



City of Pembroke Pines

**THIRD AMENDMENT TO AUDITOR ENGAGEMENT AGREEMENT  
BETWEEN THE CITY OF PEMBROKE PINES  
AND GLSC & COMPANY, PLLC**

**THIS AMENDMENT ("Third Amendment")**, dated this 2nd day of March, **2022**, is entered into by and between:

**THE CITY OF PEMBROKE PINES**, a municipal corporation organized and operating under the laws of the State of Florida, with an address of **601 City Center Way, Pembroke Pines, FL 33025**, hereinafter referred to as "CITY",

and

**GLSC & COMPANY, PLLC**, a Limited Liability Company, as listed with the Florida Division of Corporations, with a business address of **6303 Blue Lagoon Drive Suite 200, Miami, FL 33126** hereinafter referred to as "AUDITORS". "CITY" and "AUDITORS" may hereafter be collectively referred to as the "Parties".

**WHEREAS**, on **July 8, 2015**, the Parties entered into the Auditor Engagement Agreement ("Original Agreement") to perform the professional auditing services described in Request for Proposals (RFP) FN-15-01 for an initial **five (5) year period**, which naturally expired on **June 30, 2020**; and,

**WHEREAS**, the Original Agreement authorized the renewal of the Original Agreement at the expiration of the initial term for **two (2) additional two (2) year** terms pursuant to written amendments to the Original Agreement; and,

**WHEREAS**, on **April 11, 2019**, the Parties executed the First Amendment to the Original Agreement to supplement the terms therein and increase the compensation amount for Fiscal Year 2018 and the remaining terms; and,

**WHEREAS**, on **June 3, 2020**, the Parties executed the Second Amendment to renew the term of the Original Agreement, as amended, for the first two (2) year renewal term which naturally expires on **June 30, 2022**; and,

**WHEREAS**, to date the Parties have been satisfied with the performance and execution of the Original Agreement, as amended, and desire to revise and supplement the terms contained therein and renew the term thereof which shall naturally expire on **June 30, 2024**, as set forth in this Third Amendment.



City of Pembroke Pines

WITNESSETH

NOW, THEREFORE, for and in consideration of the sum of the mutual covenants and other good and valuable consideration, the receipt of which are hereby acknowledged, the Parties hereto agree as set forth below:

SECTION 1. The recitations set forth in the above "WHEREAS" clauses are true and correct and incorporated herein by this reference.

SECTION 2. Any language contained in this Third Amendment, or any subsequent amendment, which is in ~~struckthrough type~~ shall be deletions from the terms of the Original Agreement and language in underlined type shall be additions to the terms of the Original Agreement.

SECTION 3. The Original Agreement, as amended, is hereby renewed for a **two (2) year** period which shall commence on **July 1, 2022** and naturally expire on **June 30, 2024**.

SECTION 4. Section 5.1 of the Original Agreement, as amended, entitled "Compensation and Method of Payment" is hereby revised and amended as set forth below:

"5.1 CITY agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of the Original Agreement, ~~and Exhibit "A" of this Amendment~~ in AN AMOUNT NOT TO EXCEED ~~ONE HUNDRED THIRTY FIVE THOUSAND, ONE HUNDRED NINETY FIVE DOLLARS (\$135,195.00)~~ ONE HUNDRED FORTY THOUSAND, SEVEN HUNDRED NINETY-TWO DOLLARS AND ZERO CENTS (\$140,792.00), subject to applicable credits and any necessary increase pursuant to the Consumer Price Index as indicated below. ~~This amount may not be exceeded without a written amendment.~~

The Fee for all subsequent contract years for the entire term of the agreement, including any renewal periods will be adjusted from the current contract Fee using the Consumer Price Index for "All Urban Consumers for Miami/Fort Lauderdale-West Palm Beach, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement."

SECTION 5. Nothing contained neither herein nor set forth in the Original Agreement, as amended, is intended nor shall be construed to waive CITY's rights and immunities under the common law or Section 768.28, Florida Statutes, as may be amended from time to time.

SECTION 6. Section 7.8 of the Original Agreement, as amended, is hereby revised and amended as set forth below:

"...



City of Pembroke Pines

CITY: Charles F. Dodge, City Manager  
 City of Pembroke Pines  
~~10100 Pines Boulevard~~  
~~Pembroke Pines, FL 33026~~  
 Telephone No. (954) 431-4884  
 Facsimile No. (954) 437-1149  
601 City Center Way, 4<sup>th</sup> Floor  
Pembroke Pines, Florida 33025  
Telephone No. (954) 450-1040 ...”

**SECTION 7. Scrutinized Companies.** AUDITORS, their principals or owners, certify that they are not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or are engaged in business operations with Syria. In accordance with Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services of:

7.1 Any amount if, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

7.2 One million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company:

7.2.1 Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes; or

7.2.2 Is engaged in business operations in Syria.

**SECTION 8. Employment Eligibility.** AUDITORS certify that they are aware of and comply with the requirements of Section 448.095, Florida Statutes, as may be amended from time to time and briefly described herein below.

8.1 **Definitions for this Section.**

8.1.1 “Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration. “Contractor” includes, but is not limited to, a vendor or consultant.

8.1.2 “Contractor” includes, but is not limited to, a vendor or consultant.

8.1.3 “Subcontractor” means a person or entity that provides labor, supplies, or



services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

8.1.4 "E-Verify system" means an Internet-based system operated by the United States Department of Homeland Security that allows participating employers to electronically verify the employment eligibility of newly hired employees.

8.2 **Registration Requirement; Termination.** Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, Contractors, shall register with and use the E-verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

9.2.1 All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and

9.2.2 All persons (including subvendors/subconsultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the City of Pembroke Pines. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Pembroke Pines; and

9.2.3 The Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. Contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

**SECTION 9.** In the event of any conflict or ambiguity by and between the terms and provisions of this Third Amendment, the Second Amendment, the First Amendment, and the Original Agreement, the terms and provisions of this Third Amendment shall control to the extent of any such conflict or ambiguity.

**SECTION 10.** The Parties agree that in all other respects the Original Agreement, as amended by the First Amendment and the Second Amendment shall remain in full force and effect, except as specifically modified herein.



*City of Pembroke Pines*

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**SECTION 11.** Each exhibit referred to in the Original Agreement, as amended, except as repealed herein, forms an essential part of this Third Amendment. The exhibits, if not physically attached, should be treated as part of this Third Amendment and are incorporated herein by reference.

**SECTION 12.** Each person signing this Third Amendment on behalf of either Party individually warrants that he or she has full legal power to execute this Third Amendment on behalf of the Party for whom he or she is signing, and to bind and obligate such Party with respect to all provisions contained in this Third Amendment.

**SECTION 13.** This Third Amendment may be executed by hand or electronically in multiple originals or counterparts, each of which shall be deemed to be an original and together shall constitute one and the same agreement. Execution and delivery of this Third Amendment by the Parties shall be legally binding, valid and effective upon delivery of the executed documents to the other Party through facsimile transmission, email, or other electronic delivery.

**SIGNATURE PAGE FOLLOWS**



City of Pembroke Pines

IN WITNESS OF THE FOREGOING, the Parties have set their hands and seals the day and year first written above.

CITY:

CITY OF PEMBROKE PINES, FLORIDA

ATTEST:

DocuSigned by:

*Marlene Graham* March 9, 2022

E858EEE04EEF4F3...

MARLENE D. GRAHAM, CITY CLERK

BY: *Frank C. Ortis*

MAYOR FRANK C. ORTIS

APPROVED AS TO FORM:

DocuSigned by:

*Danielle Schwabe*

013E807C191D4FF...

Print Name: Danielle Schwabe  
OFFICE OF THE CITY ATTORNEY

DocuSigned by:

BY: *Charles F. Dodge* March 9, 2022

47B966ECFDAD4AC...

CHARLES F. DODGE, CITY MANAGER

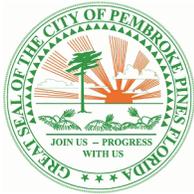
AUDITORS:

GLSC & COMPANY, PLLC

Signed By: *Gina Cabral*

Name: Gina Cabral

Title: Partner



# City of Pembroke Pines, FL

601 City Center Way  
Pembroke Pines, FL  
33025  
www.ppines.com

## Agenda Request Form

**Agenda Number: 12.**

**File ID:** 22-0132

**Type:** Agreements/Contracts

**Status:** Passed

**Version:** 1

**Agenda  
Section:**

**In Control:** City Commission

**File Created:** 02/22/2022

**Short Title:** Contracts Database Report - March 2nd, 2022

**Final Action:** 03/02/2022

**Title:** **MOTION TO APPROVE THE DEPARTMENT RECOMMENDATIONS  
FOR THE FOLLOWING ITEMS LISTED ON THE CONTRACTS  
DATABASE REPORT:**

(A) GLSC & Company, PLLC - Independent Auditing Services - Renewal

(B) S Katz, Inc. - Medical Director - Renewal

(C) Randy S. Katz D.O., P.L. - Interim Medical Director - Annual Review

**\*Agenda Date:** 03/02/2022

**Agenda Number:** 12.

### Internal Notes:

**Attachments:** 1. Contracts Database Report - March 2nd, 2022, 2. A. GLSC & Company, PLLC - Independent Auditor (FN-15-01) (all backup), 3. B. S Katz, Inc. - Medical Director Services (AB), 4. C. Randy Katz - Interim Medical Director (ALL BACKUP)

1 City Commission 03/02/2022 approve

Pass

**Action Text:** A motion was made to approve on the Consent Agenda

Aye: - 5 Mayor Ortis, Vice Mayor Good Jr., Commissioner Castillo,  
Commissioner Siple, and Commissioner Schwartz

Nay: - 0

### SUMMARY EXPLANATION AND BACKGROUND:

1. Pursuant to Section 35.29(F) "City Commission notification" of the City's Code of Ordinances, "The City Manager, or his or her designee, shall notify the Commission, in writing, at least three months in advance of the expiration, renewal, automatic renewal or extension date, and shall provide a copy of the contract or agreement and a vendor performance report card for the contract or agreement to the City Commission."

2. On May 17th, 2017, Commission approved the motion to place all contracts from the

Contract Database Reports on consent agendas as they come up for contractual term renewal so that City Commission affirms directions to administration whether to renew or to go out to bid.

3. The Agreements shown below are listed on the Contracts Database Reports for renewal.

**(A) GLSC & Company, PLLC - Independent Auditing Services - Renewal**

1. On July 8th, 2015, the City entered into an Auditor Engagement Agreement with GLSC & Company, PLLC for an initial five (5) year period, which expired on June 30th, 2020.

2. The City of Pembroke Pines Finance Department utilizes GLSC & Company, PLLC to provide audits of the City and Charter School financial statements.

3. Section 7.2.1 of the Original Agreement authorized the renewal of the Original Agreement for two (2) additional two (2) year renewal terms upon mutual consent, evidenced by a written Amendment.

4. On April 11th, 2019 the Parties executed the First Amendment to the Original Agreement to increase the compensation as a result of the additional procedures required by the new Governmental Accounting Standards.

5. On June 3rd, 2020 the Parties executed the Second Amendment to the Original Agreement to enter into the first, two (2) year renewal term which will expire on June 30th, 2022.

6. The Finance Department is satisfied with the performance and execution of the Original Agreement and recommends that the City Commission approve this Third Amendment for the final, two (2) year renewal term commencing on July 1st, 2022 and expiring on June 30th, 2024, as allowed by the Agreement.

**FINANCIAL IMPACT DETAIL:**

**a) Renewal Cost:** \$140,792.00 (Subject to CPI Adjustment) broken-down as follows:

City Audit: \$108,997.00 (Subject to CPI Adjustment)

Charter Schools Audit: \$31,795.00 (Subject to CPI Adjustment)

**b) Amount budgeted for this item in Account No:** This fee is budgeted annually as in object code 532100 - Accounting and Audit Fees.

001-513-2001-532100-0000-000-0000	\$46,638.00
001-569-5005-532100-0000-000-0000	1,048.00
001-575-7006-532100-0000-000-0000	1,991.00
471-536-6010-532100-0000-000-0000	59,320.00

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\$108,997.00

170-569-5051-532100-7100-310-0000-00550	\$ 4,542.00
170-569-5051-532100-7100-310-0000-00551	4,542.00

170-569-5051-532100-7100-310-0000-00552	4,542.00
171-569-5052-532100-7100-310-0000-00553	4,542.00
171-569-5052-532100-7100-310-0000-00554	4,542.00
172-569-5053-532100-7100-310-0000	4,543.00
173-569-5061-532100-7100-310-0000	4,542.00
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\$31,795.00	

- c) **Source of funding for difference, if not fully budgeted:** Not Applicable.
- d) **3 year projection of the operational cost of the project**

	Current	FY2023	FY2024	
Revenues	\$ .00	\$ .00	\$ .00	
Expenditures	\$140,792.00	\$140,792.00	\$140,792.00	(Subject to CPI Adjustment)
Net Cost	\$140,792.00	\$140,792.00	\$140,792.00	(Subject to CPI Adjustment)

- e) **Detail of additional staff requirements:** Not Applicable

**(B) S KATZ, INC.-MEDICAL DIRECTOR-RENEWAL**

1. On June 5th, 2019, the City entered into a Medical Director Agreement with S Katz, Inc. for an initial one (1) year period, which expired on June 4th, 2020.
2. The City of Pembroke Pines Fire Department utilizes S. Katz, Inc. to employ a Medical Director to supervise and assume direct responsibility for the medical performance of the City's emergency medical technicians and paramedics.
3. Section 3.1 of the Original Agreement allows for five (5) additional one (1) year terms upon mutual consent, evidenced by written Amendments extending the term thereof.
4. To date the Original Agreement has had two (2) amendments, including two (2) additional one (1) year terms which extended the term to June 4th, 2022.
5. The Fire Department is satisfied with the performance and execution of this Agreement and recommends that the City Commission approve this Third Amendment to extend the term for an additional one (1) year renewal term which shall commence on June 5th, 2022 and naturally expire on June 4th, 2023, as allowed by the agreement.

**FINANCIAL IMPACT DETAIL:**

- a) **Renewal Cost:** \$40,102.00
- b) **Amount budgeted for this item in Account No:** 1-529-4003-531509-0000-000-0000  
Professional Svc - Other Rescue
- c) **Source of funding for difference, if not fully budgeted:** "Not Applicable."
- d) **2 year projection of the operational cost of the project** "Not Applicable"

Current FY                      Year 2

Revenues	\$ .00	\$ .00
Expenditures	\$13,367.33	\$26,734.67
Net Cost	\$13,367.33	\$26,734.67

**e) Detail of additional staff requirements:** "Not Applicable"

**(C) Randy S. Katz D.O., P.L. - Interim Medical Director - Annual Review**

1. On June 5th, 2019, the City entered into an Agreement with Randy S. Katz, D.O., P.L. for an initial one (1) month period, commencing on June 5th, 2019.
2. The City of Pembroke Pines Fire Department utilizes Randy S. Katz, D.O., P.L. to employ an Interim Medical Director to supervise and assume direct responsibility for the medical performance of the City's emergency medical technicians and paramedics on an as-needed basis.
3. Section 3.1 of the Original Agreement allows for automatic month-to-month renewals unless the Agreement is terminated.
4. To date the City Commission has approved the continuation of the Original Agreement up to June 4th, 2022.
5. The Fire Department is satisfied with the performance and execution of the Original Agreement and recommends that the City Commission approve the continuation of the month-to-month services, for an additional twelve (12) month period, as allowed by the Agreement.

**FINANCIAL IMPACT DETAIL:**

- a) Renewal Cost:** \$40,102.00
- b) Amount budgeted for this item in Account No:** 001-529-4003-531509-0000-000-0000  
Professional Svc - Other Rescue
- c) Source of funding for difference, if not fully budgeted:** "Not Applicable."
- d) 2 year projection of the operational cost of the project** "Not Applicable"

	Current FY	Year 2
Revenues	\$ .00	\$ .00
Expenditures	\$13,367.33	\$26,734.67
Net Cost	\$13,367.33	\$26,734.67

**e) Detail of additional staff requirements:** "Not Applicable"



**SECOND AMENDMENT TO AUDITOR  
ENGAGEMENT AGREEMENT BETWEEN THE  
CITY OF PEMBROKE PINES AND  
GLSC & COMPANY, PLLC**

**THIS IS AN AGREEMENT** (“Agreement”), dated this 3<sup>rd</sup> day of June, 2020, by and between:

**THE CITY OF PEMBROKE PINES**, a municipal corporation organized and operating under the laws of the State of Florida, with an address of 601 City Center Way, Pembroke Pines, FL 33025, hereinafter referred to as "CITY",

and

**GLSC & COMPANY, PLLC**, a Limited Liability Company as listed with the Florida Division of Corporations, and with a business address of **6303 Blue Lagoon Drive, Suite #200, Miami, FL 33126**, hereinafter referred to as "AUDITOR". "CITY" and "AUDITOR" may hereafter be collectively referred to as the "Parties".

**WHEREAS**, on **July 8, 2015**, the Parties entered into the Original Agreement (“Original Agreement”) for an initial **five (5) year period**, commencing on **June 17, 2015** and expiring no later than on **June 30, 2020**; and,

**WHEREAS**, the Original Agreement authorized the renewal of the Agreement at the expiration of the initial term for **two (2) additional two (2) year terms** evidenced by a written amendment to the Original Agreement; and,

**WHEREAS**, on **April 11, 2019**, the Parties executed the First Amendment to the Original Agreement to increase the compensation amount per Exhibit A of the First Amendment for Fiscal Year 2018 and the remaining term, and to include the provisions for the Local Government Prompt Payment Act, Non-Discrimination and Equal Opportunity Employment, and Scrutinized Companies, as required by statutory amendments imposed since the Parties entered into the Original Agreement; and,

**WHEREAS**, to date the Parties have been satisfied with the performance and execution of the Agreement and desire to amend the Original Agreement, as amended, and renew the terms of their contractual relationship as set forth herein; and,

**WHEREAS**, the Parties desire to amend the Original Agreement, as amended to decrease the compensation amount in accordance with the Consumer Price Index for "All Urban Consumers for Miami/Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency, as applicable; and,



**WHEREAS**, the Parties further desire to execute the first **two (2) year renewal** option and amend the Original Agreement, as amended, in accordance with the terms and conditions set forth herein.

**W I T N E S S E T H**

**NOW, THEREFORE**, for and in consideration of the sum of the mutual covenants and other good and valuable consideration, the receipt of which are hereby acknowledged, the Parties hereto agree as set forth below:

**SECTION 1.** The recitations set forth in the above "WHEREAS" clauses are true and correct and incorporated herein by this reference.

**SECTION 2.** Section 5.1 of Article 5, entitled "Compensation and Method of Payment" is hereby amended to decrease the Compensation amount from \$135,860.00 to \$135,195.00 as per Exhibit "B" attached hereto and by this referenced made a part hereof, for Fiscal Year 2020 and for the remaining term of the Agreement.

5.1 City agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of the Original Agreement and Exhibit "A" of this Amendment in AN AMOUNT NOT TO EXCEED ONE HUNDRED THIRTY-FIVE THOUSAND, ONE HUNDRED NINETY-FIVE DOLLARS (\$135,195.00), subject to applicable credits. This amount may not be exceeded without a written amendment.

The Fee for all subsequent contract years for the entire term of the agreement, including any renewal periods will be adjusted from the current contract Fee using the Consumer Price Index for "All Urban Consumers for Miami/Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.

**SECTION 3.** The Original Agreement, as amended, is hereby renewed for the **two (2) year** renewal period commencing on **July 1, 2020** and terminating on **June 30, 2022**.

**SECTION 4.** In the event of any conflict or ambiguity by and between the terms and provisions of this Second Amendment, the First Amendment, and the Original Agreement, the terms and provisions of this Second Amendment shall control to the extent of any such conflict or ambiguity.

**SECTION 5.** The Parties agree that in all other respects the Original Agreement, as amended by the First Amendment, and this Second Amendment, shall remain in full force and effect, except as specifically modified herein.

**SECTION 6.** Each exhibit referred to in the Original Agreement, except as repealed herein, forms an essential part of this Agreement. The exhibits, if not physically attached, should be treated as



part of this Agreement and are incorporated herein by reference.

**THE REMAINDER OF THIS PAGE  
HAS BEEN INTENTIONALLY LEFT BLANK**



IN WITNESS OF THE FOREGOING, the Parties have set their hands and seals the day and year first written above.

ATTEST:

CITY:

CITY OF PEMBROKE PINES

*[Handwritten signature]*

MARLENE D. GRAHAM,  
CITY CLERK

6/9/2020

BY: *[Handwritten signature]*

CHARLES F. DODGE  
CITY MANAGER

APPROVED AS TO FORM

*[Handwritten signature]* 6/4/2020

Print Name: SAMUEL F. GOREN  
OFFICE OF THE CITY ATTORNEY



AUDITOR:

GLSC & COMPANY, PLLC

By: *[Handwritten signature]*

Name: PABLO LLERENA

Title: PARTNER





# City of Pembroke Pines, FL

601 City Center Way  
Pembroke Pines, FL  
33025  
www.ppines.com

## Agenda Request Form

**Agenda Number: 9.**

**File ID:** 20-0401

**Type:** Agreements/Contracts

**Status:** Passed

**Version:** 1

**Agenda  
Section:**

**In Control:** City Commission

**File Created:** 05/14/2020

**Short Title:** Contracts Database Report

**Final Action:** 06/03/2020

**Title:** MOTION TO APPROVE THE DEPARTMENT RECOMMENDATIONS FOR THE FOLLOWING ITEMS LISTED ON THE CONTRACTS DATABASE REPORT:

**(A) Eso Solutions, Inc. - Record Management Software - Renewal**

**(B) Calvin, Giordano & Associates, Inc. - Professional Services Building Department - Renewal**

**(C) Polydyne, Inc.-Purchase of Polymer - Renewal**

**(D) GLSC & Company, PLLC - Independent Auditing Services - Renewal**

ITEM (E) IS RENEWING FOR AN AMOUNT LESS THAN \$25,000, THEREFORE, NO COMMISSION ACTION IS REQUIRED AS THIS IS PRESENTED FOR NOTIFICATION PURPOSES ONLY PURSUANT TO SECTION 35.29 (F) OF THE CITY'S PROCUREMENT CODE:

**(E) SchoolMint, Inc. f/k/a Firefly Digital, Inc. - Lottery & Student Application Management Solution - Renewal**

\*Agenda Date: 06/03/2020

Agenda Number:

Internal Notes:

**Attachments:** 1. Contracts Database Report - June 3, 2020, 2. Eso Solutions - Records Management Software - (All Backup), 3. Calvin, Giordano & Associates, Inc - Building Department Services (All Backup), 4. Polydyne - Purchase of Polymer (ALL Backup), 5. GLSC & Company, PLLC - Independent Auditor (FN-15-01) - (all backup), 6. SchoolMint fka Firefly Digital - Lottery & Student Application Management Solution (All Backup)

- 1 City Commission 06/03/2020 approve Pass  
Action Text: A motion was made to approve on the Consent Agenda  
Aye: - 5 Mayor Ortis, Vice Mayor Siple, Commissioner Good Jr., Commissioner Schwartz, and Chanzas  
Nay: - 0
- 1 City Commission 06/03/2020 approve Pass  
Action Text: A motion was made by Commissioner Good, Jr., seconded by Vice Mayor Siple, to approve section (B) of Consent Item 9 to approve the recommendation to renew the contract with Calvin Giordano & Associates, Inc. Professional Services Building Department. The motion carried by the following vote:  
Aye: - 5 Mayor Ortis, Vice Mayor Siple, Commissioner Good Jr., Commissioner Schwartz, and Chanzas  
Nay: - 0
- 

**SUMMARY EXPLANATION AND BACKGROUND:**

1. Pursuant to Section 35.29(F) "City Commission notification" of the City's Code of Ordinances, "The City Manager, or his or her designee, shall notify the Commission, in writing, at least three months in advance of the expiration, renewal, automatic renewal or extension date, and shall provide a copy of the contract or agreement and a vendor performance report card for the contract or agreement to the City Commission."
2. On May 17, 2017, Commission approved the motion to place all contracts from the Contract Database Reports on consent agendas as they come up for contractual term renewal so that City Commission affirms directions to administration whether to renew or to go out to bid.
3. The Agreements shown below are listed on the Contracts Database Report for renewal.

**(A) Eso Solutions, Inc. - Record Management Software - Renewal**

1. On August 22, 2017, the City entered into a Record Management Software Agreement with Eso Solutions, Inc for an initial one (1) year period, commencing August 22, 2017 and expiring August 21, 2018.
2. The City of Pembroke Pines Fire Department utilizes Eso Solutions, Inc. to provide Health Records Management Software.
3. Section 3.2 of the Original Agreement allows for five (5) additional one (1) year renewal terms upon mutual consent, evidenced by a written Amendment.
4. The Original Agreement, has been renewed twice through the First Amendment on September 4, 2018 nunc pro tunc August 22, 2018, and the Second Amendment on August 7, 2019.
5. The Fire Department recommends that the City Commission approve this Third Amendment for the third one (1) year renewal term commencing on August 22, 2020 and ending on August 21, 2021, as allowed by the agreement.

**FINANCIAL IMPACT DETAIL:**

- a) **Renewal Cost:** \$30,375.00
- b) **Amount budgeted for this item in Account No:** 1-529-4003-46801 I.T. Maintenance Contracts
- c) **Source of funding for difference, if not fully budgeted:** "Not Applicable."
- d) **1 year projection of the operational cost of the project**

	Current FY	Year 2
Revenues	\$ .00	\$ .00
Expenditures	\$5,062.50	\$25,312.50
Net Cost	\$5,062.50	\$25,312.50

- e) **Detail of additional staff requirements:** "Not Applicable"

**(B) Calvin, Giordano & Associates, Inc. - Professional Services Building Department - Renewal**

1. On July 1, 2009, the City entered into a Professional Services Agreement with Calvin Giordano & Associates, Inc. for an initial five (5) year period, commencing July 1, 2009 and expiring June 30, 2014.
2. The City of Pembroke Pines Public Services Department utilizes Calvin Giordano & Associates, Inc. to provide professional building department services.
3. Section 3.2 of the Original Agreement allows for additional one (1) year renewal terms upon mutual consent, evidenced by a written Amendment.
4. The Original Agreement has had seven amendments, including six renewals extending the term of the Original Agreement to June 30, 2020.
5. The Public Services Department recommends that the City Commission approve this Eighth Amendment for the one (1) year renewal term commencing July 1, 2020 and ending June 30, 2021, as allowed by the agreement.

**FINANCIAL IMPACT DETAIL:**

- a) **Renewal Cost:** None, this is a revenue based contract. CGA pays the City an annual Rent that is adjusted for a CPI, which is currently \$177,765.61; and an annual Administrative Fee adjusted for CPI, which is currently \$181,393.79. The City bills CGA for these charges on a monthly basis. In addition, the City shall receive 10% of the annual gross revenues collected in excess of \$4,000,000, this is billed annually.  
See attached Building Revenue Recap for amounts collected to date.
- b) **Amount budgeted for this item in Account No:** Amounts are budgeted in the following

Revenue Accounts: Rental City Facilities 1-362030-6001; Administrative Fee 1-341310-800.  
The 10% of the gross revenues collected in excess of \$4,000,000 is also coded as Rent.

- c) **Source of funding for difference, if not fully budgeted:** Not Applicable
- d) **5 year projection of the operational cost of the project -**  
See attached Building Revenue Recap
- e) **Detail of additional staff requirements:** Not Applicable

**(C) Polydyne, Inc. - Purchase of Polymer - Renewal**

1. On November 13, 2019, the City entered into a Continuing Purchase Agreement with Polydyne, Inc. for an initial period, commencing November 13, 2019 and expiring September 30, 2020.
2. The City of Pembroke Pines Utilities Department utilizes Polydyne, Inc. to provide CLARIFLOC A-3333P polymer for the Water Treatment Plant.
3. Section 4.2 of the Original Agreement allows for additional one (1) year renewal terms upon mutual consent, evidenced by a written Amendment.
4. The Utilities Department recommends that the City Commission approve this First Amendment for the one (1) year renewal term commencing October 1, 2020 and ending September 30, 2021, as allowed by the agreement.

**FINANCIAL IMPACT DETAIL:**

- a) **Renewal Cost:** \$27,946.00
- b) **Amount budgeted for this item in Account No:** \$27,946.00 in Account No. 471-533-6031-52430 (Operating Chemicals)
- c) **Source of funding for difference, if not fully budgeted:** Not Applicable
- d) **5 year projection of the operational cost of the project** Not Applicable
- e) **Detail of additional staff requirements:** Not Applicable

**(D) GLSC & Company, PLLC - Independent Auditing Services - Renewal**

1. On July 8, 2015, the City entered into an Auditor Engagement Agreement with GLSC & Company, PLLC for an initial five (5) year period, commencing June 17, 2015 and expiring June 30, 2020.
2. The City of Pembroke Pines Finance Department utilizes GLSC & Company, PLLC to provide audits of the City and Charter School financial statements.
3. Section 7.2.1 of the Original Agreement allows for two (2) additional two (2) year renewal terms upon mutual consent, evidenced by a written Amendment.

4. On April 11, 2019 the Parties executed the First Amendment to the Original Agreement to increase the compensation as a result of the additional procedures required by the new Governmental Accounting Standards.

