Review Report

August 30, 2013

To the Partners of Cherry Bekaert LLP  
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm), applicable to non-SEC issuers in effect for the year ended April 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP, applicable to non-SEC issuers in effect for the year ended April 30, 2013, 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*. Cherry Bekaert LLP has received a peer review rating of *pass*.

EisnerAmper LLP  
Iselin, NJ

New York | New Jersey | Pennsylvania | Cayman Islands  
*EisnerAmper is an independent member of PKF International Limited*

November 14, 2013

Howard Joseph Kies, CPA  
Cherry Bekaert LLP  
200 S 10th St  
Ste 900  
Richmond, VA 23219

Dear Mr. Kies:

It is my pleasure to notify you that on November 13, 2013 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2016. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,



Betty Jo Charles  
Chair, National Peer Review Committee  
nprc@aicpa.org 919 402-4502

cc: Lewis Eddie Dutton; Lawrence S Gray

Firm Number: 10011816

Review Number 347649

Letter ID: 840713

# Team Resumes



## John J. Gilberto, CPA

### Engagement Partner

*Industry Leader, Government Services Group*

#### Let's Talk

E [jgilberto@cbh.com](mailto:jgilberto@cbh.com)

P 813.251.1010

As engagement partner, John will be responsible for the overall quality of the audit. He will coordinate the right resources at the right time to best serve your needs and ensure client satisfaction.

As the Firm's leader of the Government Services Industry Group, John has more than 24 years of public accounting experience providing audit and accounting services for state and local government entities throughout Florida, Virginia and North Carolina.

John has authored government industry articles and is a frequent speaker and instructor at industry conferences, including the AICPA National Government Conference, GFOA Annual Convention and the AICPA Quality Center webcasts. He has served as a member of the AICPA State and Local Government Expert Panel and the FGFOA technical resource committee, and currently serves on the AICPA Government Audit and Accounting Update Committee.

More than 40 hours of relevant continuing education during each of the last three years as required by *Government Auditing Standards*.

#### Education

- ▶ BBA in Accounting, Guilford College
- ▶ MBA, University of North Carolina Chapel Hill
- ▶ FL CPA License# AC42677
- ▶ NC CPA License# 17014
- ▶ VA CPA License# 22446

#### Relevant Experience

- ▶ City of St. Petersburg, Florida
- ▶ City of Clearwater, Florida
- ▶ City of Pinellas Park, Florida
- ▶ Miami-Dade Aviation Department
- ▶ Village of Palmetto Bay, Florida
- ▶ City of Norfolk, Virginia
- ▶ City of Virginia Beach, Virginia
- ▶ City of Durham, North Carolina
- ▶ Hillsborough County, Florida
- ▶ Charlotte County, Florida
- ▶ Orange County, Florida
- ▶ Prince William County, Virginia
- ▶ Fairfax County, Virginia
- ▶ Tampa Bay Regional Planning Council
- ▶ Tampa Bay Estuary Fund
- ▶ Tampa Port Authority
- ▶ Pinellas County Metropolitan Planning Organization



## Scott Anderson, CPA

### Engagement Director

#### Let's Talk

E sanderson@cbh.com

P 813.251.1010

Scott is a licensed Certified Public Accountant in the states of Florida and North Carolina. Serving the Firm's clients for over 13 years, Scott primarily provides audit services to local governments. Most of his experience is with municipalities.

As a Director in the Firm's Audit practice, Scott advises clients in all phases of financial reporting. He oversees engagement planning, performance of audit tests and report writing. Clients have sought Scott's knowledge in documenting, evaluating and identifying areas of improvement in internal controls and processes, and his assistance in the writing of financial statements.

Scott has extensive experience with Uniform Grant Guidance and Chapter 10.550. He has also been an internal training instructor for over seven years, and has instructed at a number of external trainings, including the Florida GFOA Conference, and webinars sponsored by the Firm. Scott also serves on the GFOA Special Review Committee.

More than 40 hours of relevant continuing education during each of the last three years as required by *Government Auditing Standards*.

### Education

- ▶ B.A., Utah State University
- ▶ MAC, North Carolina State University
- ▶ FL CPA License# AC47907
- ▶ NC CPA License# 32398

### Relevant Experience

- ▶ City of St. Petersburg, Florida
- ▶ City of South Miami, Florida
- ▶ City of Ft. Myers, Florida
- ▶ Miami-Dade Aviation Department
- ▶ City of Durham, North Carolina
- ▶ City of Greensboro, North Carolina
- ▶ City of Raleigh, North Carolina
- ▶ Town of Wake Forest, North Carolina
- ▶ Hillsborough County, Florida
- ▶ Durham County, North Carolina
- ▶ Guilford County, North Carolina
- ▶ Wake County, North Carolina
- ▶ Village of Palmetto Bay, Florida
- ▶ Hillsborough County Public Transportation Commission
- ▶ North Carolina Eastern Municipal Power Agency
- ▶ North Carolina Municipal Power Agency Number 1
- ▶ Tampa Bay Regional Planning Council
- ▶ Tampa Bay Estuary Program



## Ronald A. Conrad, CPA

### Quality Review Partner

#### Let's Talk

E rconrad@cbh.com

P 407.423.7911

As a quality review partner, Ron will be responsible for second partner review of work performed, the financial statements and auditor reports prior to issuance.

Ron is a Certified Public Accountant with over 35 years of public accounting experience including 17 years with Cherry Bekaert. He previously had 20 years of experience with Deloitte, where he led government services for a decade and authored the firm's national book on public sector accounting.

In addition to his client service responsibilities, Ron is the firm's technical service director for the government industry, responsible for monitoring industry accounting and auditing developments, coordination of the firm's industry training, and development of technical assistance for industry clients. He is also a frequent speaker on government industry matters, and served for seventeen years as a reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.

Ron is a member of the AICPA Government Audit Quality Center, FICPA, FGFOA and GFOA.

More than 40 hours of relevant continuing education during each of the last three years as required by *Government Auditing Standards*.

### Education

- ▶ BBA in Accounting, Wesleyan College
- ▶ FL CPA License# AC0011217

### Relevant Experience

- ▶ City of St. Petersburg, Florida
- ▶ City of Clearwater, Florida
- ▶ City of Fort Myers, Florida
- ▶ City of Haines City, Florida
- ▶ City of Lake Wales, Florida
- ▶ City of Maitland, Florida
- ▶ City of North Port, Florida
- ▶ City of Pinellas Park, Florida
- ▶ City of Port St. Lucie, Florida
- ▶ City of South Miami, Florida
- ▶ City of Stuart, Florida
- ▶ City of Titusville, Florida
- ▶ City of Vero Beach, Florida
- ▶ City of Winter Park, Florida
- ▶ City of Winter Springs, Florida
- ▶ Hillsborough County, Florida
- ▶ Lee County, Florida
- ▶ Orange Country, Florida
- ▶ Monroe County, Florida





## Neal W. Beggan, CISA, CRISC, CRMA

### Principal, Risk Assurance & Advisory Services

#### Let's Talk

E nbeggan@cbh.com

P 703.584.8393

A Principal in the Risk Assurance & Advisory Services (RAS) Group of Cherry Bekaert, Neal is responsible for leading the Firm's IT Audit Group. Based in Washington, D.C., Neal oversees co-sourced internal audit projects for businesses and nonprofit organizations, as well as audit and consulting projects for the public and private sector. Clients depend on Neal to identify key IT and business risks and recommend practical solutions to mitigate those risks, as well as to perform operational audits to identify cost savings and revenue opportunities.

