



# *City of South Pasadena*

7047 SUNSET DRIVE SOUTH  
SOUTH PASADENA, FLORIDA 33707  
PH: (727) 347-4171 FAX: (727) 345-0518  
WWW.MYSOUTHPASADENA.COM

## **A G E N D A**

REGULAR COMMISSION MEETING  
SOUTH PASADENA, FLORIDA

MONDAY, SEPTEMBER 9, 2024  
COMMISSION CHAMBERS 7:00 P.M.

CALL TO ORDER  
INVOCATION  
PLEDGE OF ALLEGIANCE  
ROLL CALL  
REPORTS  
PEOPLE'S FORUM  
AGENDA COMMENT

## **DISCUSSION ITEMS**

### **PUBLIC HEARING**

1. RESOLUTION NO. 2024-04 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE FOR AD VALOREM TAXES FOR THE CITY OF SOUTH PASADENA FOR FISCAL YEAR 2024-2025, PROVIDING FOR AN EFFECTIVE DATE.
2. ORDINANCE NO. 2024-05 - AN ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING FISCAL YEAR 2024-2025 BUDGET; PROVIDING AN EFFECTIVE DATE - SECOND READING.

### **UNFINISHED BUSINESS**

NONE

### **CONSENT AGENDA**

Resolutions and Motions of a non-controversial nature may be placed on the Consent Agenda. One motion for approval is required to pass the entire Consent Agenda; however, any item(s) may be removed prior to motion for approval.

3. APPROVAL OF COMMISSION MEETING MINUTES FOR THE MONTH OF AUGUST 2024 ON FILE IN CITY CLERK'S OFFICE  
AGENDA MEETING, AUGUST 20, 2024; ADMINISTRATIVE WORKSHOP, AUGUST 20, 2024; REGULAR COMMISSION MEETING, AUGUST 27, 2024.

AGENDA MEETING

MONDAY, SEPTEMBER 9, 2024 - 7:00 P.M.

**NEW BUSINESS**

4. MOTION - TO APPROVE AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE CREATION OF PINELLAS COUNTY METROPOLITAN PLANNING ORGANIZATION.
5. MOTION - TO ACCEPT THE RECOMMENDATION OF THE AUDITOR SELECTION COMMITTEE, ISSUE A NOTICE OF INTENT TO AWARD THE BID TO MARCUM LLP FOR INDEPENDENT AUDIT SERVICES, AND AUTHORIZE THE CITY ATTORNEY TO ENTER INTO CONTRACT NEGOTIATIONS WITH MARCUM LLP.

ADJOURN

This meeting is open to the public. Ordinances may be inspected by the public in the office of the City Clerk at City Hall from 8:00 a.m. to 4:00 p.m. Monday through Friday with the exception of holidays. Any person who decides to appeal any decision of the City Commission with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The City of South Pasadena is committed to providing reasonable accommodation for access for the disabled. In accordance with the Americans with Disabilities Act and F.S. 286.26, anyone needing assistance with regard to this meeting should contact the City Clerk's Office in writing at least 48 hours prior to the meeting. For more information or assistance please contact the City Clerk's office at 727-347-4171.

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

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Ordinance:	Date Submitted:	08/28/2024
Resolution: NO. 2024-04	Agenda Meeting Date:	09/03/2024
Motion:	Regular Meeting Date:	09/09/2024
Information Only	Submitted By:	COMMISSIONER THOMAS
No Action Needed:	Written By:	<i>BT</i>
Discussion:		

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**Subject Title:** (If Ordinance or Resolution, state number and title in full.)

RESOLUTION NO. 2024-04 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE FOR AD VALOREM TAXES FOR THE CITY OF SOUTH PASADENA FOR FISCAL YEAR 2024-2025, PROVIDING FOR AN EFFECTIVE DATE.

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**Motion Proposed:**

TO PASS RESOLUTION NO. 2024-04

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SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

RESOLUTION NO. 2024-04

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE FOR AD VALOREM TAXES FOR THE CITY OF SOUTH PASADENA FOR FISCAL YEAR 2024-2025, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission adopted a proposed millage rate of 5.1750 mills at its July 1, 2024 Regular Commission Meeting; and

WHEREAS, the roll back millage rate for fiscal year 2024-2025 is 4.7305 mills; and

WHEREAS, the City of South Pasadena's Gross Taxable Property Values have increased 7.4% to \$973,868,703; and

WHEREAS, the 5.1750 millage rate represents a 9.40% increase over the Roll Back Rate for the 2024-2025 tax year; and

WHEREAS, the City Commission would like to gradually increase the General Fund - Fund Balance Reserves to twelve (12) months; and

WHEREAS, a 5.1750 millage rate is expected to generate a surplus of \$260,350 (or about 1/3 month) in cash reserves; and

WHEREAS, the September 30, 2023 General Fund Reserves were 8.4 months of operating expenditures and are expected to range between 9.5 to 10 months at the end of fiscal 2024; and

WHEREAS, adopting the millage rate of 5.1750 mills will provide a gradual increase to twelve (12) months in the General Fund Reserve; and

WHEREAS, the City's Capital Improvements Fund has utilized all of its non-Penny for Pinellas reserves and therefore the General Fund will be required to expend an estimated \$354,485 to cover budgeted expenditures that are not qualified to use Penny for Pinellas funding; and

WHEREAS, the City Commission recognizes that they may lower, but not increase millage at the time of final adoption.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of South Pasadena, Pinellas County, Florida, as follows:

SECTION 1. That there is hereby levied a tentative millage rate of 5.1750 mills for ad valorem taxation of property within the corporate limits of the City of South Pasadena, Florida, for fiscal year 2024-2025. Adoption of the final millage rate shall be made on September 16, 2024 at 7:00 p.m. following the public hearing.



SECTION 2. That this Resolution shall be in full force and effect immediately after its adoption and approval in the manner provided by law.

PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

\_\_\_\_\_  
Arthur Penny, Mayor

ATTEST:

\_\_\_\_\_  
Carley Lewis, City Clerk

THIS RESOLUTION HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY ATTORNEY.

\_\_\_\_\_  
City Attorney

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance: NO. 2024-05

Date Submitted: 08/28/2024

Resolution:

Agenda Meeting Date: 09/03/2024

Motion:

Regular Meeting Date: 09/09/2024

Information Only  
No Action Needed:

Submitted By: COMMISSIONER THOMAS

Written By: BT

Discussion:

**Subject Title:** (If Ordinance or Resolution, state number and title in full.)

ORDINANCE NO. 2024-05 - AN ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING FISCAL YEAR 2024-2025 BUDGET; PROVIDING AN EFFECTIVE DATE.

**Motion Proposed:**

TO PASS ORDINANCE NO. 2024-05 ON FIRST READING

AUGUST 27, 2024

TO PASS ORDINANCE NO. 2024-05 ON SECOND READING

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

ORDINANCE NO. 2024-05

AN ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING  
FISCAL YEAR 2024-2025 BUDGET; PROVIDING AN EFFECTIVE DATE.

THE CITY OF SOUTH PASADENA DOES ORDAIN:

SECTION 1. The 2024-2025 Budget for the Fiscal Year beginning October  
1, 2024 and ending September 30, 2025, establishing:

THE FOLLOWING ESTIMATED REVENUES, TRANSFERS, AND APPROPRIATIONS:

	<u>GENERAL FUND</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>ENTERPRISE FUNDS</u>
FUND BALANCE	\$ 0	\$ 4,975	\$ 0
INTERFUND TRANSFERS-IN		706,675	
ESTIMATED REVENUES:			
AD VALOREM TAX	4,913,775		
FRANCHISE TAXES	601,400		
UTILITY TAXES	998,750		
SALES AND USER TAXES	67,500	760,000	
LICENSES & PERMITS	656,600		
INTERGOVERNMENTAL	2,002,100		
USER FEES			2,189,230
FINES AND FORFEITURES	3,200		
GRANT REVENUE		738,375	
SALE OF ASSETS		1,288,150	
MISCELLANEOUS	<u>259,100</u>	<u>178,750</u>	<u>155,600</u>
TOTAL ESTIMATED REVENUES, TRANSFERS, & FUND BALANCE	\$9,502,425	\$3,676,925	\$2,344,830

	<u>GENERAL FUND</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>ENTERPRISE FUNDS</u>
INTERFUND TRANSFERS- OUT	\$ 706,675		
APPROPRIATIONS:			
GENERAL GOVERNMENT	1,550,240	\$ 684,635	
PUBLIC SAFETY	5,707,075	1,107,340	
PHYSICAL ENVIRONMENT	12,000	254,000	\$2,174,725
PUBLIC WORKS & TRANSPORTATION	1,201,335	531,950	
HUMAN SERVICES	8,500		
CULTURE AND RECREATION	<u>56,250</u>	<u>1,099,000</u>	<u>                    </u>
TOTAL APPROPRIATIONS AND TRANSFERS	\$9,242,075	\$3,676,925	\$2,174,725
RESERVES	<u>260,350</u>	<u>0</u>	<u>170,105</u>
TOTAL APPROPRIATIONS, TRANSFERS, AND RESERVES	\$9,502,425	\$3,676,925	\$2,344,830

SECTION 2. This Ordinance shall take effect following public hearings on the Budget on September 9, 2024 second reading of the Ordinance, and final adoption on September 16, 2024, at a Special Meeting of the City Commission.

ATTEST:

Arthur Penny, Mayor

Carley Lewis, City Clerk

THIS IS TO CERTIFY that I, the undersigned Clerk, did cause the noticing of the above Ordinance in accordance with Chapters 166.041 and 200.065 of the Florida Statutes.

\_\_\_\_\_  
Carley Lewis, City Clerk

PASSED ON FIRST READING \_\_\_\_\_ AUGUST 27<sup>TH</sup> \_\_\_\_\_, 2024.

PASSED ON SECOND READING \_\_\_\_\_, 2024.  
(First Public Hearing)

PASSED ON THIRD AND FINAL READING \_\_\_\_\_, 2024.  
(Second Public Hearing)

\_\_\_\_\_  
Carley Lewis, City Clerk

THIS ORDINANCE HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY ATTORNEY.

\_\_\_\_\_  
City Attorney

3. APPROVAL OF COMMISSION MEETING MINUTES FOR THE MONTH OF AUGUST  
2024 ON FILE IN CITY CLERK'S OFFICE

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AGENDA MEETING, AUGUST 20, 2024; ADMINISTRATIVE WORKSHOP,  
AUGUST 20, 2024; REGULAR COMMISSION MEETING, AUGUST 27, 2024.

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

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Ordinance:	Date Submitted:	08/28/2024
Resolution:	Agenda Meeting Date:	09/03/2024
Motion:           X	Regular Meeting Date:	09/09/2024
Information Only	Submitted By:	MAYOR PENNY
No Action Needed:	Written By:	
Discussion:		

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**Subject Title:** (If Ordinance or Resolution, state number and title in full.)

AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE CREATION OF PINELLAS COUNTY METROPOLITAN PLANNING ORGANIZATION

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**Motion Proposed:**

TO APPROVE AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE CREATION OF PINELLAS COUNTY METROPOLITAN PLANNING ORGANIZATION.

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SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

**THIS AMENDMENT** (hereinafter "Amendment") is made and entered into by and between FLORIDA DEPARTMENT OF TRANSPORTATION; the COUNTY OF PINELLAS; the CITIES OF BELLEAIR BEACH, BELLEAIR BLUFFS, CLEARWATER, DUNEDIN, GULFPORT, INDIAN ROCKS BEACH, LARGO, MADEIRA BEACH, OLDSMAR, PINELLAS PARK, SAFETY HARBOR, ST. PETE BEACH, ST. PETERSBURG, SEMINOLE, SOUTH PASADENA, TARPON SPRINGS, TREASURE ISLAND; the TOWNS OF BELLEAIR, BELLEAIR SHORE, INDIAN SHORES, KENNETH CITY, NORTH REDINGTON BEACH, REDINGTON BEACH, REDINGTON SHORES; and the PINELLAS SUNCOAST TRANSIT AUTHORITY (PSTA), collectively known as "the Parties."

**RECITALS**

**WHEREAS**, the Parties reaffirm the Interlocal Agreement dated October 15, 2014, except as amended herein; and

**WHEREAS**, § 134 Title 23 of the United States Code requires the designation of metropolitan planning organizations (hereinafter "MPO" or "MPOs") in urban areas, as defined by the United States Census Bureau; and

**WHEREAS**, § 339.175(4)(a), Fla. Stat., requires the Governor to review the composition of the Metropolitan Planning Organizations membership in conjunction with the decennial census; and

**WHEREAS**, § 134 of Title 23 of the United State Code sets forth membership requirements for MPOs designated for transportation management areas with a population of 200,000 or more residents; and

**WHEREAS**, on September 13, 2023, the governing board of Forward Pinellas, in its role as the Metropolitan Planning Organization, reviewed its voting composition and approved a resolution supporting the adoption of the MPO Membership Apportionment Plan (the "Apportionment Resolution") and determined that it was appropriate to expand the voting membership of the governing board; and

**WHEREAS**, the signatories to this Amendment desire to ratify and reaffirm the Apportionment Resolution as is fully set forth herein; and

**NOW, THEREFORE**, in consideration of the mutual covenants, promises, and representation herein, the parties agree as follows:

**I. Recitals.** The forgoing recitals are true and correct.

**II. Interlocal Agreement.**

Article 4, Section 4.01 (a) of the Interlocal Agreement dated October 15, 2014, is amended to read as follows:



(a) The membership of the MPO shall consist of 19 voting members and one (1) non-voting advisor. The names of the member local governmental entities and the voting apportionment of the governing board as approved by the Governor shall be as follows: four (4) voting members representing the Pinellas County Board of County Commissioners, one of which must be from an At-Large District; four (4) voting members representing the City of St. Petersburg; two (2) voting members representing the City of Clearwater; one (1) voting member for each of the following cities: Pinellas Park, Dunedin, Clearwater, Largo and Tarpon Springs; one (1) rotating voting member representing the cities of Oldsmar and Safety Harbor; one (1) rotating voting member representing the cities of Belleair, Belleair Bluffs and Seminole; one (1) rotating voting member representing the cities Gulfport, South Pasadena and Kenneth City; one (1) rotating voting member representing the following communities which comprise the Barrier Islands Government Council (BIG-C) (excluding Clearwater): Belleair Beach, Indian Rocks Beach, Madeira Beach, St. Pete Beach, Treasure Island, Belleair Shore, Indian Shores, North Redington Beach, Redington Beach, Redington Shores; one (1) voting member representing the Pinellas Suncoast Transit Authority (PSTA); and one (1) non-voting advisor representing the Florida Department of Transportation.

Article 4, Section 4.01 (c) of the Interlocal Agreement dated October 15, 2014, is amended to read as follows:

(c) The voting membership of an MPO shall consist of not fewer than five or more than 25 apportioned members, the exact number to be determined on an equitable geographic-population ratio basis by the Governor, based on an agreement among the affected units of general-purpose local government as required by federal rules and regulations and shall be in compliance with 339.175(3) F.S.

Article 4, Section 4.02 of the Interlocal Agreement dated October 15, 2014, is amended to read as follows:

Section 4.02. Terms. Except as provided for below, the term of office of members of the MPO shall be four years.

The term of office for the SAFETY HARBOR/OLDSMAR consortium of municipalities shall be three (3) years, on a rotating basis. The order of rotation will be Safety Harbor, Oldsmar. If a municipality decides to defer its term of appointment, the process will proceed to the next municipality in the order shown and the deferring municipality will go to the end of the rotational order. A municipality in a rotating seat may retain its seat beyond the normal three-year cycle if the other two municipalities in the rotation agree to not appoint a member to the board from their respective jurisdiction. Finally, if the appointed elected official is unable to complete their three-year term, that Municipal Commission or Council will appoint another elected official for the balance of the term.

The term of office for the BELLEAIR/BELLEAIR BLUFFS/SEMINOLE consortium of municipalities shall be three (3) years on a rotating basis. The order of rotation shall be, Belleair, Belleair Bluffs, and Seminole. If a municipality decides to defer its term of appointment, the process will proceed to the next municipality in the order shown and the deferring municipality will go to the end of the rotational order. A municipality in a rotating seat may retain its seat beyond the normal three-year cycle if the other two municipalities in the rotation agree to not appoint a member to the board from their respective jurisdiction. Finally, if the appointed elected official is unable to complete their three-year term, that Municipal Commission or Council will appoint another elected official for the balance of the term.

The term of office for the GULFPORT/SOUTH PASADENA/KENNETH CITY consortium of municipalities shall be three (3) years. The order of rotation shall be Gulfport, South Pasadena and Kenneth City. If a municipality decides to defer its term of appointment, the process will proceed to the next municipality in the order shown and the deferring municipality will go to the end of the rotational order. A municipality in a rotating seat may retain its seat beyond the normal three-year cycle if the other two municipalities in the rotation agree to not appoint a member to the board from their respective jurisdiction. Finally, if the appointed elected official is unable to complete their three-year term, that Municipal Commission or Council will appoint another elected official for the balance of the term.

The term of the rotating voting member representing the aforementioned BIG-C communities shall be two years, however, the appointed elected official may be reappointed for up to four successive two-year terms, for a maximum term of eight years. The BIG-C, by majority vote, shall recommend appointments from nominations of elected officials provided by individual member municipalities. The municipal government board on which the recommended elected official serves shall confirm the appointment and transmit the name of the appointee to the MPO. If the appointed elected official is unable to complete their two-year term for any reason, the same procedure used for the original appointment by the BIG-C and the appointing municipality shall be followed.

The membership of a member who is a public official automatically terminates upon said official leaving the elective or appointive office for any reason, or may be terminated by a majority vote of the total membership of the governmental entity represented by the member. A vacancy shall be filled by the original appointing entity. A member may be appointed for one or more additional four-year terms.

- III. Severability.** The invalidity or unenforceability of any term or provision of this Amendment or the non-applicability of any such term or provision to any person or circumstance shall not impair or affect the remainder of this Amendment, and the remaining terms and provisions hereof shall not be invalidated but shall remain in full force and effect but shall be construed as if such invalid, unenforceable, or non- applicable provisions were omitted.

- IV. Entire Agreement.** This Amendment represents the entire understanding and agreement between the parties with respect to the subject matter hereof. None of the terms and provisions hereof may be amended, supplemented, waived or changed orally, but only by a writing signed by each of the parties hereto.
- V. Rules of Construction.** Whenever used herein, the singular number shall include the plural, the plural shall include the singular, and the use of any gender shall include all genders.
- VI. Amendment Execution and Counterpart Signature Pages.** This Amendment may be executed in any number of counterparts, each of which when so executed and delivered, shall be an original; but such counterparts shall together constitute but one and the same instrument.
- VII. Effective Date.** This Amendment shall become effective upon its filing in the Pinellas County Office of the Clerk of the Circuit .. Any amendment hereto shall become effective only upon its filing in the Pinellas County Office of the Clerk of the Circuit Court.

**IN WITNESS WHEREOF**, the undersigned parties have caused this Amendment to the Interlocal Agreement dated October 15, 2014, to be duly executed on their behalf.

[Continued on following  
pages]

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF BELLEAIR**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF BELLEAIR BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF BELLEAIR BLUFFS**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF BELLEAIR SHORE**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF CLEARWATER**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)



**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF DUNEDIN**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF GULFPORT**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF INDIAN ROCKS BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF INDIAN SHORES**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF KENNETH CITY**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF LARGO**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF MADEIRA BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF NORTH REDINGTON BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)



**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF OLDSMAR**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF PINELLAS PARK**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF REDINGTON BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**TOWN OF REDINGTON SHORES**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF SAFETY HARBOR**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF ST. PETE BEACH**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF ST. PETERSBURG**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF SEMINOLE**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)



**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF SOUTH PASADENA**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF TARPON SPRINGS**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**CITY OF TREASURE ISLAND**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**BOARD OF COUNTY COMMISSIONERS**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**PINELLAS SUNCOAST TRANSIT AUTHORITY**

**PINELLAS COUNTY, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

(seal)

**AMENDMENT TO THE INTERLOCAL AGREEMENT FOR THE  
CREATION OF THE PINELLAS COUNTY METROPOLITAN  
PLANNING ORGANIZATION**

Signed, Sealed and Delivered in the presence of:

**DISTRICT SEVEN**

**FLORIDA DEPARTMENT OF TRANSPORTATION**

**TAMPA, FLORIDA**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

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Ordinance:	Date Submitted:	09/03/2024
Resolution:	Agenda Meeting Date:	
Motion: X	Regular Meeting Date:	09/09/2024
Information Only	Submitted By:	COMMISSIONER THOMAS
No Action Needed:	Written By:	
Discussion:		

---

**Subject Title:** (If Ordinance or Resolution, state number and title in full.)

AWARD THE BID TO MARCUM LLP FOR INDEPENDENT AUDIT SERVICES AND ENTER INTO CONTRACT NEGOTIATIONS

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**Motion Proposed:**

TO ACCEPT THE RECOMMENDATION OF THE AUDITOR SELECTION COMMITTEE, ISSUE A NOTICE OF INTENT TO AWARD THE BID TO MARCUM LLP FOR INDEPENDENT AUDIT SERVICES, AND AUTHORIZE THE CITY ATTORNEY TO ENTER INTO CONTRACT NEGOTIATIONS WITH MARCUM LLP.

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SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.