5. The Finance Department recommends that the City Commission approve this Second Amendment for the first, two (2) year renewal term commencing July 1, 2020 and ending June 30, 2022, as allowed by the agreement.

**FINANCIAL IMPACT DETAIL:**

**a) Annual Renewal Cost:** \$135,195.00 broken-down as follows:

City Audit: \$104,664.00

Charter Schools Audit: \$30,531.00

**b) Amount budgeted for this item in Account No:** This fee is will be budgeted annually as part of the FY2020-21 Proposed Budget in object code 32100 - Accounting and Audit Fees, in the following accounts:

Allocated to Fund	<u>Amount</u>
170-569-5051-550-32100-7900-312	\$4,361.00
170-569-5051-551-32100-7900-312	\$4,362.00
170-569-5051-552-32100-7900-312	\$4,362.00
171-569-5052-553-32100-7900-312	\$4,361.00
171-569-5052-554-32100-7900-312	\$4,361.00
172-569-5053-32100-7900-312	\$4,362.00
173-569-5061-32100-7900-312	\$4,362.00
1-513-2001-32100	\$56,961.00
1-569-5005-32100	\$1,006.00
1-575-7006-32100	\$1,912.00
471-536-6010-32100	\$44,785.00
	<b>\$135,195.00</b>

**c) Source of funding for difference, if not fully budgeted:** Not Applicable.

**d) 2 year projection of the operational cost of the project**

	Current	FY2021	FY2022
Revenues	\$.00	\$.00	\$.00
Expenditures	\$135,860.00	\$135,195.00	\$135,195.00 (Subject to CPI Adjustment)
Net Cost	\$135,860.00	\$135,195.00	\$135,195.00 (Subject to CPI Adjustment)

**e) Detail of additional staff requirements:** Not Applicable

**(E) SchoolMint, Inc. f/k/a Firefly Digital, Inc. - Lottery & Student Application**

**Management Solution - Renewal**

1. On April 21, 2014, the City entered into a Lottery & Student Application Management Solution Agreement with Firefly Digital, Inc. for an initial three (3) year period, commencing April 21, 2014 and expiring April 20, 2017.
2. The City of Pembroke Pines Charter Schools utilizes Firefly Digital, Inc. to provide an online application system that allows families to register their students to be entered into the school's lottery system.
3. Section III of the Original Agreement allows for one (1) or more additional one (1) year renewal terms upon mutual consent, evidenced by a written Amendment.
4. The Charter Schools present this fourth renewal for the one (1) year renewal term commencing April 21, 2020 and ending April 20, 2021, as allowed by the agreement. Whereas the Original Agreement also included purchase of the equipment and required Commission Approval, this renewal for service and preventive maintenance is presented for information only.

**FINANCIAL IMPACT DETAIL:**

- a) **Renewal Cost:** \$7,500.00
- b) **Amount budgeted for this item in Account No:** \$7,500.00 is budgeted within the Charter School I.T. Maintenance Contracts accounts and is allocated by school population.

I.T. Maintenance contracts		
School Site	Account Coding	Amount
East elementary	170-569-5051-550-46801-7300-359	\$870.00
West elementary	170-569-5051-551-46801-7300-359	\$746.00
Central elementary	170-569-5051-552-46801-7300-359	\$746.00
West Middle	171-569-5052-553-46801-7300-359	\$814.00
Central Middle	171-569-5052-554-46801-7300-359	\$845.00
Academic Village	172-569-5053-46801-7300-359	\$2,610.00
FSU elementary	173-569-5061-46801-7300-359	\$869.00
<b>TOTAL</b>	<b>\$7,500.00</b>	

- c) **Source of funding for difference, if not fully budgeted:** Not applicable
- d) **5 year projection of the operational cost of the project:**

	Current FY	Year 2
Revenues	\$ .00	\$ .00
Expenditures	\$7,500.00	\$7,500.00
Net Cost	\$7,500.00	\$7,500.00

- e) **Detail of additional staff requirements:** Not applicable



**FIRST AMENDMENT TO AUDITOR ENGAGEMENT AGREEMENT  
BETWEEN THE CITY OF PEMBROKE PINES AND  
GLSC & COMPANY, PLLC.**

THIS AGREEMENT, dated this 11<sup>th</sup> day of April 2019, by and between:

**THE CITY OF PEMBROKE PINES**, a municipal corporation organized and operating under the laws of the State of Florida, with an address of 601 City Center Way, Pembroke Pines, FL 33025, hereinafter referred to as "CITY",

and

**GLSC & COMPANY, PLLC**, a limited liability company authorized to do business in the State of Florida, with a business address of **6303 Blue Lagoon Drive, Suite #200, Miami, FL 33126**, hereinafter referred to as "AUDITORS". "CITY" and "AUDITORS" may be collectively referred to as the "Parties".

**WHEREAS**, on **July 8, 2015**, the Parties entered into the Original Agreement for an initial **five (5) year period**, commencing on **June 17, 2015** and expiring on **June 30, 2020**; and,

**WHEREAS**, to date the Parties have been satisfied with the performance and execution of the Agreement, and desire to amend the terms of their contractual relationship as set forth herein; and,

**WHEREAS**, the Consumer Price Index has increased since the commencement of the agreement resulting in a compensation amount increase from \$118,500.00 to \$127,923.00; and,

**WHEREAS**, the Parties seek to amend the Original Agreement to increase the compensation amount as more specifically set forth herein.

**WITNESSETH**

**NOW, THEREFORE**, for and in consideration of the sum of the mutual covenants and other good and valuable consideration, the receipt of which are hereby acknowledged, the parties hereto agree as follows:

**SECTION 1.** The recitations set forth in the above "WHEREAS" clauses are true and correct and incorporated herein by this reference.

**SECTION 2.** Section 5.1 of Article 5, entitled "Compensation and Method of Payment" is hereby amended to increase the Compensation amount from \$127,923.00 to \$132,923.00 as per Exhibit "A" of this amendment for Fiscal Year 2018 and for the remaining term of the Agreement.



5.1 City agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of the Original Agreement and Exhibit "A" of this Amendment in AN AMOUNT NOT TO EXCEED ONE HUNDRED THIRTY-TWO THOUSAND, NINE HUNDRED TWENTY-THREE DOLLARS (\$132,923), subject to applicable credits. This amount may not be exceeded without a written amendment.

The Fee for all subsequent contract years for the entire term of the agreement, including any renewal periods will be adjusted from the current contract Fee using the Consumer Price Index for "All Urban Consumers for Miami/Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.

**SECTION 3.** Article 5, entitled "Compensation and Method of Payment" is hereby amended to include section 5.2.4.

5.2.4 All payments shall be governed by the Local Government Prompt Payment Act, as set forth in Part VII, Chapter 218, Florida Statutes.

**SECTION 4.** Article 7 entitled "Miscellaneous" is hereby amended to include sections 7.16 and 7.17.

7.16 **Non-Discrimination and Equal Opportunity Employment** During the performance of this Agreement, neither LICENSOR not its subcontractors shall discriminate against any employee or applicant for employment because of race, religion, color, gender, national origin, sex, age, marital status, political affiliation, familial status, sexual orientation, or disability, if qualified. LICENSOR will take affirmative action to ensure that employees are treated during employment, without regard to their race, religion, color, gender, national origin, sex, age, marital status, political affiliation, familial status, sexual orientation, or disability, if qualified. Such actions must include, but not be limited to, the following: employment; promotion; demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. LICENSOR agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause. LICENSOR further agrees that he/she/it will ensure that subcontractors, if any, will be made aware of and will comply with this non-discrimination clause.

7.17 **Scrutinized Companies.** AUDITOR, its principals or owners, certify that they are not listed on the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List,



Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or is engaged in business operations with Syria. In accordance with Florida Statute 287.135, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services if:

7.17.1 Any amount of, at the time bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to s. 215.4725 or is engaged in a boycott of Israel; or

7.17.2 One million dollars or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company:

7.17.2.1 Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473; or

7.17.2.2 Is engaged in business operations in Syria.

**SECTION 5.** In the event of any conflict or ambiguity by and between the terms and provisions of this First Amendment, and the Original Agreement, the terms and provisions of this amendment shall control to the extent of any such conflict or ambiguity.

**SECTION 6.** The Parties agree that in all other respects the Original Agreement, as amended by this First Amendment, shall remain in full force and effect, except as specifically modified herein.

**SECTION 7.** Each Exhibit referred to in the Original Agreement, except as repealed herein, forms an essential part of this Agreement. The exhibits, if not physically attached, should be treated as part of this Agreement and are incorporated herein by reference.

**THE REMAINDER OF THIS PAGE  
HAS BEEN INTENTIONALLY LEFT BLANK**



IN WITNESS OF THE FOREGOING, the Parties have set their hands and seals the day and year first written above.

ATTEST:

CITY:

CITY OF PEMBROKE PINES

  
MARLENE D. GRAHAM, 4/11/19  
CITY CLERK

BY:   
CHARLES F. DODGE  
CITY MANAGER

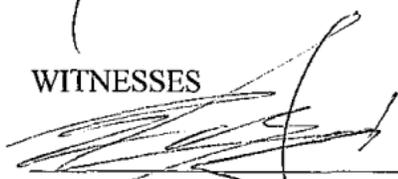


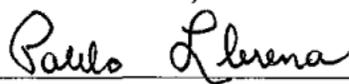
APPROVED AS TO FORM

  
OFFICE OF THE CITY ATTORNEY

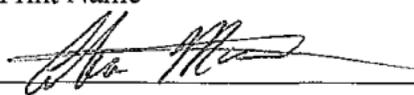
AUDITOR:

GLSC & COMPANY, PLLC

WITNESSES  
  
EDUARD A. BALTAL  
Print Name

BY: 

Print Name: PABLO LLERENA

  
Alva Martinez  
Print Name

Title: PARTNER

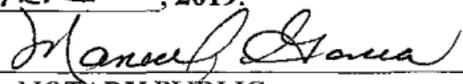
STATE OF \_\_\_\_\_ )

) ss:

COUNTY OF \_\_\_\_\_ )

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Llerena as Partner of **GLSC & COMPANY, PLLC**, an organization authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of **GLSC & COMPANY, PLLC**, for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 5<sup>th</sup> day of APRIL, 2019.

  
NOTARY PUBLIC



MANUEL GARCIA  
MY COMMISSION # FF 900743  
EXPIRES: November 16, 2019  
Bonded Thru Budget Notary Services

(Name of Notary Public) MANUEL GARCIA  
MY COMMISSION # FF 900743  
EXPIRES: November 16, 2019  
Bonded Thru Budget Notary Services



March 4, 2019

Attn: Ms. Lisa Chong  
 Finance Director

City of Pembroke Pines  
 601 City Center Way  
 Pembroke Pines, FL 33025

Dear Ms. Chong,

GLSC & Company PLLC has proudly served as the external auditors for the City of Pembroke Pines for the last 8 years. Since 2015, there have been additional GASB pronouncements issued that have resulted in additional disclosures to the financial statements. As you know, the most significant of these are GASBs that relate to the pension plans and other-postemployments benefits. As a result of the additional work and audit procedures that are required to be performed, we are requesting an amendment to the current fee schedule, subject to all the same terms and conditions of the original agreement. The increase to the current base fee would be as follows:

Contract	Revised			Current			Change
	City	School	Total	City	School	Total	
Compensation for Annual Audit	102,905	30,018	<b>\$132,923</b>	98,905	29,018	<b>\$ 127,923</b>	\$ 5,000.00 4%

Additionally, as requested we will be assisting the city draft the financial statements in accordance with the terms of the agreement.

If you have any questions, or need additional information, please feel free to contact me.

Sincerely,

GLSC & Company, PLLC

Pablo Llerena, CPA

# **City of Pembroke Pines, FL**

*10100 Pines Blvd.  
Pembroke Pines, Florida 33026  
www.ppines.com*



## **Meeting Minutes**

**Wednesday, June 17, 2015**

**6:30 PM**

**6:30 PM Regular Commission Meeting**

**6:30 PM Public Hearing: Consolidated Plan Res. 2015-R-23  
Commission Chambers**

## **City Commission**

*Frank C. Ortis, Mayor  
Iris A. Siple, Vice Mayor  
Angelo Castillo, Commissioner  
Jay Schwartz, Commissioner  
Carl Shechter, Commissioner*

## 6:30 PM REGULAR MEETING CALLED TO ORDER

### ROLL CALL

**Present:** Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Shechter and Commissioner Schwartz

### PLEDGE OF ALLEGIANCE

36. MOTION TO ADOPT PROPOSED RESOLUTION 2015-R-23.

PROPOSED RESOLUTION 2015-R-23 IS A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, APPROVING THE 2015-2019 COMMUNITY DEVELOPMENT BLOCK GRANT ("CDBG") CONSOLIDATED PLAN; DIRECTING THE CITY MANAGER TO SUBMIT THE CITY'S CONSOLIDATED PLAN TO THE UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT; AUTHORIZING THE CITY MANAGER TO EXECUTE ALL REQUIRED DOCUMENTS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. **(PUBLIC HEARING)**

**A motion was made by Vice Mayor Siple, seconded by Mayor Ortis, to adopt. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**Enactment No:** 3460

#### **PRIOR TO THE VOTE BEING TAKEN:**

**Assistant City Attorney Horowitz read Proposed Resolution No. 2015-R-23 into the record, by title.**

**Public Hearing: No members of the public spoke.**

37. MOTION TO ADOPT PROPOSED RESOLUTION 2015-R-24.

PROPOSED RESOLUTION 2015-R-24 IS A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PEMBROKE PINES, FLORIDA, APPROVING THE CITY'S ACTION PLAN FOR COMMUNITY DEVELOPMENT BLOCK GRANT ("CDBG") PROGRAM YEAR 2015; DIRECTING THE CITY MANAGER TO SUBMIT THE ACTION PLAN TO THE UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, INCLUDING ANY AMENDMENTS THERETO, AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL REQUIRED DOCUMENTS; PROVIDING FOR CONFLICTS; PROVIDING FOR

**SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. (PUBLIC HEARING)**

A motion was made by Vice Mayor Siple, seconded by Commissioner Shechter, to adopt. The motion passed by the following vote:

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**Enactment No:** 3461

**PRIOR TO THE VOTE BEING TAKEN:**

Assistant City Attorney Horowitz read Proposed Resolution No. 2015-R-24 into the record, by title.

Public Hearing: No members of the public spoke.

**PRESENTATIONS:**

PRE-1

PRESENTATION: MAYOR ORTIS WILL PRESENT A GOOD SAMARITAN AWARD TO MR. GENE MINTZ.

Mayor Ortis, along with Police Chief Dan Guistino, presented the award to Mr. Mintz for his outstanding work in the community.

**PRESENTATION 2**

Mayor Ortis read the proclamation to Mrs. Devarn Flowers and presented it to her in recognition of her retirement as the Principal from the Pembroke Pines Charter Middle School-West Campus.

**ANNOUNCEMENT OF ITEMS TO BE PULLED FROM AGENDA**

Item 27 was pulled by Administration.

**ITEMS AT THE REQUEST OF THE PUBLIC**

Toby Milman, 1711 Northwest 105th Avenue, Pembroke Pines, Florida addressed the Commission regarding a request for pedestrian cross walks on Taft Street. Mayor Ortis, Commissioner Castillo, Vice Mayor Siple, and Commissioner Schwartz provided a response to the member of the public.

Hector Alonso, 310 Northwest 99th Way, Pembroke Pines, Florida addressed the Commission regarding the Florida Power and Light construction easement and transmission lines. Mr. Alonso provided a handout to the Commission and read from the handout. Commissioner Schwartz and Commissioner Castillo spoke on the item. Mayor Ortis recommended the resident contact his State Representative.

Michael Rajnor, 2607 Northeast 8th Avenue, Wilton Manors, Florida addressed the Commission regarding the LGBT Pride Month - Saturday, June 20th, 2015 Festival invitation. He expressed thanks to Mayor Ortis and Vice Mayor Siple for supporting benefits for domestic partnership. Mr. Rajnor presented the City with the LGBT Rainbow Flag.

Timothy Ross, 2727 North Andrews Avenue # 107, Wilton Manors, Florida came to the podium to present Mayor Ortis with a plaque for signing the Freedom to Marry Statute on behalf of the LGBT community.

## **ANNOUNCEMENT OF BOARD AND COMMITTEE APPOINTMENTS**

Commissioner Schwartz requested to release Ms. Heather Hasandras as an alternate member of the Landscape Advisory Board, to be appointed at a later date as a District 2 member.

Assistant City Attorney Horowitz stated that the alternate member vacancy will need to be advertised for the record.

## **CONSENT AGENDA:**

1. MOTION TO APPROVE THE COMMISSION MEETING MINUTES OF TUESDAY, JUNE 2ND, 2015.  
**A motion was made to approve on the Consent Agenda**
  
2. MOTION TO APPROVE THE CENTRA FALLS SITE PLAN FOR DEVELOPMENT IN THE PEMBROKE FALLS PLANNED UNIT DEVELOPMENT AS RECOMMENDED BY THE PLANNING AND ZONING BOARD; GENERALLY LOCATED ON THE WEST SIDE OF FLAMINGO ROAD, SOUTH OF SHERIDAN STREET AND NORTH OF TAFT STREET  
**A motion was made to approve on the Consent Agenda**
  
3. MOTION TO ENTER INTO AN AGREEMENT WITH THE SCHOOL BOARD OF BROWARD COUNTY TO ALLOW THEIR EMT (EMERGENCY MEDICAL TECHNICIAN) STUDENTS TO RIDE ON FIRE DEPARTMENT APPARATUS AND PARTICIPATE IN CLINICAL SKILLS TRAINING AND EXPERIENCE  
**A motion was made to approve on the Consent Agenda**
  
4. MOTION TO AUTHORIZE THE PROPER CITY OFFICIALS TO WRITE A LETTER OF NO OBJECTION FOR A DELEGATION REQUEST FOR THE SOUTHWEST MEMORIAL HOSPITAL PLAT  
**A motion was made to approve on the Consent Agenda**
  
5. MOTION TO AUTHORIZE THE PROPER CITY OFFICIALS TO WRITE

A LETTER OF NO OBJECTION FOR A DELEGATION REQUEST FOR THE PEMBROKE LAKES REGIONAL CENTER PLAT

**A motion was made to approve on the Consent Agenda**

6. MOTION TO APPROVE THIRD AMENDMENT TO AGREEMENT BETWEEN IMPACT BROWARD, INC. AND THE CITY OF PEMBROKE PINES TO PROVIDE VOLUNTEER SERVICES AT THE SOUTHWEST FOCAL POINT COMMUNITY CENTER FOR A PERIOD OF ONE (1) YEAR TERM MAY 21, 2015 THROUGH MAY 21, 2016.  
**A motion was made to approve on the Consent Agenda**
  
7. MOTION TO APPROVE FOURTH AMENDMENT TO AGREEMENT BETWEEN VITAS HEALTHCARE CORPORATION AND THE CITY OF PEMBROKE PINES FOR AN ADDITIONAL ONE (1) YEAR TERM JUNE 5, 2015 THROUGH JUNE 5, 2016.  
**A motion was made to approve on the Consent Agenda**
  
8. MOTION TO APPROVE THE PURCHASE OF POTASSIUM PHOSPHATE (NALCO 7396) FROM THE SOLE SOURCE VENDOR, NALCO COMPANY, FOR AN ESTIMATED ANNUAL AMOUNT OF \$89,100.  
**A motion was made to approve on the Consent Agenda**
  
9. MOTION TO APPROVE THE FIRST AMENDMENT TO THE AGREEMENT BETWEEN THE CITY OF PEMBROKE PINES AND RFP DEPOT LLC D/B/A BIDSYNCH FOR THE BIDSYNCH E-PROCURE AND E-CONTRACT SYSTEMS FOR A FIVE YEAR PERIOD AT AN ANNUAL COST OF \$14,600.  
**A motion was made to approve on the Consent Agenda**
  
10. MOTION TO APPROVE SOLE SOURCE PURCHASE OF EQUIPMENT FOR A FUEL MANAGEMENT SYSTEM UPGRADE FROM SYNTECH SYSTEMS IN THE AMOUNT OF \$36,071.  
**A motion was made to approve on the Consent Agenda**
  
11. MOTION TO APPROVE THE THIRD AMENDMENT TO AGREEMENT WITH EASTER SEALS OF SOUTH FLORIDA FOR ADULT DAY CARE AND ALZHEIMER'S CARE SERVICES AT THE SOUTHWEST FOCAL POINT SENIOR CENTER AMENDING THE AGREEMENT TO EXTEND THE TERMS FOR AN ADDITIONAL FIVE YEARS COMMENCING ON OCTOBER 1, 2015 AND PROVIDING FOR A CONSUMER PRICE INDEX ADJUSTMENT TO THE RENTAL PAYMENTS DUE TO THE CITY.

**A motion was made to approve on the Consent Agenda**

12. MOTION TO APPROVE SOCCER TOWN'S REQUEST TO COMPLETE/EXPAND THEIR COMPLEX AND APPROVE THE AMENDMENT EXTENDING THE AGREEMENT FOR TEN YEARS.

*Item 12 as amended. (Amended agreement will reflect as Exhibit A to the 6-17-2015 Commission Minutes).*

**A motion was made to approve on the Consent Agenda**

13. MOTION TO AWARD PSPW-15-04 "JANITORIAL SERVICES FOR CITY HALL" TO THE MOST RESPONSIVE/RESPONSIBLE PROPOSER, ADMIRE CLEANING SERVICE CORPORATION, FOR AN ANNUAL AMOUNT OF \$54,501 INCLUDING A 5% OWNER'S CONTINGENCY, FOR AN INITIAL ONE YEAR PERIOD BEGINNING ON AUGUST 1, 2015.

**A motion was made to approve on the Consent Agenda**

14. MOTION TO APPROVE A CONSTRUCTION DEPOSIT AGREEMENT WITH THE PEOPLES GAS SYSTEM FOR THE INSTALLATION OF A 4,000 FOOT GAS LINE EXTENSION TO SERVICE THE NEW CIVIC CENTER/CITY HALL AND APPROVE THE SERVICE AGREEMENT WITH PEOPLES GAS SYSTEM TO INCLUDE THE CONSTRUCTION DEPOSIT IN THE AMOUNT OF \$86,349.00.

**A motion was made to approve on the Consent Agenda**

15. MOTION TO AWARD IFB # PD-15-02 EMERGENCY WARNING EQUIPMENT FOR LAW ENFORCEMENT VEHICLES TO THE SOLE BIDDER, DANA SAFETY SUPPLY, INC., FOR A TOTAL AMOUNT OF \$46,046.28.

**A motion was made to approve on the Consent Agenda**

16. MOTION TO APPROVE THE PURCHASE OF SIX (6) MOTOROLA APX 7000XE DUAL BAND PORTABLE RADIOS AND SUPPORTING ACCESSORIES FOR THE FIRE DEPARTMENT UTILIZING BROWARD COUNTY SHERIFF'S SOLE SOURCE AGREEMENT FROM MOTOROLA SOLUTIONS FOR A TOTAL AMOUNT OF \$34,452.00.

**A motion was made to approve on the Consent Agenda**

17. MOTION TO APPROVE AN AMENDMENT TO PURCHASE AND SALE AGREEMENT WITH MCRT INVESTMENTS, LLC.

**A motion was made to approve on the Consent Agenda**

18. MOTION TO ESTABLISH THE 1ST BUDGET HEARING ON THURSDAY, SEPTEMBER 3, 2015 AT 6:00 P.M., THE FIRE ASSESSMENT HEARING ON FRIDAY, SEPTEMBER 11, 2015 AT 5:45 P.M., AND THE 2ND BUDGET HEARING ON MONDAY, SEPTEMBER 21, 2015 AT 6:00 P.M.

**A motion was made to approve on the Consent Agenda**

21. MOTION TO APPROVE THE ONE YEAR RENEWAL WITH SOLE SOURCE VENDOR, RENAISSANCE LEARNING, INC., FOR THE USE OF THEIR SOFTWARE LICENSES TO HELP IMPROVE STUDENTS' MATH AND READING LEVELS AT THE PEMBROKE PINES CHARTER SCHOOLS FOR A TOTAL AMOUNT OF \$62,967.44.

**A motion was made to approve on the Consent Agenda**

22. MOTION TO APPROVE THE AMENDMENT TO THE MASTER SOFTWARE LICENSE, SERVICES AND SUPPORT AGREEMENT BETWEEN THE CITY OF PEMBROKE PINES AND HYLAND SOFTWARE, INC. AMENDING THE AGENDA MANAGEMENT SOFTWARE PROGRAM BEING PURCHASED FROM SIRE TO ONBASE AND REDUCING THE OVERALL PROJECT COST BY \$19,595.

**A motion was made to approve on the Consent Agenda**

23. MOTION TO AWARD RFP #PSPW-15-10 "PRESSURE CLEAN AND PAINTING OF FSU ELEMENTARY SCHOOL" TO THE MOST RESPONSIBLE/RESPONSIVE BIDDER, MIAMI NICE PAINTING ENTERPRISES, IN THE AMOUNT OF \$40,150, WHICH INCLUDES A 10% OWNER'S CONTINGENCY OF \$3,650.

**A motion was made to approve on the Consent Agenda**

24. MOTION TO APPROVE SECOND AMENDMENT BETWEEN THE CITY OF PEMBROKE PINES/SOUTHWEST FOCAL POINT SENIOR CENTER AND BAPTIST HEALTH SOUTH FLORIDA, INC. FOR A ONE-YEAR TERM.

**A motion was made to approve on the Consent Agenda**

25. MOTION TO APPROVE THE PURCHASE OF ACALETICS PRODUCTS, SERVICES AND INSTRUCTIONAL MATERIALS FROM THE SOLE SOURCE VENDOR, EDUCATIONAL DEVELOPMENT ASSOCIATES, IN THE AMOUNT OF \$85,821.75 FOR THE 2015-2016 SCHOOL YEAR.

**A motion was made to approve on the Consent Agenda**

26. MOTION TO APPROVE THE PURCHASE OF TEXTBOOKS FOR THE 2015-2016 SCHOOL YEAR FROM THE FLORIDA SCHOOL BOOK DEPOSITORY AND HOUGHTON MIFFLIN HARCOURT IN AN AMOUNT NOT TO EXCEED \$773,758 FROM BOTH VENDORS COMBINED FOR ALL SEVEN CHARTER SCHOOLS.

**A motion was made to approve on the Consent Agenda**

28. MOTION TO APPROVE REQUEST TO ADVERTISE SOLICITATION(S):

(A) PD-15-04 POLICE UNIFORMS  
(B) PD-15-05 PANASONIC TOUGHBOOKS FOR POLICE DEPARTMENT  
(C) TS-15-01 NETWORK REFRESH AT VARIOUS CITY FACILITIES  
(D) PSPW-15-11 PINES BOULEVARD LANDSCAPING PROJECT - UNIVERSITY DRIVE TO MACARTHUR PARKWAY

**A motion was made to approve on the Consent Agenda**

29. MOTION TO APPROVE THE RENEWAL OF THE ONE YEAR LICENSE AGREEMENT WITH SOLE SOURCE VENDOR NCS PEARSON, INC. FOR THE USE OF THEIR SUCCESSMAKER AND ILIT EDUCATIONAL SOFTWARE LICENSES TO HELP IMPROVE STUDENTS' MATH AND READING LEVELS AT THE PEMBROKE PINES CHARTER SCHOOLS FOR A TOTAL AMOUNT OF \$30,936.

**A motion was made to approve on the Consent Agenda**

30. MOTION TO APPROVE THE AGREEMENT BETWEEN THE CITY OF PEMBROKE PINES AND THE SOLE SOURCE VENDOR, SANDERS COMPANY, INC., FOR THE UPGRADING OF THE WATER AND WASTEWATER TREATMENT PLANT SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) SOFTWARE IN THE AMOUNT OF \$124,422.01.

**A motion was made to approve on the Consent Agenda**

- ADD-1 ADDENDUM-1: MOTION TO APPROVE AGREEMENT BETWEEN THE CITY OF PEMBROKE PINES AND BROWARD COLLEGE FOR THE POLICE DEPARTMENT TO PROVIDE TWO (2) POLICE OFFICERS TO SERVE AS SCHOOL RESOURCE OFFICERS (SRO's) AT BROWARD COLLEGE'S JUDSON A. SAMUELS SOUTH CAMPUS FOR A PERIOD OF FIVE (5) YEARS.

**A motion was made to approve on the Consent Agenda**

**Passed The Consent Agenda**

**A motion was made by Commissioner Shechter, seconded by Vice Mayor Siple, to approve the Consent Agenda by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

27. MOTION TO APPROVE THE SOLE SOURCE PURCHASE OF THE NC4 STREET SMART SOLUTION SOFTWARE WITH MANAGED SERVICES FROM NC4 PUBLIC SECTOR LLC IN THE AMOUNT OF \$318,982.70 FOR A THREE YEAR PERIOD.

*ITEM 27 PULLED FROM CONSENT AGENDA BY ADMINISTRATION.*

**approve**

19. MOTION TO ESTABLISH THE MAXIMUM MILLAGE RATE FOR ADVERTISING IN THE TRIM NOTICE PUBLISHED BY THE BROWARD COUNTY PROPERTY APPRAISER DUE AUGUST 4, 2015.