With professional designations including Certified Information Systems Auditor (CISA), Certified in Risk and Information Systems Control (CRISC) and Certified in Risk Management Assurance (CRMA), Neal has been serving clients since 2000 in the areas of IT audit, consulting and compliance. He has performed information technology reviews in the following areas across a myriad of information technology platforms: SOX 404, FISCAM, NIST 800-53/171 (FISMA, FedRAMP), HIPPA/HITRUST, ISO 27001/2, OMB A-130, SOC 1 and SOC 2.

Prior to joining Cherry Bekaert, Neal worked at a regional accounting firm as an IT audit manager, as an IT audit senior with a Big Four's Technology and Security Risk Services practice, and as a consultant with the Risk Advisory practice at a Big Four firm, where he held a top secret clearance.

#### Education

- ▶ BBA in Finance with a concentration in Computer Information Systems, James Madison University

#### Relevant Experience

- ▶ City of Pinellas Park, Florida
- ▶ City of Port St. Lucie, Florida
- ▶ City of Stuart, Florida
- ▶ City of Norfolk, Virginia
- ▶ City of Virginia Beach, Virginia
- ▶ City of Newport News, Virginia
- ▶ City of Charlotte, North Carolina



## Lauren Strope, CPA, MAcc

### Audit Senior Manager

#### Let's Talk

E [Istrobe@cbh.com](mailto:Istrobe@cbh.com)

P 813.251.1010

As Senior Manager, Lauren's duties will encompass all aspects of our services from planning, performing, supervising, reporting and completing the engagement, to direct client communication and value-added services.

Lauren is a Certified Public Accountant and Audit Senior Manager with over nine years of experience with Cherry Bekaert. She specializes in audit services to public sector clients, predominantly local governments. She focuses on financial reports, identification of key audit areas, testing design of key accounts and transaction cycles, and supervision of engagement teams. To further her expertise in reporting, Lauren volunteers as a GFOA CAFR reviewer. Many of the local government audits she has participated in have received the GFOA's Certificate of Achievement for Excellence in Finance Reporting as a result of the review program.

Lauren is an instructor for firm-sponsored trainings and has taught upper-level financial accounting courses for the University of South Florida. She serves as the Chair for the University of South Florida Accounting Circle.

More than 40 hours of relevant continuing education during each of the last three years as required by *Government Auditing Standards*.

### Education

- ▶ B.S. and MAcc, University of South Florida
- ▶ FL CPA License# AC46145  
(Registered as Lauren Elizabeth Martin)

### Relevant Experience

- ▶ City of Clearwater, Florida
- ▶ City of Pinellas Park, Florida
- ▶ City of St. Petersburg, Florida
- ▶ Sarasota County School District
- ▶ Sarasota County Internal Accounts
- ▶ Sarasota Manatee Airport Authority
- ▶ Tampa Port Authority
- ▶ Hillsborough Area Regional Transit (HART)
- ▶ Hillsborough County, Florida
- ▶ Loudoun County, Virginia
- ▶ Hillsborough County School District
- ▶ Juvenile Welfare Board of Pinellas County
- ▶ Lee County School District
- ▶ Pinellas County School District



## Carlos Lopez, CPA

### Audit Manager

#### Let's Talk

E clopez@cbh.com

P 813.251.1010

Carlos is a Certified Public Accountant with over 7 years of accounting experience.

He started his career at Cherry Bekaert in Orlando as an intern, then as a staff auditing local governments and special districts in the state of Florida. As a senior auditor he oversaw the day-to-day engagement of Hillsborough County, FL for 3 years as well as other Tampa Bay area entities.

As an Audit Manager he ensures: engagements are appropriately staffed, staff are appropriately trained for assigned audit work, audit plans stay adaptive to any changing circumstances, audit work meets professional requirements, and most importantly, client needs are met in a timely and respectful manner.

Carlos is an instructor for firm sponsored trainings and has been a featured speaker at various firm sponsored public seminars.

More than 40 hours of relevant continuing education during each of the last three years as required by *Government Auditing Standards*.

### Education

- ▶ Bachelor of Science, Business Administration and Management, University of Central Florida
- ▶ Master of Science, Accounting, University of Central Florida
- ▶ FL CPA License# AC50621

### Relevant Experience

- ▶ City of Fort Meyers, FL
- ▶ City of North Port, FL
- ▶ City of Clearwater, FL
- ▶ City of St. Petersburg, FL
- ▶ Hillsborough County, FL
- ▶ Hillsborough County Public Transportation Commission
- ▶ Tampa Port Authority
- ▶ Charlotte County, FL
- ▶ Orange County, FL
- ▶ Pinellas County Metropolitan Planning Organization
- ▶ Pinellas County Planning Council
- ▶ Collier County District School Board
- ▶ Osceola County District School Board

## Jackson Chaux | Senior Accountant

---

### Let's Talk

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P 786.693.6300

2525 Ponce de Leon Blvd, Suite 1040  
Coral Gables, FL 33134

Jackson is a Senior Accountant at Cherry Bekaert with over 5 years of experience providing audit services to various entities. He performs work on financial reports and significant audit areas, supervises staff, and ensures communication with clients is effective. He transitioned from PwC Boston to Cherry Bekaert's Coral Gables office in September 2017. Jackson has a Bachelor and Masters in Accounting from Florida International University.

# Representative CPE Courses

All engagement team members meet or exceed the requirement of 40 hours of relevant continuing education during each of the last three years, including the continuing education required by Government Auditing Standards (24 hours of government accounting and auditing credits).

Representative CPE courses include:

- ▶ FGFOA 2017 Annual Conference – Local Government Accountability Update and General Session
- ▶ FGFOA 2017 Annual Conference – GASB Hot Topics and GASB Update
- ▶ 2017 GASB Update
- ▶ AICPA Peer Review Must-Select Industry Update: Governmental – Government Auditing Standards
- ▶ Risk Assessment When Auditing Employee Benefit Plans
- ▶ 2016 GASB Update
- ▶ Single Audit & Compliance Supplement Update
- ▶ An Overview of Internal Controls Over Compliance
- ▶ Enhancing Audit Quality
- ▶ A Deep Dive into GASB 77, 79, 80 and 81
- ▶ GASB OPEB – A Deep Dive
- ▶ Accounting for OPEB under GASB 74 and 75
- ▶ Single Audit: Best Practices to Avoid Common Audit Problems and Pitfalls
- ▶ Cash Flows in a Government Environment
- ▶ EDU/Gov/NFP Conference – Writing a Government Opinion
- ▶ EDU/Gov/NFP Conference – Internal Controls/COSO for Government & NFPs
- ▶ EDU/Gov/NFP Conference – Spot the Error – Government
- ▶ Impact of the Uniform Grant Guidance
- ▶ Cybersecurity for Not-for-Profit Entities
- ▶ GAO Green Book: Internal Control Standards
- ▶ GAAP for State and Local Governments: Fair Value Measurement
- ▶ Annual Governmental GAAP Update

# Tab 3: Audit Approach

Cherry Bekaert employs an efficient, effective, compliant and time-tested audit process whose methodology facilitates audit quality and delivers a comprehensive and timely audit. Our audit approach focuses on a targeted examination of your financial statements by addressing the risks related to the fair presentation of the statements in accordance with accounting principles generally accepted in the United States.