## CITY OF SOUTH PASADENA

Independent Audit Services

RFP #2024-01

July 22, 2024

**Moises D. Ariza, CPA, CGMA, Partner**  
201 E Kennedy Blvd Suite 1500, Tampa, FL 33602  
Phone: 813.397.4800 x39612  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)



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July 22, 2024

The City of South Pasadena, Florida  
City Hall, 7047 Sunset Drive South,  
South Pasadena, FL 33707

Marcum LLP ("Marcum" or "the Firm") is pleased to respond to the RFP to provide independent audit services for the City of South Pasadena (referred as the "City").

As outlined in our proposal, we will perform an audit of the City's financial statements for the fiscal years ending September 30, 2024 through September 30, 2028. We commit to perform the work within the period defined in the request for proposal. Marcum is independent of the City as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the City to develop a strong partnership.

For 70 years, Marcum, **as a National Top 13 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

► **TRANSITION EXPERIENCE**

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant municipal government experience, we offer you a fresh perspective on the City's operations and systems.

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

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

► **SPECTRUM OF SERVICES**

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



## ► EXPERIENCED TEAM

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

## ► AUDIT QUALITY

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

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

## ► COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT

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

## ► PROACTIVE COMMUNICATION & PARTNERSHIP

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

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

Sincerely,



Moises D. Ariza, CPA, CGMA  
Partner, Government Services  
Authorized to represent and contractually bind the Firm  
Phone: 813.288.8826 x39612  
[moises.ariza@marcumllp.com](mailto:moises.ariza@marcumllp.com)



## A) INTRODUCTION

### FIRM SUMMARY

**MARCUM LLP** (a Limited Liability Partnership) is a **national** accounting and advisory services firm dedicated to helping clients like the City achieve their goals. **Since 1951**, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

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

Headquartered in New York City, Marcum has 50 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in **Tampa**, Miami, Fort Lauderdale, and West Palm Beach. The audit will be performed and staffed from our Tampa office located at **201 E Kennedy Blvd Suite 1500, Tampa, FL 33602**. All audit team members are **full-time employees**. We have a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide. Marcum has been providing services in the State of Florida for over 40 years and is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

The size of our Florida team is as follows:

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



## CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

## COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

## MARCUM NATIONAL AND REGIONAL RECOGNITION

Top industry trade journals and business news media recognize Marcum as an accounting and advisory leader. We consider these a badge of honor confirming our commitment to our clients' success.

**#13**  
ACCOUNTING TODAY  
TOP 100 FIRMS

**Forbes**  
AMERICA'S BEST TAX AND  
ACCOUNTING FIRMS

**#1**  
IPO AUDIT PRACTICE –  
AUDIT ANALYTICS

**Vault**  
BEST ACCOUNTING FIRMS  
TO WORK FOR NATIONALLY

## TOP 10 ACCOUNTING FIRM

CRAIN'S NEW YORK BUSINESS / HARTFORD BUSINESS JOURNAL / LONG ISLAND BUSINESS NEWS  
NJBIZ / PHILADELPHIA BUSINESS JOURNAL / PROVIDENCE BUSINESS NEWS  
SOUTH FLORIDA BUSINESS JOURNAL

## IT RISK AND ASSURANCE

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

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

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

## ROBOTIC PROCESS AUTOMATION

At Marcum LLP, we understand that government entities are always looking to stay at the forefront of innovation. Technological advances are transforming concepts that seemed impossible just a few years ago into today's reality. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment.

Marcum's team of consulting and technology experts offer clients Robotic Process Automation “Bot” Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting, and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web.



## MARCUM LABS

Marcum Labs is our firm's incubator, dedicated to enhancing and adding value to our client service. Bringing together industry leaders, technologists, and practitioners within Marcum, this initiative improves the effectiveness and efficiency of our audit approach and enhances the value of choosing Marcum. The solutions being created through Marcum Labs have had immediate impact on our approach to handling your audit. Marcum Labs is a representation of our commitment to continuously invest in improvement, differentiating our firm with a direct benefit to our clients and our audit process.



## SECURE DIGITAL COLLABORATION

Marcum employs a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system.

Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients time and money.



INTERCONNECTED SERVICES

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to **do more** for these organizations like the City.

By providing a vast array of expertise and service lines to support our clients’ operations, our capacity and passion to serve and strengthen every aspect of our clients’ operations remains unparalleled.





## **FIRM GOVERNMENT EXPERIENCE**

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### **GOVERNMENT SERVICES**

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



The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments. In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

### **SINGLE AUDITS**

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

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

### ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

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



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

### RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 29 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost.



Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.

### **GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM**

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014.



Marcum serves more than 300 government clients at a national level and 45 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

## B) QUALIFICATIONS / EXPERIENCE

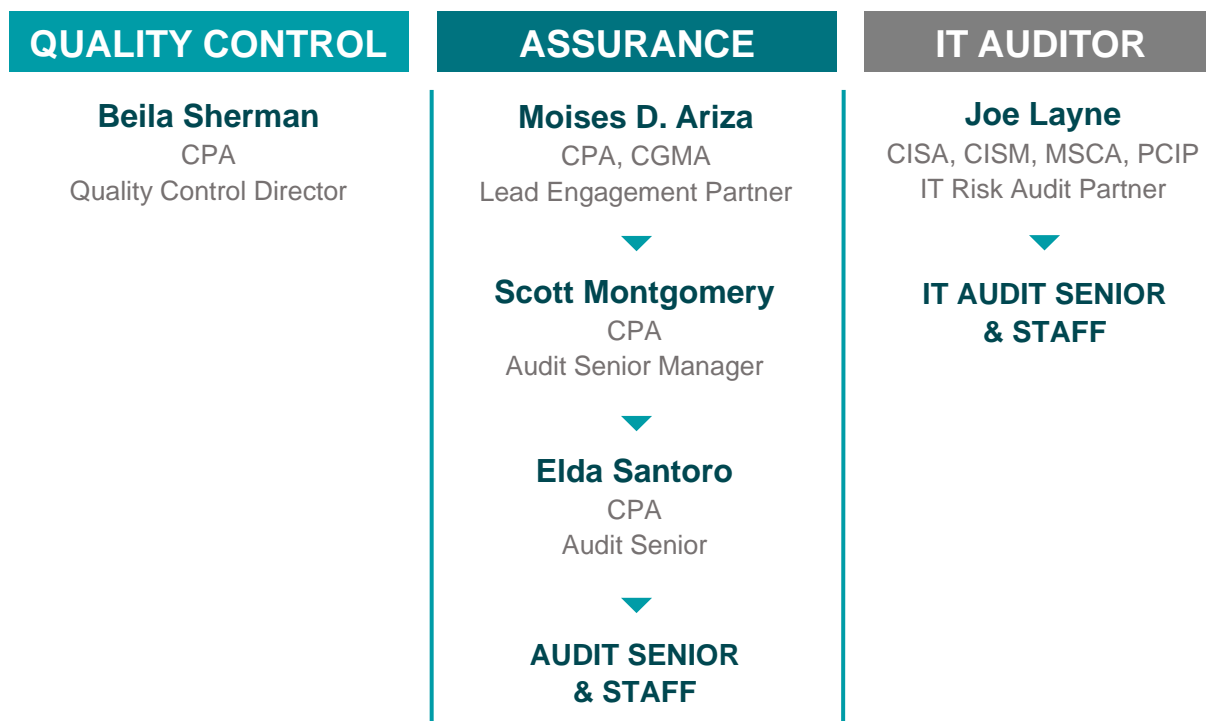
### AUDIT ENGAGEMENT TEAM

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

Moises D. Ariza, Beila Sherman, and Scott Montgomery are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. **No personnel changes will be made without the express prior written permission of the City.**

**All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. For Engagement team member CPA licenses, refer to Appendix A: Licenses.**

### ENGAGEMENT TEAM STRUCTURE



# PROPOSAL FOR CITY OF SOUTH PASADENA, FLORIDA

## MOISES D. ARIZA, CPA, CGMA

**PARTNER** ► ASSURANCE SERVICES

► moises.ariza@marcumllp.com

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

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

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

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

### Professional & Civic Affiliations

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

### Awards & Accolades

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

### Articles, Seminars & Presentations

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

### CPE Hours (two years)

Government	145
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	60
<b>Total</b>	<b>221</b>



### PRACTICE FOCUS

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

### INDUSTRY FOCUS

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

### EDUCATION

Bachelor of Accounting –  
Florida International University

Master of Accounting –  
St. Thomas University

## MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Housing Finance Authority of Palm Beach County	3			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	8		✓	
Miami-Dade Water & Sewer Department	14		✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	3	✓	✓	✓
Town of Palm Beach	4	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	4		✓	
Village of Royal Palm Beach	3		✓	
Village of Tequesta	3	✓		

PROPOSAL FOR  
**CITY OF SOUTH PASADENA, FLORIDA**

**BEILA SHERMAN, CPA**

**QUALITY CONTROL DIRECTOR ► ASSURANCE SERVICES**

► beila.sherman@marcumllp.com

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

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

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

**Professional & Civic Affiliations**

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

**Articles & Presentations**

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

**CPE Hours (two years)**

Government	168
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	40
<b>Total</b>	<b><u>224</u></b>



**PRACTICE FOCUS**

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

**INDUSTRY FOCUS**

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

**EDUCATION**

Bachelor of Business  
Administration, Mount Saint  
Vincent University



## BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15		✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Miramar	4	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5		✓	
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7		✓	
Miami-Dade Water & Sewer Department	12		✓	
The Children's Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	8	✓	✓	
Village of Tequesta	5	✓		



PROPOSAL FOR  
**CITY OF SOUTH PASADENA, FLORIDA**

**JOE LAYNE, CISA, CISM, MSCA, PCIP**

**PARTNER ► ADVISORY SERVICES**

► [joe.layne@marcumllp.com](mailto:joe.layne@marcumllp.com)

Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 20 years across external Big Four Audit, Internal Audit and Information Technology.