**A motion was made by Commissioner Castillo, seconded by Commissioner Schwartz, to approve. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**PRIOR TO THE VOTE BEING TAKEN:**

**Commissioner Castillo read the item into the record and spoke on the item. Commissioner Schwartz spoke on the item. City Manager Dodge provided a response to the questions of the Commission.**

20. MOTION TO APPROVE THE RECOMMENDATION OF THE AUDIT EVALUATION COMMITTEE AND AWARD FN-15-01 "INDEPENDENT AUDITING SERVICES" TO BCA WATSON RICE, LLP, FOR AN ANNUAL AMOUNT OF \$80,000 FOR THE CITY AUDIT AND \$20,000 FOR THE CHARTER SCHOOL AUDIT FOR A TOTAL ANNUAL FEE OF \$100,000 FOR A FIVE YEAR PERIOD BEGINNING ON JULY 1, 2015 AND AUTHORIZE THE CITY MANAGER TO EXECUTE THE AUDITOR ENGAGEMENT AGREEMENT.

A motion was made by Commissioner Castillo, seconded by Vice Mayor Siple, to approve a substitute motion to select GLSC & Company, PLLC as the City's auditor. Assistant City Attorney Horowitz said the motion must embrace the process for selecting an independent auditor, governed by Chapter 218 of the Florida Statutes. The Audit Evaluation Committee did not recommend GLSC but the Commission determined, after reviewing all the proposals and the selection process of the Evaluation Committee, that keeping the current auditor for continuity at a time of overall change, would be in the best interest of the City. The motion passed by the following vote:

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

approve

**PRIOR TO THE VOTE BEING TAKEN:**

Commissioner Schwartz read the item into the record and spoke on the item.

Commissioner Shechter, Vice Mayor Siple, and Commissioner Castillo spoke on the item.

## **ORDINANCES AND RESOLUTIONS:**

### **SECOND READING ORDINANCES:**

### **FIRST READING ORDINANCES:**

31. MOTION TO PASS PROPOSED ORDINANCE NO. 2015-10 ON FIRST READING.

AN ORDINANCE OF THE CITY OF PEMBROKE PINES, FLORIDA, AMENDING CHAPTER 155, THE COMPREHENSIVE ZONING CODE OF THE CITY OF PEMBROKE PINES, BY SPECIFICALLY AMENDING SECTION 155.027, ENTITLED "ZONING MAP," TO RE-ZONE THE APPROXIMATE 121-ACRE PARCEL OF LAND KNOWN AS THE "RAINTREE PROPERTY", GENERALLY LOCATED NORTH OF PEMBROKE ROAD AND WEST OF HIATUS ROAD, AS MORE PARTICULARLY DESCRIBED IN EXHIBIT "A"; RE-ZONING FROM THE CURRENT ZONING OF R-4 (APARTMENT), RS-7 (SINGLE FAMILY) AND TH-12 (TOWNHOUSE) TO PLANNED UNIT DEVELOPMENT (PUD); APPROVING THE RRAINTREE PUD DESIGN GUIDELINES, ATTACHED HERETO AS EXHIBIT "B"; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

SECOND AND FINAL READING IS SCHEDULED FOR WEDNESDAY, AUGUST 5, 2015.

**A motion was made by Commissioner Shechter, seconded by Vice Mayor Siple, to pass on First Reading Second and Final Reading scheduled for Wednesday, August 5, 2015. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**PRIOR TO THE VOTE BEING TAKEN:**

**Assistant City Attorney Horowitz read Proposed Ordinance No. 2015-10 into the record, by title.**

**Mr. Manny Synalovski, 1800 Eller Drive Suite 500, Ft. Lauderdale, FL addressed the Commission and the Public.**

**Gerard Mayer, 811 SW 113th Avenue, Pembroke Pines, Florida spoke on the item.**

**Commissioner Schwartz, Commissioner Shechter, and Vice Mayor Siple spoke on the item.**

**32.**

**MOTION TO PASS PROPOSED ORDINANCE 2015-11 ON FIRST READING.**

PROPOSED ORDINANCE 2015-11 IS AN ORDINANCE OF THE CITY OF PEMBROKE PINES, FLORIDA, CHANGING THE DATES OF THE CITY'S 2016 REGULAR MUNICIPAL ELECTION FROM MARCH 8, 2016 TO MARCH 15, 2016 IN ACCORDANCE WITH SECTION 101.75, F.S.; PROVIDING FOR A QUALIFYING PERIOD FOR THE MARCH 15, 2016 REGULAR MUNICIPAL ELECTION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

SECOND AND FINAL READING IS SCHEDULED FOR WEDNESDAY, AUGUST 5, 2015.

**A motion was made by Commissioner Schwartz, seconded by Commissioner Castillo, to defer the item until such time as the Broward Supervisor of Elections Office provides the City with an analysis of cost savings comparison of the election dates. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**defer**

**PRIOR TO THE VOTE BEING TAKEN:**

**Assistant City Attorney Horowitz read Proposed Ordinance No. 2015-11 into the record, by title.**

Commissioner Castillo, Commissioner Schwartz, and Mayor Ortis spoke on the item. Assistant City Attorney Horowitz provided a response to the questions of the Commission.

## RESOLUTIONS:

33. MOTION TO ADOPT PROPOSED RESOLUTION NO. 2015-R-19.

PROPOSED RESOLUTION NO. 2015-R-19 IS A RESOLUTION OF THE CITY OF PEMBROKE PINES, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF PEMBROKE PINES, FLORIDA; DESCRIBING THE METHOD OF ASSESSING FIRE RESCUE ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF PEMBROKE PINES; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

**A motion was made by Commissioner Castillo, seconded by Commissioner Shechter, to adopt. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**Enactment No:** 3462

### **PRIOR TO THE VOTE BEING TAKEN:**

Assistant City Attorney Horowitz read Proposed Resolution No. 2015-R-19 into the record, by title.

Commissioner Schwartz spoke on the item.

City Manager Dodge provided a response to the questions of the Commission.

34. MOTION TO ADOPT PROPOSED RESOLUTION NO. 2015-R-21 APPROVING THE BUDGET FOR THE SCHOOL BOARD OF BROWARD COUNTY SPONSORED PEMBROKE PINES CHARTER SCHOOLS IN THE AMOUNT OF \$44,216,867.

PROPOSED RESOLUTION NO. 2015-R-21 IS A RESOLUTION OF THE CITY OF PEMBROKE PINES, FLORIDA ADOPTING THE BUDGET FOR THE CITY OF PEMBROKE PINES CHARTER SCHOOLS FOR THE CHARTER SCHOOL FISCAL YEAR BEGINNING JULY 1, 2015; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

**A motion was made by Commissioner Castillo, seconded by Vice Mayor Siple, to adopt. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**Enactment No:** 3463

**PRIOR TO THE VOTE BEING TAKEN:**

**Assistant City Attorney Horowitz read Proposed Resolution No. 2015-R-21 into the record, by title.**

**Commissioner Castillo, Commissioner Schwartz, and Mayor Ortis spoke on the item.**

35. MOTION TO ADOPT PROPOSED RESOLUTION NO. 2015-R-22 APPROVING THE BUDGET FOR THE FLORIDA STATE UNIVERSITY SPONSORED PEMBROKE PINES CHARTER ELEMENTARY SCHOOL IN THE AMOUNT OF \$6,397,228.

PROPOSED RESOLUTION NO. 2015-R-22 IS A RESOLUTION OF THE CITY OF PEMBROKE PINES, FLORIDA ADOPTING THE BUDGET FOR THE CITY OF PEMBROKE PINES\FLORIDA STATE UNIVERSITY CHARTER ELEMENTARY SCHOOL FOR THE CHARTER SCHOOL FISCAL YEAR BEGINNING JULY 1, 2015; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

**A motion was made by Commissioner Castillo, seconded by Vice Mayor Siple, to adopt. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

**Enactment No:** 3464

**PRIOR TO THE VOTE BEING TAKEN:**

**Assistant City Attorney Horowitz read Proposed Resolution No. 2015-R-22 into the record, by title.**

**REGULAR AGENDA:**

38. DISCUSSION AND POSSIBLE ACTION TO NOMINATE A VOTING DELEGATE TO THE FLORIDA LEAGUE OF CITIES BOARD OF DIRECTORS IN THE 10 MOST POPULOUS CITIES CATEGORY.

**A motion was made by Commissioner Schwartz to approve Commissioner Schwartz nominated Vice Mayor Siple The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

Nay: 0 -

Mayor Ortis acknowledged the new Principal of the Pembroke Pines Charter Middle School- West Campus, Mr. Castellano before going into Item 38.

Mayor Ortis read item 38 into the record. Commissioner Schwartz nominated Vice Mayor Siple to be a representative in the Florida League of Cities  
Commissioner Castillo spoke on the item.

## REPORTS OF LEAGUE REPRESENTATIVES

## REPORTS OF THE CITY MANAGER AND CITY ATTORNEY

Assistant City Attorney Horowitz reported the filing deadline for the Form 1 Statement of financial Interests, and Outside/Concurrent Employment Disclosure Form for Municipal Elected Officials is due on July 1, 2015.

## COMMISSION ITEMS:

39.

COMMISSIONER SCHWARTZ - ITEM #1: DISCUSSION AND POSSIBLE ACTION TO DIRECT THE COMMISSION AUDITOR TO PERFORM THE RECENTLY COMMISSION APPROVED WASTE AUDIT. TO AUTHORIZE COMMISSION AUDITOR TO HIRE A WASTE MANAGEMENT PROFESSIONAL AS A CONSULTANT TO THE MAIN AUDIT, SUBJECT TO APPLICABLE PROCUREMENT REQUIREMENTS. TO DIRECT CITY ADMINISTRATION TO WITHHOLD ANY WASTE SCHEDULE PICK UP CHANGES UNTIL SUCH TIME THAT THE CITY COMMISSION HAS BEEN PROVIDED A COMPREHENSIVE WASTE AUDIT FROM THE COMMISSION AUDITOR.

**A motion was made by Commissioner Schwartz, seconded by Commissioner Castillo, to approve. The motion passed by the following vote:**

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

### PRIOR TO THE VOTE BEING TAKEN:

Commissioner Schwartz read item 39 into the record.

40.

COMMISSIONER SCHWARTZ - ITEM #2: DISCUSSION AND POSSIBLE ACTION TO DIRECT CITY ADMINISTRATION TO WORK WITH THE BCSB TO DEVELOP A TRAFFIC SAFETY EDUCATION PROGRAM FOR SCHOOL RESOURCE OFFICERS TO EDUCATE STUDENTS ON ACTIVITIES RELATED TO SCHOOL BUS TRANSPORTATION AND TO PROVIDE THE COMMUNITY AT LARGE THE OPPORTUNITY TO ADDRESS SCHOOL BUS STOP CONCERNS

ON ROADS WITH POSTED SPEEDS EXCEEDING 25MPH.

This matter was Commission agreed by Consensus. The motion passed.

**PRIOR TO THE VOTE BEING TAKEN:**

Commissioner Schwartz read item 40 into the record and spoke on the item.

Mayor Ortis and Vice Mayor Siple spoke on the item.

Jack McCluskey, 2241 Northwest 82nd Way, Pembroke Pines, Florida addressed the Commission.

41.

COMMISSIONER CASTILLO - ITEM 1: MOTION TO CONVENE PEMBROKE PINES 911/MEMORIAL FOUNDATION TO CONSIDER USE OF 911 FOUNDATION FUNDS TO INSTALL CAMERAS OR OTHER SECURITY DEVICES ON THE 911 AND VETERANS MEMORIAL DISPLAYS.

A motion was made by Commissioner Castillo, seconded by Vice Mayor Siple, to approve Commissioner Castillo made a motion, seconded by Vice Mayor Iris Siple, to convene Pembroke Pines 911/Memorial Foundation to consider the use of 911 Foundation Funds to install cameras or other security devices on the 911 and Veterans Memorial Displays. The motion passed by the following vote:

**Aye:** 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter

**Nay:** 0 -

## **OLD BUSINESS:**

Vice Mayor Siple made a motion, seconded by Commissioner Schwartz, to appoint as principals Mr. Castellano, Mr. Bass and Mr. Chance.

Mr. Castellano will be the new principal of the Charter Elementary/Middle School, West Campus.

Mr. Bass will be the new principal of the Charter Elementary School, East Campus.

Mr. Chance will be the new principal of the Charter Middle/Elementary School, Central Campus.

**Aye - 5 - Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Shechter, and Commissioner Schwartz.**

**Nay - 0 -**

**ADJOURN - 8:35 P.M.**

**CITY OF PEMBROKE PINES**

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**Marlene D. Graham**  
**City Clerk**

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION OF THE 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 TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE SHOULD CONTACT THE CITY CLERK, 954-435-6501, AT LEAST 48 HOURS IN ADVANCE TO REQUEST SUCH ACCOMMODATION.

**AUDITOR ENGAGEMENT AGREEMENT**

**THIS IS AN AGREEMENT**, dated the 8<sup>th</sup> day of July, 2015 by and between:

**THE CITY OF PEMBROKE PINES**, a municipal corporation of the State of Florida, with a business address of 10100 Pines Boulevard, Pembroke Pines, Florida 33026, hereinafter referred to as "CITY",

and

**GLSC & COMPANY, PLLC**, authorized to do business in the State of Florida, with a business address of 6303 Blue Lagoon Drive, Suite 200, Miami, Florida, 33126, hereinafter referred to as "AUDITORS".

**WITNESSETH:**

In consideration of the mutual terms and conditions, promises, covenants and payments hereinafter set forth, CITY and AUDITORS agree as follows:

**ARTICLE 1**  
**PREAMBLE**

In order to establish the background, context and form of reference for this Agreement and to generally express the objectives, and intentions of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Agreement is based.

1.1 On March 18, 2015, the City Commission established an Audit Committee pursuant to Section 218.391, F.S., and voted to include compensation as one of the factors to be considered when evaluating potential independent auditors.

1.2 On April 2, 2015, the Audit Committee convened to draft and approve a request for proposals for independent auditing services, pursuant to Section 218.391(3), F.S., as well as satisfy its other obligations under Florida Statutes.

1.3 On April 17, 2015, 2015, the CITY advertised its request for proposal No. FN-15-01 (hereinafter, "RFP") which set forth the CITY's desire to hire a firm to provide:

Independent Audit Services for the City of Pembroke Pines  
RFP No. FN-15-01

1.4 On May 19, 2015, the responses to the RFP were opened at the offices of the City Clerk and subsequently transmitted to the Audit Committee for review and evaluation.

1.5 On June 17, 2015, the CITY awarded the RFP to AUDITORS pursuant to Section 218.391, F.S. and authorized the proper City officials to enter into this Agreement with AUDITORS to render the professional services more particularly described herein below.

1.6 Negotiations pertaining to the services to be performed by the AUDITORS were undertaken and this Agreement incorporates the results of such negotiation.

## ARTICLE 2 SERVICES AND RESPONSIBILITIES

2.1 AUDITORS hereby agree to perform the professional auditing services described in the AUDITORS response ("**Exhibit "II"**") to the RFP dated April 17, 2015 and as set forth in **Exhibit "I."** Both Exhibits "I" and "II" are attached hereto and by this reference made a part hereof. In case of a conflict or a perceived conflict, the terms and conditions set forth in **Exhibit "I"** shall govern.

2.2 During the conduct of the audit, AUDITORS shall schedule regular meetings, with the CITY's Finance Director or designee at least weekly to discuss the progress of the work.

2.3 AUDITORS shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement and all work performed under this Agreement shall be done in a professional manner.

2.4 AUDITORS hereby represent to CITY, with full knowledge that CITY is relying upon these representations when entering into this Agreement with AUDITORS, that AUDITORS have the professional expertise, experience and manpower to perform the services to be provided by AUDITORS pursuant to the terms of this Agreement.

## ARTICLE 3 TIME FOR PERFORMANCE

AUDITORS shall perform the services identified in Article 2 and **Exhibit "I"** hereof and deliver to the CITY in final form the report of the independent auditor, management letter, the single audit report, and any other report as required for each fiscal year by the dates established by the Audit timetable provided for in Exhibit "I" during the term of this Agreement. Adjustments to the timetable for completion approved by CITY in advance, in writing, will not constitute non-performance by AUDITORS per this Agreement. Additional services requested by CITY Manager, or changes in scope, will be reviewed and any impact on the schedule determined and the schedule modified accordingly.

**ARTICLE 4**  
**DELAY IN PERFORMANCE**

4.1 Liquidated Damages for Delay.

4.1.1 CITY shall be entitled to retain the sum of One Hundred and Fifty Dollars (\$150.00) for each day, or part thereof, that the work remains uncompleted beyond the timetable set forth in Article 3 hereof when such delay is caused by the failure of the AUDITOR to perform as agreed herein. It is recognized and agreed that damages in such events are difficult to ascertain, though great and irreparable, and that this agreement with respect to liquidated damages shall in no event disentitle CITY to injunctive relief and this sum is not construed as a penalty.

4.1.2 Anything to the contrary notwithstanding minor adjustments to the timetable for completion approved by CITY in advance, in writing, will not constitute a delay by AUDITORS for which liquidated damages are due. Furthermore, a delay due to an Act of God, fire, lockout, strike or labor dispute, riot or civil commotion, act of public enemy or other cause beyond the control of AUDITORS shall extend this Agreement for a period equal to such delay and during this period such delay shall not constitute a delay by AUDITORS for which liquidated damages are due.

**ARTICLE 5**  
**COMPENSATION AND METHOD OF PAYMENT**

5.1 For the first year of this Agreement, CITY agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of this Agreement in AN AMOUNT NOT TO EXCEED \$118,500.00, subject to the credits identified in Exhibit "II" (the "Fee"). This amount may not be exceeded without a written amendment to this Agreement.

The Fee for all subsequent contract years for the entire term of the agreement, including any renewal periods will be adjusted from the current contract Fee using the Consumer Price Index for "All Urban Consumers for Miami\Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.

5.2 Method of Billing and Payment.

5.2.1 AUDITORS shall be entitled to invoice monthly based on the hours of work completed during the course of the engagement and out-of-pocket expenses incurred as accepted by CITY. The final payment for each audit will be withheld pending the delivery of the firm's final reports.

5.2.2 CITY will make its best efforts to pay AUDITORS within thirty (30) days of receipt of proper invoice the total shown to be due on such invoice.

5.2.3 Payment will be made to AUDITORS at:  
Attn: Pablo Llerena  
6303 Blue Lagoon Drive, Suite 200  
Miami, FL 33126

**ARTICLE 6**  
**CHANGES IN SCOPE OF WORK**

CITY or AUDITORS may request changes that would increase, decrease or otherwise modify the Scope of Services to be provided under this Agreement. Such changes must be in accordance with the provisions of the Code of Ordinances of the CITY and must be contained in a written amendment, executed by the parties hereto, with the same formality and with equality and dignity prior to any deviation from the terms of this Agreement, including the initiation of any extra work. In no event will the AUDITORS be compensated for any work which has not been described in a separate written agreement executed by the parties hereto. Provided, however, notwithstanding the foregoing if the addition of such additional services will not exceed \$25,000 and the AUDITORS agree to be compensated in accordance with the hourly rate set forth in Exhibit "II" the City Manager may authorize such additional work in writing.

**ARTICLE 7**  
**MISCELLANEOUS**

7.1 Ownership of Documents. Reports, surveys, studies and other data provided in connection with this Agreement are and shall remain the property of CITY whether or not the project for which they are made is completed.

7.1.1 AUDITORS further acknowledge that CITY will post its audited financial statements on CITY's website. Such statements may be posted by CITY without the prior authorization of AUDITORS. No additional fee or compensation will be paid to the AUDITORS by CITY for such posting.

7.1.2 The CITY will include its audited financial statements in any offering statement without the prior authorization of the AUDITORS. AUDITORS acknowledge that they will assist and provide their services to CITY, at no additional expense to CITY, in the event that CITY requests AUDITORS to review and provide comments on the unaudited material or information associated with any audited financial statement which is included in an offering statement related to any bond transaction of CITY.

7.2 Term and Termination.

7.2.1 This Agreement shall be for a term of five (5) years. Upon mutual written agreement between the CITY and AUDITORS, this Agreement may be renewed for two (2) additional (2) year terms under the same terms and conditions stated herein.

7.2.2 This Agreement shall take effect as of the date of award by the City Commission and shall end upon the AUDITORS completion of the work described herein, however, such date shall not be later than June 30, 2020.

7.2.3 This Agreement may be terminated by either party for cause, or by the CITY for convenience, upon thirty (30) days written notice by the CITY to AUDITORS in which event the AUDITORS shall be paid their compensation for services performed to termination date. In the event that the AUDITORS abandon this Agreement or cause it to be terminated, they shall indemnify the CITY against any loss pertaining to this termination up to a maximum of the full contracted fee amount. All finished or unfinished documents, data, studies, surveys, and reports prepared by AUDITORS shall become the property of CITY and shall be delivered by AUDITORS to CITY.

7.3 Records. AUDITORS shall keep books and records and require any and all subcontractors to keep books and records as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which AUDITORS expect to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by CITY and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Agreement, unless contacted by CITY and advised such records must be kept for a longer period. AUDITORS shall further be required to respond to the reasonable inquiries of successor auditors and allow successor auditors to review AUDITORS working papers related to matters of continuing accounting, reporting or auditing significance. Incomplete or incorrect entries in such books and records will be grounds for disallowance by CITY of any fees or expenses based upon such entries.

7.4 Indemnification.

7.4.1 AUDITORS shall indemnify and save harmless and defend the CITY, its trustees, elected and appointed officials, agents, servants and employees from and against any and all actions, claims, suits, causes of action, proceedings, penalties, liabilities and judgments for damages, or equitable relief of any nature whatsoever, arising out of or in connection with any processes, or procedures, acts or omissions, errors, or negligent act of AUDITORS, its agents, servants or employees in the performance of services under this Agreement, excluding bona fide statements/expressions of opinion, set forth as such, and contained in the Management Letter, for all costs, losses and expenses, including but not limited to, damages to persons or property, judgments and attorneys' fees arising out of or in connection with the services performed by the AUDITORS pursuant to this Agreement. In any litigation brought against the CITY arising out of or in connection with this Agreement CITY will have the option of either (i) accepting counsel retained by the AUDITOR, or (ii) retaining its own counsel and having AUDITORS reimburse the CITY for its attorneys fees cost and expenses, provided, however, AUDITORS shall have the right upon request to audit the amount of such fees, cost and expenses to insure they were reasonably incurred.

7.4.2 AUDITORS shall indemnify CITY for all loss, damage, expense or liability including, without limitation, court costs and attorneys' fees that may result by reason of any infringement or claim of infringement of any patent, trademark, copyright, trade secret or other proprietary right relating to services furnished pursuant to this Agreement. AUDITORS will defend and/or settle at its own expense any action brought against the CITY to the extent that it is based on a claim that products or services furnished to CITY by AUDITORS pursuant to this Agreement, or if any portion of the services or goods related to the performance of the service becomes unusable as a result of any such infringement or claim.

7.4.3 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the AUDITORS and that Florida Statutes may require a specific consideration be given therefor. The parties therefore agree that the sum of Ten Dollars and 00/100 (\$10.00), receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by AUDITORS. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

#### 7.5 Insurance.

7.5.1 The AUDITORS shall not commence work under this Agreement until they have obtained all insurance required under this paragraph and such insurance has been approved by the City Manager of the CITY nor shall the AUDITORS allow any Subcontractor to commence work on his sub-contract until all similar such insurance required of the subcontractor has been obtained and approved.

7.5.2 Certificates of insurance, reflecting evidence of the required insurance shall be filed with the City's Risk Manager prior to the commencement of this Agreement. These Certificates shall contain a provision that coverages afforded under these policies will not be cancelled until at least forty-five days (45) prior written notice has been given to the CITY. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Financial Ratings must be not less than "A-VI" in the latest edition of "Best Key Rating Guide", published by A.M. Best Guide.

7.5.3 Insurance shall be in force until the obligations required to be fulfilled under the terms of the Agreement are satisfied. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the AUDITORS shall furnish, at least forty-five (45) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension there under is in effect. The AUDITORS shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. AUDITORS shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

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#### 7.5.4 REQUIRED INSURANCE

7.5.4.1. COMPREHENSIVE GENERAL LIABILITY insurance to cover liability bodily injury and property damage. Exposures to be covered are: premises, operations, products/completed operations, and certain contracts. Coverage must be written on an occurrence basis, with the following minimum limits of liability:

\$1,000,000	Combined Single Limit - Each Occurrence
\$1,000,000	Combined Single Limit - Annual Aggregate
\$1,000,000	Personal Injury
\$1,000,000	Products\Completed Operations Aggregate

The AUDITORS shall hold the CITY, their agents, and employees, harmless on account of claims for damages to persons, property or premises arising out of the operations to complete this Agreement and name the CITY as an additional insured on its General Liability policy.

7.5.4.2. WORKERS COMPENSATION insurance shall be maintained during the life of this Agreement to comply with statutory limits for all employees, and in the case any work is sublet, the AUDITORS shall require the Subcontractors similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the AUDITORS. The AUDITORS and their subcontractors shall maintain during the life of this policy Employers Liability Insurance. The following limits must be maintained:

Workers Compensation	Statutory
Employer's Liability	\$100,000 - Each Accident
	\$500,000 - Disease-policy limit
	\$100,000 - Disease-each employee

If AUDITORS claim to be exempt from this requirement, AUDITORS shall provide CITY proof of such exemption along with a written request for CITY to exempt AUDITORS, written on AUDITORS' letterhead.

7.5.4.3 COMPREHENSIVE AUTO LIABILITY INSURANCE in an amount of not less than \$300,000 combined single limit for bodily injury and property damage. Coverage shall include owned, hired and non-owned vehicles.

7.5.4.4 PROFESSIONAL LIABILITY/ERRORS AND OMISSIONS INSURANCE in an amount of not less than \$1,000,000 each claim. This coverage shall be maintained for a minimum of two (2) years after the final payment.

7.5.4.5 The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

7.5 Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the AUDITORS are independent contractors under this Agreement and not the CITY's employees for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The AUDITORS shall retain sole and absolute discretion in the judgment of the manner and means of carrying out AUDITORS' activities and responsibilities hereunder. The AUDITORS agree that they are a separate and independent enterprise from the CITY, that they have full opportunity to find other business, that they have to make their own investment in their business, and that they will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the AUDITORS and the CITY and the CITY will not be liable for any obligation incurred by AUDITORS, including but not limited to unpaid minimum wages and/or overtime premiums.

7.6 Assignments; Amendments.

7.6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by AUDITORS without the prior written consent of CITY. However, this Agreement shall run to the CITY and its successors and assigns.

7.6.2 It is further agreed that no modification, amendment or alteration in the terms or conditions contained here shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

7.7 No Contingent Fees. AUDITORS warrant that they have not employed or retained any company or person, other than a bona fide employee working solely for the AUDITORS to solicit or secure this Agreement, and that they have not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITORS any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the CITY shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

7.8 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the AUDITORS and the CITY designate the following as the respective places for giving of notice:

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CITY: Charles F. Dodge, City Manager  
City of Pembroke Pines  
10100 Pines Boulevard  
Pembroke Pines, Florida 33026  
Telephone No. (954) 431-4884  
Facsimile No. (954) 437-1149

Copy To: Samuel S. Goren, City Attorney  
Goren, Cherof, Doody & Ezrol, P.A.  
3099 East Commercial Boulevard, Suite 200  
Fort Lauderdale, Florida 33308  
Telephone No. (954) 771-4500  
Facsimile No. (954) 771-4923

AUDITORS: GLSC & company, PLLC  
6303 Blue Kagoon Drive, Suite 200  
Miami, Florida 33126  
Telephone No. 305-373-0123  
Email Address: llerena@glscpa.com

7.9 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.10 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

7.11 Exhibits. Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement and are incorporated herein by reference.

7.12 Severability. If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

7.13 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Broward County, Florida.

7.14 Extent of Agreement. This Agreement represents the entire and integrated agreement between the CITY and the AUDITORS and supersedes all prior negotiations, representations or agreements, either written or oral.

7.15 Public Records. In order to comply with Florida's Public Records Act (the "Act"), Chapter 119, Florida Statutes, and pursuant specifically to section 119.0701, Florida Statutes, as may be amended, the AUDITORS shall:

7.15.1 Keep and maintain public records that ordinarily and necessarily would be required by the CITY in order to perform the services under the Agreement.

7.15.2 Provide the public with access to public records on the same terms and conditions that the CITY would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

7.15.3 Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

7.15.4 Meet all requirements for retaining public records and transfer, at no cost, to the CITY all public records in possession of AUDITORS upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the CITY in a format that is compatible with the information technology systems of the CITY.