In order to effectively implement our audit plan, we employ government industry experienced personnel to analyze the routine and unique processes and transactions accumulated and assimilated into the City's financial statements. Cherry Bekaert's service team resources will also be augmented by subject matter experts within our Firm to assure that all our resources are devoted to providing the City the level of service it expects and deserves.

Our approach will address accounting and auditing issues early to help the City provide a smooth audit at year-end. In addition to planning communications, we will communicate results of our interim procedures and reassess our audit plan to ensure issues have been addressed timely, staffing is appropriate, and our fieldwork is the highest quality. At the conclusion of the engagement, we will present the results of the audit to governing councils and boards. We pride ourselves on our year-round availability to ensure that those charged with governance are educated on current and upcoming accounting standards that could significantly affect the financial statements.

## Segmentation of the Engagement

The following chart shows the key procedures applied during each of the defined stages of the financial statement and single audit engagements:

### Financial Statement Audit

### Single Audit

#### Phase 1: Orientation & Planning – as soon as possible after the award date

- ▶ Planning Meeting/Entrance Conference with all key Finance Department personnel
- ▶ Understanding the City (Inherent Risks)
  - Business & Industry
  - GAAP & GAAS issues
- ▶ Calculating Preliminary Materiality
- ▶ Conducting Planning Meeting/Entrance Conference with City Clerk and Treasurer's Office and all key Accounting personnel
- ▶ Commit to Timeline
- ▶ Develop a Communication Plan
- ▶ New GAAP & GAAS
- ▶ Preliminary Analytic Review

- ▶ Planning Meeting/Entrance Conference with all key Finance Department personnel
  - Review Prior Year Schedule of Expenditures of Federal Awards and State Projects (SEFA)
  - Identify Potential New Major Programs

## Phase 2: Internal Controls Assessment & Risk Assessment – weeks of September 10 and 17\*

- ▶ Understanding the Design & Implementation of Controls (Control Risks)
    - Identifying Significant Internal Control Cycles
    - Understanding Information Technology (IT) Environment
  - ▶ Performing Walkthrough of Key Controls
  - ▶ Testing of Internal Controls & IT General Controls
  - ▶ Performing AU 316: Fraud Inquiries & Testing
  - ▶ Accumulating and Assessing Risks
    - Identifying Significant Accounts & Audit Cycles
    - Evaluating Risks & Tailoring Audit Programs to Mitigate Identified Risks
  - ▶ Progress Conference with City Clerk and Treasurer's office, key accounting personnel and other Department heads of key offices or programs
- ▶ Identifying Type A and Type B programs in accordance with Uniform Grant Guidance/Chapter 10.650
  - ▶ Performing Risk Assessment to Determine Major Programs/Projects
  - ▶ Obtaining and Reviewing Applicable Compliance Supplement to Develop Audit Plan
  - ▶ Documenting of Internal Controls Related to Financial Reporting and Compliance for Major Programs/Projects
  - ▶ Performing Walkthrough of Key Internal Controls over Major Programs/Projects
  - ▶ Progress Conference with City Clerk and Treasurer's office, key accounting personnel and other Department heads of key offices or programs

## Phase 3: Fieldwork – weeks of January 14 through February 25\*

- ▶ Preparing Third-Party Confirmations
  - ▶ Selecting Substantive Samples using Data Extraction Software
  - ▶ Completing Substantive Testing of Balances & Transactions
  - ▶ Proposing, Adjusting and Reclassifying Entries, If Necessary
  - ▶ Ongoing Progress Conference with City Clerk and Treasurer's office, key accounting personnel and other Department heads of key offices or programs
- ▶ Performing Tests of Key Controls over Major Programs
  - ▶ Selecting Sample Size
  - ▶ Testing Selections for Conformance with Applicable Compliance Requirements
  - ▶ Obtaining Federal Schedule of Expenditures to Determine Major Programs
  - ▶ Completing Testing
  - ▶ Discussing Findings with Management Including Obtaining Corrective Action Plans
  - ▶ Ongoing Progress Conference with City Clerk and Treasurer's office, key accounting personnel and other Department heads of key offices or programs



Phase 4: Reporting & Delivery – week of February 25\* with all reports issued no later than March

30

- ▶ Reviewing Financial Statements & Footnote Disclosures with Management
  - ▶ Preparation and Review of AUP Reports
  - ▶ Completing Audit Report
  - ▶ Review by Quality Review Partner
  - ▶ Presenting Report and Management Letter to City
  - ▶ Conducting Exit Conference with City Administrator, City Clerk and Treasurer, Accounting Manager and Department Heads of key offices or programs
- ▶ Preparing Compliance Reports and Schedule of Findings & Questioned Costs
  - ▶ Presenting Report to City

\* All suggested dates may be changed for the City's needs and will be discussed during the entrance conference.

### Level of Staff and Hours Assigned

The successful execution of an effective, efficient, and timely audit plan requires the coordination of all engagement team members and City personnel. We know this coordination can only be successful if the Firm's audit partners and managers actively bring their experience and guidance to the process—from the first day of fieldwork to the presentation of audit results. This extensive involvement is critical to ensuring all risks are addressed, any issues are resolved timely, and our audit services meet or exceed the City's expectations.

Our desire to establish a long-term partnership with the City is evident in the engagement team of seasoned government auditors and advisors who have committed themselves to the City's team. See the **Firm's Staffing Plan** on the following page.

The aspects of work each will be responsible for include:

**Partner/Director:** Each partner/director is a Certified Public Accountant (CPA) that has at least 10 years of experience and has earned a Bachelor degree or higher. Furthermore, all of the Partners/Directors assigned to the City's audit have over 10 years of government sector specific experience. Responsibilities include: final authority in conduct of

audit; full project management from planning to reporting; overseeing all staff; and bringing in additional Firm resources, should the engagement dictate.

**Senior Manager:** Senior Managers are CPAs that have at least 7 years of experience and have earned a Bachelor degree or higher. A Senior Manager's responsibilities include overall planning and supervision of engagement.

**Manager:** Managers are CPAs that have a minimum of 5 years of experience and have earned a Bachelor degree or higher. Manager responsibilities include assisting with planning, supervision and review of engagement assignments.

**Senior Accountant:** Senior Accountants have a minimum of 2 years of experience and have earned a Bachelor degree or higher. Senior Accountant responsibilities include serving as an audit team member, requiring limited supervision, and providing the day-to-day supervision of other staff team members.

## Firm's Staffing Plan

Audit Phase	Hours by Level				
	Partners/Directors	Sr. Manager/Manager	Senior	Staff	Total
Orientation & Planning	32	32	60	32	156
Internal Controls Assessment & Risk Assessment	12	34	90	135	271
Fieldwork	24	60	120	249	453
Reporting & Delivery, including the AUP Reports	32	24	32	32	120
<b>Total Hours</b>	<b>100</b>	<b>150</b>	<b>302</b>	<b>448</b>	<b>1000</b>

### Approach to Audit Samples

Sampling tests are the most effective and efficient tests of the City's control environment and may be performed in other aspects of the audit if sufficient evidence cannot be obtained through non-sampling procedures. Timing of the sampling tests depends on the type of test and the extent of testing will be determined by auditor judgment. The Firm has developed sample size guidelines for all sampling performed in order to form an opinion on the financial statements. Because many factors affect our sample sizes, we cannot state absolutely what they will be, but in practice, sample sizes usually vary from 2 to 60 items for a given test.