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

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

**Professional & Civic Affiliations**

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

**Professional Designations**

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

**CPE Hours (two years)**

Government	39
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	89
<b>Total</b>	<b><u>144</u></b>



**PRACTICE FOCUS**

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

**INDUSTRY FOCUS**

Government Agencies  
Nonprofit Organizations  
Public and Private Companies  
Healthcare Organizations

**EDUCATION**

Bachelor of Science,  
Information Studies,  
Florida State University

PROPOSAL FOR  
**CITY OF SOUTH PASADENA, FLORIDA**

**SCOTT MONTGOMERY, CPA**

**SENIOR MANAGER** ► **ASSURANCE SERVICES**

► [scott.montgomery@marcumllp.com](mailto:scott.montgomery@marcumllp.com)



Scott Montgomery is a senior manager in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Mr. Montgomery works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Mr. Montgomery's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, private companies, real estate companies and a variety of nonprofit entities including social service agencies, religious organizations, schools, and private foundations. Additionally, Mr. Montgomery has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

**Professional & Civic Affiliations**

American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
FICPA Committee on Accounting Principles and Auditing Standards, Past Committee Member  
Government Finance Officers Association, Special Review Committee for the Certificate of Achievement Program  
Florida Government Finance Officers Association  
Housing Leadership Council of Palm Beach County, Treasurer  
Capri West Condominium Association, President  
Meadows on the Green Condo Association, Past Treasurer  
Poinciana West Condominium Association, Treasurer  
Palmland Villas Homeowners Association, Past Treasurer

**Partial Listing of Clients:**

- City of Boynton Beach
- City of Coconut Creek
- City of Delray Beach
- City of Miami
- City of North Lauderdale
- City of North Miami Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach

**CPE Hours (two years)**

Government	86
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>31</u>
<b>Total</b>	<b><u>117</u></b>

**PRACTICE FOCUS**

Internal Audits  
Assurance Services  
Government & Municipal

**INDUSTRY FOCUS**

Local Governments  
Nonprofit Organizations  
Special Districts  
Real Estate

**EDUCATION**

Bachelor of Accounting  
St. Mary's University  
Master of Taxation  
Baylor University

# PROPOSAL FOR CITY OF SOUTH PASADENA, FLORIDA

## ELDA SANTORO, CPA SENIOR ► ASSURANCE SERVICES

► elda.santoro@marcumllp.com

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

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

### Partial Listing of Clients:

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

### CPE Hours (two years)

Government	73
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	13
<b>Total</b>	<b><u>102</u></b>



### **PRACTICE FOCUS**

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

### **INDUSTRY FOCUS**

Nonprofit Organizations  
Local Governments  
Governmental Pension Plans

### **EDUCATION**

Bachelor of Accounting,  
La Salle University

## **CONTINUING PROFESSIONAL EDUCATION**

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Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

**Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).**

Refer to **Appendix A: Licenses** for Firm and Engagement team licenses.

## C) OTHER RELEVANT INFORMATION

### QUALITY CONTROL & PEER REVIEW REPORT

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. **Please refer to Appendix C for a copy of our most recent peer review report which includes our government engagements.**

## **GOVERNMENT / AICPA LITIGATION AND DISCIPLINARY ACTIONS**

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**Marcum LLP affirms there has been no litigation whereby a court has ruled against the firm in any matter related to the professional government auditing services of the Firm. The firm has been providing audit services to government entities for over 70 years and has never been a party involving a government entity.**

There have been no pending indictments, litigation or proceedings during the past three (3) years whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy.

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

We affirm that our team has a proven track record, having met all commitments and successfully completed every engagement contract in the past three (3) years.

## D) SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES & REFERENCES

### FLORIDA GOVERNMENT CLIENTS

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Our extensive experience in this sector underscores our commitment to providing outstanding professional services that meet the unique needs of public agencies. Marcum LLP serves a significant number of government clients, a testament of the trust and value we bring to the public sector. Specifically, within the Florida region, we have conducted more than 45 audits for government entities in the past year. **Nationally, our client base exceeds 300 government entities.** Given the extensive portfolio of our clients at the moment, the substantial effort required to compile detailed financial information for each client in a timely manner would not be feasible. Alternatively, we provide you with a general listing of our Florida governmental clients for the last three (3) years and five (5) similar Florida engagements in the following pages.

## MARCUM'S CURRENT GOVERNMENT CLIENTS

### 1.) Miami-Dade County

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

### 2.) Palm Beach County

- ▶ City of Boca Raton
- ▶ City of Boca Raton CRA
- ▶ City of Boca Raton ERP
- ▶ City of Boca Raton GERS
- ▶ City of Boca Raton Police and Firefighters Retirement System
- ▶ City of Boynton Beach
- ▶ City of Delray Beach
- ▶ City of Palm Beach Gardens
- ▶ East Central Regional Wastewater Treatment Facilities Operations Board
- ▶ Healthy Start Coalition of Palm Beach County
- ▶ Loxahatchee River Environmental Control District
- ▶ Palm Beach County Housing Finance Authority
- ▶ South Central Regional WW Treatment and Disposal Board
- ▶ The Children's Services Council of Palm Beach County
- ▶ Town of Jupiter
- ▶ Town of Palm Beach
- ▶ Town of Palm Beach Retirement System
- ▶ Village of Palm Springs
- ▶ Village of Royal Palm Beach
- ▶ Village of Wellington
- ▶ Northern Palm Beach County Improvement District

### 2.) Broward County

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

### 4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

### 5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

### 6.) Lee County:

- ▶ City of Fort Myers

### 7.) Collier County

- ▶ City of Naples



## GOVERNMENT PENSION PLAN EXPERIENCE (PARTIAL LIST)

Below is a partial list of Florida government benefit pension plan engagements for which the Firm has provided auditing services.

GOVERNMENT PENSION PLAN EXPERIENCE	YEARS SERVED	INVESTMENT ASSETS (APPROX.)
Bal Harbor Village Police Pension Trust	14	\$25 M
City of Boca Raton Executive Employees Retirement Plan	11	\$48 M
City of Boca Raton General Employees' Pension Plan	11	\$191 M
City of Boca Raton Police and Firefighters' Retirement System	11	\$400 M
City of Florida City Police Pension Plan	22	\$9 M
City of Fort Lauderdale Police and Firefighters' Retirement System	14	\$964 M
City of Hallandale Beach General Employees Retirement System	5	\$64 M
City of Hialeah General Employees Retirement System	5	\$685 M
City of Hollywood Florida Employees' Retirement Fund	4	\$332 M
City of Miami Firefighters' and Police Officers' Retirement Trust	6	\$1.5 Billion
City of Miami Springs General Employees' Retirement System	8	\$22 M
City of Miami Springs Police and Firefighters' Retirement System	8	\$32 M
City of Palm Beach Garden General Employees Pension	7	\$4 M
City of Pompano Beach Police and Firefighters' Retirement System	8	\$258 M
City of Sunrise Firefighters' Retirement Plan	1	\$165 M
City of Tampa Police and Fire Pension Fund	1	\$2.4 Billion
Miami Beach Employees' Retirement Plan	6	\$660 M
Miami Police Relief and Pension Fund	3	\$70 M
Town of Bay Harbor Islands Employees' Retirement System	15	\$21 M
Town of Palm Beach Retirement System	7	\$230 M
Village of Key Biscayne Employee Retirement System	25	\$43 M
Village of Tequesta Employees Retirement System	11	\$23 M

## **SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES**

The following represents several current engagements similar to the engagement described in the RFP performed in the last three (3) years by **Moises D. Ariza, the designated audit partner**.

### **1. City of Fort Myers, Florida**

2200 2<sup>nd</sup> Street, Fort Myers, FL 33901  
Christine Tenney, Director of Financial Services  
[Ctenney@cityftmyers.com](mailto:Ctenney@cityftmyers.com)  
239-321-7186  
**Services:** Financial Audit, Single Audit, CRA  
**Contract Term:** September 30, 2023, to Current

### **2. City Pension Fund for Firefighters and Police Officers in the City of Tampa**

3001 North Boulevard, Tampa, Florida 33603  
Tiffany Weber, Plan Administrator  
[Tiffany.weber@tampagov.net](mailto:Tiffany.weber@tampagov.net)  
813-274-8550  
**Services:** Pension Audit  
**Contract Term:** September 30, 2021, to Current

### **3. Town of Jupiter**

201 Military Trail, Jupiter, FL 33458  
Scott Reynolds, Finance Director  
[ScottR@jupiter.fl.us](mailto:ScottR@jupiter.fl.us)  
561-742-6312  
**Services:** Financial Audit and Single Audit  
**Contract Term:** September 30, 2021, to Current

### **4. City of Delray Beach, CRA, Police/Fire Pension**

100 NW 1<sup>st</sup> Avenue, Delray Beach, FL 33444  
Hugh B. Dunkley, Chief Financial Officer  
[DunkleyH@mydelraybeach.com](mailto:DunkleyH@mydelraybeach.com)  
561-243-6204  
**Services:** Financial Audit, Single Audit  
**Term:** September 30, 2021 to Current

### **5. Town of Palm Beach**

360 S. County Road, Palm Beach, FL 33480  
Bob Miracle, Deputy Town Manager and Finance Director  
[rmiracle@townofpalmbeach.com](mailto:rmiracle@townofpalmbeach.com)  
561-838-5410  
**Services:** Financial Audit, Single Audit, and AUP  
**Term:** September 30, 2020 to Current

## E) AUDIT APPROACH

### PROJECT APPROACH

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

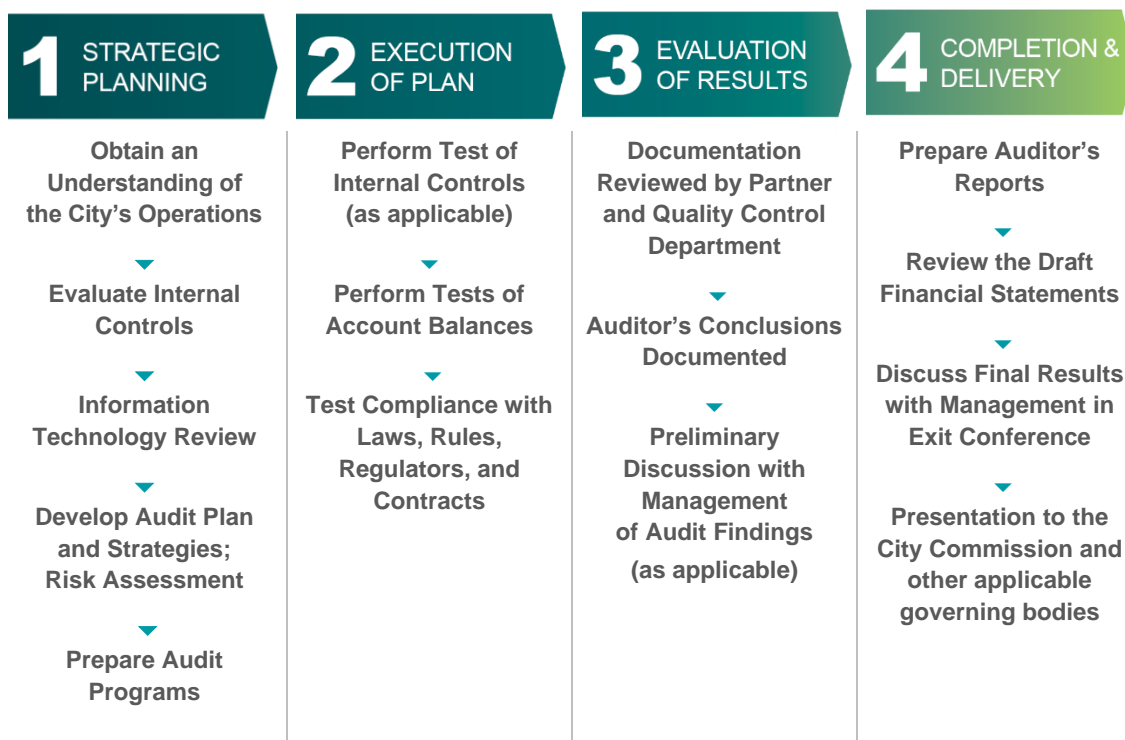
#### WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

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

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

### AUDIT METHODOLOGY

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



## **PHASE I: STRATEGIC PLANNING**

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### **PROCEDURES FOR INTERNAL CONTROL**

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

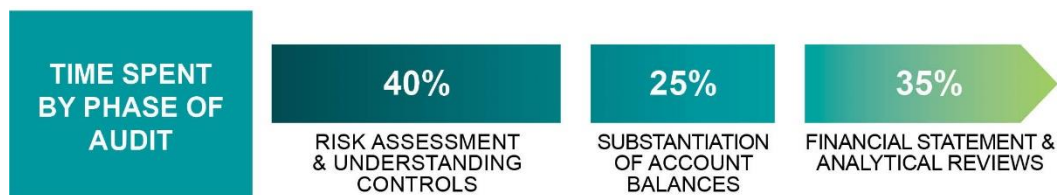
- ▶ Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission and other governing bodies as applicable;
- ▶ Review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

## RISK-BASED AUDIT TECHNOLOGIES

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

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

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients. We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.



## SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

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

## ENTERPRISE FUNDS INCLUDING UTILITIES

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

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

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

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

## **PHASE II: EXECUTION OF AUDIT PLAN**

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

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

## PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Director, Manager & IT Risk Audit Partner	Audit Senior, Supervisor In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	10	10	25	30	75
Phase 2: Execution of Audit Plan	10	10	20	60	100
Phase 3: Evaluation of Audit Results	10	20	25	30	85
Phase 4: Reporting	10	20	10	0	40
<b>Total Hours</b>	40	60	80	120	300

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

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

## **SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING**

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

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

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

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

## **ANALYTICAL PROCEDURES**

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

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
  - Preliminary expectations based on budgets and forecasts.
  - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.



## **LAWS AND REGULATIONS AND COMPLIANCE TESTS**

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

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

## **COMMUNICATION AND PLANNING**



Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

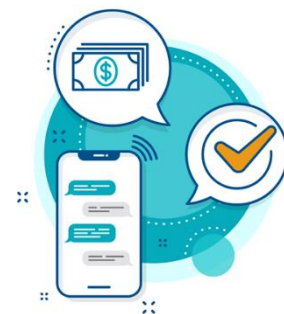
This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

## **INFORMATION TECHNOLOGY AUDIT TECHNIQUES**

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

Our approach includes review of IT general controls as follows:

- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans
- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function



When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analytics) to extract and summarize computerized financial data files. These programs provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

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

### **PHASE III: EVALUATION OF AUDIT RESULTS**

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This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

### **PHASE IV: REPORTING**

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In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures, and drafting the financial statements. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

## EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards*.

This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

## MANAGEMENT LETTER

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

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

### MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



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



## OUR COMMITMENT

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

 <ul style="list-style-type: none"> <li>▶ Understanding your organization</li> <li>▶ Risk assessment</li> <li>▶ Testing internal controls as applicable</li> </ul>	 <ul style="list-style-type: none"> <li>▶ Operational and technology efficiencies</li> <li>▶ Best practices</li> </ul>	 <ul style="list-style-type: none"> <li>▶ Tax compliance</li> <li>▶ Implementation of new accounting standards</li> </ul>	 <ul style="list-style-type: none"> <li>▶ Year-round communication with management</li> <li>▶ Communications with your governance</li> </ul>
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## PROJECT TIMELINE

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

TASK	ANNUAL TIMING
Audit Plans	August
Interim / Planning	October
Fieldwork	January
Issuance of Reports & Financial Statement Attestation	March 20 <sup>th</sup> or earlier

## **F) AUDIT FEE PROPOSAL**

Refer to **Appendix D: Audit Fee Proposal** for the audit fee proposal as required by the RFP. Please note, Marcum affirms the noted fee is all inclusive for the services requested in the RFP by the City.

## **G) INDEPENDENCE & PRIOR ENGAGEMENTS WITH THE CITY OF SOUTH PASADENA**

### **INDEPENDENCE**

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

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

Marcum has not been engaged by the City in the past five (5) years. However, Marcum will provide written notice of any professional relationships entered during the contract term that may warrant the City's attention.

## **H) LICENSE TO PRACTICE IN THE STATE OF FLORIDA**

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.



All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. **Refer to Appendix A for the active CPA licenses for all individual CPA's assigned to the audit and for the firm in the State of Florida from the Florida Board of Accountancy.**



## **SECTION I)** **FORMS**



### FIRM'S CONTACT INFORMATION

THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS ([www.sunbiz.org](http://www.sunbiz.org))

Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.

PROPOSER NAME: Marcum LLP

TAX ID# SSN or EIN: 11-1986323

PROPOSER ADDRESS: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602


PURCHASE ORDER ADDRESS: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602

PHONE NUMBER: 813.397.4800

COMPANY WEB SITE: [www.marcumllp.com](http://www.marcumllp.com)

COMPANY CONTACT (REP): Moises D. Ariza

EMAIL ADDRESS(REP): Moises.Ariza@Marcumllp.com

SIGNATURE: 

### LIST OF REFERENCES

ORGANIZATION City of Fort Myers  
CONTACT PERSON Christine Tenney, Director of Financial Services  
ADDRESS 2200 2nd Street,  
CITY Fort Myers STATE FL ZIP 33901  
PHONE NUMBER 239.321.7186  
WEB ADDRESS ctenney@cityftmyers.com  
PROJECT COST \$140,800 DATE PERFORMED September 30, 2023 to  
Current


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City Pension Fund for Firefighters and Police Officers in  
ORGANIZATION the City of Tampa  
CONTACT PERSON Tiffany Weber, Plan Administrator  
ADDRESS 3001 North Boulevard  
CITY Tampa STATE FL ZIP 33603  
PHONE NUMBER 813.274.8550  
WEB ADDRESS tiffany.weber@tampagov.net  
PROJECT COST \$37,750 DATE PERFORMED September 30, 2021 to  
Current

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ORGANIZATION City of Delray Beach  
CONTACT PERSON Hugh dunkley, Chief Financial Officer  
ADDRESS 100 NW 1st Ave.  
CITY Delray Beach STATE FL ZIP 33444  
PHONE NUMBER 561.243.6204  
WEB ADDRESS DunkleyH@mydelraybeach.com  
PROJECT COST \$130,450 DATE PERFORMED September 30, 2021 to  
Current

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REPRESENTATIVE TYPED NAME/TITLE Moises D. Ariza, Partner  
REPRESENTATIVE SIGNATURE   
FIRM Marcum LLP

## INDEMNIFICATION AND INSURANCE REQUIREMENTS

### Indemnification

The proposer shall hold harmless, indemnify, and defend the City, its members, officers, and employees against any claim, action, loss, damage, injury (whether mental or physical and including death to persons or damage to property), liability, cost, and expenses of whatsoever kind or nature including, but not by way of limitation, attorneys' fees, and court costs caused by the negligent acts or omissions of the proposer, its agents, assigns, and employees.

### Insurance

- a. Without limiting its liability under the contract, the proposer shall procure and maintain at its sole expense during the life of the contract, insurance of the types, and in the minimum amounts stated herewith:

Type	Amount
General Liability - Aggregate	\$2,000,000.00
General Liability - Each Occurrence	\$1,000,000.00
Professional Liability - Aggregate	\$2,000,000.00
Automobile Liability	\$1,000,000.00
Workers' Compensation	As Required by Law

- b. The proposer's comprehensive general liability policy shall include contractual liability on a blanket or specific basis to cover the indemnification.
- c. Such insurance shall be written by a company licensed to do business in the State of Florida and satisfactory to the City. Prior to commencing any work under the contract, certificates evidencing the maintenance of said insurance shall be furnished to and approved by the City's Finance Director.
- d. The insurance shall provide that no material alteration or cancellation, including expiration and non-renewal, shall be effective until thirty (30) days after receipt of written notice by the City.
- e. The proposer shall provide a Certificate of Insurance identifying the City as an additional insured.

Statement of Proposer

We understand the requirements requested and agree to comply fully.

A handwritten signature in blue ink, appearing to be "D. J. [unclear]", written over a horizontal line.

Proposer - Authorized Signature

A completed copy of this form with original signature must accompany RFP.

## DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Proposer certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

Moises D. Ariza  
Printed Name

Marcum LLP  
Firm

  
Signature

Partner  
Title

**PUBLIC ENTITY CRIME STATEMENT**

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

THE 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 South Pasadena by  
    Marcum LLP  
    or  
    \_\_\_\_\_ whose business address is  
    201 East Kennedy Blvd., Suite 1500, Tampa, FL 33602 and (if applicable)  
    its Federal Employer Identification Number (FEIN) is  
    11-1986323 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, any  
    lease for real property, or any contract for the construction  
    or repair of a public building or public work, involving  
    antitrust, fraud, theft, bribery, collusion, racketeering,  
    conspiracy, or material misrepresentation.
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 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 (1) 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 the Arm's Length Contract, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (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 any 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 relation to the entity submitting this sworn statement (indicate which statement applies).

  x  

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 (1) 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 (1) 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 Office 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 OFFICE FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THE 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 TOWN OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

  
Authorized Signature

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 22nd day of July, 2024 by Moises D. Ariza, who is personally know to me or produced \_\_\_\_\_ as identification.