7.15.5 If the AUDITORS does not comply with a public records request, the CITY may terminate this Agreement.

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HAS BEEN INTENTIONALLY LEFT BLANK.**





# Independent Audit Services

Request for Proposals # FN-15-01

April 20, 2015

THE CITY OF PEMBROKE PINES  
**PURCHASING DIVISION**  
13975 PEMBROKE ROAD  
PEMBROKE PINES, FLORIDA 33026  
(954) 704-1259



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## ATTACHMENTS

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Attachment B: Vendor Information Form and Form W-9

Attachment C: Non-Collusive Affidavit



Attachment D: Sworn Statement on Public Entity Crimes Form

Attachment E: Local Vendor Preference Certification

Attachment F: Veteran Owned Small Business Preference Certification

Attachment G: Equal Benefits Certification Form

Attachment H: Proposer's Qualification Statement

Attachment I: Sample Insurance Certificate

Attachment J: Audit Engagement Agreement

Attachment K: References Form



## **SECTION 1 - INSTRUCTIONS**

### **1.1 NOTICE**

Notice is hereby given that the City Commission of the City of Pembroke Pines is seeking sealed proposals for:

#### **RFP # FN-15-01 Independent Audit Services**

Solicitations may be obtained from the City of Pembroke Pines website at <http://www.ppines.com/index.aspx?NID=667> and on the [www.BidSync.com](http://www.BidSync.com) website.

If you have any problems downloading the solicitation, please contact the BidSync Support line at 1-800-990-9339.

If additional information help is needed with downloading the solicitation package please contact the Purchasing Office at (954) 704-1259 or by email at [purchasing@ppines.com](mailto:purchasing@ppines.com). The Purchasing Office hours are between 7:00 a.m. - 6:00 p.m. on Monday through Thursday and is located at 13975 Pembroke Road, Pembroke Pines, Florida 33027.

The City requires all questions relating to the solicitation be entered through the "Ask a Question" option tab available on the BidSync website. Responses to the questions will be provided online at [www.bidsync.com](http://www.bidsync.com). Such request must be received by the "Question Due Date" stated in the solicitation. The issuance of a response via BidSync is considered an Addendum and shall be the only official method whereby such an interpretation or clarification will be made.

**Proposals will be accepted until 2:00 p.m., Tuesday, May 19, 2015.** Proposals must be submitted electronically at [www.BidSync.com](http://www.BidSync.com). The sealed electronic proposals will be publicly opened at 2:30 p.m. in the Office of the City Clerk, Administration Building, 10100 Pines Boulevard, Pembroke Pines, Florida, 33026.

### **1.2 PURPOSE**

The City of Pembroke Pines is seeking proposals from qualified firms, hereinafter referred to as the Contractor, to audit the financial statements for the City of Pembroke Pines for the fiscal year ending 9-30-2015, and the financial statements of the Charter Schools for the fiscal year ending 6-30-2015, and any required Special Reports such as Grants or other compliance reporting, as well as auditing those financial statements and other Special Reports for each of the four (4) subsequent fiscal years, and any renewal periods in accordance with the terms, conditions, and specifications contained in this solicitation.

The contract shall be for a period of five (5) years and may be renewed for two (2) additional two (2)-year periods.



The Contractor may also be requested to provide other services to the City, including but not limited to Arbitrage Rebate Calculations.

**1.3 BACKGROUND**

The City of Pembroke Pines is the 11<sup>th</sup> largest city in Florida, and serves an area of 34.25 square miles with an estimated population of 157,905. The City of Pembroke Pines was incorporated in 1960 and operates under a Commission-Manager form of government. The City of Pembroke Pines' fiscal year begins on October 1 and ends on September 30. The City owns and operates several Charter Schools. The fiscal year of the Charter Schools begins on July 1 and ends on June 30. The Charter Schools' are included as Special Revenue Funds of City.

The City of Pembroke Pines provides the following services to its citizens including, but not limited to: Public Safety, Recreation, General Government, Water, Sewer, Sanitation, Community Services, Residential Housing, Charter Schools, and Early Development Centers.

The City of Pembroke Pines is organized into ten departments. The accounting and financial reporting functions of the City of Pembroke Pines are centralized.

More detailed information on the government and its finances can be found on the City's website at [www.ppines.com](http://www.ppines.com). The City's Comprehensive Annual Financial Reports (CAFR), Annual Budgets, Interim Financial Statements, and the Financial Statements of the Charter Schools can be found at <http://www.ppines.com/Index.aspx?NID=220>

**Fund Structure**

The City of Pembroke Pines uses the following fund types in its financial reporting:

<u>Fund Type</u>	<u>Number of Individual Funds</u>	<u>Number With Legally Adopted Annual Budgets</u>
General fund	1	1
Special revenue funds	15	15
Debt service funds	1	1
Capital projects funds	1	0
Permanent funds	1	1
Enterprise funds	1	1
Internal service funds	1	1
Private-purpose trust funds	0	0
Investment trust funds	0	0
Pension and Other Post-Employee Benefit trust funds	3	3
Agency funds	4	0



**Budgetary Basis of Accounting**

The City of Pembroke Pines and the Charter Schools prepare its budgets on a basis consistent with generally accepted accounting principles.

**Federal and State Awards**

During the previously audited fiscal year, the City of Pembroke Pines received various Federal and State awards. The Schedule of Expenditures of Federal Awards, State Financial Assistance, and Local Awards for the fiscal year ended September 30, 2014 is included as part of the Comprehensive Annual Financial Report (CAFR).

**Computer Systems**

<b><u>Make</u></b>	<b><u>Vendor</u></b>	<b><u>Major Applications</u></b>
SmartStream	Infor Global Solutions	General Ledger Funds Control Accounts Payable Requisition/Purchase Orders
Web-based In-house	Not Applicable	Budget Accounts Receivable Fixed Assets

The City operates a NCR 3520 UNIX Based computer using custom written government software for the following applications:

- Cashiering
- Payroll
- Utility Billing

**Availability of Prior Audit Reports and Working Papers**

The audited financial statements may also be obtained online at <http://www.ppines.com/index.aspx?NID=834>.

The previous auditors:  
GLSC & Company, PLLC  
6303 Blue Lagoon Drive, Suite 200  
Miami, FL 33126

Prior year’s audit working papers are available for inspection on the offices of GLSC & Company, PLLC at the above address.



The Fire and Police Pension Fund, although included in the Comprehensive Annual Report was audited in fiscal year ended September 30, 2014 by:

Goldstein Schechter Koch  
2121 Ponce De Leon Blvd.  
11th Floor  
Coral Gables, FL 33134

#### **1.4 SCOPE OF WORK**

The City of Pembroke Pines desires the independent auditor to express an opinion on the fair presentation of the basic financial statements of the City, the Charter Schools chartered by the School Board of Broward County and the City of Pembroke Pines/Florida State University Charter School in conformity with generally accepted accounting principles.

The City of Pembroke Pines also desires the auditor to express an opinion on the fair presentation of its government-wide and fund financial statements and schedules in conformity with generally accepted accounting principles. The auditor is not required to audit the supporting schedules contained in the comprehensive annual financial report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the government-wide and fund financial statements and schedules. The auditor is not required to audit the introductory section of the report or the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is required to audit the schedule of expenditures of Federal and State awards in accordance with the Single Audit Act.

The auditor **is not required** to audit the Pension Trust Fund for Firefighters and Police Officers, as the Fund will be audited by other independent auditors who will furnish their report to the principal Independent Auditor during the engagement.

#### **Auditing Standards To Be Followed**

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants;
2. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards;
3. The provisions of the Single Audit Act of 1984 (as amended);
4. The Florida Single Audit Act;
5. The provisions of U.S. Office of Management and Budget (OMB) Circular A-133;



- Audits of States, Local Governments, and Non-Profit Organizations (through fiscal year 2015);
6. The provisions of U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance);
  7. Rules of the Florida Auditor General relating to Section 11.45, Florida Statutes;
  8. State of Florida Department of Banking and Finance Regulations;
  9. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
  10. Any other applicable Federal, State and local laws or regulations;

Any updates of, or amendments to, these described standards are to be incorporated in all audits performed by the selected auditor performing auditing engagements for the City of Pembroke Pines.

### **Reports to be Issued**

Following the completion of the audit of the Charter Schools' and the FSU Charter Schools' financial statements for the fiscal year ending June 30th, and subsequently, following the completion of the audit of the City of Pembroke Pines' financial statements for the fiscal year ending September 30<sup>th</sup>, the auditor shall issue, where applicable:

1. A Report of Independent Certified Public Accountants on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
2. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. A report of Independent Certified Public Accountants on Compliance and Internal Control for Each Major Program and on Internal Control Over Compliance Required OMB Circular A-133 and Chapter 10.650, Rules of the Florida Auditor General.
4. Schedule of Findings and Questioned Costs – Federal Awards.
5. Management Letter in Accordance with the Rules of the Auditor General of the State of Florida.
6. Independent Accountant's Report on an Examination which includes a statement as to whether or not the financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.



7. Any other required reports and schedules required by Federal and State Single Audit Acts or other audit requirements.
8. Irregularities and illegal acts. The auditors shall be required to make an immediate, written report to the City Manager and the City Commission, if appropriate, of all irregularities and illegal acts or indications of illegal acts of which they become aware.
9. Reporting to the City Manager and the Finance Director. Auditors shall also disclose the following:
  1. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.
  2. Significant new or changes in accounting policies and implementation.
  3. Significant management judgments and accounting estimates.
  4. Significant audit adjustments.
  5. Other information in documents containing audited financial statements.
  6. Disagreements with management.
  7. Consultation with other accountants.
  8. Major issues discussed with management prior to retention.
  9. Difficulties encountered in performing the audit.

### **Special Considerations**

1. The City of Pembroke Pines will submit its Comprehensive Annual Financial Report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City of Pembroke Pines in order to meet the requirements of that program.
2. The City of Pembroke Pines currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters" at no additional cost to the City.
3. The City of Pembroke Pines owns and operates three charter elementary schools, three charter middle schools and one charter high school that are chartered by Broward County. The City also operates a charter elementary school, which is operated in collaboration with Florida State University (FSU). These schools are included as Special Revenue Funds of the City, and operate on a fiscal year ending June 30<sup>th</sup>. The City is required to separately audit the financial statements of the Broward County Charter and the FSU Charter schools.



**The Auditor General’s Office has requested that separate reports be submitted by Charter. This will require two (2) separate reports, one (1) for the Broward sponsored Charter Schools and one (1) for the FSU Charter School.**

4. The City of Pembroke Pines has determined that the United States Department of Housing and Urban Development will function as the cognizant agency in accordance with the provisions of the Single Audit Act (as amended) and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.
5. The Schedule of Expenditures of Federal Awards and State Financial Assistance Projects and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the Comprehensive Annual Financial Report (CAFR).

### **Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of Pembroke Pines of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. City of Pembroke Pines
2. U.S. Department of Housing and Urban Development
3. U.S. General Accounting Office (GAO)
4. Auditor General of the State of Florida
5. Parties designated by the federal or state governments or by the City of Pembroke Pines as part of an audit quality review process.
6. Auditors of entities of which the City of Pembroke Pines is a recipient or a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting, reporting or auditing significance.

### **Assistance Provided to the Auditor**

1. The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of City of Pembroke Pines.
2. The staff of City of Pembroke Pines will prepare the statements and schedules for the auditor based upon the Prepared List for the interim and final audits.
3. The City of Pembroke Pines will provide the auditor with reasonable workspace. The auditor will also be provided with access to telephone lines, photocopying machines and other items necessary to complete the audit. Such facilities provided will only be utilized for purposes of the audits of the City of Pembroke Pines and its Charter Schools and other Special Reports



required by the City and its Charter Schools.

### **Report Preparation**

1. The City shall prepare all the information for the Annual Reports including, the Financial Statements, Transmittal Letter, Management's Discussion and Analysis, Notes to the Financial Statements, Required Supplemental Information, Statistical Section and the Schedule of Expenditures of Federal Awards and State Financial Assistance Projects.
2. Report review, editing and printing shall be the responsibility of the auditor, unless otherwise mutually agreed upon.

The auditor should provide the following:

1. Twenty (20) bound copies and (20) bookmarked CDs of the Comprehensive Annual Report (CAFR) of the City of Pembroke Pines.
2. Fifteen (15) hard copies and (15) bookmarked CDs each of the Basic Financial Statements of the Charter Schools and FSU Charter School.

The City reserves the right to revise the number of bound and CD copies required.

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**Proposed Schedule for the 2015 Fiscal Year Audit**

The schedule for the 2015 Fiscal Year Audit is shown in the table below, (a similar time schedule will be developed for audits of future fiscal years).

**City of Pembroke Pines Proposed Audit Timetable -FY2015**

Description	Responsible Party	Dates for Charter Schools	Dates for City
Entrance Conference and Detailed Audit Plan, including list of required schedules provided by Auditor.	ALL	Monday, July 27, 2015	Monday, July 27, 2015
Interim Work started by Auditors	AUDITORS	N/A	Monday, September 14, 2015
Interim Work completed by Auditors	AUDITORS	N/A	Monday, September 28, 2015
Year End Trial Balance provided to the Auditors	CITY	Thursday, August 06, 2015	Thursday, November 05, 2015
Year End Fieldwork Starts	AUDITORS	Monday, August 17, 2015	Monday, November 16, 2015
Completion of the fieldwork	ALL	Thursday, September 17, 2015	Thursday, January 07, 2016
City shall prepare draft financial statements, notes, and all required supplementary schedules (and statistical data)	CITY	Thursday, October 01, 2015	Monday, February 01, 2016
Draft Reports - Auditor shall provide all recommendations, revisions & suggestions for improvement to the Finance Director, including a draft of the Auditors' Report	AUDITORS	Thursday, October 15, 2015	Monday, February 29, 2016
Draft Reports - City will send back to the Auditors revised reports with corrections. Exit conference with Finance Director, and other key personnel	CITY	Monday, October 19, 2015	Monday, March 07, 2016
Final Report signed reports to be delivered to the City	AUDITORS	Monday, October 26, 2015	Monday, March 14, 2016

**1.5 PROPOSAL REQUIREMENTS**

The following documents will need to be completed, scanned and submitted through [www.bidsync.com](http://www.bidsync.com) as part of the bidder’s submittal. The proposer interested in responding to this solicitation must provide the information requested below. Submittals that do not respond completely to all requirements specified herein may be considered non-responsive and eliminated from the process.

All proposals shall address and be tabbed/indexed as outlined below:

**Title Page:**

List the following:

Subject: **RFP # FN-15-01 “Independent Audit Services”**



1. Date
2. Name of the Firm
3. Contact Person (including title) authorized to represent your firm
4. Telephone Number
5. Email Address

**Tab 1 - Table of Contents:**

Include a clear identification of the material included in the proposal by tab number and page number.

**Tab 2 - Letter of Interest:**

Limit to two (2) pages.

1. Attach a letter of interest that explains your firm's interest in working on this project, a positive commitment to perform the required work and a brief description of the firm including:
  - a. The Proposer should provide an affirmative statement that it is independent of the City of Pembroke Pines as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards
  - b. Include the size, range of activities, financial history, strength, stability, experience, honors, awards, recognitions, etc.
  - c. Brief summary of abilities and experience of the firms' professional personnel (More detail to be provided in **Tab 3 – Staffing, Experience and Expertise**)
  - d. Describe the firm's (or proposed subcontractors') professional relationships involving the City of Pembroke Pines for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

**Tab 3 – Staffing, Experience and Expertise (40 points):**

The relative experience and qualification of each applicant's proposed team, with respect to the project scope, will be judged and a relative rating assigned. This parameter expresses the general and specific project-related capability of the staff and indicates the adequate depth and abilities of the organization which it can draw upon as needed. This will include management, technical, and support staff. Major consideration may be given to the successful completion of previous projects comparable in scope and complexity.

1. State the number of offices, and the geographical distribution.



- 2. State the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed on this engagement on a full-time basis and on a part-time basis.
- 3. Full time equivalent staff:

	<b>From this office</b>	<b>From all offices combined</b>
Audit		
Tax		
Consulting		
Accounting (write-up/compilations)		
Administrative		
<b>Total</b>		

- 4. Number of years the firm has been in business.
- 5. List the names and titles of principal supervisory and management staff, including engagement partners, other specialists and personnel who will be assigned to this engagement. Provide a summary of the government audit experience/qualifications to include any experience with Charter School audits. Please provide a list of all current clients to which staff to be assigned to the City’s engagement are currently assigned.

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

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express written notification to the City of Pembroke Pines, which retains the right to approve or reject replacements.

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

- 6. If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.



- 7. For the firm that will be assigned the responsibility for the audit. List the most significant audit engagements performed in the last five (5) years, that are similar to the engagement described in this RFP, in which the firm was the principal auditor for the engagement. Please be specific as to whether or not the audit included Charter Schools.

<b>Municipal Client Name</b>	<b>Description of Services Rendered</b>	<b>Your Project Manager</b>	<b>Total Hours</b>	<b>Contract Value</b>	<b>Fiscal Year Start/End Date</b>	<b>Client Contact Name</b>	<b>Phone Number &amp; Email of Client</b>

- 8. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
- 9. The firm is required to submit a copy of the report on its most recent external quality control review (Peer Review), with a statement whether that quality control review included a review of specific governmental engagements.
- 10. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors. Proposer must use Attachment K “References Form” for this requirement.
- 11. Provide resume(s) of key persons to be assigned to the audit with emphasis on their experience with similar work. Resumes should list qualifications, including education, experience, honors and awards received, and professional associations of which the firm and/or its personnel are members.
- 12. Attach a copy of the State of Florida Board of Accountancy current license for all key professionals (senior auditor and above) assigned to this engagement.



**Tab 4 – Specific Audit Approach (30 points):**

Limit to three (3) pages.

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as the City of Pembroke Pines budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Proposers should provide the following information on their audit approach:

1. Proposed segmentation of the engagement.
2. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
3. Sample size and the extent to which statistical sampling is to be used in the engagement.
4. Extent of use of software in the engagement.
5. Type and extent of analytical procedures to be used in the engagement.
6. Approach to be taken to gain and document an understanding of the City of Pembroke Pines' internal control structure.
7. Approach to be taken in determining laws and regulations that will be subject to audit test work.
8. Approach to be taken in drawing audit samples for purposes of tests of compliance.
9. Identify and describe potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City of Pembroke Pines.

**Tab 5 – Project Cost (25 points):**

1. Attachment A: Proposal Form
  - a. Attached is proposal form (Attachment A) where the vendor will complete the proposal checklist and enter their contact information. Proposal form shall be signed by the contact person authorized to represent the contractor. This form must be completed, scanned and submitted through [www.bidsync.com](http://www.bidsync.com) as part of the bidder's submittal. The vendor must provide their pricing through the designated lines items listed on the BidSync website.



- b. Proposals must contain a manual signature of the authorized representative of the Proposer. Proposals shall contain an acknowledgment of receipt of all Addenda. The address and telephone number for communications regarding the Proposal must be shown.
  - c. Proposals by corporations must be executed in the corporate name by the President or other corporate officer accompanied by evidence of authority to sign. The corporate address and state of incorporation must be shown below the signature.
  - d. Proposals by partnerships must be executed in the partnership name and signed by a partner whose title must appear under the signature and the official address of the partnership must be shown below the signature.
2. Along with the fee for services stated in Attachment A, vendors should provide:
    - a. A copy of the firm's current billing rate schedule.
    - b. A list of assumptions (i.e. number of meetings with staff, commission, etc.) that are included in the proposed cost along with a list of any additional costs that are not included in the proposal.
  3. **The work will be performed on a fixed, not to exceed price which includes the price for drafting and printing the Financial Statements. Please note that historically the City has drafted the financial statements and is anticipated to continue this process. If the City elects to draft the financial statements, the firm will provide the City with a credit on the audit fee. The credit will be the amount indicated by the firm on Attachment A as part of the firm's response to this RFP. Printing will be the responsibility of the Contractor.**
  4. **The Fee and the Credit for drafting the financial statements for all subsequent contract years will be adjusted from the current contract Fee and Credit using the Consumer Price Index for "All Urban Consumers for Miami\Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.**

**Tab 6 – Other Completed Documents (5 points for Vendor Preference - Local/VOSB):**

1. Attachment B: Vendor Information Form and a W-9
  - a. In addition to the Vendor Information Form, please ensure that you provide the completed W-9 (Rev. December 2014), as previously dated versions of this form will delay the processing of any payments to the awarded vendor.
2. Attachment C: Non-Collusive Affidavit
3. Attachment D: Sworn Statement on Public Entity Crimes Form
4. Attachment E: Local Vendor Preference Certification
  - a. If claiming Local Pembroke Pines Vendor Preference, business must attach a current business tax receipt from the City of Pembroke Pines
  - b. If claiming Local Broward County Vendor Preference, business must attach a current business tax receipt from Broward County or the City within Broward County where the business resides.



- c. The Local Vendor Preference Certification form must be completed by/for the proposer; the proposer **WILL NOT** qualify for Local Vendor Preference based on their sub-contractors’ qualifications.
- 5. Attachment F: Veteran Owned Small Business Preference Certification
  - a. If claiming Veteran Owned Small Business Preference Certification, business must attach the “Determination Letter” from the United States Department of Veteran Affairs Center for Verification and Evaluation notifying the business that they have been approved as a Veteran Owned Small Business (VOSB).
  - b. The Veteran Owned Small Business Preference Certification form must be completed by/for the proposer; the proposer **WILL NOT** qualify for Veteran Owned Small Business Preference based on their sub-contractors’ qualifications.
- 6. Attachment G: Equal Benefits Certification Form
- 7. Attachment H: Proposer’s Completed Qualification Statement

**Tab 7 - Business Structure, Licenses and Professional Registration Certificates:**

- 1. Copies of city, county, and state professional licenses and business tax receipts.
- 2. If the firm offering services is a corporation, or joint venture, it must be properly chartered with the Department of State to operate in Florida and provide a copy of the firm’s current Florida Corporate Charter.
- 3. A reproduction of the firm’s current professional registration certificate(s) is required for the services offered and must be in the name of the firm offering said services (architecture, engineering, general contractor or other certification required).
- 4. Firms must be properly registered at the time of application to practice their profession in the State of Florida and with the appropriate State Board governing the services offered.

**Tab 8 - Additional Information:**

- 1. If your firm directly provides annual arbitrage calculation services, please indicate the annual fee per bond issue. The main purpose of this RFP is for audit services. The City at a later date may contract to cover arbitrage services, independent of the firm selected for the audit.
- 2. Will the Proposer offer consultations over the phone at no extra cost?  
 Yes                       No
- 3. Are the audit working papers available to authorized representatives of the cognizant Federal Audit Agency, the City and/or successor auditing firms at no extra charge?  
 Yes                       No



4. List any free training seminars conducted by your firm/company that are available to your clients and state whether these seminars offer Continuing Professional Education (CPE) credits.
5. Please note that by submitting a proposal, the Proposer agrees to abide to the terms of the Audit Engagement Agreement (Attachment J)
6. Please provide any additional information that you deem necessary to complete your proposal in this section, if it has not been requested in another section.

**1.6 EVALUATION OF PROPOSALS & PROCESS OF SELECTION**

1. An Audit Evaluation Committee will evaluate all responsive proposals received from proposers who meet or exceed the bid requirements contained in the RFP. Evaluations shall be based upon the information and references contained in the proposals as submitted. **As such, the Proposal should be as comprehensive as possible; clearly describing the details of services that the Proposer intends to provide.**
2. The City will convene an Audit Evaluation Committee Meeting and brief its members on the scope of the project and the services required. The Audit Evaluation Committee will evaluate proposals based on the following criteria

<b>Criteria</b>	<b>Points</b>
Staffing, Experience and Expertise	40 points
Specific Audit Approach	30 points
Project Cost – Points assigned based on formula below	25 points
Local Vendor Preference/ Veteran Owned Small Business Preference*	5 points
<b>Total Points</b>	<b>100 points</b>

Project Cost Element Evaluation - Mathematical Methodology Utilized

The twenty-five (25) points for this portion of the evaluation criteria will be assigned as follows:

- A = Point value (25 points)
- B = Price proposal of “Lowest Cost Proposer”
- C = Price Proposal of Firm being evaluated

$A \times (B / C) = \text{points assigned for Project Cost}$



The Price Proposal amount for each firm that will be used in the calculation above will be the sum of the City Audit price and the Charter School Audit price as proposed by the firm in Attachment A.

*\*Please note that the Local Vendor Preference is used to evaluate the submittals received from proposers and are assigned point totals, a preference of five (5) points of the total evaluation point shall be given to the Local Pembroke Pines Vendor(s); a preference of two and a half (2.5) points of the total evaluation point shall be given to the Local Broward County Vendor(s), all other vendors shall receive zero (0) points. Vendors must submit the attached Local Vendor Preference Certification Form in order to qualify for these evaluation points.*

*Veteran Owned Small Business (VOSB) is also used to evaluate the submittals received from proposers and are assigned point totals, a preference of two and a half (2.5) points of the total evaluation point shall be given to the Veteran Owned Small Businesses. Vendors must submit the attached Veteran Owned Small Business Preference Certification Form in order to qualify for these evaluation points.*

*All other vendors shall receive zero (0) points.*

3. In the event that there are more than three (3) proposers, the Evaluation Committee shall have the option to short-list the proposers based on the criteria listed above. Firms may be requested to make presentations and answer questions of clarification as part of its evaluation. As part of this process, the firms shall have officials of the appropriate management level present and representing the firm. The project manager should be available. The firm shall be prepared to present an overall briefing regarding the manner in which their contractual obligations will be accomplished.
4. The Audit Evaluation Committee will make a recommendation to the City Commission for award of contract. The contract shall be awarded to the most responsive/responsible proposer whose proposal is determined to be the most advantageous to the City taking into consideration the evaluation criteria.
5. Per Florida Statutes 218.391 – Auditor Selection Process, the City Commission shall select the highest-ranked firm from the list provided or must document the reason for not selecting the highest- ranked qualified firm.

**1.7 TENTATIVE SCHEDULE OF EVENTS**

<b>Event</b>	<b>Time &amp;/or Date</b>
Issuance of Solicitation (Posting Date)	<b>April 21, 2015</b>
Question Due Date	<b>May 04, 2015</b>
Anticipated Date of Issuance for the Addenda with Questions and Answers	<b>May 07, 2015</b>



Proposals will be accepted until	<b>2:00 p.m. on May 19, 2015</b>
Proposals will be opened at	<b>2:30 p.m. on May 19, 2015</b>
Evaluation of Proposals by the Evaluation Committee	<b>TBD</b>
Recommendation of Contractor to City Commission award	<b>June 17, 2015</b>

### **1.8 SUBMISSION REQUIREMENTS**

Bids/proposals **must be submitted electronically** at [www.bidsync.com](http://www.bidsync.com) **on or before 2:00 p.m. on May 19, 2015.**

Please note that vendors should be registered on BidSync under the name of the organization that they are operating as and it should match the organization name on the documents that they are submitting and utilizing when responding to the solicitation.

The vendor must provide the necessary information on the BidSync website and upload all of the requested documents listed in the *PROPOSAL REQUIREMENTS* section of this solicitation.

**Unless otherwise specified, the City requests for vendors to upload their documents as one (1) PDF document in the order that it is outlined in the bid package.**

The City recommends for proposers to submit their proposals as soon as they are ready to do so. Please allow ample time to submit your proposals on the BidSync website. Proposals may be modified or withdrawn prior to the deadline for submitting Proposals. BidSync Support is happy to help you with submitting your proposal and to ensure that you are submitting your proposals correctly, but we ask that you contact their support line at 1-800-990-9339 with ample time before the bid closing date and time.

**PLEASE DO NOT SUBMIT ANY PROPOSALS VIA MAIL, E-MAIL OR FAX.**



## **SECTION 2 - INSURANCE REQUIREMENTS**

The Insurance Requirements are provided in the Audit Engagement Agreement (Attachment J) to this RFP.



## **SECTION 3 - GENERAL TERMS & CONDITIONS**

### **3.1 EXAMINATION OF CONTRACT DOCUMENTS**

Before submitting a Proposal, each Proposer should (a) consider federal, state and local laws, ordinances, rules and regulations that may in any manner affect cost or performance of the work, (b) study and carefully correlate the Proposer's observations with the Proposal Documents; and (c) notify the Purchasing Manager of all conflicts, errors and discrepancies, if any, in the Proposal Documents.

The Proposer, by and through the submission of a Proposal, agrees that Proposer shall be held responsible for having familiarized themselves with the nature and extent of the work and any local conditions that may affect the work to be done and the services, equipment, materials, parts and labor required.

### **3.2 CONFLICT OF INSTRUCTIONS**

If a conflict exists between the General Conditions and Instructions stated herein and specific conditions and instructions contained in specifications, the specifications shall govern.

### **3.3 ADDENDA or ADDENDUM**

A formal solicitation may require an Addendum to be issued. An addendum in some way may clarify, correct or change the original solicitation (i.e. due date/time, specifications, terms, conditions, line item). Vendors submitting a proposal should check the BidSync website for any addenda issued. Vendors are cautioned not to consider verbal modifications to the solicitation, as the addendum issued through BidSync will be the only official method whereby changes will be made.

### **3.4 INTERPRETATIONS AND QUESTIONS**

If the Proposer is in doubt as to the meaning of any of the Proposal Documents, is of the opinion that the Conditions and Specifications contain errors or contradictions or reflect omissions, or has any question concerning the conditions and specifications, the Proposer shall submit a question for interpretation or clarification. The City requires all questions relating to the solicitation be entered through the "**Ask a Question**" option tab available on the BidSync website. Responses to the questions will be provided online at [www.bidsync.com](http://www.bidsync.com). Such request must be received by the "**Question Due Date**" stated in the solicitation. Questions received after "**Question Due Date**" shall not be answered. Interpretations or clarifications in response to such questions will be issued via BidSync. The issuance of a response via BidSync is considered an Addendum and shall be the only official method whereby such an interpretation or clarification will be made.