Using tailored audit programs, we will test by taking a sample of transactions (statistical and non-statistical samples) and determining if the controls being tested are in place for the sampled items during the audit period (control test), if the related account balance is materially correct (substantive test) or if compliance requirements are met (compliance test). Whenever possible, our testing sample selections will be utilized for control, substantive and any applicable compliance purposes concurrently—reducing the need for City personnel to provide multiple sample documentation while maximizing the efficiency of our audit procedures.

### Use of Paperless Technology

Our audit engagement of the City will combine data analysis software, wireless technology and engagement management software. As such, our documentation is virtually paperless with procedures documented in an automated environment and files shared through wireless technology.

Cherry Bekaert recognizes that the business landscape is rapidly changing with employees working remotely, businesses operating in multiple locations and technologies improving at lightning speed. Our service delivery process is constantly evolving to meet this changing landscape by providing a platform for performing quality and comprehensive services model that:

- ▶ Promotes real-time year round collaborative planning, communication and status updates;
- ▶ Integrates the technology of information sharing seamlessly and without disruption;
- ▶ Decompresses the evidence gathering burden on your team;
- ▶ Minimizes your training of Cherry Bekaert staff;
- ▶ Enhances specialist interaction.

**FLOW** (Flexible Leveraged Optimized Workspace) is used across the audit process from planning to delivery of audit reports and other deliverables.



The **Smartsheet**® tool is used across the audit process from planning to delivery of audit reports and other deliverables. Cherry Bekaert utilizes this powerful cloud-based tool to create an audit process to track and manage the entire audit engagement in real-time through a highly secure platform. Delivery teams and clients have the ability to attach documents, log comments and notes, and show request status and progress throughout the year, not just at final fieldwork or at a single point in the process. Delivery teams can share the sheet to collaborate with clients in real-time creating efficiencies and enhancing a collaborative communication environment.



*Information Security Statement.* Cherry Bekaert takes the security of all our clients' data very seriously. Smartsheet® encryption and access controls protect your data at rest and in transit. In addition, Cherry Bekaert maintains Information Security Policies and monitoring procedures that only allow authorized individuals to access client data within Smartsheet based on their job function.

For more information on how Smartsheet delivers secure solutions, please visit:  
<https://www.smartsheet.com/security-info>

## Analytical Procedures

We perform substantive test work using substantive analytical procedures, tests of details or a combination of both. The objective of substantive testing is to determine if financial statement assertions and related balances are materially stated, and to form an opinion about whether the financial statements are fairly presented. The extent of substantive testing is based largely upon our assessed level of combined audit risk.

Substantive analytical procedures tend to be more applicable to accounts with a large number of transactions (e.g. payroll expense) as these accounts have a higher expectation that relationships among both financial and non-financial data do exist and that an estimated relationship can be tested.

Substantive tests of details tend to be effective when one is trying to gather evidence regarding specific assertions. Additionally, it is important in performing tests of detail to understand the population, to effectively and efficiently test the entire population, and also to test specific items within a population (sample) or specific items deemed individually significant.

We perform analytical review procedures during the audit's planning, substantive testing and report review stages. In addition to testing supporting documents and details of the accounting records, we will perform an overall evaluation of account balances and their interrelationship. We design this analytical review to identify unexpected fluctuations in accounts, the absence of expected fluctuations, and other items that appear unusual in light of expected results, past performances, normal relationships and other factors. This provides a business operation approach to auditing.

Specific examples of **audit procedures** to be used in each segment of the engagement can be found on pages **21-23** of the proposal.

## Internal Control Structure

During the planning segment, we will develop and review our documentation of the internal control environment over the financial reporting processes of the City to ensure we have the most current understanding of the risk assessment; information and communication; and monitoring processes and controls related to the City.

By focusing on internal controls in the planning segment of the engagement, we gain a strong understanding of the City's significant areas and processes in order to perform the most efficient and effective audit possible.



During our interim procedures, we will access control risk factors corresponding with all significant financial statement assertions and balances, to include evaluating and testing process level control activities that we will rely on in performing the audit.

Consistent with every audit engagement we perform, IT audit specialists evaluate the impact of automated controls and systems used by the City.

## Approach to Determining Laws & Regulations

We are quite familiar with compliance requirements applicable to the City and have a very positive reputation with federal and state regulatory agencies. Our compliance audit procedures will be designed to identify and test those transactions and activities that are likely to have a financial impact on the City's financial statements and to determine whether they were carried out in accordance with the provisions of laws, rules and contracts. Our reports

will note any instances of noncompliance that could have a material effect on the City's financial statements.

## Approach to Drawing Audit Samples for Purposes of Tests of Compliance

We will conduct testing by taking a sample of transactions and determining if the controls over compliance being tested are in place for the sampled items during the audit period (control test) or if the compliance requirements are met (compliance test).

Whenever possible, our testing sample selections will serve as "dual purpose" samples in that each individual transaction tested will be utilized for control and compliance purposes. This approach reduces the burden on the City's personnel when providing sample documentation while maximizing the efficiency of our audit procedures. Statistical sampling is used as deemed appropriate as illustrated below.

Transactions will be selected and reviewed in sufficient detail to formulate conclusions regarding control procedures and compliance.

Additional tests will be designed to provide reasonable assurance that the information produced by the accounting system is valid.

# Tab 4: Florida Engagements

Significant engagements similar to the engagement described in this request for proposal include:

<b>Client</b>	<b>City of St. Petersburg, Florida (Total Hours: 1,800)</b>
<b>Service Dates</b>	2015-present
<b>Client Contact</b>	Anne Fritz, Finance Director 727.892.5113, anne.fritz@stpete.org
<b>Services</b>	Financial and compliance audit, agreed upon procedures, GFOA CAFR Review
<b>Engagement Partner</b>	Scott Anderson

<b>Client</b>	<b>City of Clearwater, Florida (Total Hours: 1,300)</b>
<b>Service Dates</b>	2015-present (awarded an initial five-year contract beginning FYE 2015)
<b>Client Contact</b>	Brian “Jay” Ravins, Finance Director 727.562.4533, jay.ravins@myclearwater.com
<b>Services</b>	Financial and compliance audit, agreed upon procedures, GFOA CAFR Review
<b>Engagement Partner</b>	John Gilberto

<b>Client</b>	<b>City of Pinellas Park, Florida (Total Hours: 800)</b>
<b>Service Dates</b>	2005-present
<b>Client Contact</b>	Sonny Kotala, Finance Administrator 727.541.0700, skotala@pinellas-park.com
<b>Services</b>	Financial and compliance audit, GFOA CAFR Review
<b>Engagement Partner</b>	John Gilberto

<b>Client</b>	<b>City of South Miami, Florida (Total Hours: 400)</b>
<b>Service Dates</b>	2013-2015 (mandatory 3 year rotation)
<b>Client Contact</b>	Alfredo Riverol, Finance Director 305.663.6343, ariverol@southmiamifl.gov
<b>Services</b>	Financial and compliance audit, CAFR preparation
<b>Engagement Partner</b>	Scott Anderson

<b>Client</b>	<b>Village of Palmetto Bay, Florida (Total Hours: 400)</b>
<b>Service Dates</b>	2011-2014
<b>Client Contact</b>	Desmond Chin, Finance Director 305.259.1234, dchin@palmettobayfl.gov
<b>Services</b>	Financial and compliance audit, CAFR preparation
<b>Engagement Partner</b>	Scott Anderson