  
Notary Signature



NOTARY STAMP OR SEAL

June 4, 2008  
Commission Expiration Date





## APPENDIX A **LICENSES**

## CPAVerify Firm Report Results

NAME: **MARCUM LLP**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2024-02-28**

<b>Address:</b>	<b>Business</b> MARCUM LLP 201 E LAS OLAS BLVD 21ST FLOOR FORT LAUDERDALE, FL, US 33301	<b>Mail</b> 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
<b>License/Permit/Certificate Number:</b>	AD63249	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CPA FIRMS	
<b>License Type Details:</b>	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
<b>Basis for License:</b>		
<b>Issue Date:</b>	2003-02-14	
<b>Expiration Date:</b>	2025-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607  Phone: (850) 487-1395 Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a> Licensee Lookup: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>
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#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

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

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

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

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

3. Principal Place of Business Address

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

5. Federal Employee Identification Number

11-1986323

☐ Applied For

☐ Not Applicable

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY  
1201 HAYS STREET  
TALLAHASSEE, FL 32301

9. New Registered Agent's Signature, If Changed

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B MCKNIGHT

JAN 04 2021

SIGNATURE: \_\_\_\_\_

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

Date

10. General Partner's Signature (REQUIRED)

The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: \_\_\_\_\_

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: \_\_\_\_\_

RONALD STORCH  
RONALD.STORCH@MARCUMLLP.COM

(To be used for future annual report notifications)

FILED

2021 JAN -4 PM 2:22

LLP #

19,30 + 21

LLP2100000071-4

01/05/21--01019--030 \*\*75.00

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

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

Name

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

FL

City

Zip Code

## CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**  
 STATE OF LICENSE: **FL**  
 LAST UPDATED: **2024-02-28**

	Business	Mail
<b>Address:</b>	ARIZA, MOISES DAVID FL, US	FL, US
<b>License/Permit/Certificate Number:</b>	AC45440	
<b>Registration Number:</b>		
<b>License/Permit/Certificate Status:</b>	CURRENT, ACTIVE	
<b>License/Certificate Status Details:</b>	Holds a valid license to practice public accounting.	
<b>License Type:</b>	CERTIFIED PUBLIC ACCOUNTANT	
<b>License Type Details:</b>	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
<b>Basis for License:</b>	EXAM	
<b>Basis for License Details:</b>	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
<b>Issue Date:</b>	2012-12-21	
<b>Expiration Date:</b>	2025-12-31	
<b>Enforcement, Non-Compliance or Disciplinary Actions:</b>	None Reported To This Site By The Board	
<b>Other Information:</b>	None	

Contact the Board for official verification of information.

**State Board Contact Information:**

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

Phone: (850) 487-1395

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

Licensee Lookup:

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

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

## CPAVerify Individual Report Results

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

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

Contact the Board for official verification of information.

<b>State Board Contact Information:</b>	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607  Phone: (850) 487-1395 Website: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a> Licensee Lookup: <a href="http://www.myfloridalicense.com/DBPR/certified-public-accounting/">http://www.myfloridalicense.com/DBPR/certified-public-accounting/</a>
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#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

## CPAVerify Individual Report Results

NAME: SCOTT T MONTGOMERY  
STATE OF LICENSE: FL  
LAST UPDATED: 2024-02-28

	Business	Mail
Address:	MONTGOMERY, SCOTT T FL, US	FL, US
License/Permit/Certificate Number:	AC0019857	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1988-06-22	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	Contact State Board For Details	
Other Information:	None	

Contact the Board for official verification of information.

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

NAME: SCOTT THOMAS MONTGOMERY  
STATE OF LICENSE: TX  
LAST UPDATED: 2024-02-28

	Business	Mail
Address:		FL, US
License/Permit/Certificate Number:	047251	
Registration Number:		
License/Permit/Certificate Status:	ISSUED	
License/Certificate Status Details:	License is current.	
License Type:	CPA	
License Type Details:	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
Basis for License:	EXAM	
Basis for License Details:	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
Issue Date:	1988-03-09	
Expiration Date:	2024-07-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

## CPAVerify Individual Report Results

NAME: ELDA KOKURI  
 STATE OF LICENSE: PA  
 LAST UPDATED: 2024-02-28

Address:	
License/Permit/Certificate Number:	CA068072
Registration Number:	
License/Permit/Certificate Status:	ACTIVE
License/Certificate Status Details:	Licensee allowed to practice in PA
License Type:	CPA
Basis for License:	EXAMINATION
Issue Date:	2023-08-14
Expiration Date:	2025-12-31
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board
Other Information:	None

Contact the Board for official verification of information.

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

Phone: (833) 367-2762

Fax: 717-705-5540

Email: ST-Accountancy@pa.gov

Website: <https://www.dos.pa.gov/account>

Licensee Lookup:

<https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#.VO>

#### Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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



## APPENDIX B

# INSURANCE





MARCLLP-01

CCASELLA1

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/31/2024

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

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

PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700 FAX (A/C, No): (516) 496-4040 E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : National Fire Insurance Company of Hartford 20478 INSURER B : Continental Casualty Company 20443 INSURER C : The Continental Insurance Company 35289 INSURER D : North American Capacity Insurance Company 25038 INSURER E : Columbia Casualty Company 31127 INSURER F :
INSURED  Marcum LLP 10 Melville Park Road Melville, NY 11747	

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

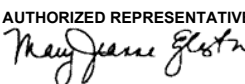
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Contractual Liab.			7018085918	1/1/2024	1/1/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7018085921	1/1/2024	1/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7018085952	1/1/2024	1/1/2025	EACH OCCURRENCE \$ 25,000,000 AGGREGATE \$ 25,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	7018085935	1/1/2024	1/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber			C-4LPX-225469-CYBER-2023	8/23/2023	8/23/2024	Limit 5,000,000
E	Cyber			652456729	8/23/2023	8/23/2024	Limit 5,000,000

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

## CERTIFICATE HOLDER

## CANCELLATION

Evidence of Coverage	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 
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# CERTIFICATE OF LIABILITY INSURANCE

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

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

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

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

## COVERAGES

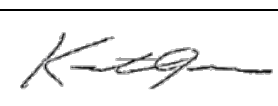
## CERTIFICATE NUMBER:

## REVISION NUMBER:

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

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

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

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

# PEER REVIEW REPORT

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

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

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

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

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

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Marcum, LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
January 30, 2024



APPENDIX D

# AUDIT FEE PROPOSAL

### PROPOSED AUDIT FEES

- An hourly rate sheet (Proposed Audit Fees - Annual Worksheet) for all staff levels must be attached to the Proposed Audit Fees.
- Financial Audit Fees must represent total not to exceed amount including all fees and expense reimbursements.
- Financial Audit Fees must include all non-audit services specified under Scope of Work 4(f)-(k).

<b>FIRM NAME</b>	MARCUM LLP				
	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-20248
FINANCIAL AUDIT WITH CERTIFICATE OF ACHIEVEMENT <i>TOTAL FOR ALL-INCLUSIVE MAXIMUM PRICE**</i>	\$ 48,000	\$ 49,400	\$ 51,000	\$ 52,400	\$ 54,000
FINANCIAL AUDIT - PROJECTED HOURS	300 HRS.	300 HRS.	300 HRS.	300 HRS.	300 HRS.
SINGLE AUDIT - AS NEEDED	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
SINGLE AUDIT - PROJECTED HOURS	40 HRS.	40 HRS.	40 HRS.	40 HRS.	40 HRS.
ADDITIONAL SERVICES - HOURLY RATE <i>REFER TO SCOPE OF SERVICES 4 (L)</i>					
PARTNER(S)	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395
MANAGER(S)	\$ 295	\$ 295	\$ 295	\$ 295	\$ 295
SUPERVISORY STAFF	\$ 195	\$ 195	\$ 195	\$ 195	\$ 195
STAFF AUDITOR(S)	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
OTHER STAFF (SPECIFY):	\$	\$	\$	\$	\$

**PROPOSED AUDIT FEES - ANNUAL WORKSHEET**

<b>FIRM NAME</b>		<b>FISCAL YEAR</b>	20
------------------	--	--------------------	----

FINANCIAL AUDIT & RELATED SERVICES	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	40	\$ 395	\$ 15,800
MANAGER(S)	60	\$ 295	\$ 17,700
SUPERVISORY STAFF	80	\$ 195	\$ 15,600
STAFF AUDITOR(S)	120	\$ 150	\$ 18,000
OTHER STAFF (SPECIFY)		\$	\$
ADDITIONAL SERVICES:			
LOCAL HIGHWAY FINANCE REPORT		\$ *	\$ *
ANNUAL LOCAL GOVERNMENT FINANCIAL REPORT		\$ *	\$ *
PINELLAS COUNTY EMS COMPLIANCE CERTIFICATION		\$ *	\$ *
DEPRECIATION SCHEDULE MAINTENANCE		\$ *	\$ *
CERTIFICATE OF ACHIEVEMENT		\$ *	\$ *
FIREFIGHTER'S PENSION RECONCILIATION		\$ *	\$ *
OTHER (SPECIFY)		\$ *	\$ *
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (19,100)
		\$	\$
<b>TOTAL FINANCIAL AUDIT TO PROPOSED AUDIT FEES (SUMMARY)</b>			\$48,000

SINGLE AUDIT - AS NEEDED	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	5	\$ 395	\$ 1,975
MANAGER(S)	5	\$ 295	\$ 1,475
SUPERVISORY STAFF	10	\$ 195	\$ 1,950
STAFF AUDITOR(S)	20	\$ 150	\$ 3,000
OTHER STAFF (SPECIFY)		\$	\$
		\$	\$
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (2,400)
		\$	\$
<b>TOTAL SINGLE AUDIT TO PROPOSED AUDIT FEES (SUMMARY)</b>			\$6,000

\* Hours and rates for these services are included in the amounts noted above





## APPENDIX E

# REFERENCES



# Village of Palm Springs

## Department of Finance

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

Rmorse@vpsfl.org

(561) 584-8200 ext. 8441

May 15, 2023

To Whom It May Concern:

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

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

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

Sincerely,

Rebecca Morse, CGFO  
Chief Financial Officer  
Village of Palm Springs



# CITY OF DELRAY BEACH

## FINANCE DEPARTMENT

100 N.W. 1<sup>ST</sup> AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7121



August 2, 2023

To Whom It May Concern:

It is our utmost honor to provide this letter of recommendation on behalf of Marcum, LLP who has been providing auditing services for the City of Delray Beach, Florida for the past two years. The City of Delray Beach was incorporated in 1927 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in southern Palm Beach County, Delray Beach is an award-winning City that offers fabulous beaches, a vibrant downtown nightlife and an abundance of cultural activities.

We have found the Marcum engagement team to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 87, *Leases*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with Office of Management & Budget's (OMB) Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend Marcum, LLP to any organization requiring auditing and related consulting services.

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

Sincerely,



Hugh B. Dunkley, CPA, CGFO  
Chief Financial Officer

**S**ERVICE • **P**ERFORMANCE • **I**NTEGRITY • **R**ESPONSIBLE • **I**NNOVATIVE •

**T**EAMWORK



# FINANCE DEPARTMENT

May 12, 2023

To Whom It May Concern:

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

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

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

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

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

Respectfully,

Scott Reynolds

Finance Director

210 Military Trail, Jupiter, Florida 33458

561-741-2327

[scottr@jupiter.fl.us](mailto:scottr@jupiter.fl.us)





Water and Sewer  
PO Box 330316 • 3071 SW 38th Avenue  
Miami, Florida 33233-0316  
T 305-665-7471

April 15, 2024

To Whom It May Concern:

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

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 14 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

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

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

Respectfully,

A handwritten signature in blue ink, appearing to read "Barrios", written over a faint blue circular stamp.