BidSync Support is also available to assist proposers with submitting their proposal and to ensure that proposers are submitting their proposals correctly. Proposers should ensure that they contact their BidSync support line at 1-800-990-9339 with ample time before the bid closing date and time.

For all other questions related to this solicitation, please contact the, Purchasing Manager, Christina Sorensen, at [purchasing@ppines.com](mailto:purchasing@ppines.com).

### **3.5 RULES, REGULATIONS, LAWS, ORDINANCES and LICENSES**

The awarded contractor shall observe and obey all laws, ordinances, rules, and regulations of the federal, state, and CITY, which may be applicable to the service being provided. The awarded firm shall have or be responsible for obtaining all necessary permits or licenses required, if necessary, in order to provide this service.



Bidder warrants by submittal that prices quoted here are in conformity with the latest federal price guidelines, if any.

### **3.6 WARRANTIES FOR USAGE**

Whenever a bid is sought, seeking a source of supply for a specified time for materials or service, the quantities or usage shown are estimated only. No guarantee or warranty is given or implied by the City as to the total amount that may or may not be purchased from any resulting contracts. These quantities are for bidders information only and will be used for tabulation and presentation of bid.

### **3.7 BRAND NAMES**

If and wherever in the specifications a brand name, make, name of manufacturer, trade name, or vendor catalog number is mentioned, it is for the purpose of establishing a grade or quality of material only. Since the City does not wish to rule out other competition and equal brands or makes, the phrase "OR EQUAL" is added. However, if a product other than that specified is bid, Bidders shall indicate on their proposal and clearly state the proposed substitution and deviation. It is the vendor's responsibility to provide any necessary documentation and samples within their bid submittal to prove that the product is equal to that specified. Such samples are to be furnished before the date of bid opening, unless otherwise specified. Additional evidence in the form of documentation and samples may be requested if the proposed brand is other than that specified. The City retains the right to determine if the proposed brand shall be considered as an approved equivalent or not.

### **3.8 QUALITY**

All materials used for the manufacture or construction of any supplies, materials, or equipment covered by this bid shall be new, the latest model, of the best quality, and

highest grade workmanship, unless otherwise noted.

### **3.9 SAMPLES**

Samples, when requested, must be furnished before, or at the bid opening, unless otherwise specified, and delivered free of expense to the City and if not used in testing or destroyed, will upon request within thirty (30) days of bid award be returned at the bidders expense.

### **3.10 DEVELOPMENT COSTS**

Neither the City nor its representatives shall be liable for any expenses incurred in connection with the preparation, submission or presentation of a Bid in response to this Invitation for Bid. All information in the Bid shall be provided at no cost to the City.

### **3.11 PRICING**

Prices should be stated in units of quantity specified in the bidding specifications. In case of discrepancy in computing the amount of the bid, the unit prices quoted will govern.

Bidder warrants by virtue of bidding that prices, terms, and conditions quoted in his bid will be firm for acceptance for a period of ninety (90) days from date of bid opening unless otherwise stated by the City or bidder.

### **3.12 DELIVERY POINT**

All items shall be delivered F.O.B. destination, and delivery cost and charges included in the bid price. Failure to do so may be cause for rejection of bid.

### **3.13 TAX EXEMPT STATUS**

The City is exempt from Florida Sales and Federal Excise taxes on direct purchase of tangible property.

### **3.14 CONTRACT TIME**

By virtue of the submission of the Proposal, Proposer agrees and fully understands that



the completion time of the work of the Contract is an essential and material condition of the Contract and that time is of the essence. The Successful Proposer agrees that all work shall be prosecuted regularly, diligently and uninterrupted at such rate of progress as will ensure full completion thereof within the time specified. Failure to complete the work within the time period specified shall be considered a default.

In addition, time will be of the essence for any orders placed as a result of this bid. Purchaser reserves the right to cancel such orders, or part thereof, without obligation if delivery is not made at the time(s) or place(s) specified.

### **3.15 COPYRIGHT OR PATENT RIGHTS**

Bidder warrants that there have been no violations of copyrights or patent rights in manufacturing, producing, or selling other goods shipped or ordered as a result of this bid, and seller agrees to hold the purchaser harmless from any and all liability, loss or expense occasioned by such violation.

### **3.16 PUBLIC ENTITY CRIMES**

“A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.”

The Public Entity Crime Affidavit Form, attached to this solicitation, includes

documentation that shall be executed by an individual authorized to bind the Proposer. The Proposer further understands and accepts that any contract issued as a result of this solicitation shall be either voidable or subject to immediate termination by the City. In the event there is any misrepresentation or lack of compliance with the mandates of Section 287.133 or Section 287.134, respectively, Florida Statutes. The City in the event in such termination, shall not incur any liability to the Bidder for any goods, services or materials furnished.

### **3.17 CONFLICT OF INTEREST**

The award of any contract hereunder is subject to the provisions of Chapter 112, Florida Statutes. Proposers must disclose with their Proposal the name of any officer, director, partner, proprietor, associate or agent who is also an officer or employee of CITY or any of its agencies. Further, all Proposers must disclose the name of any officer or employee of CITY who owns, directly or indirectly, an interest of five percent (5%) or more in the Proposer 's firm or any of its branches or affiliate companies.

### **3.18 FACILITIES**

The City reserves the right to inspect the Bidder's facilities at any time with prior notice.

### **3.19 ENVIRONMENTAL REGULATIONS**

CITY reserves the right to consider Proposer's history of citations and/or violations of environmental regulations in determining a Proposer's responsibility, and further reserves the right to declare a Proposer not responsible if the history of violations warrant such determination. Proposer shall submit with the Proposal, a complete history of all citations and/or violations, notices and dispositions thereof. The non-submission of any such documentation shall be deemed to be an affirmation by the Proposer that there are no citations or violations. Proposer shall notify



CITY immediately of notice of any citation or violation that Proposer may receive after the Proposal opening date and during the time of performance of any contract awarded to Proposers.

### 3.20 SIGNATURE REQUIRED

All proposals must be signed with the firm name and by an officer or employee having authority to bind the company or firm by his signature. FAILURE TO PROPERLY SIGN PROPOSAL SHALL INVALIDATE SAME, AND IT MAY NOT BE CONSIDERED FOR AWARD.

The individual executing this Bid on behalf of the Company warrant to the City that the Company is authorized to do business in the State of Florida, is in good standing and that Company possesses all of the required licenses and certificates of competency required by the State of Florida and Broward County to provide the goods or perform the services herein described.

The signed bid shall be considered an offer on the part of the bidder or contractor, which offer shall be deemed accepted upon approval by the City Commission of the City of Pembroke Pines and in case of default on the part of the bidder or contractor after such acceptance, the City of Pembroke Pines may take such action as it deems appropriate including legal action for damages or specific performance.

### 3.21 MANUFACTURER'S CERTIFICATION

The City of Pembroke Pines reserves the right to request from bidder separate manufacturer certification of all statements made in the proposal.

### 3.22 MODIFICATION OR WITHDRAWAL OF PROPOSAL

The City recommends for proposers to submit their proposals as soon as they are ready to do so. Please allow ample time to submit your proposals on the BidSync

website. Proposals may be modified or withdrawn prior to the deadline for submitting Proposals.

### 3.23 PUBLIC BID; BID OPENING AND GENERAL EXEMPTIONS

All submittals received by the deadline will be recorded, and will subsequently be publicly opened on the same business day at 2:30 p.m. at the office of the City Clerk, 10100 Pines Boulevard, Pembroke Pines, FL.

All Proposals received from Proposers in response to the solicitation will become the property of CITY and will not be returned to the Proposers. In the event of Contract award, all documentation produced as part of the Contract shall become the exclusive property of CITY. Proposers are requested to identify specifically any information contained in their Proposals which they consider confidential and/or proprietary and which they believe to be exempt from disclosure, citing specifically the applicable exempting law.

Pursuant to Section 119.071 of the Florida Statutes, sealed bids, proposals, or replies received by a Florida public agency shall remain exempt from disclosure until an intended decision is announced or until 30 days from the opening, whichever is earlier.

Therefore, bidders will not be able to procure a copy of their competitor's bids until an intended decision is reached or 30 days has elapsed since the time of the bid opening.

However, pursuant to Section 255.0518 of the Florida Statutes, when opening sealed bids that are received pursuant to a competitive solicitation for **construction or repairs on a public building or public work**, the entity shall:

- (a) Open the sealed bids at a public meeting.
- (b) Announce at that meeting the name of each bidder and the price submitted in the bid.



- (c) Make available upon request the name of each bidder and the price submitted in the bid.

For solicitations that are **not** for “**construction or repairs on a public building or public work**” the City shall not reveal the prices submitted in the bids until an intended decision is announced or until 30 days from the opening, whichever is earlier.

### **3.24 RESERVATIONS FOR REJECTION AND AWARD**

The City of Pembroke Pines reserves the right to accept or reject any and all bids or parts of bids, to waive irregularities and technicalities, and to request rebids. The City also reserves the right to award a contract on such items(s) or service(s) the City deems will best serve its interests. All bids shall be awarded to the most responsive/responsible bidder, provided the (City) may for good cause reject any bid or part thereof. It further reserves the right to award a contract on a split order basis, or such combinations as shall best serve the interests of the City unless otherwise specified. No premiums, rebates or gratuities permitted, either with, prior to, or after award. This practice shall result in the cancellation of said award and/or return of items (as applicable) and the recommended removal of bidder from bid list(s).

### **3.25 BID PROTEST**

Any protests or challenges to this competitive procurement shall be governed by Section 35.38 of the City’s Code of Ordinances.

### **3.26 INDEMNIFICATION**

The Successful Proposer shall pay all claims, losses, liens, settlements or judgments of any nature whatsoever in connection with the subsequent indemnifications including, but not limited to, reasonable attorney’s fees (including appellate attorney’s fees) and costs.

CITY reserves the right to select its own legal counsel to conduct any defense in any such proceeding and all costs and fees associated therewith shall be the responsibility of Successful Proposer under the indemnification agreement. Nothing contained herein is intended nor shall it be construed to waive City’s rights and immunities under the common law or Florida Statute 768.28 as amended from time to time.

Additional indemnification requirements may be included under Special Terms and Conditions and/or as part of a specimen contract included in the solicitation package.

**General Indemnification:** To the fullest extent permitted by laws and regulations, Successful Proposer shall indemnify, defend, save and hold harmless the CITY, its officers, agents and employees, harmless from any and all claims, damages, losses, liabilities and expenses, direct, indirect or consequential arising out of or in consequential arising out of or alleged to have arisen out of or in consequence of the products, goods or services furnished by or operations of the Successful Proposer or his subcontractors, agents, officers, employees or independent contractors pursuant to or in the performance of the Contract.

**Patent and Copyright Indemnification:** Successful Proposer agrees to indemnify, defend, save and hold harmless the CITY, its officers, agents and employees, from all claims, damages, losses, liabilities and expenses arising out of any alleged infringement of copyrights, patent rights and/or the unauthorized or unlicensed use of any invention, process, material, property or other work manufactured or used in connection with the performance of the Contract, including its use by CITY.

### **3.27 DEFAULT PROVISION**

In the case of default by the bidder or contractor, the City of Pembroke Pines may procure the articles or services from any



other sources and hold the bidder or contractor responsible for any excess costs occasioned or incurred thereby.

The City shall be the sole judge of nonperformance, which shall include any failure on the part of the successful Bidder to accept the Award, to furnish required documents, and/or to fulfill any portion of the contract within the time stipulated. Upon default by the successful Bidder to meet any terms of this agreement, the City will notify the Bidder five (5) days (weekends and holidays excluded) to remedy the default. Failure on the Contractor's part to correct the default within the required five (5) days shall result in the contract being terminated and upon the City notifying in writing the Contractor of its intentions and the effective date of the termination. The following shall constitute default:

- A. Failure to perform the Work required under the contract and/or within the time required or failing to use the subcontractor, entities and personnel as identified and set forth, and to the degree specified in the contract.
- B. Failure to begin the Work under this Bid within the time specified.
- C. Failure to perform the Work with sufficient Workers and equipment or with sufficient materials to ensure timely completion.
- D. Neglecting or refusing to remove materials or perform new Work where prior Work has been rejected as non-conforming with the terms of the contract.
- E. Becoming insolvent, being declared bankrupt, or committing act of bankruptcy or insolvency, or making an assignment renders the successful Bidder incapable of performing the Work in accordance with and as required by the contract.
- F. Failure to comply with any of the terms of the contract in any material respect.

In the event of default of a contract, the successful Bidder shall pay all attorney's fees and court costs incurred in collecting any damages. The successful Bidder shall pay the City for any and all costs incurred in ensuing the completion of the project.

Additional provisions may be included in the specimen contract.

### **3.28 ACCEPTANCE OF MATERIAL**

The material delivered under this proposal shall remain the property of the seller until a physical inspection and actual usage of this material and/or services is made and thereafter accepted to the satisfaction of the City and must comply with the terms herein, and be fully in accord with specifications and of the highest quality. In the event the material and/or services supplied to the City are found to be defective or do not conform to specifications, the City reserves the right to cancel the order upon written notice to the seller and return product to seller at the sellers expense.

### **3.29 LOCAL GOVERNMENT PROMPT PAYMENT ACT**

The City complies with Florida Statute 218.70, Florida Prompt Payment Act.

PLEASE PRINT:

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

COMPANY: \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY, STATE & ZIP CODE: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

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

Are completed Attachments A, B, C, D, E, F, G, H, & K scanned and uploaded to BidSync as part of the submittal? Yes \_\_\_\_\_ Initial \_\_\_\_\_

**Proposal Checklist**

a. Draft financial statements

\_\_\_\_\_ \$ \_\_\_\_\_ \$

City Charter Schools

Indicate in the space provided below the credit the Proposer will accept if the City performs the following task:

Prices valid until:

B. Charter Schools for fiscal year ended June 30, 2015 \_\_\_\_\_ \$

A. City of Pembroke Pines for fiscal year ended September 30, 2015 (CAFR) \_\_\_\_\_ \$

Audit of the Financial Statements for: TOTAL PRICE

Contractor.

Please provide the total All-Inclusive Maximum Price for each Audit Engagement, which includes the price for drafting and printing the Financial Statements. Please note that historically the City has drafted the financial statements and is anticipated to continue to do so. Printing will be the responsibility of the Contractor.

IN ACCORDANCE WITH THE "Request for Proposals" dated April 21, 2015 titled "Independent Audit Services" attached hereto as a part hereof the undersigned proposes the following:

DATE: \_\_\_\_\_, 2015

TO: CITY OF PEMBROKE PINES

10100 PINES BOULEVARD

PEMBROKE PINES, FL 33026

RFP#: FN-15-01

**PROPOSAL FORM**

Company Name: \_\_\_\_\_



2. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.
1. The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

**Notes:**

Hourly Rates	Standard	Quoted	CAFR	Est. Hours	Fee	Charter Schools	Est. Hours	Fee	Total
Partners									
Managers									
Supervisory staff									
Staff									
Other (specify):									
Subtotal									
Out-of-pocket expenses:									
Meals and lodging									
Transportation									
Other (specify)									
<b>Total</b>									

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

Company Name: \_\_\_\_\_





**(OFFICE USE ONLY)** Vendor number:

Please entirely complete this vendor information form along with the IRS Form W-9, and email to [accountspayable@ppines.com](mailto:accountspayable@ppines.com)

**City of Pembroke Pines**  
**10100 Pines Boulevard**  
**Pembroke Pines, FL 33026**

### Vendor Information Form

<b>Operating Name (Payee)</b>			
<b>Legal Name (as filed with IRS)</b>			
<b>Remit-to Address (For Payments)</b>			
<b>Remit-to Contact Name:</b>			<b>Title:</b>
<b>Email Address:</b>			
<b>Phone #:</b>			<b>Fax #</b>
<b>Order-from Address (For purchase orders)</b>			
<b>Order-from Contact Name:</b>			<b>Title:</b>
<b>Email Address:</b>			
<b>Phone #:</b>			<b>Fax #</b>
<b>Return-to Address (For product returns)</b>			
<b>Return-to Contact Name</b>			<b>Title:</b>
<b>Email Address:</b>			
<b>Phone #:</b>			<b>Fax #</b>
<b>Payment Terms:</b>			

**Type of Business** (please check one and provide Federal Tax identification or social security Number)

- Corporation
- Sole Proprietorship/Individual
- Partnership
- Health Care Service Provider
- LLC – C (C corporation) – S (S corporation) – P (partnership)
- Other (Specify):

**Federal ID Number:**

**Social Security No.:**

**Name & Title of Applicant** \_\_\_\_\_

**Signature of Applicant** \_\_\_\_\_ **Date** \_\_\_\_\_



**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following persons must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



**NON-COLLUSIVE AFFIDAVIT**

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

\_\_\_\_\_ being first duly sworn, deposes and says that:

BIDDER is the

\_\_\_\_\_,  
(Owner, Partner, Officer, Representative or Agent)

BIDDER is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

Such Bid is genuine and is not a collusive or sham Bid;

Neither the said BIDDER nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affidavit, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other BIDDER, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted; or to refrain from bidding in connection with such Contract; or have in any manner, directly or indirectly, sought by agreement or collusion, or communications, or conference with any BIDDER, firm, or person to fix the price or prices in the attached Bid or any other BIDDER, or to fix any overhead, profit, or cost element of the Bid Price or the Bid Price of any other BIDDER, or to secure through any collusion conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Contract;

The price of items quoted in the attached Bid are fair and proper and are not tainted by collusion, conspiracy, connivance, or unlawful agreement on the part of the BIDDER or any other of its agents, representatives, owners, employees or parties in interest, including this affidavit.

Authorized Officer Signature \_\_\_\_\_

**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ (**NAME OF CONTRACTOR**), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ (**NAME OF**



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**CONTRACTOR)** for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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NOTARY PUBLIC

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(Name of Notary Typed, Printed or Stamped)



**SWORN STATEMENT  
ON PUBLIC ENTITY CRIMES  
UNDER FLORIDA STATUTES CHAPTER 287.133(3)(a).**

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

1. This sworn statement is submitted by \_\_\_\_\_ (name of entity submitting sworn statement) whose business address is and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)
  
2. My name is \_\_\_\_\_ and my  
(Please print name of individual signing)  
  
relationship to the entity named above is \_\_\_\_\_.
  
3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, 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.
  
4. I understand that a "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
  
5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  1. A predecessor or successor of a person convicted of a public entity crime: or
  2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The Ownership by one person of shares constituting a controlling



interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. 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 let by a public entity, or which otherwise transacts or applies to transact business with 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.
7. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

Neither the entity submitting this sworn statement, or any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in 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, AND (Please indicate which additional statement applies.)

There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)



COMPANY NAME: \_\_\_\_\_

AUTHORIZED OFFICER SIGNATURE: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
 ) ss:  
COUNTY OF \_\_\_\_\_ )

**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ (**NAME OF CONTRACTOR**), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ (**NAME OF CONTRACTOR**) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
(Name of Notary Typed, Printed or Stamped)



## LOCAL VENDOR PREFERENCE CERTIFICATION

### SECTION 1 GENERAL TERM

#### LOCAL PREFERENCE

The evaluation of competitive bids is subject to section 35.36 of the City's Procurement Procedures which, except where contrary to federal and state law, or any other funding source requirements, provides that preference be given to local businesses. To satisfy this requirement, the vendor shall affirm in writing its compliance with either of the following objective criteria as of the bid or proposal submission date stated in the solicitation. A local business shall be defined as:

1. "Local Pembroke Pines Vendor" shall mean a business entity which has maintained a permanent place of business with full-time employees within the City limits for a minimum of one (1) year prior to the date of issuance of a bid or proposal solicitation. The permanent place of business may not be a post office box. The business location must actually distribute goods or services from that location. In addition, the business must have a current business tax receipt from the City of Pembroke Pines.

**OR;**

2. "Local Broward County Vendor" shall mean or business entity which has maintained a permanent place of business with full-time employees within the Broward County limits for a minimum of one (1) year prior to the date of issuance of a bid or proposal solicitation. The permanent place of business may not be a post office box. The business location must actually distribute goods or services from that location. In addition, the business must have a current business tax receipt from the Broward County or the City within Broward County where the business resides.

A preference of five percent (5%) of the total evaluation point, or five percent (5%) of the total price, shall be given to the **Local Pembroke Pines Vendor(s)**; A preference of two and a half percent (2.5%) of the total evaluation point for local, or two and a half percent (2.5%) of the total price, shall be given to the **Local Broward County Vendor(s)**.

#### COMPARISON OF QUALIFICATIONS

The preferences established in no way prohibit the right of the City to compare quality of supplies or services for purchase and to compare qualifications, character, responsibility and fitness of all persons, firms or corporations submitting bids or proposals. Further, the preference established in no way prohibit the right of the City from giving any other preference permitted by law instead of the preferences granted, nor prohibit the City to select the bid or proposal which is the most responsible and in the best interests of the City.

### SECTION 2 AFFIRMATION

#### LOCAL PREFERENCE CERTIFICATION:

Place a check mark here only if affirming bidder meets requirements above as a Local Pembroke Pines Vendor. In addition, the business must attach a current business tax receipt from the City of Pembroke Pines.

Place a check mark here only if affirming bidder meets requirements above as a Local Broward County Vendor. In addition, the business must attach a current business tax receipt from the Broward County or the City within Broward County where the business resides.

Place a check mark here only if affirming bidder does not meet the requirements above as a Local Vendor.



Failure to complete this certification at this time (by checking either of the boxes above) shall render the vendor ineligible for Local Preference. This form must be completed by/for the proposer; the proposer **WILL NOT** qualify for Local Vendor Preference based on their sub-contractors' qualifications.

COMPANY NAME: \_\_\_\_\_

AUTHORIZED OFFICER SIGNATURE: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ ) ss:

**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ (**NAME OF CONTRACTOR**), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ (**NAME OF CONTRACTOR**) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
(Name

of Notary Typed, Printed or Stamped)



## VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE CERTIFICATION

### SECTION 1 GENERAL TERM

#### VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE

The evaluation of competitive bids is subject to section 35.37 of the City's Procurement Procedures which, except where contrary to federal and state law, or any other funding source requirements, provides that preference be given to veteran owned small businesses. To satisfy this requirement, the vendor shall affirm in writing its compliance with the following objective criteria as of the bid or proposal submission date stated in the solicitation. A veteran owned small business shall be defined as:

1. "Veteran Owned Small Business" shall mean a business entity which has received a "Determination Letter" from the United States Department of Veteran Affairs Center for Verification and Evaluation notifying the business that they have been approved as a Veteran Owned Small Business (VOSB).

A preference of two and a half percent (2.5%) of the total evaluation point, or two and a half percent (2.5%) of the total price, shall be given to the **Veteran Owned Small Business (VOSB)**. This shall mean that if a **VOSB** submits a bid/quote that is within 2.5% of the lowest price submitted by any vendor, the **VOSB** shall have an option to submit another bid which is at least 1% lower than the lowest responsive bid/quote. If the **VOSB** submits a bid which is at least 1% lower than that lowest responsive bid/quote, then the award will go to the **VOSB**. If not, the award will be made to the vendor that submits the lowest responsive bid/quote. If the lowest responsive and responsible bidder IS a "**Local Pembroke Pines Vendor**" (**LPPV**) or a "**Local Broward County Vendor**" (**LBCV**) as established in Section 35.36 of the City's Code of Ordinances, entitled "Local Vendor Preference", then the award will be made to that vendor and no other bidders will be given an opportunity to submit additional bids as described herein.

If there is a **LPPV**, a **LBCV**, and a **VOSB** participating in the same bid solicitation and all three vendors qualify to submit a second bid, the **LPPV** will be given first option. If the **LPPV** cannot beat the lowest bid received by at least 1%, an opportunity will be given to the **LBCV**. If the **LBCV** cannot beat the lowest bid by at least 1%, an opportunity will be given to the **VOSB**. If the **VOSB** cannot beat the lowest bid by at least 1%, then the bid will be awarded to the lowest bidder.

If multiple **VOSBs** submit bids/quotes which are within 2.5% of the lowest bid/quote and there are no **LPPV** or **LBCV** as described in Section 35.36 of the City's Code of Ordinance, entitled "Local Vendor Preference", then all **VOSBs** will be asked to submit a **Best and Final Offer (BAFO)**. The award will be made to the **VOSB** submitting the lowest **BAFO** providing that that **BAFO** is at least 1% lower than the lowest bid/quote received in the original solicitation. If no **VOSB** can beat the lowest bid/quote by at least 1%, then the award will be made to the lowest responsive bidder.

#### COMPARISON OF QUALIFICATIONS

The preferences established in no way prohibit the right of the City to compare quality of supplies or services for purchase and to compare qualifications, character, responsibility and fitness of all persons, firms or corporations submitting bids or proposals. Further, the preference established in no way prohibit the right of the City from giving any other preference permitted by law instead of the preferences granted, nor prohibit the City to select the bid or proposal which is the most responsible and in the best interests of the City.

### SECTION 2 AFFIRMATION

#### VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE CERTIFICATION:

- Place a check mark here only if affirming bidder meets requirements above as a Veteran Owned Small Business. In addition, the bidder must attach the "Determination Letter" from the U.S. Dept. of Veteran Affairs Center.
- Place a check mark here only if affirming bidder does not meet the requirements above as a VOSB.



Failure to complete this certification at this time (by checking either of the boxes above) shall render the vendor ineligible for VOSB Preference. This form must be completed by/for the proposer; the proposer **WILL NOT** qualify for VOSB Preference based on their sub-contractors' qualifications.

COMPANY NAME: \_\_\_\_\_

AUTHORIZED OFFICER SIGNATURE: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ ) ss:

**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ **(NAME OF CONTRACTOR)**, a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ **(NAME OF CONTRACTOR)** for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
(Name

of Notary Typed, Printed or Stamped)



**EQUAL BENEFITS CERTIFICATION FORM  
FOR DOMESTIC PARTNERS AND ALL MARRIED COUPLES**

Except where federal or state law mandates to the contrary, a Contractor awarded a Contract pursuant to a competitive solicitation shall provide benefits to Domestic Partners and spouses of its employees, irrespective of gender, on the same basis as it provides benefits to employees' spouses in traditional marriages.

The Contractor shall provide the City and/or the City Manager or his/her designee, access to its records for the purpose of audits and/or investigations to ascertain compliance with the provisions of this section, and upon request shall provide evidence that the Contractor is in compliance with the provisions of this section upon each new bid, contract renewal, or when the City Manager has received a complaint or has reason to believe the Contractor may not be in compliance with the provisions of this section. Records shall include but not be limited to providing the City and/or the City Manager or his/her designee with certified copies of the Contractor's records pertaining to its benefits policies and its employment policies and practices.

The Contractor must conspicuously make available to all employees and applicants for employment the following statement:

**“During the performance of a contract with the City of Pembroke Pines, Florida, the Contractor will provide Equal Benefits to its employees with spouses, as defined by Section 35.39 of the City’s Code of Ordinances, and its employees with Domestic Partners and all Married Couples”.**

The posted statement must also include a City contact telephone number and email address which will be provided to each contractor when a covered contract is executed.

**SECTION 1 DEFINITIONS**

- 1. Benefits** means the following plan, program or policy provided or offered by a contractor to its employees as part of the employer's total compensation package which may include but is not limited to sick leave, bereavement leave, family medical leave, and health benefits.
- 2. Cash Equivalent** mean the amount of money paid to an employee with a domestic partner or spouse in lieu of providing benefits to the employee's domestic partner or spouse. The cash equivalent is equal to the employer's direct expense of providing benefits to an employee for his or her spouse from a traditional marriage.
- 3. Covered Contract** means a contract between the City and a contractor awarded subsequent to the date when this section becomes effective valued at over \$25,000 or the threshold amount required for competitive bids as required in section 35.18(A) of the Procurement Code.
- 4. Domestic Partner** shall mean any two (2) adults of the same or different sex who have registered as domestic partners with a governmental body pursuant to state or local law authorizing such registration, or with an internal registry maintained by the employer of



at least one of the domestic partners. A contractor may institute an internal registry to allow for the provision of equal benefits to employees with domestic partners who do not register their partnerships pursuant to a governmental body authorizing such registration, or who are located in a jurisdiction where no such governmental domestic partnership registry exists. A contractor that institutes such registry shall not impose criteria for registration that are more stringent than those required for domestic partnership registration by the City of Pembroke Pines.

- 5. **Equal benefits** means the equality of benefits between employees with spouses and/or dependents of spouses and employees with domestic partners and/or dependents of domestic partners, and/or between spouses of employees and/or dependents of spouses and domestic partners of employees and/or dependents of domestic partners.
- 6. **Spouse** means one member of a married pair legally married under the laws of any state within the United States of America or any other jurisdiction under which such marriage is legally recognized, irrespective of gender.
- 7. **Traditional marriage** means a marriage between one man and one woman.