**Other Notable Government Clients in Florida include:**

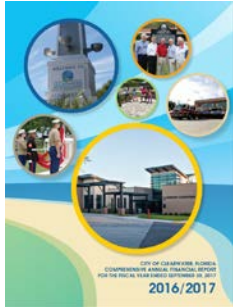
<ul style="list-style-type: none"> <li>▶ City of Ft. Myers</li> <li>▶ City of Lake Wales</li> <li>▶ City of North Port</li> <li>▶ City of Winter Park</li> <li>▶ City of Sanford</li> <li>▶ Charlotte County</li> <li>▶ City of Haines City</li> <li>▶ Village of Islamorada</li> <li>▶ Village of Palmetto Bay</li> <li>▶ Volusia County</li> <li>▶ City of Stuart</li> <li>▶ Tampa Bay Estuary Program</li> <li>▶ Miami-Dade Aviation Department</li> </ul>	<ul style="list-style-type: none"> <li>▶ Monroe County</li> <li>▶ Hillsborough County</li> <li>▶ Hillsborough Area Regional Transit (HART)</li> <li>▶ Orange County</li> <li>▶ Tampa Port Authority</li> <li>▶ Sarasota County</li> <li>▶ Lee County</li> <li>▶ Lee County School District</li> <li>▶ Collier County</li> <li>▶ Sarasota Manatee Airport Authority</li> <li>▶ Pinellas County Metropolitan Planning Organization</li> <li>▶ Tampa Bay Regional Planning Council</li> </ul>
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Cherry Bekaert has not had any engagements with the City in the last five (5) years.

# Tab 5: Report Format

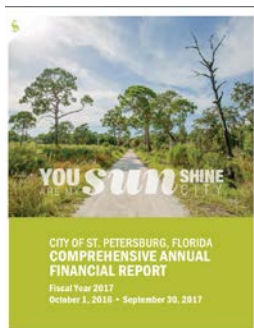
Examples of CAFRs by Cherry Bekaert may be found here:

City of Clearwater, FL <http://www.myclearwater.com/home/showdocument?id=5372>



City of St. Petersburg, FL

[http://www.stpete.org/city\\_departments/finance/docs/2017%20City%20of%20St.%20Petersburg%20CAFR\\_web.pdf](http://www.stpete.org/city_departments/finance/docs/2017%20City%20of%20St.%20Petersburg%20CAFR_web.pdf)



Please see a draft report On Applying Agreed-Upon Procedures on the following pages.



## **Independent Accountant's Report On Applying Agreed-Upon Procedures**

The Honorable Mayor,  
City Commissioners and City Manager City  
of Key West, Florida

We have performed the procedures enumerated below, which were agreed to by the management of the City of Key West, Florida (the "City"), solely to assist the City and the State of Florida Department of Transportation ("DOT") in determining compliance with certain requirements, as described in the *Public Transportation Joint Participation Agreements* entered into between the City and the DOT for the year ended September 30, 2018. The City's management is responsible for the City's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the City's management and the DOT. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:

1. We obtained from the City's accounting records the Public Transit Block Grant funds earned by the City in the amount of \$XX in order to determine that such funds did not exceed the City's local revenues of \$XX.

No exceptions were noted based on the procedures performed.

2. We obtained from the City's accounting records the detail of expenditures submitted for the Public Transit Block Grant program in order to determine that there were no expenses recorded for depreciation or amortization of capital assets.

No exceptions were noted based on the procedures performed.

- a. We obtained from the City's accounting records the detail of expenditures submitted for the Public Transit Block Grant program in order to determine that the state's participation did not exceed fifty percent (50%) of the costs.

No exceptions were noted based on the procedures performed.

- b. We obtained from the City's accounting records the actual transfers in from the Gas Tax Fund for operations for the years ended September 30, 2018 and 2017 of \$XX and \$XX, respectively, noting that the amount decreased from the previous year. The Public Transit Block Grant funds did not supplant local revenues made available for operations.

No exceptions were noted based on the procedures performed.

City of Key West, Florida

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Key West, Florida management, and the State of Florida Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

Cherry Bekaert LLP

Tampa, Florida  
March 31, 2019

DRAFT

## **Independent Accountant's Report On Applying Agreed-Upon Procedures**

The Honorable Mayor,  
City Commissioners and City Manager City  
of Key West, Florida

We have performed the procedures enumerated below, which were agreed to by the management of the City of Key West, Florida (the "City"), solely to assist the City and the State of Florida Department of Transportation ("DOT") in determining compliance with certain requirements, as described in the *Section 5311 Program Procedures* for the year ended September 30, 2018. The City's management is responsible for the City's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the City's management and the DOT. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:

1. We obtained from the Florida Department of Transportation's staff a confirmation letter verifying that there is no urbanized area map as approved by the Metropolitan Planning Organization, the State of Florida Department of Transportation and the Federal Highway Administration, available from the District Planning Sections for Monroe County, Florida, in order to determine that services provided under the program were in non-urbanized areas.

No exceptions were noted based on the procedure performed.

2. We obtained from the City's staff a confirmation letter verifying that there is no restriction on public use of the City's public transit system in order to determine that there was no restriction on public use of the services funded by the program.

No exceptions were noted based on the procedure performed.

3. We obtained from the City's accounting records the detail of expenses for the eligible costs submitted under the program and determined that the program billings were 50% of the eligible operating costs and 80% of the eligible capital costs in order to determine that the federal participation did not exceed fifty percent (50%) and eighty percent (80%), respectively, of the total costs, as specified in the corresponding approved project budgets.

No exceptions were noted based on the procedure performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

City of Key West, Florida

This report is intended solely for the information and use of the City of Key West, Florida management, and the State of Florida Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

Cherry Bekaert LLP

Tampa, Florida  
March 31, 2019

DRAFT

# Tab 6: Proposal Form

## PART V RFP SUBMITTALS

### 5.1 PRICE PROPOSAL FORM

Respondents are to make no changes to the table below and are to fill the table out completely. Values must be provided for all categories below and must represent the total cost for each service in Group A. The Total Fee for each audit period includes all out-of-pocket expenses for firm personnel (e.g. travel, lodging, copies, etc.). As specified in Section 1.21 additional work shall be included reflecting hourly rates in Group B. The estimated (projected) hours by type of staff member for the first year (2018) of the audit must be included in Group C.

Group A and C totals include the AUP reports.

<b>GROUP A</b>			
ITEM #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
<b>Initial 3 Year Term</b>			
1	September 30, 2018	1,000	\$ 129,000
2	September 30, 2019	920	\$ 129,000
3	September 30, 2020	920	\$ 132,500
<b>Additional Two-Year Contract Extension</b>			
4	September 30, 2021	920	\$ 136,500
5	September 30, 2022	920	\$ 139,500
<b>OVERALL TOTAL (Items 1-5)</b>		4,680	\$ 666,500

Company Name Cherry Bekaert LLP

<b>GROUP B</b>		
<b>ITEM</b>	<b>DESCRIPTION</b>	<b>HOURLY RATE</b>
8	Partner	\$ 300
9	Manager	\$ 250
10	Supervisory Staff	\$ 175
11	Staff	\$ 140

<b>GROUP C</b>		
<b>ITEM</b>	<b>PROJECTED 2018 AUDIT</b>	<b>ESTIMATED HOURS</b>
12	Partner	100
13	Manager	150
14	Supervisory Staff	302
15	Staff	448
<b>TOTAL</b>		1000


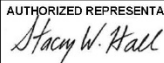
The Respondent certifies that as a condition of proposing he will hold good his proposal prices for a minimum period of **ninety** (90) calendar days from the date proposals are opened.

Company Name Cherry Bekaert LLP



# Tab 7: Insurance

The Firm holds insurance coverage as required by the City and will name the City as an additional insured for all General Liability prior to entering into a contract.