Josephine Barrios, CPA  
Controller

Miami-Dade County Water & Sewer Department





# Florida Keys Aqueduct Authority

1100 Kennedy Drive  
Key West, Florida 33040  
Telephone (305) 296-2454  
[www.fkaa.com](http://www.fkaa.com)



J. Robert Dean  
Chairman  
District 3

Richard J. Toppino  
Vice-Chairman  
District 2

Antoinette M. Appell  
Secretary/Treasurer  
District 4

Nicholas W. Mulick  
District 5

Cara Higgins  
District 1

Gregory W. Veliz  
Executive Director

May 7, 2024

To Whom It May Concern:

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

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

In addition, the audit team has been able to assist with their expertise in the preparation of the Schedule of Expenditures of Federal Awards and State Financial Assistance for the Authority. Furthermore, in recent years, the Authority has been subject to a Federal Single Audit in accordance with Uniform Guidance, specifically to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team has been able to provide proper direction with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Authority. Additionally, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years. Specifically, in the prior two fiscal years, Marcum was able to provide us with guidance and assistance with implementing GASB 87, *Leases*, and GASB 96, *Subscription-Based Information Technology Arrangements*.

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

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

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

Respectfully,



Executive Director, Florida Keys Aqueduct Authority



## VILLAGE OF PALMETTO BAY

May 13, 2024

To Whom It May Concern:

This is our 4<sup>th</sup> year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Village's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls.

Marcum LLP reviews and provides recommendations for our annual comprehensive financial report which has also assisted the Village in receiving the Certificate of Achievement for Excellence in Financial Reporting for the past four years from the GFOA. In addition, our Village has been subject to Federal Single Audits in recent years that are performed in accordance with *Uniform Guidance*.

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

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

Respectfully,

Desmond Chin  
Finance Director

***The City of Boynton Beach, Florida***

---



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

May 15, 2023

Dear Sir/Madam:

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

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

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

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

Sincerely,

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

Mara Frederiksen , MBA, SSBBP, PMQ  
Director of Financial Services  
561-742-6312  
[FrederiksenM@bbfl.us](mailto:FrederiksenM@bbfl.us)





## Tampa Fire & Police Pension Fund

3001 North Boulevard  
Tampa, FL 33603-5516

(813) 274-8550 phone  
(813) 274-7504 fax

[www.tampagov.net/fppension](http://www.tampagov.net/fppension)

August 21, 2023

Re: Reference Letter for Marcum LLP

To Whom It May Concern:

It is my pleasure to write this letter of recommendation regarding the audit services provided by Marcum LLP. Our fund is a governmental pension plan with a portfolio of approximately \$2.6 billion in assets. Marcum LLP demonstrated expertise and industry knowledge specific to governmental pension plans like ours. They also had the resources available to service a plan of our size.

Marcum LLP was prepared with highly qualified staff who worked closely with management, which resulted in a smooth audit process. We found the team assigned to our account to be very professional and responsive. As such, our audit was conducted in a timely, orderly, and systematic manner, encompassing all the requirements of Government Auditing Standards and of the Governmental Accounting Standards Board (GASB).

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services. Our partnership over the past two years has shown their overall understating of our organization's needs and has been a strong resource for our team. They have cooperated extensively with management and staff and have demonstrated high professional standards, work ethic, skills, and knowledge. Additionally, they met all the deadlines required by our fund.

Marcum LLP has been a dependable resource in providing timely information and direction and its staff are always available to us throughout the year, not only during the audit.

Please do not hesitate to contact me if you have any additional questions.

Respectfully,

Tiffany Weber  
Plan Administrator

**Council**

Michael J. Napoleone, Mayor  
John T. McGovern, Vice Mayor  
Tanya Siskind, Councilwoman  
Maria Antuña, Councilwoman  
Amanda Silvestri, Councilwoman

**Manager**

Jim Barnes

April 12, 2024

To Whom It May Concern:

The Village of Wellington (the “Village”) was incorporated in 1995 and is located in Palm Beach County. Wellington operates under the Council-Manager form of government and provides a wide range of community services including general government; planning, zoning and building; public safety (police protection); public works (construction and maintenance of roads, rights of way, and other infrastructure; street lighting; and storm water drainage); culture and recreation (parks maintenance, recreational activities, cultural events, and related facilities); water and sewer utilities; and solid waste collection and recycling.

I am providing this letter to recommend the services of Marcum LLP for their exceptional performance during our recent audit engagement. From the commencement of the audit process, the audit team was always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention. Their approach was collaborative and proactive, ensuring that our team was engaged and well-informed throughout each phase of the audit.

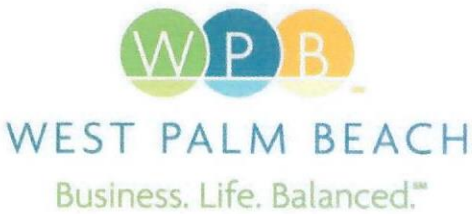
Marcum LLP has recently concluded their first year of audit services for the Village. In consideration of the change of auditors, the transition with Marcum LLP was a smooth transition for the Village; as the audit stayed on schedule, communication was clear, and was completed on in a timely manner.

Their dedication to client service and adherence to the highest standards of audit integrity is commendable.

Please feel free to contact me if you require further information of their services.

Sincerely,

Ana Acevedo, CPA  
Director of Administrative and Financial Services  
Village of Wellington, Florida  
Phone: (561) 753-2594  
[aacevedo@wellingtonfl.gov](mailto:aacevedo@wellingtonfl.gov)



May 9, 2024

To Whom It May Concern:

This was our first year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our City during the transition to a new auditor. The audit team was very knowledgeable, professional, and very responsive to the City's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls. We found them to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

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

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

Respectfully,

A handwritten signature in blue ink, appearing to read 'Karen Malcom', is written over a faint, large, light blue 'W' watermark in the background.

Karen Malcom  
Controller



**Housing Finance Authority  
of Palm Beach County**

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



**Chairperson**

Robin B. Henderson

**Vice Chair**

Tracy L. Caruso

**Secretary**

Chricht B. Mixon

Clark D. Bennett

Laurie S. Dubow

Gary P. Eliopoulos

Bobby "Tony" Smith

**Executive Director**

David M. Brandt

dbrandt@pbcgov.org

(561) 233-3652

**Administrative Assistant**

Jennifer M. Hamilton

jhamilto@pbcgov.org

(561) 233-3656

*"An Equal Opportunity  
Affirmative Action Employer"*

Official Electronic Letterhead

June 17, 2024

To Whom It May Concern:

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

This was the third year our entity engaged Marcum LLP as its auditor and we are extremely pleased and satisfied with the services that they have provided to our organization. We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team was led by Moises Ariza and Nicholas Martin.

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

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

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

Respectfully,

A handwritten signature in black ink, appearing to read "D. Brandt".

David Brandt  
Executive Director





## NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

May 9, 2024

To Whom It May Concern:

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

For over fifteen years, we have contracted with Marcum LLP for audit and management consulting services, a testament to the quality and reliability of their services. Our Board of Supervisors, impressed by their consistent professionalism and responsiveness, chose to extend this partnership for another five years during our most recent Request for Proposals process. From the partner to the staff accountant, the audit team has always been courteous, professional, and responsive, conducting our audits promptly, orderly, and systematically, in line with the requirements of *Government Auditing Standards* and the *Governmental Accounting Standards Board (GASB)*.

What sets Marcum LLP apart is not just their professionalism but also their proactive approach. Their staff, always courteous, is not just willing to provide any required information but also offers valuable suggestions to enhance our systems, methods of operation, and financial processes. Their availability throughout the year, not just during the audit, is a testament to their commitment. We have never hesitated to seek their advice and assistance throughout the year. They are experts in their field, and the continuing education they offer each year, which covers the latest industry trends and regulatory changes, is valuable and showcases the depth of their knowledge.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from planning the audit to financial statement issuance. The team is thorough and follow-through with any questions or requests. The online platform for data collaboration is easy to use and helpful to meet deadlines.

Given our long and successful partnership, we wholeheartedly recommend Marcum LLP to any organization in need of auditing and related consulting services. Their professionalism, expertise, and commitment to client success are unparalleled.

Please do not hesitate to contact me with any questions regarding this letter of recommendation.

Respectfully,

Katie Roundtree, CPA, CPFO



Presentation for Independent Audit Services for  
**The City of South Pasadena, Florida**  
RFP #2024-01

August 28, 2024 | Presented by: Moe Ariza and  
Scott Montgomery

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

201 E Kennedy Blvd, Suite 1500 | Tampa, FL 33602

# About Marcum

- ▶ More than 70-year history of helping clients resolve their greatest business and personal financial challenges.
- ▶ Florida Offices located in:
  - Tampa, West Palm Beach, Miami, and Fort Lauderdale
- ▶ We service over 600 government entities a year
- ▶ Performs over 200 Federal and State Single Audits per year
- ▶ Firm Members of:
  - Florida Government Finance Officers Association (FGFOA)
  - Florida League of Cities
  - Florida Association of Special Districts (FASD)

Marcum LLP is a **national accounting and advisory services firm** dedicated to helping entrepreneurial, middle-market companies and government entities achieve their goals.

**Since 1951**, clients have chosen Marcum for our insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance and advisory services, as well as an extensive portfolio of industry-focused practices with specialized experience for both privately held and publicly registered companies, and governmental and public administration entities.

## CLIENT-DRIVEN

Our professionals, most of who have been focused in the public sector throughout their entire careers, have an in-depth understanding of the complex challenges governments face. Our knowledge, experience, and commitment to the public sector helps us serve in the best interest of each client.

## COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Visit [marcumllp.com](http://marcumllp.com) for a complete list of our services.