**SECTION 2 CERTIFICATION OF CONTRACTOR**

The firm providing a response, by virtue of the signature below, certifies that it is aware of the requirements of Section 35.39 "City Contractors providing Equal Benefits for Domestic Partners and all Married Couples" of the City's Code of Ordinances, and certifies the following (**Check only one box below**):

- A.** Contractor currently complies with the requirements of this section; or
- B.** Contractor will comply with the conditions of this section at the time of contract award; or
- C.** Contractor will not comply with the conditions of this section at the time of contract award: or
- D.** Contractor does not comply with the conditions of this section because of the following allowable exemption (**Check only one box below**):
  - 1.** The Contractor does not provide benefits to employees' spouses in traditional marriages;
  - 2.** The Contractor provides an employee the cash equivalent of benefits because the Contractor is unable to provide benefits to employees' Domestic Partners or spouses despite making reasonable efforts to provide them. To meet this exception, the Contractor shall provide a notarized affidavit that it has made reasonable efforts to provide such benefits. The affidavit shall state the efforts taken to provide such benefits and the amount of the cash equivalent. Cash equivalent means the amount of money paid to an employee with a Domestic Partner or spouse rather than providing benefits to the employee's Domestic Partner or spouse. The cash equivalent is equal to the employer's direct expense of providing benefits to an employee's spouse;
  - 3.** The Contractor is a religious organization, association, society, or any non-profit charitable or educational institution or organization operated supervised or controlled by or in conjunction with a religious organization, association, or society;



- 4. The Contractor is a governmental agency;
- 5. The contract is for the sale or lease of property;
- 6. The covered contract is necessary to respond to an emergency;
- 7. The provisions of this section would violate the laws, rules, or regulations of federal or state law (for example, section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act);
- 8. The provisions of this section would violate or be inconsistent with the terms or conditions of a grant or contract with the United States or the State of Florida; or

**The certification shall be signed by an authorized officer of the Contractor. Failure to provide such certification (by checking the appropriate boxes above along with signing and notarizing this form) shall result in a Contractor being deemed non-responsive.**

COMPANY NAME: \_\_\_\_\_

AUTHORIZED OFFICER SIGNATURE: \_\_\_\_\_

STATE OF \_\_\_\_\_ )  
 ) ss:  
COUNTY OF \_\_\_\_\_ )

**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ **(NAME OF CONTRACTOR)**, a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ **(NAME OF CONTRACTOR)** for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
(Name of Notary Typed, Printed or Stamped)



**PROPOSER'S QUALIFICATION STATEMENT**

PROPOSER shall furnish the following information. Failure to comply with this requirement will render Bid non-responsive and shall cause its rejection. Additional sheets shall be attached as required.

PROPOSER'S Name and Principal Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contact Person's Name and Title: \_\_\_\_\_

Contact Person's E-mail Address: \_\_\_\_\_

PROPOSER'S Telephone and Fax Number: \_\_\_\_\_

PROPOSER'S License Number: \_\_\_\_\_

**(Please attach certificate of status, competency, and/or state registration.)**

PROPOSER'S Federal Identification Number: \_\_\_\_\_

Number of years your organization has been in business \_\_\_\_\_

State the number of years your firm has been in business under your present business name \_\_\_\_\_  
\_\_\_\_\_

State the number of years your firm has been in business in the work specific to this RFP: \_\_\_\_\_  
\_\_\_\_\_

Names and titles of all officers, partners or individuals doing business under trade name:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The business is a:    Sole Proprietorship                       Partnership                       Corporation   
Other \_\_\_\_\_

IF USING A FICTITIOUS NAME, SUBMIT EVIDENCE OF COMPLIANCE WITH FLORIDA FICTITIOUS NAME STATUTE. (ATTACH IN PROPOSER EXHIBIT SECTION)



Under what former name has your business operated? Include a description of the business. Failure to include such information shall be deemed to be intentional misrepresentation by the City and shall render the proposer RFP submittals non-responsive.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

At what address was that business located?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name, address, and telephone number of surety company and agent who will provide the required bonds on this contract:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Have you ever failed to complete work awarded to you. If so, when, where and why?

\_\_\_\_\_  
\_\_\_\_\_

Have you personally inspected the proposed WORK and do you have a complete plan for its performance?

\_\_\_\_\_



Will you subcontract any part of this WORK? If so, give details including a list of each subcontractor(s) that will perform work in excess of ten percent (10%) of the contract amount and the work that will be performed by each subcontractor(s).

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The foregoing list of subcontractor(s) may not be amended after award of the contract without the prior written approval of the Contract Administrator, whose approval shall not be reasonably withheld.

List and describe all bankruptcy petitions (voluntary or involuntary) which have been filed by or against the Proposer, its parent or subsidiaries or predecessor organizations during the past five (5) years. Include in the description the disposition of each such petition.

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List and describe all successful Bond claims made to your surety (ies) during the last five (5) years. The list and descriptions should include claims against the bond of the Proposer and its predecessor organization(s).

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List all claims, arbitrations, administrative hearings and lawsuits brought by or against the Proposer or its predecessor organizations(s) during the last (10) years. The list shall include all case names; case, arbitration or hearing identification numbers; the name of the project over which the dispute arose; and a description of the subject matter of the dispute.

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List and describe all criminal proceedings or hearings concerning business related offenses in which the Proposer, its principals or officers or predecessor organization(s) were defendants.

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Has the Proposer, its principals, officers or predecessor organization(s) been CONVICTED OF A Public Entity Crime, debarred or suspended from bidding by any government entity? If so, provide details.

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Are you an  Original provider  sales representative  distributor,  broker,  manufacturer  other, of the commodities/services proposed upon? If other than the original provider, explain below.

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Have you ever been debarred or suspended from doing business with any governmental agency? If yes, please explain:

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Describe the firm's local experience/nature of service with contracts of similar size and complexity, in the previous three (3) years:

Four horizontal lines for describing local experience.

The PROPOSER acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by CITY in awarding the contract and such information is warranted by PROPOSER to be true. The discovery of any omission or misstatement that materially affects the PROPOSER'S qualifications to perform under the contract shall cause the CITY to reject the Bid, and if after the award, to cancel and terminate the award and/or contract.

COMPANY NAME: \_\_\_\_\_

AUTHORIZED OFFICER SIGNATURE: \_\_\_\_\_

STATE OF \_\_\_\_\_ )

) ss:

COUNTY OF \_\_\_\_\_ )

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_ (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of \_\_\_\_\_ (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
(Name of Notary Typed, Printed or Stamped)

\_\_\_\_\_  
\_\_\_\_\_

# ACORD CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD[YY])

PRODUCER

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

INSURERS AFFORDING COVERAGE

INSURED

**YOUR COMPANY NAME HERE**

INSURER A:  
INSURER B,  
INSURER C,  
INSURER D,  
INSURER E,

Companies providing coverage

## COVERAGES

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. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DDYY)	POLICY EXPIRATION DATE (MM/DDYY)	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> policy <input type="checkbox"/> project <input type="checkbox"/> loc	<b>Must Include General Liability</b>			EACH OCCURRENCE \$ FIRE DAMAGE (Any one fire) \$ 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 AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				<b>SAMPLE CERTIFICATE</b>
	<b>GARAGE LIABILITY</b> <input type="checkbox"/> ANY AUTO				
	<b>EXCESS LIABILITY</b> OCCUR <input type="checkbox"/> CLAIMS MADE  <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>				
	<b>OTHER</b>				

Certificate must contain wording similar to what appears below

**"THE CERTIFICATE HOLDER IS NAMED AS ADDITIONALLY INSURED WITH REGARD TO GENERAL LIABILITY"**

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCL

CERTIFICATE HOLDER

ADDITIONAL INSURED; INSURER LETTER:

CANCELLATION

City of Pembroke Pines  
10100 Pines Boulevard  
Pembroke Pines FL 33026

City Must Be Named as Certificate Holder

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE, THE CANCELLATION SHALL BE IN WRITING AND SHALL BE MAILED 30 DAYS WRITTEN LEFT.

AUTHORIZED REPRESENTATIVE

**AUDITOR ENGAGEMENT AGREEMENT**

**THIS IS AN AGREEMENT**, dated the \_\_\_\_\_ day of \_\_\_\_\_, 2015 by and between:

**THE CITY OF PEMBROKE PINES**, a municipal corporation of the State of Florida, with a business address of 10100 Pines Boulevard, Pembroke Pines, Florida 33026, hereinafter referred to as "CITY",

and

\_\_\_\_\_, authorized to do business in the State of Florida, with a business address of \_\_\_\_\_, hereinafter referred to as "AUDITORS".

**WITNESSETH:**

In consideration of the mutual terms and conditions, promises, covenants and payments hereinafter set forth, CITY and AUDITORS agree as follows:

**ARTICLE 1**  
**PREAMBLE**

In order to establish the background, context and form of reference for this Agreement and to generally express the objectives, and intentions of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Agreement is based.

1.1 On \_\_\_\_\_, 2015, the City Commission established an Audit Committee pursuant to Section 218.391, F.S., and voted to include compensation as one of the factors to be considered when evaluating potential independent auditors.

1.2 On \_\_\_\_\_, 2015, the Audit Committee convened to draft and approve a request for proposals for independent auditing services, pursuant to Section 218.391(3), F.S., as well as satisfy its other obligations under Florida Statutes.

1.3 On \_\_\_\_\_, 2015, the CITY advertised its request for proposal No. FN-15-01 (hereinafter, "RFP") which set forth the CITY's desire to hire a firm to provide:

Independent Audit Services for the City of Pembroke Pines  
RFP No. FN-15-01

1.4 On \_\_\_\_\_, 2015, the responses to the RFP were opened at the offices of the City Clerk and subsequently transmitted to the Audit Committee for review and evaluation.

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1.5 On \_\_\_\_\_, 2015, the CITY Commission selected a firm from the list of proposers, as recommended by the Audit Committee and required by Section 218.391, and authorized the CITY Administration to negotiate the terms of an agreement with the proposer.

1.6 On \_\_\_\_\_, the CITY awarded the RFP to AUDITORS and authorized the proper City officials to enter into this Agreement with AUDITORS to render the professional services more particularly described herein below.

1.7 Negotiations pertaining to the services to be performed by the AUDITORS were undertaken and this Agreement incorporates the results of such negotiation.

**ARTICLE 2**  
**SERVICES AND RESPONSIBILITIES**

2.1 AUDITORS hereby agree to perform the professional auditing services described in the AUDITORS response (“**Exhibit “II”**”) to the RFP dated \_\_\_\_\_, 2015 and as set forth in **Exhibit "I."** Both Exhibits “I” and “II” are attached hereto and by this reference made a part hereof. In case of a conflict or a perceived conflict, the terms and conditions set forth in **Exhibit "I"** shall govern.

2.2 During the conduct of the audit, AUDITORS shall schedule regular meetings, with the CITY’s Finance Director or designee at least weekly to discuss the progress of the work.

2.3 AUDITORS shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement and all work performed under this Agreement shall be done in a professional manner.

2.4 AUDITORS hereby represent to CITY, with full knowledge that CITY is relying upon these representations when entering into this Agreement with AUDITORS, that AUDITORS have the professional expertise, experience and manpower to perform the services to be provided by AUDITORS pursuant to the terms of this Agreement.

**ARTICLE 3**  
**TIME FOR PERFORMANCE**

AUDITORS shall perform the services identified in Article 2 and **Exhibit "I"** hereof and deliver to the CITY in final form the report of the independent auditor, management letter, the single audit report, and any other report as required for each fiscal year by the dates established by the Audit timetable provided for in Exhibit “I” during the term of this Agreement. Adjustments to the timetable for completion approved by CITY in advance, in writing, will not constitute non-performance by AUDITORS per this Agreement. Additional services requested by CITY Manager, or changes in scope, will be reviewed and any impact on the schedule determined and the schedule modified accordingly.

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**ARTICLE 4**  
**DELAY IN PERFORMANCE**

4.1 Liquidated Damages for Delay,

4.1.1 CITY shall be entitled to retain the sum of One Hundred and Fifty Dollars (\$150.00) for each day, or part thereof, that the work remains uncompleted beyond the timetable set forth in Article 3 hereof when such delay is caused by the failure of the AUDITOR to perform as agreed herein. It is recognized and agreed that damages in such events are difficult to ascertain, though great and irreparable, and that this agreement with respect to liquidated damages shall in no event disentitle CITY to injunctive relief and this sum is not construed as a penalty.

4.1.2 Anything to the contrary notwithstanding minor adjustments to the timetable for completion approved by CITY in advance, in writing, will not constitute a delay by AUDITORS for which liquidated damages are due. Furthermore, a delay due to an Act of God, fire, lockout, strike or labor dispute, riot or civil commotion, act of public enemy or other cause beyond the control of AUDITORS shall extend this Agreement for a period equal to such delay and during this period such delay shall not constitute a delay by AUDITORS for which liquidated damages are due.

**ARTICLE 5**  
**COMPENSATION AND METHOD OF PAYMENT**

5.1 For the first year of this Agreement, CITY agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of this Agreement in AN AMOUNT NOT TO EXCEED \$\_\_\_\_\_, subject to the credits identified in Exhibit "II" (the "Fee"). This amount may not be exceeded without a written amendment to this Agreement.

The Fee for all subsequent contract years for the entire term of the agreement, including any renewal periods will be adjusted from the current contract Fee using the Consumer Price Index for "All Urban Consumers for Miami\Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.

5.2 Method of Billing and Payment.

5.2.1 AUDITORS shall be entitled to invoice monthly based on the hours of work completed during the course of the engagement and out-of-pocket expenses incurred as accepted by CITY. The final payment for each audit will be withheld pending the delivery of the firm's final reports.

5.2.2 CITY will make its best efforts to pay AUDITORS within thirty (30) days of receipt of proper invoice the total shown to be due on such invoice.

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5.2.3 Payment will be made to AUDITORS at:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ARTICLE 6**  
**CHANGES IN SCOPE OF WORK**

CITY or AUDITORS may request changes that would increase, decrease or otherwise modify the Scope of Services to be provided under this Agreement. Such changes must be in accordance with the provisions of the Code of Ordinances of the CITY and must be contained in a written amendment, executed by the parties hereto, with the same formality and with equality and dignity prior to any deviation from the terms of this Agreement, including the initiation of any extra work. In no event will the AUDITORS be compensated for any work which has not been described in a separate written agreement executed by the parties hereto. Provided, however, notwithstanding the foregoing if the addition of such additional services will not exceed \$25,000 and the AUDITORS agree to be compensated in accordance with the hourly rate set forth in Exhibit "II" the City Manager may authorize such additional work in writing.

**ARTICLE 7**  
**MISCELLANEOUS**

7.1 Ownership of Documents. Reports, surveys, studies and other data provided in connection with this Agreement are and shall remain the property of CITY whether or not the project for which they are made is completed.

7.1.1 AUDITORS further acknowledge that CITY will post its audited financial statements on CITY's website. Such statements may be posted by CITY without the prior authorization of AUDITORS. No additional fee or compensation will be paid to the AUDITORS by CITY for such posting.

7.1.2 The CITY will include its audited financial statements in any offering statement without the prior authorization of the AUDITORS. AUDITORS acknowledge that they will assist and provide their services to CITY, at no additional expense to CITY, in the event that CITY requests AUDITORS to review and provide comments on the unaudited material or information associated with any audited financial statement which is included in an offering statement related to any bond transaction of CITY.

7.2 Term and Termination.

7.2.1 This Agreement shall be for a term of five (5) years. Upon mutual written agreement between the CITY and AUDITORS, this Agreement may be renewed for two (2) additional (2) year terms under the same terms and conditions stated herein.

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7.2.2 This Agreement shall take effect as of the date of award by the City Commission and shall end upon the AUDITORS completion of the work described herein, however, such date shall not be later than June 30, 2020.

7.2.3 This Agreement may be terminated by either party for cause, or by the CITY for convenience, upon thirty (30) days written notice by the CITY to AUDITORS in which event the AUDITORS shall be paid their compensation for services performed to termination date. In the event that the AUDITORS abandon this Agreement or cause it to be terminated, they shall indemnify the CITY against any loss pertaining to this termination up to a maximum of the full contracted fee amount. All finished or unfinished documents, data, studies, surveys, and reports prepared by AUDITORS shall become the property of CITY and shall be delivered by AUDITORS to CITY.

7.3 Records. AUDITORS shall keep books and records and require any and all subcontractors to keep books and records as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which AUDITORS expect to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by CITY and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Agreement, unless contacted by CITY and advised such records must be kept for a longer period. AUDITORS shall further be required to respond to the reasonable inquiries of successor auditors and allow successor auditors to review AUDITORS working papers related to matters of continuing accounting, reporting or auditing significance. Incomplete or incorrect entries in such books and records will be grounds for disallowance by CITY of any fees or expenses based upon such entries.

7.4 Indemnification.

7.4.1 AUDITORS shall indemnify and save harmless and defend the CITY, its trustees, elected and appointed officials, agents, servants and employees from and against any and all actions, claims, suits, causes of action, proceedings, penalties, liabilities and judgments for damages, or equitable relief of any nature whatsoever, arising out of or in connection with any processes, or procedures, acts or omissions, errors, or negligent act of AUDITORS, its agents, servants or employees in the performance of services under this Agreement, excluding bona fide statements/expressions of opinion, set forth as such, and contained in the Management Letter, for all costs, losses and expenses, including but not limited to, damages to persons or property, judgments and attorneys' fees arising out of or in connection with the services performed by the AUDITORS pursuant to this Agreement. In any litigation brought against the CITY arising out of or in connection with this Agreement CITY will have the option of either (i) accepting counsel retained by the AUDITOR, or (ii) retaining its own counsel and having AUDITORS reimburse the CITY for its attorneys fees cost and expenses, provided, however, AUDITORS shall have the right upon request to audit the amount of such fees, cost and expenses to insure they were reasonably incurred.

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7.4.2 AUDITORS shall indemnify CITY for all loss, damage, expense or liability including, without limitation, court costs and attorneys' fees that may result by reason of any infringement or claim of infringement of any patent, trademark, copyright, trade secret or other proprietary right relating to services furnished pursuant to this Agreement. AUDITORS will defend and/or settle at its own expense any action brought against the CITY to the extent that it is based on a claim that products or services furnished to CITY by AUDITORS pursuant to this Agreement, or if any portion of the services or goods related to the performance of the service becomes unusable as a result of any such infringement or claim.

7.4.3 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the AUDITORS and that Florida Statutes may require a specific consideration be given therefor. The parties therefore agree that the sum of Ten Dollars and 00/100 (\$10.00), receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by AUDITORS. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

#### 7.5 Insurance.

7.5.1 The AUDITORS shall not commence work under this Agreement until they have obtained all insurance required under this paragraph and such insurance has been approved by the City Manager of the CITY nor shall the AUDITORS allow any Subcontractor to commence work on his sub-contract until all similar such insurance required of the subcontractor has been obtained and approved.

7.5.2 Certificates of insurance, reflecting evidence of the required insurance shall be filed with the City's Risk Manager prior to the commencement of this Agreement. These Certificates shall contain a provision that coverages afforded under these policies will not be cancelled until at least forty-five days (45) prior written notice has been given to the CITY. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Financial Ratings must be not less than "A-VI" in the latest edition of "Best Key Rating Guide", published by A.M. Best Guide.

7.5.3 Insurance shall be in force until the obligations required to be fulfilled under the terms of the Agreement are satisfied. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the AUDITORS shall furnish, at least forty-five (45) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension there under is in effect. The AUDITORS shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. AUDITORS shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

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#### 7.5.4 REQUIRED INSURANCE

7.5.4.1. **COMPREHENSIVE GENERAL LIABILITY** insurance to cover liability bodily injury and property damage. Exposures to be covered are: premises, operations, products/completed operations, and certain contracts. Coverage must be written on an occurrence basis, with the following minimum limits of liability:

\$1,000,000	Combined Single Limit - Each Occurrence
\$1,000,000	Combined Single Limit - Annual Aggregate
\$1,000,000	Personal Injury
\$1,000,000	Products\Completed Operations Aggregate

The AUDITORS shall hold the CITY, their agents, and employees, harmless on account of claims for damages to persons, property or premises arising out of the operations to complete this Agreement and name the CITY as an additional insured on its General Liability policy.

7.5.4.2. **WORKERS COMPENSATION** insurance shall be maintained during the life of this Agreement to comply with statutory limits for all employees, and in the case any work is sublet, the AUDITORS shall require the Subcontractors similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the AUDITORS. The AUDITORS and their subcontractors shall maintain during the life of this policy Employers Liability Insurance. The following limits must be maintained:

Workers Compensation	Statutory
Employer's Liability	\$100,000 - Each Accident
	\$500,000 – Disease-policy limit
	\$100,000 – Disease-each employee

If AUDITORS claim to be exempt from this requirement, AUDITORS shall provide CITY proof of such exemption along with a written request for CITY to exempt AUDITORS, written on AUDITORS' letterhead.

7.5.4.3 **COMPREHENSIVE AUTO LIABILITY INSURANCE** in an amount of not less than \$300,000 combined single limit for bodily injury and property damage. Coverage shall include owned, hired and non-owned vehicles.

7.5.4.4 **PROFESSIONAL LIABILITY/ERRORS AND OMISSIONS INSURANCE** in an amount of not less than \$1,000,000 each claim. This coverage shall be maintained for a minimum of two (2) years after the final payment.

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7.5.4.5 The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

7.5 Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the AUDITORS are independent contractors under this Agreement and not the CITY's employees for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The AUDITORS shall retain sole and absolute discretion in the judgment of the manner and means of carrying out AUDITORS' activities and responsibilities hereunder. The AUDITORS agree that they are a separate and independent enterprise from the CITY, that they have full opportunity to find other business, that they have to make their own investment in their business, and that they will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the AUDITORS and the CITY and the CITY will not be liable for any obligation incurred by AUDITORS, including but not limited to unpaid minimum wages and/or overtime premiums.

7.6 Assignments; Amendments.

7.6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by AUDITORS without the prior written consent of CITY. However, this Agreement shall run to the CITY and its successors and assigns.

7.6.2 It is further agreed that no modification, amendment or alteration in the terms or conditions contained here shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

7.7 No Contingent Fees. AUDITORS warrant that they have not employed or retained any company or person, other than a bona fide employee working solely for the AUDITORS to solicit or secure this Agreement, and that they have not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITORS any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the CITY shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

7.8 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the AUDITORS and the CITY designate the following as the respective places for giving of notice:

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SSG/JGH/BJS 3-31-2015

CITY: Charles F. Dodge, City Manager  
City of Pembroke Pines  
10100 Pines Boulevard  
Pembroke Pines, Florida 33026  
Telephone No. (954) 431-4884  
Facsimile No. (954) 437-1149

Copy To: Samuel S. Goren, City Attorney  
Goren, Cherof, Doody & Ezrol, P.A.  
3099 East Commercial Boulevard, Suite 200  
Fort Lauderdale, Florida 33308  
Telephone No. (954) 771-4500  
Facsimile No. (954) 771-4923

AUDITORS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.9 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.10 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

7.11 Exhibits. Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement and are incorporated herein by reference.

7.12 Severability. If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

7.13 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Broward County, Florida.

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7.14 Extent of Agreement. This Agreement represents the entire and integrated agreement between the CITY and the AUDITORS and supersedes all prior negotiations, representations or agreements, either written or oral.

7.15 Public Records. In order to comply with Florida's Public Records Act (the "Act"), Chapter 119, Florida Statutes, and pursuant specifically to section 119.0701, Florida Statutes, as may be amended, the AUDITORS shall:

7.15.1 Keep and maintain public records that ordinarily and necessarily would be required by the CITY in order to perform the services under the Agreement.

7.15.2 Provide the public with access to public records on the same terms and conditions that the CITY would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

7.15.3 Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law.

7.15.4 Meet all requirements for retaining public records and transfer, at no cost, to the CITY all public records in possession of AUDITORS upon termination of the Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the CITY in a format that is compatible with the information technology systems of the CITY.

7.15.5 If the AUDITORS does not comply with a public records request, the CITY may terminate this Agreement.

**THE REMAINDER OF THIS PAGE  
HAS BEEN INTENTIONALLY LEFT BLANK.**

**IN WITNESS OF THE FOREGOING**, the parties have set their hands and seals the day and year first written above.

ATTEST:

\_\_\_\_\_  
MARLENE GRAHAM, CITY CLERK

APPROVED AS TO FORM.

\_\_\_\_\_  
OFFICE OF THE CITY ATTORNEY

WITNESSES:

\_\_\_\_\_  
\_\_\_\_\_

ATTEST:

\_\_\_\_\_  
SECRETARY

STATE OF FLORIDA            )  
  )  
COUNTY OF BROWARD        )

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_ of \_\_\_\_\_, Certified Public Accountants and Consultants, and acknowledged they executed the foregoing Agreement as the proper official of \_\_\_\_\_, for the use and purposes mentioned in it and that the instrument is the act and deed of \_\_\_\_\_.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

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**REFERENCES FORM**

Provide specific examples of similar contracts. References should be should be capable of explaining and confirming your firm’s capacity to successfully complete the scope of work outlined herein. **This form should be duplicated for each reference and any additional information that would be helpful can be attached.**

**Reference Contact Information:**

Name of Firm, City, County or Agency: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

**Project Information:**

Name and location of the project: \_\_\_\_\_

Nature of the firm’s responsibility on the project: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Project duration: \_\_\_\_\_ Completion (Anticipated) Date: \_\_\_\_\_

Size of project: \_\_\_\_\_ Cost of project: \_\_\_\_\_

Work for which staff was responsible: \_\_\_\_\_

Contract Type: \_\_\_\_\_

The results/deliverables of the project: \_\_\_\_\_

[Vendor view of bid](#)
[Chat](#) | [Bid Comments](#) | [Attachments](#) | [Items](#) | [Addendums](#)

 Bid #FN-15-01 - Independent Audit Services  RFP  

<b>Time Left</b>	Bid has ended.		
<b>Bid Started</b>	Apr 17, 2015 10:54:37 AM EDT	<b>Notifications</b>	<a href="#">Report (Bidder Activity)</a>
<b>Bid Ended</b>	This bid closed on May 19, 2015 2:00:00 PM EDT	<b># of suppliers that viewed</b>	55  <a href="#">(View)</a>
<b>Agency Information</b>	City of Pembroke Pines, FL ( <a href="#">view agency's bids</a> )	<b>Q &amp; A</b>	<a href="#">Questions &amp; Answers</a> Questions: 6 Q&A Deadline: May 4, 2015 8:00:00 PM EDT
<b>Bid Classifications</b>	<a href="#">Classification Codes</a>		
<b>Bid Regions</b>	<a href="#">Regions</a>		
<b>Bid Contact</b>	<a href="#">see contact information</a>		
<b>Copy Bid</b>	Click here to <a href="#">copy</a> the bid and relist it as a new bid		
<b>View Rules</b>	Click here to <a href="#">change</a> the rules for this bid.		
<b>Bid Packet</b>	 <a href="#">Packet for Bid FN-15-01</a> <a href="#">[download]</a>		
<b>Best and Final Offer:</b>	<a href="#">Create</a>		

## Approval

**View Approval Flow** [View Approval Flow](#)  
**Approval Status** Approved

## Bid Comments

**Contract Duration** 5 years  
**Contract Renewal** 2 annual renewals  
**Prices Good for** Not Applicable  
**Budgeted Amount** \$0.00 ([change](#))  
**Standard Disclaimer** Bids/proposals must be submitted electronically

Please note vendors should be registered on BidSync under the name of the organization that they are operating as and it should match the organization name on the documents that they are submitting and utilizing when responding to the solicitation. The vendor must provide the necessary information on the BidSync website and upload all of the requested documents listed in the PROPOSAL REQUIREMENTS section of this solicitation. [Unless otherwise specified](#), the City requests for vendors to upload their documents as one (1) PDF document in the order that is outline in the bid package.

The City recommends for proposers to submit their proposals as soon as they are ready to do so. Please allow ample time to submit your proposals on the BidSync website. Proposals may be modified or withdrawn prior to the deadline for submitting Proposals. BidSync Support is happy to help you with submitting your proposal and to ensure that you are submitting your proposals correctly, but we ask that you contact their support line at 1-800-990-9339 with ample time before the bid closing date and time.

PLEASE DO NOT SUBMIT ANY PROPOSALS VIA MAIL, E-MAIL OR FAX.

However, please note that any required Bid Bond or Cashier's Check should be in a sealed envelope, plainly marked "BID SECURITY" (with the Solicitation Number and Title) and sent to the City of Pembroke Pines, City Clerk's Office, 5th Floor, 10100 Pines Boulevard, Pembroke Pines, FL 33026

**Bid Comments** The City of Pembroke Pines is seeking proposals from qualified firms to audit the financial statements for the City of Pembroke Pines for the fiscal year ending 9-30-2015, and the financial statements of the Charter Schools for the fiscal year ending 6-30-2015, and any required Special Reports such as Grants or other compliance reporting, as well as auditing those financial statements and other Special Reports for each of the four (4) subsequent fiscal years, and any renewal periods in accordance with the terms, conditions, and specifications contained in this solicitation.

The contract shall be for a period of five (5) years and may be renewed for two (2) additional two (2)-year periods.  
 The Contractor may also be requested to provide other services to the City, including but not limited to Arbitrage Rebate Calculations.