		<b>CERTIFICATE OF LIABILITY INSURANCE</b>		DATE (MM/DD/YYYY) 9/21/2017			
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.							
<b>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).</b>							
<b>PRODUCER</b> Scott Insurance (Rich) 1700 Bayberry Court Ste. 200 Richmond VA 23226			<b>CONTACT NAME:</b> Cherice Tracy <b>PHONE (A/C, No, Ext):</b> 804-545-2234 <b>FAX (A/C, No):</b> 434-455-8524 <b>E-MAIL ADDRESS:</b> ctracy@scottins.com				
<b>INSURED</b> CHERR-2 Cherry Bekaert LLP; Cherry Bekaert Wealth Mgmt LLC Cherry Bekaert-Chernoff Diamond LLC Cherry Bekaert International, Inc. PO Box 27327 Richmond VA 23261-7327			<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>		
			INSURER A : Great Northern Insurance Company (A)		20303		
			INSURER B : California Insurance Company (A+)		38865		
			INSURER C :				
			INSURER D :				
			INSURER E :				
			INSURER F :				
<b>COVERAGES      CERTIFICATE NUMBER: 369712384      REVISION NUMBER:</b>							
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			3589-47-97 RIC	10/1/2017	10/1/2018	EACH OCCURRENCE      \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence)      \$1,000,000 MED EXP (Any one person)      \$10,000 PERSONAL & ADV INJURY      \$1,000,000 GENERAL AGGREGATE      \$2,000,000 PRODUCTS - COMPIOP AGG      \$INCL IN GA \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			7356-41-52	10/1/2017	10/1/2018	COMBINED SINGLE LIMIT (Ea accident)      \$1,000,000 BODILY INJURY (Per person)      \$ BODILY INJURY (Per accident)      \$ PROPERTY DAMAGE (Per accident)      \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$0			EUP0281005	10/1/2017	10/1/2018	EACH OCCURRENCE      \$10,000,000 AGGREGATE      \$10,000,000 \$
A	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N		7171-66-16	10/1/2017	10/1/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT      \$500,000 E.L. DISEASE - EA EMPLOYEE      \$500,000 E.L. DISEASE - POLICY LIMIT      \$500,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Partners Not Eligible for Coverage in the State of Rhode Island							
<b>CERTIFICATE HOLDER</b>				<b>CANCELLATION</b>			
EVIDENCE OF INSURANCE				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 			

ACORD 25 (2014/01)

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## Tab 8: References

<b>Client</b>	Monroe County, Florida
<b>Client Contact</b>	Pam Radloff, Finance Director pradloff@monroe-clerk.com 805.292.8560
<b>Services</b>	Financial audit, Grant Guidance audit, Chapter 10.550 Rules of the Auditor General audit, Receives GFOA Certificate
<b>Client</b>	Florida Keys College Campus Foundation
<b>Client Contact</b>	Heather Garcia, Controller, Business Services heather.garcia@fkcc.edu 305.809.3178
<b>Services</b>	Financial audit
<b>Client</b>	City of St. Petersburg, Florida
<b>Client Contact</b>	Anne Fritz, Finance Director Anne.Fritz@stpete.org 727.893.7111
<b>Services</b>	Financial audit, Uniform Guidance audit, Chapter 10.550 Rules of the Auditor General audit, agreed upon procedures (includes water resources and storm water utility funds), Receives GFOA Certificate
<b>Client</b>	City of Clearwater, Florida
<b>Client Contact</b>	Jay Ravins, Finance Director jay.ravins@myclearwater.com 727.562.4538
<b>Services</b>	Financial audit, Uniform Guidance audit, Chapter 10.550 Rules of the Auditor General audit (includes water and sewer, gas, solid waste and storm water utility funds), Receives GFOA Certificate
<b>Client</b>	City of Pinellas Park, Florida
<b>Client Contact</b>	Sonny Kotala, Finance Administrator skotala@pinellas-park.com 727.369.0621
<b>Services</b>	Financial audit, Uniform Guidance audit (includes water and sewer utility funds), Receives GFOA Certificate
<b>Client</b>	City of South Miami, Florida
<b>Client Contact</b>	Alfredo Riverol, Finance Director ariverol@southmiamifl.gov 305.663.6343
<b>Services</b>	Financial and compliance audit, assistance with drafting CAFR, Receives GFOA Certificate

# Tab 9: Submittal Forms & Requested Information

## Section 1.19 Business Tax Receipt and IRS W-9 Form



Receipt Fee	30.00
Hazardous Waste Surcharge	0.00
Law Library Fee	0.00

BUSINESS CHERRY BEKAERT LLP  
 401 E JACKSON ST STE 1200  
 TAMPA, FL 33602

# 2017 - 2018

NAME CHERRY BEKAERT LLP  
 401 E JACKSON ST STE 1200  
 MAILING TAMPA, FL 33602  
 ADDRESS

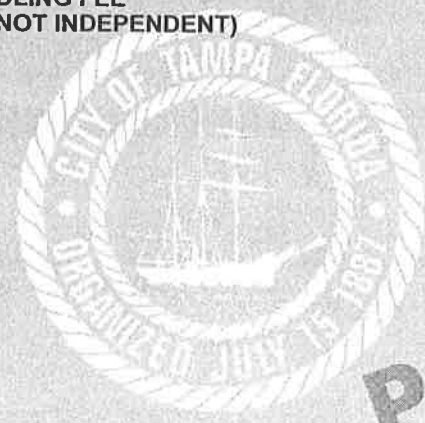
Paid 16-603-000714  
 09/07/2017 30.00

## BUSINESS TAX RECEIPT

DOUG BELDEN, TAX COLLECTOR  
 813-635-5200

HAS HEREBY PAID A PRIVILEGE TAX TO ENGAGE  
 IN BUSINESS, PROFESSION, OR OCCUPATION SPECIFIED HEREON

THIS BECOMES A TAX RECEIPT WHEN VALIDATED.

Receipt # <b>2018170823</b>		Control No. <b>005835</b>	
Period Commencing <b>JULY 1ST, 2017</b>		and ending September 30, <b>2018</b>	
Total: <b>\$1,803.97</b>		Dated <b>08/23/2017</b>	
		Application No.	
<p>This Business Tax Receipt does not permit the holder to operate in violation of any City Law or Ordinance including, but not limited to, <u>Zoning and other land use regulations</u>. If in doubt, the holder should verify that he or she has the appropriate zoning by calling the Office of Land Development Coordination at 274-3100. This Business Tax Receipt must be conspicuously posted in place of business.</p>			
Classification	Description	Amount	
993000 021011	ADMIN HANDLING FEE BOOKKPR (NOT INDEPENDENT)	31	\$10.00 \$1,793.97
 <b>PAID</b>			
Business Name and Address		Business Name and Location	
CHERRY BEKAERT LLP 401 E JACKSON ST #3400 TAMPA, FL 33602-5874		CHERRY BEKAERT LLP 401 E JACKSON ST #3400 TAMPA FL 33602	

CITY OF TAMPA  
 TAX RECEIPT  
 BUSINESS  
 TAX  
 DIVISION

By: TCD

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Cherry Bekaert LLP</b>	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) <b>200 South 10th Street, Suite 900</b>	Requester's name and address (optional)
	6 City, state, and ZIP code <b>Richmond, VA 23219</b>	
	7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**or**