## Engagement Team Members



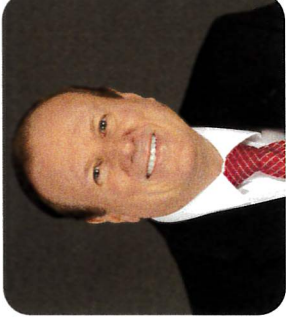
**Moe D. Ariza**  
CPA, CGMA  
**Lead  
Engagement  
Partner**



**Beila Sherman**  
CPA  
**Quality Review  
Director**



**Joe Layne**  
CISA, CISM, MSCA,  
PCIIP  
**IT Risk Audit  
Partner**



**Scott  
Montgomery**  
CPA  
**Senior Audit  
Manager**



**Elda Santoro**  
CPA  
**Audit Senior**



# Why Marcum?

Top 13

Firm Nationwide

4,100

Associates

550

Partners

- ▶ **V**alue + **I**nnovation + **P**roductivity
- ▶ Local Presence – on-site, effective audits
- ▶ Proactive involvement and ongoing communication on a 24/7 basis
- ▶ Larger firm with extensive resources with the attention and personalized approach of a smaller firm
- ▶ During the audit contract period, there will be new GASB pronouncements, many of which may be significant, and we will **assist the City in their implementation efforts at no additional cost**
- ▶ Competitive audit fees – **no travel related costs**
- ▶ Track record and history demonstrates our commitment to meeting deadlines imposed by our government clients



# Value + Innovation + Productivity

## VALUE

Local firm approach and presence serving the government sector for more than 70 years

A national **Top 13** firm with a local team

Extensive Florida government experience



## INNOVATION

Paperless environment

Use of INFLO

Use of Data Extraction Software



## PRODUCTIVITY

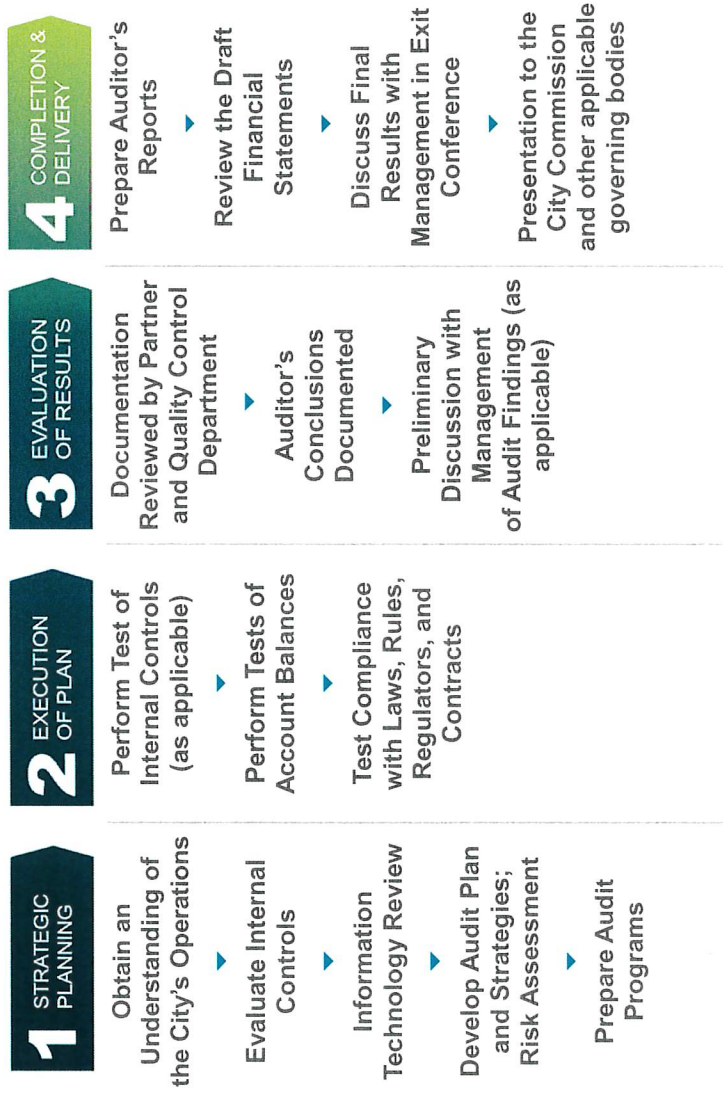
Competitive audit fees

Free 8-hour annual training

No additional cost for guidance regarding implementation of new GASB's



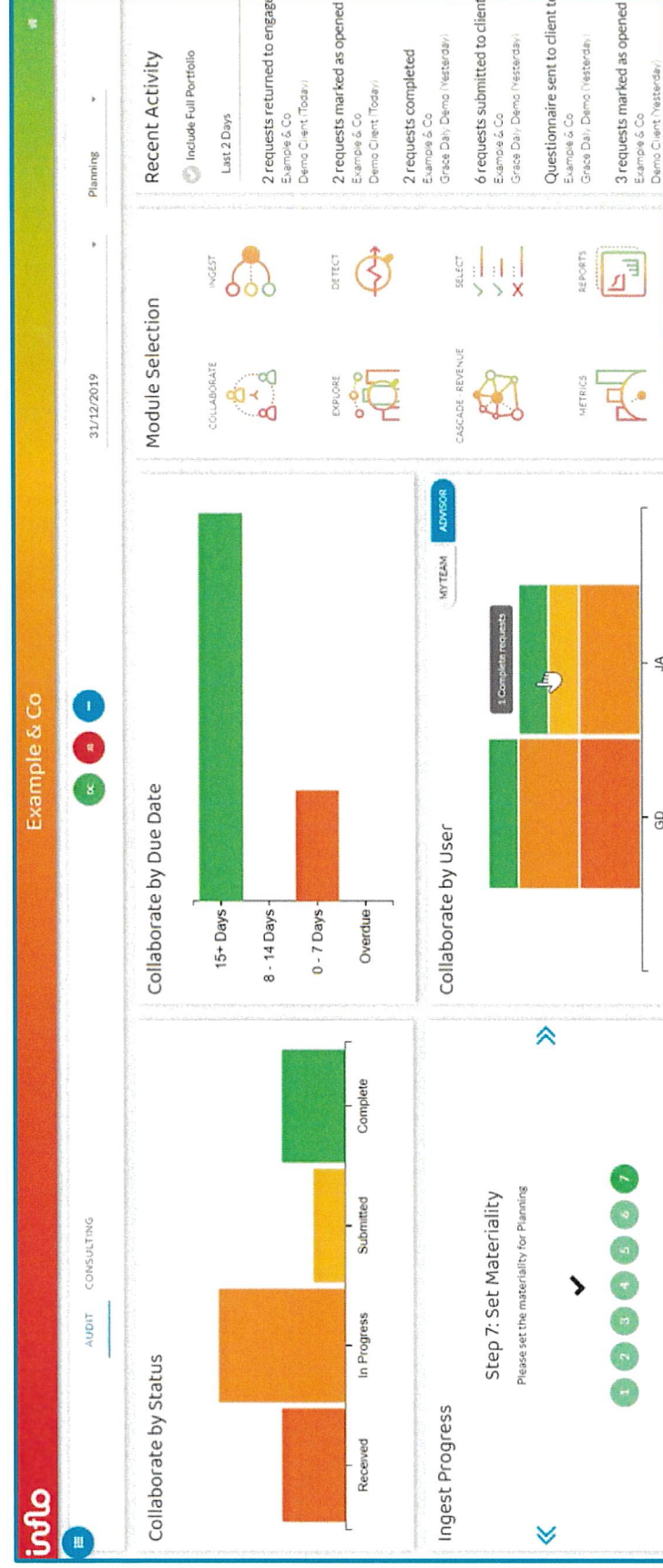
# Audit Methodology





# I.T Approach

- ▶ Tailored to the City's IT environment and risk evaluation, our procedures may include:
  - Application-Level Controls, including, but not limited to:
    - Logical Access and Segregation of Duties
    - Data Integrity and Reporting Controls
    - Configuration Repository and Baseline
    - Maintenance of Configuration Items
- ▶ General IT Controls, that may include, but not limited to:
  - IT Governance / Cyber Security / Information Security
  - Change Management
  - Business Continuity and Disaster Recovery Planning
  - E-Government
- ▶ Third Party Management
- ▶ Financial Accounting Business Cycle, including master data maintenance, journal processing, reconciliation and financial reporting
  - Maintenance process
  - Logical Access
  - Closing procedures
- ▶ Expenditure Business Cycle, including master data maintenance, PO entry, invoice processing and processing disbursements
- ▶ Security Administration, including security parameters (e.g. password, timeout), SYSADMIN account, remote access, data dictionary changes, and access reviews





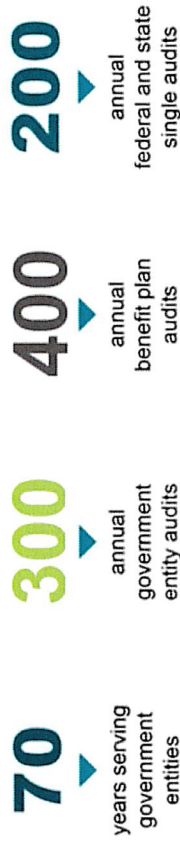
# Marcum System of Quality Control

- ▶ Extensive system of quality control (QC)
  - Review of engagements by the QC Director prior to issuance of the report
  - Annual inspection/monitoring of our system of quality control
  - Peer Review Team Captain Experience
  - Continuing Professional Education (CPE) – Marcum U
  - Members of the special review committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program
    - One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.
- ▶ Member of AICPA Governmental Audit Quality Center
- ▶ No litigation claims against the firm, specifically in Florida and none ever relative to our government practice



## Experience, Experience, Experience

- ▶ Our track record and history demonstrates our commitment to meeting deadlines imposed by our government clients.
- ▶ County's, State Agencies, Local Municipalities (City's, Villages, Towns), School Districts, Special Districts, Public Utilities, Airports, Housing Authorities and Pension Trusts



## Marcum Governmental Symposium

- ▶ We provide an 8-hour training through our Annual Government Symposium to all your finance personnel at no cost.
- ▶ The firm and our team members are active members with the GFOA, FGFOA, and the Florida League of Cities.



# Marcum Gives Back

The mission of Marcum Foundation is to support causes that focus on **improving the health and wellbeing of children.**

Marcum Foundation strives to be a leading contributor of time & money to organizations offering fundamental human services to children in our local communities.

We envision a world where no child has to worry about their basic needs.

The Foundation raises funds and volunteers for select charities through special events, associate giving and other initiatives.

## ASSISTANCE TO ORGANIZATIONS IN THESE AREAS:



### Charitable Initiatives:

- ▶ Employee Giving Program
- ▶ Firm-wide Day of Service
- ▶ St. Jude Walk/Run
- ▶ Annual Charity Golf Outing
- ▶ Other National & Local fundraising and charity events in all Marcum offices

Raised more than

**\$8.7 million**

since inception



# Marcum Gives Back



MARCUM  
FOUNDATION

Raised more than  
**\$8.7 million**  
since inception



# Firm Rankings

NATIONAL

FLORIDA

#13

in the U.S.  
*Accounting Today*



#16

in the U.S.  
*INSIDE Public Accounting*



#1

in the U.S.  
*Accounting Today*



#11

in the U.S.  
*Vault Top Ranked*



Florida Trend

**Best Companies**  
To Work For in Florida 2024



**BEST PLACES TO WORK**

**TOP**  
WORK  
PLACES  
2019-2024

**SunSentinel**  
MEDIA GROUP

Marcum LLP is a 2024 Top  
Workplace!  
6 Years Running

# Questions?



**Moe D. Ariza,**  
**CPA, CGMA**

Partner  
moises.ariza@marcumllp.com  
813.397.4800 x39612

## OFFICE DETAILS



201 East Kennedy Boulevard,  
Tampa, FL 33602



info@marcumllp.com



P: 813.397.4800



F: 813.397.4801

THANK YOU

**MARCUM**  
ACCOUNTANTS ▲ ADVISORS

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

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Those seeking such advice should contact a Marcum professional to establish a client relationship.