**Please take note of the Proposal Requirements. Each proposer must scan and upload all of the required documentation. Failure to properly submit a proposal may result in deeming your company's response to this solicitation as non-responsive.**

Documents

Select All | Select None | Download Selected

1.  [FN-15-01 Independent Audit Services.pdf](#) [download]

2.  [Auditors - GLSC Company, PLLC.pdf](#) [download]

 = Included in Bid Packet     = Excluded from Bid Packet

Items

Item	Title	Offers
FN-15-01-01-01	<a href="#">Audit Services for City for fiscal year ended September 30, 2015 (CAFR)</a>	Y <a href="#">Info</a>
FN-15-01-01-02	<a href="#">Audit Services for Charter Schools for fiscal year ended June 30, 2015</a>	Y <a href="#">Info</a>
FN-15-01-01-03	<a href="#">Credit for City to draft the Financial Statements for City Audit</a>	Y <a href="#">Info</a>
FN-15-01-01-04	<a href="#">Credit for City to draft the Financial Statements for Charter School Audit</a>	Y <a href="#">Info</a>

Addendum #1 - Made On May 13, 2015 10:09:03 AM EDT

**New Documents**    Auditors - GLSC Company, PLLC.pdf

Contractor Advertisements

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There are no advertisements on this solicitation.

Questions? Contact a BidSync representative: 800-990-9339 or email: [support@bidsync.com](mailto:support@bidsync.com)

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## Question and Answers for Bid #FN-15-01 - Independent Audit Services

### Overall Bid Questions

#### Question 1

What were the audit fees paid for FY 2014 and FY 2013? (Submitted: Apr 22, 2015 5:15:28 PM EDT)

#### Answer

- Fiscal Year 2013  
Charter School - \$21,392 less credit for drafting Financials (2,139) = \$19,253  
City - \$101,613 less credit for drafting financials (\$5,349) = \$96,264  
Total for Fiscal Year 2013 = \$123,005 less credits for drafting financial statements (\$7,488) = \$115,517

[edit](#) 

#### Fiscal Year 2014

Charter School - \$21,927 less credit for drafting Financials (2,192) = \$19,735  
City - \$104,153 less credit for drafting financials (\$5,483) = \$98,670  
Total for Fiscal Year 2014 = \$126,080 less credits for drafting financial statements (\$7,675) = \$118,405 (Answered: Apr 24, 2015 12:43:15 PM EDT)

#### Question 2

We noted from the FY 2014 CAFR that the City was subject to both the federal and Florida single audit acts; we assume the same will hold true for FY 2015 given the increase in the determination threshold for the federal and for the Florida single audits? (Submitted: Apr 22, 2015 5:15:47 PM EDT)

#### Answer

[edit](#) 

- Yes the city will likely be subject to both the Federal and Florida Single audits in FY2015 and IS likely to receive similar grants as the ones listed in the FY2014 CAFR. (Answered: Apr 24, 2015 12:43:15 PM EDT)

#### Question 3

We noted 3 members of the selection committee that reviewed the RFP prior to release; are those the only 3 members of the auditor selection committee? And if so, we know Earl Rodney is a CPA; what are the credentials as it relates to a financial audit of the other 2 members? (Submitted: Apr 22, 2015 5:16:08 PM EDT)

#### Answer

[edit](#) 

- The City Commission selected the three members of the evaluation committee at the meeting of March 18, 2015. Information related to your request can be found in the agenda item at the following link. <https://ppines.legistar.com/LegislationDetail.aspx?ID=2241804&GUID=2C4C861E-E111-4DB0-88B1-FCCBF466E875&Options=&Search=> (Answered: Apr 24, 2015 2:44:34 PM EDT)

#### Question 4

1. Who are the members of the Audit evaluation Committee?

2. What was the all-inclusive fee paid for the audit of the City for the year ended September 30, 2014?
3. What was the all-inclusive fee paid for the audit of the Charter Schools for the year ended June 30, 2014. If available, please also provide the break out between the two audits.
4. Are there any expected material changes from the prior year audited financial statements for the City or Charter Schools that would affect the audit?
5. Is the prior auditor allowed to propose on the current RFP?
6. Can we propose changes to the indemnification and insurance sections in our RFP proposal? (Submitted: Apr 30, 2015 4:20:28 PM EDT)

### Answer

[edit](#) 

- 1. The members of the Audit Evaluation Committee are Thomas Good, Michael Gossman and Earl Rodney. (Answered: May 6, 2015 10:24:09 AM EDT)
- 2. See answer to Question #1 (Answered: May 6, 2015 10:24:27 AM EDT)
- 3. See answer to Question #1. (Answered: May 6, 2015 10:24:47 AM EDT)
- 4. To the best of our knowledge, there are no expected material changes from the prior year audited financial statements for the Charter Schools or the City, except for the implementation Governmental Accounting Standards Board (GASB) Statement No. 68 which will require that the pension liabilities be recorded in the entity-wide statements. The City will also be required to implement GASB 69, and 71 in fiscal year 2015. (Answered: May 6, 2015 10:25:14 AM EDT)
- 5. Yes the prior year auditor is allowed to submit a proposal. (Answered: May 6, 2015 10:25:33 AM EDT)
- 6. Yes a firm can propose changes to the indemnification and insurance sections of the RFP for the City's review and consideration. (Answered: May 6, 2015 10:25:55 AM EDT)

### Question 5

1. Can you provide a copy of the last auditor's contract?
2. Can you provide the auditor reports for the last two fiscal years along with corresponding management letters and single audit compliance reports, if applicable?
3. How much were the fees for each of the last contract periods (for last auditors), or, at a minimum, for the last 3 years?
4. Can the previous auditors bid again?
5. How long were the auditors in the field?
6. What were the auditors total hours?
7. Do you expect federal, state or local funding that will impact reporting requirements?
8. Will staff or auditors be responsible for preparing the financial statements and notes, thereto? (Submitted: May 4, 2015 4:13:11 PM EDT)

### Answer

- 1. The contract will be uploaded to BidSync for all to view. (Answered: May 13, 2015 9:30:24 AM EDT)
- 2. The Auditor reports, including management letters for the last two fiscal year can be found in the CAFRs. See link <http://www.ppines.com/index.aspx?NID=834> (Answered: May 13, 2015 9:30:43 AM EDT)
- 3. Fiscal Year 2013 & 2014 information was provided in Question #1.  
Fiscal Year 2012  
Charter School - \$21,210 less credit for drafting Financials (2,121) = \$19,089

[edit](#) 

City - \$100,747 less credit for drafting financials (\$5,303) = \$95,444  
 Total for Fiscal Year 2013 = \$121,957 less credits for drafting financial statements (\$7,424) = \$114,533 (Answered: May 13, 2015 9:33:36 AM EDT)

- 4. Yes the prior year auditors can submit a proposal (Answered: May 13, 2015 9:34:44 AM EDT)
- 5. Charter School: 8 days; Interim: 8 Days; Final: 20 Days (Answered: May 13, 2015 9:35:16 AM EDT)
- 6. Total hours: 1,399 (Answered: May 13, 2015 9:35:27 AM EDT)
- 7. We do not expect federal, state or local funding will materially impact reporting requirements. (Answered: May 13, 2015 9:35:38 AM EDT)
- 8. As done in the past, it is anticipated that the City will be responsible for preparing the financial statements, and notes for the City and the Charter School. Proposers are requested to provide that cost as a credit in the proposal. (Answered: May 13, 2015 9:35:49 AM EDT)

### Question 6

1. Can you please provide the audit fees paid for FY 2012 years as well as the approximate number of hours incurred by the audit team (by City and Charter Schools audits) for FY 2012 - 2014?
2. Can you provide an example of a "consent and citation of expertise" letter that your auditors have issued in the past related debt issuances?
3. Have there been any audit adjustments in the prior three years, and if so, what were they for?
4. Any issues or disagreements with the prior auditor? And is the prior auditor proposing on the 2015 audits?
5. Have there been any internal control recommendations in any of the three prior audits?
6. What is the approximate size of the City's finance staff and has there been any turnover in key finance positions in the past year?
7. Have there been any material events that have occurred in the current year fiscal year (lawsuits, debt issuances, software implementation, new programs, gain/loss of major funding source, etc.)?
8. Any plans to early implement GASB 72? (Submitted: May 4, 2015 4:16:50 PM EDT)

### Answer

- 1. The audit fees have been provided in Question #1 and Question #5. City Total Hours: 1,110 and Charter School Total Hours: 289 (Answered: May 13, 2015 9:36:44 AM EDT)
- 2. To the best of our knowledge and at least within the 10 years, our auditors have not been required to submit a "consent and citation of expertise" letter related to debt issuances. (Answered: May 13, 2015 9:37:02 AM EDT)
- 3. There have not been any audit adjustments in the prior three years. (Answered: May 13, 2015 9:37:42 AM EDT)
- 4. We have no issues or disagreements with the prior auditor. The prior auditor is allowed to submit a proposal on the 2015 audit. (Answered: May 13, 2015 9:37:53 AM EDT)
- 5. There have not been any internal control recommendations in any of the three prior audits (Answered: May 13, 2015 9:38:05 AM EDT)
- 6. The Finance Department consists of 24 members. In December 2014, the previous Finance Director Rene Gonzalez retired and Lisa Chong was appointed by the City

[edit](#) 

Commission to the position. The succession plan spanned a two- year period. The Finance department's organization chart can be obtained from the Budget. See link <http://www.ppines.com/DocumentCenter/View/1754> (Answered: May 13, 2015 9:38:16 AM EDT)

- 7. Within the current fiscal year the City is refunding the 2005 and 2007 General Obligation Bonds and issuing the remaining \$10.0 million in new money, which will be used to fund the new City/Hall Civic Center project which will be completed in the fall of 2016. There are no new major lawsuits. The City is also implementing city-wide upgrade to voice over Internet Protocol (VoIP) and Virtual desktop infrastructure (VDI) (Answered: May 13, 2015 9:38:31 AM EDT)
- 8. No. GASB pronouncements will be implemented within the required time frames. (Answered: May 13, 2015 9:38:52 AM EDT)

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**Bid #FN-15-01 - Independent Audit Services**

Creation Date **Apr 16, 2015**

End Date **May 19, 2015 2:00:00 PM EDT**

Start Date **Apr 17, 2015 10:54:37 AM EDT**

Awarded Date **Not Yet Awarded**

FN-15-01-01-01 Audit Services for City for fiscal year ended September 30, 2015 (CAFR)					
Supplier	Unit Price	Qty/Unit	Total Price	Attch.	Docs
<a href="#">Watson Rice LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">KEEFE, McCULLOUGH &amp; CO, LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">GLSC &amp; Company, PLLC</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">BDO USA, LLP [Ad]</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">Crowe Horwath LLP [Ad]</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">HCT Certified Public Accountants and Consultants, LLC</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b> Professional Services Fee for FY2015			
<a href="#">McGladrey</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">Cherry Bekaert LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b> The attachment includes all requirements outlined in section 1.5 Proposal Requirements of the RFP, including narrative responses, all completed attachments, fee pages, requested licenses and reference forms. All forms are included in the Tab in which they were requested.			
<a href="#">Marcum LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			

FN-15-01-01-02 Audit Services for Charter Schools for fiscal year ended June 30, 2015					
Supplier	Unit Price	Qty/Unit	Total Price	Attch.	Docs
<a href="#">Cherry Bekaert LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<a href="#">Watson Rice LLP</a>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			

<u>Crowe Horwath LLP [Ad]</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		
<u>Marcum LLP</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		
<u>McGladrey</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		
<u>HCT Certified Public Accountants and Consultants, LLC</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b> Professional Services Fee for FY2015		
<u>BDO USA, LLP [Ad]</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		
<u>GLSC &amp; Company, PLLC</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		
<u>KEEFE, McCULLOUGH &amp; cO, LLP</u>	First Offer -	1 / contract		
<b>Product Code:</b>		<b>Supplier Product Code:</b>		
<b>Agency Notes:</b>		<b>Supplier Notes:</b>		

FN-15-01-01-03 Credit for City to draft the Financial Statements for City Audit					
Supplier	Unit Price	Qty/Unit	Total Price	Attch.	Docs
<u>Cherry Bekaert LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b> Entered as a negative number to reflect that this would be deducted from the price quote above as a credit to the City.			
<u>BDO USA, LLP [Ad]</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>McGladrey</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>Marcum LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>HCT Certified Public Accountants and Consultants, LLC</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b> Discount Offered for Drafting Financial Statements			
<u>KEEFE, McCULLOUGH &amp; cO, LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>Crowe Horwath LLP [Ad]</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>GLSC &amp; Company, PLLC</u>	First Offer -	1 / contract			
<b>Product Code:</b>		<b>Supplier Product Code:</b>			
<b>Agency Notes:</b>		<b>Supplier Notes:</b>			
<u>Watson Rice LLP</u>	First Offer -	1 / contract			

<b>Product Code:</b>	<b>Supplier Product Code:</b>
<b>Agency Notes:</b>	<b>Supplier Notes:</b>

FN-15-01-01-04 Credit for City to draft the Financial Statements for Charter School Audit					
Supplier	Unit Price	Qty/Unit	Total Price	Attch.	Docs
<u>BDO USA, LLP [Ad]</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>Cherry Bekaert LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b> Entered as a negative number to reflect that this would be deducted from the price quote above as a credit to the City.		
<u>McGladrey</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>Marcum LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>HCT Certified Public Accountants and Consultants, LLC</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b> Discount Offered for Drafting Financial Statements		
<u>Watson Rice LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>Crowe Horwath LLP [Ad]</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>KEEFE, McCULLOUGH &amp; CO, LLP</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		
<u>GLSC &amp; Company, PLLC</u>	First Offer -	1 / contract			
<b>Product Code:</b>	<b>Supplier Product Code:</b>		<b>Supplier Notes:</b>		

**Supplier Totals**

<u>Watson Rice LLP</u>	(4/4 items)
Bid Contact <b>Ronald Thompkins</b> <a href="mailto:rthompkins@bcawatsonrice.com">rthompkins@bcawatsonrice.com</a> Ph 305-947-1638	Address <b>500 NW 165th Street Road</b> <b>Miami, FL 33169</b>
<b>Agency Notes:</b>	<b>Supplier Notes:</b>
<u>BDO USA, LLP [Ad]</u>	(4/4 items)
Bid Contact <b>Alfredo Cepero</b> <a href="mailto:acepero@bdo.com">acepero@bdo.com</a> Ph 305-607-2199	Address <b>1111 Brickell Avenue</b> <b>Miami, FL 33131</b>
<b>Agency Notes:</b>	<b>Supplier Notes:</b>
<u>Cherry Bekaert LLP</u>	(4/4 items)
Bid Contact	Address <b>200 S. 10th Street</b> <b>Richmond, VA 23219</b>

<p><b>Jessica Marsh</b>  <u><a href="mailto:jmarsh@cbh.com">jmarsh@cbh.com</a></u>                  Ph 804-673-5741</p>	
Bid Notes	<p>The attachment included with "Default Lot: Audit Services for City for fiscal year ended September 30, 2015 (CAFR)" above includes all requirements outlined in section 1.5 Proposal Requirements of the RFP, including narrative responses, all completed attachments, fee pages, requested licenses and reference forms. All forms are included in the Tab in which they were requested.</p>
Agency Notes:	<p><b>Supplier Notes:</b>                  The attachment included with "Default Lot: Audit Services for City for fiscal year ended September 30, 2015 (CAFR)" above includes all requirements outlined in section 1.5 Proposal Requirements of the RFP, including narrative responses, all completed attachments, fee pages, requested licenses and reference forms. All forms are included in the Tab in which they were requested.</p>
<p><b>KEEFE, McCULLOUGH &amp; cO, LLP</b> (4/4 items)</p>	
Bid Contact	<p><b>WILLIAM BENSON</b>  <u><a href="mailto:BILL.BENSON@KMCCPA.COM">BILL.BENSON@KMCCPA.COM</a></u>                  Ph 954-771-0896                  Fax 954-938-9353</p>
	<p>Address <b>6550 NORTH FEDERLA HIGHWAY, SUITE 410 FORT LAUDERDALE, FL 33308</b></p>
Agency Notes:	<p><b>Supplier Notes:</b></p>
<p><b>GLSC &amp; Company, PLLC</b> (4/4 items)</p>	
Bid Contact	<p><b>Sherry Walker</b>  <u><a href="mailto:swalker@glsc CPA.com">swalker@glsc CPA.com</a></u>                  Ph 305-373-0123</p>
	<p>Address <b>6303 Blue Lagoon Drive, ste 200 Miami, FL 33126</b></p>
Bid Notes	<p>Documents uploaded as one PDF under the CAFR Price as requested per Bid Instructions.</p>
Agency Notes:	<p><b>Supplier Notes:</b>                  Documents uploaded as one PDF under the CAFR Price as requested per Bid Instructions.</p>
<p><b>Crowe Horwath LLP (Ad)</b> (4/4 items)</p>	
Bid Contact	<p><b>Lisa Voeller</b>  <u><a href="mailto:proposal.center@crowehorwath.com">proposal.center@crowehorwath.com</a></u>                  Ph 916-492-5133</p>
	<p>Address <b>400 Capitol Mall, Suite 1400 Sacramento, CA 95814</b></p>
Agency Notes:	<p><b>Supplier Notes:</b></p>
<p><b>McGladrey</b> (4/4 items)</p>	
Bid Contact	<p><b>Carol Kuzava</b>  <u><a href="mailto:carol.kuzava@mcgladrey.com">carol.kuzava@mcgladrey.com</a></u>                  Ph 954-356-5664</p>
	<p>Address <b>100 NE Third Avenue Suite 300 Fort Lauderdale, FL 33301</b></p>
Agency Notes:	<p><b>Supplier Notes:</b></p>
<p><b>HCT Certified Public Accountants and Consultants, LLC</b> (4/4 items)</p>	
Bid Contact	<p><b>Roderick Harvey</b>  <u><a href="mailto:rharvey@hct-cpa.com">rharvey@hct-cpa.com</a></u>                  Ph 954-966-4435</p>
	<p>Address <b>3816 Hollywood Blvd Suite 203 Hollywood, FL 33021</b></p>
Agency Notes:	<p><b>Supplier Notes:</b></p>
<p><b>Marcum LLP</b> (4/4 items)</p>	
Bid Contact	<p><b>Michael Futterman</b>  <u><a href="mailto:michael.futterman@marcumllp.com">michael.futterman@marcumllp.com</a></u>                  Ph 305-995-9610</p>
	<p>Address <b>One S.E, Third Avenue Suite 1100 Miami, FL 33131</b></p>

**Agency Notes:**

**Supplier Notes:**

\*\*All bids/proposals submitted for the designated project are reflected on this tabulation sheet. However, the listing of the bid/proposal on this tabulation sheet shall not be construed as a comment on the responsiveness of such bid/proposal or as any indication that the agency accepts such bid/proposal as being responsive. The agency will make a determination as to the responsiveness of the vendor responses submitted based upon compliance with all applicable laws, purchasing guidelines and project documents, including but not limited to the project specifications and contract documents. The agency will notify the successful vendor upon award of the contract and, as according to the law, all bid/proposal responses received may be available for inspection at that time.

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# City of Pembroke Pines



Frank C. Ortis, Mayor  
Iris A. Siple, Vice-Mayor  
Charles F. Dodge, City Manager

Angelo Castillo, Commissioner  
Jay Schwartz, Commissioner  
Carl Shechter, Commissioner

**5/21/2015**

## **REQUEST FOR PROPOSAL**

Notice is hereby given that the City Commission of the City of Pembroke Pines is seeking sealed proposals for:

### **RFP # FN-15-01 Independent Audit Services**

Solicitations may be obtained from the City of Pembroke Pines website at <http://www.ppines.com/index.aspx?NID=667> and on the [www.BidSync.com](http://www.BidSync.com) website.

If you have any problems downloading the solicitation, please contact the BidSync Support line at 1-800-990-9339.

If additional information help is needed with downloading the solicitation package please contact the Purchasing Office at (954) 704-1259 or by email at [purchasing@ppines.com](mailto:purchasing@ppines.com). The Purchasing Office hours are between 7:00 a.m. - 6:00 p.m. on Monday through Thursday and is located at 13975 Pembroke Road, Pembroke Pines, Florida 33027.

The City requires all questions relating to the solicitation be entered through the "Ask a Question" option tab available on the BidSync website. Responses to the questions will be provided online at [www.bidsync.com](http://www.bidsync.com). Such request must be received by the "Question Due Date" stated in the solicitation. The issuance of a response via BidSync is considered an Addendum and shall be the only official method whereby such an interpretation or clarification will be made.

Proposals will be accepted until 2:00 p.m., Tuesday, May 19, 2015. Proposals must be submitted electronically at [www.BidSync.com](http://www.BidSync.com). The sealed electronic proposals will be publicly opened at 2:30 p.m. in the Office of the City Clerk, Administration Building, 10100 Pines Boulevard, Pembroke Pines, Florida, 33026.

Marlene Graham  
City Clerk

**REQUEST FOR PROPOSAL**

Notice is hereby given that the City Commission of the City of Pembroke Pines is seeking sealed proposals for:

RFP # FN-15-01  
Independent Audit Services

Solicitations may be obtained from the City of Pembroke Pines website at <http://www.pines.com/index.aspx?NID=667> and on the [www.BidSync.com](http://www.BidSync.com) website.

If you have any problems downloading the solicitation, please contact the BidSync Support line at 1-800-990-9339.

If additional information help is needed with downloading the solicitation package please contact the Purchasing Office at (954) 704-1259 or by email at [purchasing@ppines.com](mailto:purchasing@ppines.com). The Purchasing Office hours are between 7:00 a.m. - 6:00 p.m. on Monday through Thursday and is located at 13975 Pembroke Road, Pembroke Pines, Florida 33027.

The City requires all questions relating to the solicitation be entered through the "Ask a Question" option tab available on the BidSync website. Responses to the questions will be provided online at [www.bidsync.com](http://www.bidsync.com). Such request must be received by the "Question Due Date" stated in the solicitation. The issuance of a response via BidSync is considered an Addendum and shall be the only official method whereby such an interpretation or clarification will be made.

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Marlene Graham  
City Clerk  
4/21/2015

8. Any plans to early implement GASB 72? (Submitted: May 4, 2015 4:16:50 PM EDT)

**Answer**

- 1. The audit fees have been provided in Question #1 and Question #5. City Total Hours: 1,110 and Charter School Total Hours: 289 (Answered: May 13, 2015 9:36:44 AM EDT)
- 2. To the best of our knowledge and at least within the 10 years, our auditors have not been required to submit a "consent and citation of expertise" letter related to debt issuances. (Answered: May 13, 2015 9:37:02 AM EDT)
- 3. There have not been any audit adjustments in the prior three years. (Answered: May 13, 2015 9:37:42 AM EDT)
- 4. We have no issues or disagreements with the prior auditor. The prior auditor is allowed to submit a proposal on the 2015 audit. (Answered: May 13, 2015 9:37:53 AM EDT)
- 5. There have not been any internal control recommendations in any of the three prior audits (Answered: May 13, 2015 9:38:05 AM EDT)
- 6. The Finance Department consists of 24 members. In December 2014, the previous Finance Director Rene Gonzalez retired and Lisa Chong was appointed by the City Commission to the position. The succession plan spanned a two- year period. The Finance department's organization chart can be obtained from the Budget. See link <http://www.ppines.com/DocumentCenter/View/1754> (Answered: May 13, 2015 9:38:16 AM EDT)
- 7. Within the current fiscal year the City is refunding the 2005 and 2007 General Obligation Bonds and issuing the remaining \$10.0 million in new money, which will be used to fund the new City/Hall Civic Center project which will be completed in the fall of 2016. There are no new major lawsuits. The City is also implementing city-wide upgrade to voice over Internet Protocol (VoIP) and Virtual desktop infrastructure (VDI) (Answered: May 13, 2015 9:38:31 AM EDT)
- 8. No. GASB pronouncements will be implemented within the required time frames. (Answered: May 13, 2015 9:38:52 AM EDT)

[edit](#) 

Add to Answer:

Submit

Questions? Contact a BidSync representative: 800-990-9339 or email: [support@bidsync.com](mailto:support@bidsync.com)

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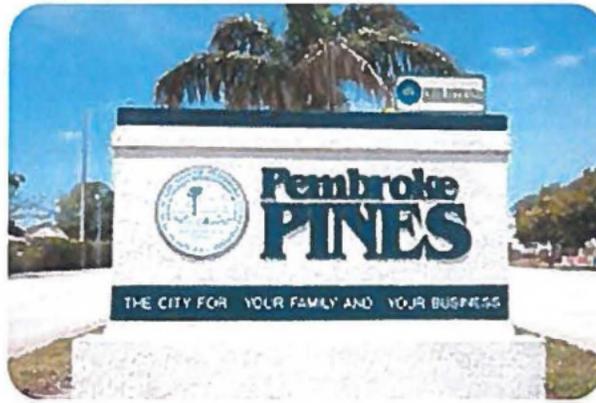
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*Proposal to Provide*

**RFP # FN-15-01 "Independent Audit Services"**

**City of Pembroke Pines**

**May 19, 2015**



**GLSC & COMPANY, PLLC**  
*certified public accountants*

Pablo Llerena, CPA  
6303 Blue Lagoon Drive  
Suite 200  
Miami, FL 33126  
(305) 373-0123  
llerena@glsc CPA.com

*Proposal to Provide*  
**“Independent Audit Services”**  
**City of Pembroke Pines**  
**May 15, 2015**

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**GLSC & COMPANY, PLLC**  
*certified public accountants*

6303 Blue Lagoon Drive, Suite 200  
Miami, Florida 33126-6025  
Ph: (305) 373-0123 • (800) 330-4728  
Fax: (305) 374-4415

May 19, 2015

City of Pembroke Pines  
Purchasing Division  
13975 Pembroke Road  
Pembroke Pines, Florida 33026

GLSC & Company, PLLC ("GLSC") appreciates the opportunity to respond to the City of Pembroke Pines, Florida's (the "City") Request for Proposal RFP-FN-15-01 to conduct the Independent Audit Services of the City's financial statements for the fiscal year ending September 30, 2015 and the City Charter School's June 30, 2015 financial statements and for each of the four (4) subsequent years with two additional two year renewals. (Note: Throughout this proposal we may refer to "the City" or to "the City and School", referring interchangeably to both institutions.)

GLSC fully understands the scope of the professional services and work products requested in this RFP. Our audit will follow auditing standards generally accepted in the U.S. of America, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, Chapter 10.550, Rules of the Auditor General of the State of Florida, and if applicable, provisions of the Federal Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*, and provisions of the Florida Single Audit Act. Our audit will include procedures to determine whether the operations of the City are properly conducted in accordance with legal, regulatory, grant and contractual requirements, including Florida Statutes, Federal Laws and the City Commission's policies and procedures. We are committed to perform the required work and deliver our reports in accordance with those and your requirements.

GLSC is independent of the City and Schools as defined by Generally Accepted Auditing Standards and by the U.S. General Accounting Office's Governmental Auditing Standards.

▪ **Firm History**

GLSC is a locally owned, medium-size South Florida Professional Limited Liability Company licensed Certified Public Accounting firm based in Miami providing comprehensive auditing services in South Florida for the past 30 years, as well as, attestation, accounting, tax services, and other management consultations. We have focused our practice on governmental and non-profit clients, including municipalities, charter schools, and districts. We are a licensed State of Florida professional association and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.



- **GLSC Experience**

GLSC is proud to state that the engagement team assigned to your audit has some of the most experienced auditors in the field. Pablo Llerena, the engagement partner, has over 35 years of public accounting experience, and has extensive experience in performing audits to clients in the public sector. He will be supported by a team of professionals, including concurring reviewer, Manuel Garcia, an audit manager, Sherry Walker and a senior/in-charge, Nicole Alvarez. All are CPA's in the State of Florida. We also have a Quality Control Reviewer and an IT Manager as part of our engagement team, whom have over twenty years of combined experience in performing governmental audits and IT consultations.

- **Our Pledge to your City**

The Partners and Staff of GLSC are committed to completing your audit in the timeframe defined in your proposal. We will commit as many staff and hours to your audit to complete a quality audit in a most efficient manner. We also pledge to be available to the City and Charter Schools throughout the year for any issues or implementation of new accounting standards.

- **Past Experience**

GLSC has provided independent audit services to the City of Pembroke Pines and the City Charter School's for the past five years. During this timeframe, we maintained our independence from, and currently are independent from, the City and Charter Schools. This past relationship does not constitute a conflict of interest relative to performing the proposed audit.

We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a Proposal for the same audit or with the City. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. GLSC has no existing or potential conflicts of interest and anticipates no conflicts of interest during the engagement.

Pablo Llerena, CPA, Partner, is authorized to make representations for and to bind the firm. He can be reached at (305) - 373-0123. His e-mail address is [llerena@glsc CPA.com](mailto:llerena@glsc CPA.com). Our Federal I.D Number is 20-3157326. Please do not hesitate to call if you have any questions about the information provided in this package.

Sincerely,

GLSC & Company, PLLC



Pablo Llerena, CPA



## Staffing, Experience, and Expertise

### Office Location

GLSC is located just 23 miles from the City of Pembroke Pines City Hall, at 6303 Blue Lagoon Drive, Suite 200, Miami, Florida 33126-6025.

GLSC is a medium-sized, locally owned accounting firm providing auditing, accounting, tax, and other management and consulting services to the South Florida area for more than 30 years.

We have focused our niche practice area on governments and non-profit clients. Doing so, allows us to provide comprehensive and high level of expertise to clients similar to the City and Schools.

Last year alone, our firm performed over 9,500 hours of services to our public sector clients, including 50 audits under *Governmental Auditing Standards (GAS)*.