Employer identification number									
5	6	-	0	5	7	4	4	4	4

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ <i>Pamela M White</i>	Date ▶ <i>1/4/2017</i>
------------------	--	------------------------

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*
- By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  2. Certify that you are not subject to backup withholding, or
  3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
  4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**Section 5.3 Request for Information to Submit with IRS W-9 Form**



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

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

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

**VENDOR NAME** Cherry Bekaert LLP

**DBA:** \_\_\_\_\_

**CORPORATE ADDRESS:** 2525 Ponce De Leon Blvd., Suite 1040

**CITY:** Coral Gables **STATE:** FL **ZIP:** 33134

**TELEPHONE:** (786) 693-6300 **FAX:** (786) 693-6399 **ALTERNATE PHONE:** ( )

**"THE ABOVE INFORMATION WILL BE USED FOR PURCHASE ORDERS"**

**REMIT TO ADDRESS:** 200 South 10th Street, Suite 900

**CITY:** Richmond **STATE:** VA **ZIP:** 23219

**TELEPHONE:** (804) 673-5700 **FAX:** (804) 673-5799 **ALTERNATE PHONE:** (813) 521-1010

**COMPANY CONTACT NAME:** John J. Gilberto

**COMPANY/CONTACT EMAIL ADDRESS:** 2525 Ponce De Leon Blvd., Suite 1040, Coral Gables, FL 33134

**TYPE OF ORGANIZATION**

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

**1099 REPORTING STATUS (Check One):**  Yes  No

**TAXPAYER IDENTIFICATION NUMBER:**

Employer Identification Number: 56 - 0574444 (Or) Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Print name of Taxpayer if using SS#: \_\_\_\_\_

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

**Signature:** John J. Gilberto **Title:** Partner

**Date:** 5-21-18 **Phone:** (813) 251-1010



**Section 5.4 Executed Forms and Affidavits**

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

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


1. This sworn statement is submitted to CITY OF KEY WEST, KEY WEST, FLORIDA by: John J. Gilberto  
*(print individual's name and title)*  
for: Cherry Bekaert LLP  
*(print name of entity submitting sworn statement)*  
whose business address is: 401 East Jackson Street, Suite 1200, Tampa, FL 33602  
and (if applicable) its Federal Employer Identification Number (FEIN) is: 56-0574444  
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:  
          -          -          .)
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  - a. A predecessor or successor of a person convicted of a public entity crime; or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, Shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relations to the entity submitting this sworn statement. (Indicate which statement applies).

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

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

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

  
Signature \_\_\_\_\_

Sworn to and subscribed before me this 21 day of May, 2018.

Personally known  OR Produced Identification \_\_\_\_\_

Notary Public – State of Florida

Type of Identification \_\_\_\_\_

My Commission Expires: 5-4-2020

SEAL OR STAMP



Jeanette Macaluso  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# FF989486  
Expires 5/4/2020



ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA            )  
   : SS  
COUNTY OF MONROE        )

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

By: *[Handwritten Signature]*

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

*Jeanette Macaluso*  
NOTARY PUBLIC, State of Florida at Large

My Commission Expires: 5.4.2020



NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA            )  
  : SS  
COUNTY OF MONROE        )

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

By: *John J. Tellez*

Sworn and subscribed before me this

21 day of May, 2018.

*Jeanette Macaluso*  
NOTARY PUBLIC, State of Florida at Large

My Commission Expires: 5.4.2020



INDEMNIFICATION

To the fullest extent permitted by law, the CONSULTANT expressly agrees to indemnify and hold harmless the City of Key West, their officers, directors, agents, and employees (herein called the "indemnitees") from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees and court costs, such legal expenses to include costs incurred in establishing the indemnification and other rights agreed to in this Paragraph, to persons or property, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the CONSULTANT, its Sub-consultants or persons employed or utilized by them in the performance of the Contract. Claims by indemnitees for indemnification shall be limited to the amount of CONSULTANT's insurance or \$1 million per occurrence, whichever is greater. The parties acknowledge that the amount of the indemnity required hereunder bears a reasonable commercial relationship to the Contract and it is part of the project specifications or the bid documents, if any.

The indemnification obligations under the Contract shall not be restricted in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for the CONSULTANT under workers' compensation acts, disability benefits acts, or other employee benefits acts, and shall extend to and include any actions brought by or in the name of any employee of the CONSULTANT or of any third party to whom CONSULTANT may subcontract a part or all the Work. This indemnification shall continue beyond the date of completion of the work.

CONTRACTOR: Cherry Bekaert LLP

SEAL:

401 East Jackson Street, Suite 1200, Tampa, FL 33602  
Address

*John J. Gilberto*  
Signature

John J. Gilberto  
Print Name

Assurance Partner  
Title

5-21-18  
Date



EQUAL BENEFITS FOR DOMESTIC PARTNERS AFFIDAVIT

STATE OF Florida )  
COUNTY OF Hillsborough ) : SS

I, the undersigned hereby duly sworn, depose and say that the firm of Cherry Bekaert 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 Ordinance Sec. 2-799.

By: John J. Scluito

Sworn and subscribed before me this

21 day of May, 2018.

Jeanette Macaluso  
NOTARY PUBLIC, \_\_\_\_\_ at Large  
State of Florida

My Commission Expires: 5.4.2020





CONE OF SILENCE AFFIDAVIT

STATE OF Florida )  
 : SS  
COUNTY OF Hillsborough )

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

J. J. Tillato  
(signature)  
5-21-18  
(date)

Sworn and subscribed before me this  
21 Day of May, 2018.

Jeanette Macaluso  
NOTARY PUBLIC, State of Florida at Large

My Commission Expires: 5.4.2020





# Tab 10: Prohibition Non-Collusion/Conflict of Interest Disclosures

The Firm certifies that in connection with this solicitation the information provided has been arrived at independently, without consultation, communication, or agreement with any other respondent or with any competitor for the purpose of restricting competition, or in any other way influencing the competitive arena.

The Firm – employees, officers or agents - do not have any potential conflicts of interest, real or apparent, due to ownership, other clients, contracts or interests associated with this project.

The Firm and all assigned key professional staff are properly registered and licensed to practice in the State of Florida. See copies of licenses on the following pages.

## Licensee Details

### Licensee Information

Name: **GILBERTO, JOHN JOSEPH (Primary Name)**  
Main Address: **4205 W. AZEELE STREET  
TAMPA Florida 33609**  
County: **HILLSBOROUGH**  
License Mailing:  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC42677**  
Status: **Current,Active**  
Licensure Date: **08/11/2010**  
Expires: **12/31/2019**

## Licensee Details

### Licensee Information

Name: **ANDERSON, SCOTT (Primary Name)**  
Main Address: **401 EAST JACKSON STREET STE 1200  
TAMPA Florida 33602**  
County: **HILLSBOROUGH**  
License Mailing:  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC47907**  
Status: **Current,Active**  
Licensure Date: **10/27/2014**  
Expires: **12/31/2019**

## Licensee Details

Licensee Information	
Name:	<b>CONRAD, RONALD A (Primary Name)</b>
Main Address:	<b>CHERRY BEKAERT &amp; HOLLAND LLP 800 N MAGNOLIA AVE SUITE 1300 ORLANDO Florida 32803</b>
County:	<b>ORANGE</b>
License Mailing:	
LicenseLocation:	

License Information	
License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC0011217</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>08/19/1982</b>
Expires:	<b>12/31/2019</b>

## Licensee Details

Licensee Information	
Name:	<b>MARTIN, LAUREN ELIZABETH (Primary Name)</b>
Main Address:	<b>227 S GUNLOCK AVE TAMPA Florida 33609</b>
County:	<b>HILLSBOROUGH</b>
License Mailing:	
LicenseLocation:	<b>227 S GUNLOCK AVE TAMPA FL 33609</b>
County:	<b>HILLSBOROUGH</b>

License Information	
License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC46145</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>07/02/2013</b>
Expires:	<b>12/31/2018</b>

## Licensee Details

### Licensee Information

Name:	<b>LOPEZ, CARLOS BENJAMIN (Primary Name)</b>
Main Address:	<b>10507 OPUS DRIVE RIVERVIEW Florida 33479</b>
County:	<b>HILLSBOROUGH</b>
License Mailing:	
LicenseLocation:	

### License Information

License Type:	<b>Certified Public Accountant</b>
Rank:	<b>CPA</b>
License Number:	<b>AC50621</b>
Status:	<b>Current,Active</b>
Licensure Date:	<b>11/09/2016</b>
Expires:	<b>12/31/2019</b>

# Tab 11: Optional Information

The commitment of the Firm to the public sector is demonstrated by our sustained growth in this practice area and the depth of experience of personnel in our Government Services Group. As a result of this commitment, our personnel have extensive knowledge of the methods and techniques applicable to government auditing and we apply this knowledge successfully to all clients.

## Understanding Governmental Accounting

Over the years, we have assisted our clients with Governmental Accounting Standards Board (GASB) pronouncement implementation, providing research and advice, to resolve many complex accounting issues. This guidance has ranged from providing guidance related to the initial set-up of Other Postemployment Benefits (OPEB) trust agreements, from assisting with analysis of fund definitions, categories and disclosures of fund balances under GASB #54 to most recently helping to understand and implement GASB #72 (fair value accounting and reporting).

We typically meet with our clients during engagement planning and throughout fieldwork to discuss new pronouncements and issues surrounding implementation. We would meet with the City upon award for the contract to discuss the impact of GASB 75 on the City and provide examples of implementation. We are very proactive in follow-up communication to derive appropriate solutions in the planning stages. As our clients have experienced, our knowledge of GASB requirements is complemented by our proactive willingness to invest necessary time and resources, including appropriate consultation.

Additionally, members of the engagement team have helped numerous governmental organizations prepare their GFOA awarded CAFRs by providing assistance, which generally include at a minimum:

- ▶ Discussing significant changes in Governmental Accounting Standards Board reporting standards during our planning meetings;
- ▶ Reviewing prior year GFOA reviewer comments and providing recommendations for resolution; and
- ▶ Preparing or reviewing the GFOA checklist as part of our CAFR review procedures prior to issuing our opinion



As a Firm, we have provided support in obtaining and maintaining the certification for approximately 100 government reports, with our proposed Quality Review Partner, Ron Conrad, having participated in the GFOA program as certificate reviewer for over seventeen years. We have had a 100% success rate in Florida in assisting with GFOA award submissions.

## Thought Leadership and Technical Guidance

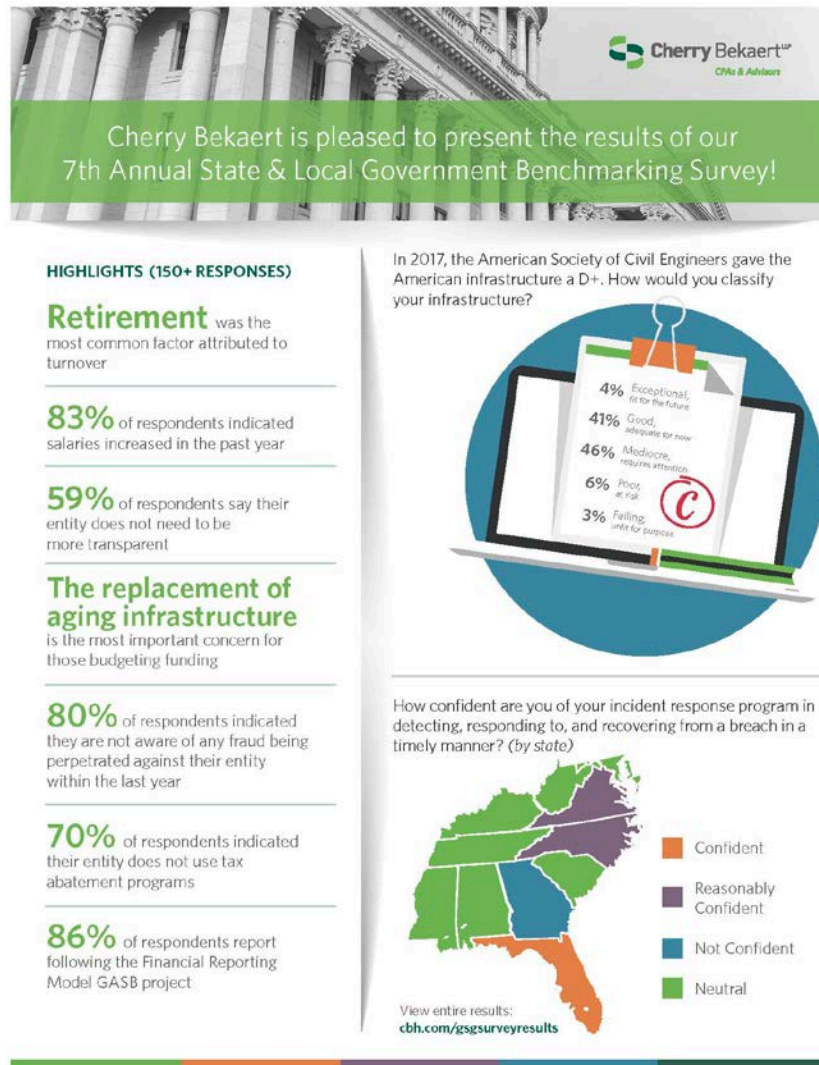
The field of governmental accounting and financial management is dynamic for both the City and its external auditors. Pronouncements from the GASB, the AICPA modifying audit standards and procedures, and the Office of Management and Budget and the Florida Auditor General creating new compliance demands associated with the expenditure of Federal funds all have significant impact on the City and the public sector as a whole.

Cherry Bekaert's Government Services Blog (<http://www.cbh.com/industries/government/>) helps keep our governmental clients up to date on vital business and financial information.

## Cherry Bekaert Government Benchmarking Survey

Our annual survey aggregates responses from over 300 government financial and operational leaders designed to capture and identify significant trends on issues relevant to governments.

The results of our 2018 Government Benchmarking Survey are available on our website at [http://media.cbh.com/GSG-Benchmarking-Survey/GSG\\_Benchmark%20Survey-Results\\_2018L.pdf](http://media.cbh.com/GSG-Benchmarking-Survey/GSG_Benchmark%20Survey-Results_2018L.pdf)



# Tab 12: Addenda

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

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

Addendum(s) # 1 through # 2 Respondent's Initials \_\_\_\_\_

  
\_\_\_\_\_  
(Signature)

John J. Gilberto  
\_\_\_\_\_  
(Printed Name)

Cherry Bekaert LLP  
\_\_\_\_\_  
Name of Company, Firm

Assurance Partner  
\_\_\_\_\_  
(Printed Title)

813.251.1010  
\_\_\_\_\_  
Telephone Number

813.251.9235  
\_\_\_\_\_  
Facsimile Number

jgilberto@cbh.com  
\_\_\_\_\_  
Email Address