Work on this engagement will be performed from the Blue Lagoon office. The engagement team will be composed of the following:

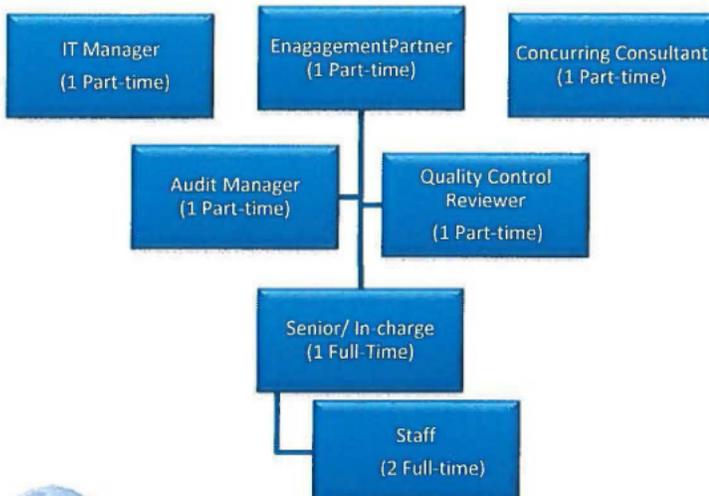
### Staff

GLSC has a total of 23 full-time employees, including 8 Certified Professional Accountants, 8 professional staff, 4 administrative staff and 3 partners.

	From this office	From all offices combined
Audit	9	9
Tax	10	10
Administrative	4	4
Total	23	23

GLSC has passed all federal or state desk review or field review of any of its audits.

There has been no disciplinary action taken or pending against GLSC or any of its partners by state regulatory bodies or professional organizations.



## Staffing, Experience, and Expertise (continued)

The experience of the personnel assigned to the engagement is critical to providing you with an effective and efficient audit. Their prior experience will be invaluable to the engagement. These are the professionals who will be on the job on a day-to-day basis; they need to be experienced in auditing in accordance with *Government Auditing Standards*. These professionals are familiar with the complexities of governmental accounting, auditing, and financial reporting. The Engagement Partner, Audit Manager, and Senior/ In-charge Accountant are designated as the “key” members of the audit team. All key members are CPA’s licensed to practice in the state of Florida.

We pledge to the City that the Key Members will be returned to the audit each year of the engagement.

GLSC’s engagement team’s workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have maintained sufficient staff capacity to continue to provide professional services for the City and Schools into our present operations, while continuing to maintain the highest standards of quality and time lines for our clients. The Manager will devote most of her time and the Senior Accountant will devote all of her time to performing the City’s and School’s audit engagements.

In the unlikely event that it does become necessary to replace any of the Partners, Manager, Consultants, firm professionals or Senior/ In-charge Accountant, we will first attain the City’s express prior written permission to do so.

We understand the City’s right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve the City’s needs, if required.

### ***Professional Staff***

*Partners* - All of our Partners are CPA’s and have in excess of 35 years of diversified public accounting experience. They are responsible for overall engagement performance, policy, direction and quality control. They have far exceeded minimum CPE requirements.

*Managers* - All of our Audit Managers are CPA’s and have a minimum of 8 years of diversified public accounting experience. They have demonstrated the ability to plan audit engagements, supervise personnel and maintain frequent contact with clients. They continually upgrade their skills through the firm’s continuing education programs and courses sponsored by the AICPA, FICPA and GFOA. They have far exceeded minimum CPE requirements.



## Staffing, Experience, and Expertise (continued)

*Senior Accountants* - All of our Senior Accountants are CPA's and have a minimum of 5 years of diversified public accounting experience. They perform audits, evaluate staff, review findings and prepare audit reports. They possess the potential for upward mobility. They have far exceeded minimum CPE requirements.

*Quality Control Reviewer*- Our Quality Control Reviewers have a minimum of 10 years of experience of diversified public accounting experience. They have performed audits of governmental and nonprofit clients. The Quality Control Reviewer will be responsible for reviewing the form and content of the audit reports prior to issuance. They will also review the City's CAFR and the School's financial statements for clarity and technical assurance.

*IT Manager*- Our IT Managers have over 15 years of experience in IT operations and consulting. They have extensive experience in reviewing automated controls and providing insight and expertise to a variety of organizations and public entities.

The tables on the following pages describe members of our proposed team, a brief description of their experience and a description of their roles and the value they will bring to the City. More detailed resumes, including each team member's formal education and professional memberships, are included in the following pages.



## Staffing, Experience, and Expertise (continued)

### Team Member

### Role and Value to the City and Schools

**Pablo Llerena, CPA**  
Engagement Partner  
[llerena@glsc CPA.com](mailto:llerena@glsc CPA.com)

**PABLO R. LLERENA, CPA** will be the Engagement Partner. Mr. Llerena has extensive experience in governmental audits, and has performed governmental audits for the *last 35 years*. He will devote a substantial part of his time to the completion of the work.

The engagement will be performed under the direct supervision of the engagement partner. The engagement partner has direct responsibility for engagement policy, direction, supervision, quality control, security and communication with City personnel. The engagement partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will participate extensively during the various stages of the engagement. **He will attend meetings, respond to telephone calls and respond to specific inquiries on a day-to-day basis as primary point of contact.**

He will also be involved in:

- coordinating all services to the City;
- directing the development of the overall audit approach and plan;
- performing an overriding review of work papers;
- resolving technical accounting and reporting issues;
- reviewing, approving and signing reports, management letters, and other audit engagement products;
- supervising staff;
- ascertaining the City is pleased with all aspects of our engagement, such as services and the personnel assigned;
- leading meetings and discussions with key management personnel; and
- meeting with governing board to present audit reports.

**Manuel Garcia, CPA**  
Concurring Consultant  
[garcia@glsc CPA.com](mailto:garcia@glsc CPA.com)

**Manuel Garcia, CPA** will be the concurring consultant. Mr. Garcia has been involved in performing governmental audits for 35 years as a partner of GLSC & Company, PLLC, and is the concurring consultant of all the governmental audits of the firm.

He will assist the engagement partner and be available as a sounding board to advise in those areas where problems are encountered. He will perform a second review of all reports to be issued by GLSC, and will also be available in those instances in which the engagement partner is not available.



## Staffing, Experience, and Expertise (continued)

### Team Member

### Role and Value to the City and Schools

**Sherry Walker, CPA**  
Audit Manager  
[swalker@glscppa.com](mailto:swalker@glscppa.com)

**SHERRY WALKER, CPA** will be the audit manager. Mrs. Walker was selected because of her experience in governmental and public-sector audit engagements. She will devote a significant amount of her time to the completion of the work. She has performed public sector audits for 8 years.

The audit manager will be assigned part time and will work closely with the engagement partner and staff. She will be responsible for the overall review of the work.

She will be responsible for all phases of the fieldwork and she will be:

- supervising staff;
- planning the audit;
- preparing or modifying audit programs, as needed;
- evaluating the internal control of the computer department;
- evaluating internal control and assessing risk;
- reviewing audit documentation for compliance with audit requirements and completeness;
- communicating with the City and the partners the progress of the audit; and
- reviewing financial statements and all reports issued by the firm for accuracy, completeness and that they are prepared in accordance with professional standards and firm policy.

**Nicole Alvarez, CPA**  
Senior/ In-charge  
Accountant  
[nalvarez@glscppa.com](mailto:nalvarez@glscppa.com)

**Nicole Alvarez, CPA** will be the senior/ in-charge accountant. Ms. Alvarez was selected because of her ability and experience performing governmental audits. She is well versed in the uniqueness of Governmental audits and will devote 100% of her time to the completion of the work. She has performed public sector audits for 5 years.

The senior/ in-charge accountant will be assigned full-time to the engagement. She will perform complex audit procedures and assist the partner and manager in the actual performance of the engagement.



## Staffing, Experience, and Expertise (continued)

Team Member	Role and Value to the City and Schools
<p><b>Cecilia L Core,</b> Licensed in the state of CA Quality Control Reviewer <a href="mailto:clcore@glsc CPA.com">clcore@glsc CPA.com</a></p>	<p><b>Cecilia L Core</b>, licensed in the State of California, will be the quality control reviewer.</p> <p>She will ensure compliance with the firm's quality control standards and regulatory compliance requirements and provide assurance that the financial statements and all other reports are prepared in accordance with professional standards and firm policy.</p>
<p><b>Jorge Espinosa</b> IT Manager <a href="mailto:jespinosa@glsc CPA.com">jespinosa@glsc CPA.com</a></p>	<p><b>Jorge Espinosa</b>, MCSE, MCDBA, Server+, Security+, CEH, CCNA, will be the IT Manager. Mr. Espinosa was selected because of his experience in complex integrated information systems for different Organizations including public entities.</p> <p>He will provide expertise and guidance in the use of computer assisted auditing techniques, including performing a detailed review of automated controls, and extract and summarize computerized data files as needed.</p>



## Staffing, Experience, and Expertise (continued)

**Pablo Llerena, CPA**

*Partner*

Email: Llerena@glsc CPA.com

### Education

Bachelor's Degree, Business Administration, 1979 Florida International University

### Professional History

CPA, in Florida since 1981, Certificate No. 10158	1995 – present
Partner, GLSC & Company, PLLC and predecessor firms	1983-1995
Audit Manager, Senior Accountant, and Staff of GLSC	1979-1982
Staff Accountant at Local Accounting Firm	

### Clients Served (partial list)

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>▪ City of Pembroke Pines</li> <li>▪ City of Pembroke Pines Charter Schools</li> <li>▪ City of Tamarac</li> <li>▪ City of Margate</li> <li>▪ Town of Miami Lakes</li> <li>▪ City of Wilton Manors</li> <li>▪ Village of Biscayne Park</li> <li>▪ City of Sweetwater</li> <li>▪ City of West Miami</li> <li>▪ City of Lauderhill</li> <li>▪ City of South Miami</li> <li>▪ City of Oakland Park</li> <li>▪ City of Dania Beach</li> <li>▪ City of Miami Springs</li> <li>▪ Town of Southwest Ranches</li> <li>▪ Miami Dade County School Board</li> <li>▪ Broward County School Board</li> <li>▪ North Broward Hospital District</li> <li>▪ Miami-Dade County – Joint Venture</li> </ul> | <ul style="list-style-type: none"> <li>▪ City of Miami Beach Housing Authority</li> <li>▪ City of Lauderdale Lakes</li> <li>▪ Downtown Miami Charter School</li> <li>▪ Youth Co-Op Charter Schools</li> <li>▪ ASPIRA Eugenio Maria De Hostos Youth Leadership Charter School</li> <li>▪ ASPIRA Raul Arnaldo Martinez Charter School</li> <li>▪ ASPIRA South Youth Leadership Charter School</li> <li>▪ ASPIRA Youth Leadership Charter School</li> <li>▪ The Downtown Miami Charter School</li> <li>▪ Lincoln Marti Charter Schools, Inc.- Little Havana Campus</li> <li>▪ Lincoln Marti Charter Schools, Inc.- Hialeah Campus</li> <li>▪ Lincoln Marti Charter Schools, Inc.- International Campus</li> <li>▪ Lincoln Marti Charter Schools, Inc.- Charters High Schools of Americas</li> </ul> |
|---|--|

### Professional Education (over the past three years)

<u>Course</u>	<u>Hours</u>
Government, Accounting and Auditing	128
Accounting, Auditing and Other	<u>36</u>
Total Hours	<u>164</u>

### Professional Associations/Memberships

- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association
- Member, Government Finance Officers Association
- Member, Cuban American Certified Public Accountants Association



## Staffing, Experience, and Expertise (continued)

### Manuel Garcia, CPA

*Concurring Consultant*

Email: [garcia@glsc CPA.com](mailto:garcia@glsc CPA.com)

#### Education

Bachelor's Degree, Accounting, 1970 Florida Atlantic University

#### Professional History

CPA, in Florida since 1976, Certificate No. 5784	Present
Concurring Consultant, GLSC & Company, PLLC	1983 – 2014
Partner, GLSC & Company, PLLC and predecessor firms	1975-1982
Owner of Local CPA Practice	1971-1974
Staff Accountant at National Accounting Firm	

#### Clients Served (partial list)

- City of Pembroke Pines
- City of Pembroke Pines Charter Schools
- City of Tamarac
- City of Margate
- Town of Miami Lakes
- City of Wilton Manors
- Village of Biscayne Park
- City of Sweetwater
- City of West Miami
- City of Lauderhill
- City of South Miami
- City of Oakland Park
- City of Dania Beach
- City of Miami Springs
- Town of Southwest Ranches
- Miami Dade County School Board
- Broward County School Board
- North Broward Hospital District
- Miami-Dade County – Joint Venture
- City of Miami Beach Housing Authority
- City of Lauderdale Lakes
- Downtown Miami Charter School
- Youth Co-Op Charter Schools
- ASPIRA Eugenio Maria De Hostos Youth Leadership Charter School
- ASPIRA Raul Arnaldo Martinez Charter School
- ASPIRA South Youth Leadership Charter School
- ASPIRA Youth Leadership Charter School
- The Downtown Miami Charter School
- Lincoln Marti Charter Schools, Inc.- Little Havana Campus
- Lincoln Marti Charter Schools, Inc.- Hialeah Campus
- Lincoln Marti Charter Schools, Inc.- International Campus
- Lincoln Marti Charter Schools, Inc.- Charters High Schools of Americas

#### Professional Education (over the past three years)

<u>Course</u>	<u>Hours</u>
Government, Accounting and Auditing	136
Accounting, Auditing and Other	<u>50</u>
Total Hours	<u>186</u>

#### Professional Associations/Memberships

- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association
- Member, Government Finance Officers Association
- Member, Cuban American Certified Public Accountants Association
- Member, Association of Certified Fraud Examiners
- Ex-member and former Chairman of the Board of Governors of the Florida Joint Underwriters Association
- Ex-member of the Audit Committee of Miami-Dade County School Board
- Ex-chairman of the Audit Committee of the City of Miami



## Staffing, Experience, and Expertise (continued)

### Sherry Walker, CPA

*Audit Manager*

Email: [swalker@glscpa.com](mailto:swalker@glscpa.com)

#### **Education**

Bachelor's Degree, Accounting, 2007 Barry University

Master's Degree, Taxation, 2008 Florida International University

#### **Professional History**

CPA, in Florida since 2010, Certificate No. 42705

Audit Manager, Senior Accountant, and Staff of GLSC 2007 - present

#### **Clients Served (partial list)**

- City of Pembroke Pines
- City of Pembroke Pines Charter Schools
- City of Tamarac
- City of Margate
- Town of Miami Lakes
- City of Wilton Manors
- Village of Biscayne Park
- City of Oakland Park
- Jose Maria Vargas University
- Broward County Housing Authority – Joint Venture
- North Broward Hospital District – Joint Venture
- School Board of Broward County – Joint Venture
- Downtown Miami Charter School
- Lincoln Marti Charter School
- Youth Co-Op, Inc Charter Schools

#### **Professional Education (over the past three years)**

<u>Course</u>	<u>Hours</u>
Government, Accounting and Auditing	125
Accounting, Auditing and Other	<u>36</u>
Total Hours	<u>161</u>

#### **Professional Associations/Memberships**

- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association
- Member, Government Finance Officers Association
- Member, South Florida Government Financial Officers Association
- Member, Special Review Committee, Government Finance Officers Association

#### **Relevant Continuing Education**

- Advanced Financial Reporting, GFOA, Nov. 2014
- Pension Reporting, GFOA, Feb. 2015
- In House CPE Training, Instructor



## Staffing, Experience, and Expertise (continued)

**Nicole Alvarez, CPA**

*Senior Accountant*

Email: nalvarez@glsc CPA.com

### **Education**

Bachelor's Degree, Accounting, 2010 Fordham University

Master's Degree, Accounting, 2011 Florida International University

### **Professional History**

CPA, in Florida since 2014, Certificate No. 47302

Senior Accountant and Staff of GLSC

2010 - present

### **Clients Served (partial list)**

- City of Pembroke Pines
- City of Pembroke Pines Charter Schools
- City of Tamarac
- City of Margate
- City of Wilton Manors
- Village of Biscayne Park
- Jose Maria Vargas University
- Town of Miami Lakes
- Lincoln Marti Charter School

### **Professional Education (over the past three years)**

<u>Course</u>	<u>Hours</u>
Government, Accounting and Auditing	130
Accounting, Auditing and Other	<u>36</u>
Total Hours	<u>166</u>

### **Professional Associations/Memberships**

- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association
- Member, Government Finance Officers Association
- Member, South Florida Government Financial Officers Association
- Member, Special Review Committee, Government Finance Officers Association

### **Relevant Continuing Education**

- Advanced Financial Reporting, GFOA, Nov. 2014
- Pension Reporting, GFOA, Feb. 2015
- In House CPE Training, Instructor



## Staffing, Experience, and Expertise (continued)

### Cecilia L. Core

Certified in the State of California

Quality Control Reviewer

Email: clcore@glscpa.com

### Education

Bachelor's Degree, Accounting, 2003 Florida State University

### Professional History

CPA, in California since 2013, Certificate No. 119162

Quality Control Reviewer/ Supervising Senior Accountant, 2014 - present  
GLSC

Supervising Senior Accountant local CPA firm in CA 2012 - 2014

Supervising Senior Accountant and Staff of GLSC 2006 - 2012

### Clients Served (partial list)

- City of Pembroke Pines
- City of Pembroke Pines Charter Schools
- City of Tamarac
- City of Margate
- City of Wilton Manors
- Village of Biscayne Park
- Jose Maria Vargas University
- Town of Miami Lakes
- Downtown Miami Charter School
- Lincoln Marti Charter School
- Youth Co-Op, Inc Charter Schools

### Professional Education (over the past three years)

<u>Course</u>	<u>Hours</u>
Government, Accounting and Auditing	60
Accounting, Auditing and Other	<u>35</u>
Total Hours	<u>95</u>

### Professional Associations/Memberships

- Member, CalCPA Education Foundation
- Member, American Institute of Certified Public Accountants
- In House CPE Training, Instructor



## Staffing, Experience, and Expertise (continued)

### **Jorge Espinosa**

*Information Technology Manager*

Email: [Jespinosa@glscpa.com](mailto:Jespinosa@glscpa.com)

---

#### **Education**

Bachelor's Degree, Information Technology, 2004, Barry University

Master's Degree, Information Technology, 2006, Barry University

#### **Certifications**

MCSE, MCP+I, MCDBA, MCSA Messaging A+, N+, Server +, Security +, CEH, CCNA, CXE, Xiotech,

SAN Engineer, AS400, Operator/Security

#### **Professional History**

Mr. Espinosa has over 16 years of professional experience in designing, administrating and supporting complex integrated information systems and has provided information technology strategies and solutions to different organizations. He has proven to have the ability to identify the system's key controls that need to be evaluated and finds opportunities to implement computer assisted auditing techniques. Mr. Espinosa has provided consulting assistance to clients in various industries and has helped clients meet regulatory requirements and established security and internal controls to protect their businesses and grow their profits.



### Staffing, Experience, and Expertise (continued)

The following is a list of all current municipal clients to which key staff assigned to the City's engagement are currently assigned.

	Pablo Llerena		Sherry Walker		Nicole Alvarez	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>Year-end September 30</b>						
<b>City of Tamarac</b>		✓			✓	
<b>City of Margate</b>		✓		✓		
<b>City of Wilton Manors</b>		✓		✓		
<b>Town of Miami Lakes</b>		✓			✓	
<b>Village of Biscayne Park</b>		✓		✓		

Below is a listing of the most significant audit engagements performed in the past five years that are similar to the engagement described in this RFP, for which GLSC is the principal auditor.

Municipal Client Name	Description of Services Rendered	Your Project Manager	Total Hours	Contract Value	Fiscal Year End	Client Contact Name	Phone Number & Email of Client
City of Pembroke Pines *	Financial Audit, Charter School Audit, Federal and State Single Audit, CAFR	Pablo Llerena	1,400	\$118,500 / year	09/30	Lisa Chong	954-435-6515 / lchong@ppines.com
City of Tamarac	Financial Audit, Federal and State Single Audit, GOB Audit, CAFR	Pablo Llerena	900	\$102,000 / year	09/30	Mark Mason	954-597-3550 / mark.mason@tamarac.org
City of Margate	Financial Audit, Federal and State Single Audit, GOB Audit, CAFR	Pablo Llerena	800	\$90,000 / year	09/30	Mary Beazley	954-935-5354 / mbeazley@margatefl.com
City of Wilton Manors	Financial Audit, Federal Single Audit, CAFR	Pablo Llerena	300	\$37,000 / year	09/30	Bob Mays	954-390-2143 / bmays@wiltonmanors.com
Town of Miami Lakes	Financial Audit, GOB Audit, Federal Single Audit, CAFR	Pablo Llerena	250	\$44,000 / year	09/30	Alex Rey	305-364-6100 / arey@miamilakes-fl.gov
Village of Biscayne Park	Financial Audit, GOB Audit, CAFR	Pablo Llerena	200	\$19,000/year	09/30	Heidi Siegal	305-899-8000 / villagemanager@biscayneparkfl.gov

\*Includes audit of Charter Schools



## Staffing, Experience, and Expertise (continued)

### *Peer Review*

GLSC participates in an external quality control review program (peer review) requiring an on-site independent examination of our accounting and auditing practice. We have consistently received an unmodified opinion on the quality of our audit practice, including our firm's last external quality control review (for the year ended June 30, 2013). A copy of our most recent quality control review is included on the following page.

### *Quality Control*

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. Under the supervision of the audit partners, a quality control reviewer is responsible for monitoring quality control of all appropriate engagements.

*Note: Our firm's quality control review (external and internal) included a review of specific governmental engagements.*



## Staffing, Experience, and Expertise (continued)



Gregory, Sharer & Stuart, P.A.  
*Certified Public Accountants and Business Consultants*

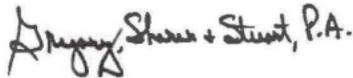
### System Review Report

To the Owners of GLSC & Company, PLLC  
And the Peer Review Committee of the Florida Institute of CPAs

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

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

In our opinion, the system of quality control for the accounting and auditing practice of GLSC & Company, PLLC in effect for the year ended June 30, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. GLSC & Company, PLLC has received a peer review rating of *pass*.



Gregory, Sharer & Stuart, P.A.  
December 12, 2013

100 Second Avenue South • Suite 600 • St. Petersburg, Florida 33701-4336  
(727) 821-6161 | FAX (727) 822-4573  
[www.gsscpa.com](http://www.gsscpa.com)



GLSC & COMPANY, PLLC  
*certified public accountants*

## Staffing, Experience, and Expertise (continued)

### Letters of Recommendation

We have included three letters of recommendation from local government clients in which GLSC has served as the principal auditor. Please see recommendation letters on the following pages:

Attachment K



City of Pembroke Pines

### REFERENCES FORM

Provide specific examples of similar contracts. References should be should be capable of explaining and confirming your firm's capacity to successfully complete the scope of work outlined herein. This form should be duplicated for each reference and any additional information that would be helpful can be attached.

#### Reference Contact Information:

Name of Firm, City, County or Agency: City of Pembroke Pines, Florida

Address: 10100 Pines Boulevard

City/State/Zip: Pembroke Pines, FL 33026

Contact Name: Lisa Chong Title: Finance Director

E-Mail Address: lchong@ppines.com

Telephone: 954-435-6500 Fax: ---

#### Project Information:

Name and location of the project: Annual Audit

Nature of the firm's responsibility on the project: GLSC served as principal auditor. An annual Audit was performed for the City including: Federal and State Single Audit and CAFR.

Project duration: 5 years Completion (Anticipated) Date: Completed March 26, 2015

Size of project: 1,400 hours Cost of project: \$118,500

Work for which staff was responsible: Federal and Single Audit, Audit of City

Contract Type: Multi-year

The results/deliverables of the project: Audited Financial Statements.



## Staffing, Experience, and Expertise (continued)

### Letters of Recommendation (continued)

Attachment K



City of Pembroke Pines

#### REFERENCES FORM

Provide specific examples of similar contracts. References should be should be capable of explaining and confirming your firm's capacity to successfully complete the scope of work outlined herein. This form should be duplicated for each reference and any additional information that would be helpful can be attached.

##### Reference Contact Information:

Name of Firm, City, County or Agency: City of Margate, Florida

Address: 5790 Margate Boulevard

City/State/Zip: Margate, FL 33063

Contact Name: Mary Beazley Title: Finance Director

E-Mail Address: mbeazley@margatefl.com

Telephone: 954-935-5354 Fax: ---

##### Project Information:

Name and location of the project: Annual Audit

Nature of the firm's responsibility on the project: GLSC served as principal auditor. An annual Audit was performed for the City including: Federal and State Single Audit and CAFR.

Project duration: 9 years Completion (Anticipated) Date: Completed March 4, 2015

Size of project: 800 hours Cost of project: \$90,000

Work for which staff was responsible: Annual financial and single audit and assistance with CAFR.

Contract Type: Multi-year

The results/deliverables of the project: Audited Financial Statements and CAFR.



## Staffing, Experience, and Expertise (continued)

### Letters of Recommendation (continued)

Attachment K



City of Pembroke Pines

#### REFERENCES FORM

Provide specific examples of similar contracts. References should be should be capable of explaining and confirming your firm's capacity to successfully complete the scope of work outlined herein. This form should be duplicated for each reference and any additional information that would be helpful can be attached.

##### Reference Contact Information:

Name of Firm, City, County or Agency: City of Wilton Manors  
Address: 2020 Wilton Drive  
City/State/Zip: Wilton Manors, FL 33305  
Contact Name: Bob Mays Title: Finance Director  
E-Mail Address: bmay@wiltonmanors.com  
Telephone: 954-390-2143 Fax: \_\_\_\_\_

##### Project Information:

Name and location of the project: Financial Audits, FY10 - FY14  
Nature of the firm's responsibility on the project: \_\_\_\_\_  
Perform annual financial audit for City and perform significant work on the  
Comprehensive Annual Financial Report.  
Project duration: 5 years to date Completion (Anticipated) Date: Completed March 18, 2015  
Size of project: 300 Hours Cost of project: FY14, \$37,000  
Work for which staff was responsible: Annual Audit and Assistance with CAFR  
Contract Type: Multi-year  
The results/deliverables of the project: Audited Financial Statements, and CAFR.



## Staffing, Experience, and Expertise (continued)

### Letters of Recommendation (continued)

Attachment K



City of Pembroke Pines

#### REFERENCES FORM

Provide specific examples of similar contracts. References should be should be capable of explaining and confirming your firm's capacity to successfully complete the scope of work outlined herein. This form should be duplicated for each reference and any additional information that would be helpful can be attached.

##### Reference Contact Information:

Name of Firm, City, County or Agency: CITY OF TAMARAC

Address: 7525 NW 88TH AVE

City/State/Zip: TAMARAC FL, 33321

Contact Name: MARK MASON, CPA Title: DIRECTOR OF FINANCIAL SERVICES

E-Mail Address: MARK.MASON@TAMARAC.ORG

Telephone: 954-597-3550 Fax: 954-597-3560

##### Project Information:

Name and location of the project: ANNUAL FINANCIAL STATEMENT AUDIT

Nature of the firm's responsibility on the project: TO AUDIT THE FINANCIAL STATEMENTS AND THE UNDERLYING TRANSACTIONS FOR THE CITY OF TAMARAC.

Project duration: ANNUAL Completion (Anticipated) Date: COMPLETED 2/23/15

Size of project: 900 hours Cost of project: \$102,000.00

Work for which staff was responsible: AUDIT OF FINANCIAL STATEMENT

Contract Type: AUDIT

The results/deliverables of the project: INDEPENDENT AUDIT REPORT



**Staffing, Experience, and Expertise (continued)**

**Licenses**

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

LICENSE NUMBER
AD64298

The ACCOUNTANCY CORPORATION  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2015



GLSC & COMPANY PLLC,  
6303 BLUE LAGOON DRIVE, SUITE 200  
MIAMI FL 33126-6025



RICK SCOTT  
GOVERNOR

ISSUED: 10/16/2013 SEQ # L1310160000868  
DISPLAY AS REQUIRED BY LAW

KEN LAWSON  
SECRETARY



## Staffing, Experience, and Expertise (continued)

### Licenses (continued)

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0010158	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



LLERENA, PABLO RAMON  
6303 BLUE LAGOON DRIVE  
SUITE 200  
MIAMI FL 33126-6025



ISSUED 10/08/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L141008000744

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0005784	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



GARCIA, MANUEL  
GLSC & COMPANY  
6303 BLUE LAGOON DRIVE  
SUITE 200  
MIAMI FL 33126



ISSUED 10/19/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1410190000727



**Staffing, Experience, and Expertise (continued)**

*Licenses (continued)*

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

LICENSE NUMBER	
AC42705	

The CERTIFIED PUBLIC ACCOUNTANT  
 Named below IS LICENSED  
 Under the provisions of Chapter 473 FS.  
 Expiration date: DEC 31, 2015



WALKER, SHERRY M  
 3542 SOUTHERN ORCHARD RD W  
 DAVIE FL 33328



RICK SCOTT  
 GOVERNOR

ISSUED 09/25/2013 SEQ # L1309250001484  
 DISPLAY AS REQUIRED BY LAW

KEN LAWSON  
 SECRETARY

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC47302	

The CERTIFIED PUBLIC ACCOUNTANT  
 Named below IS LICENSED  
 Under the provisions of Chapter 473 FS.  
 Expiration date: DEC 31, 2016



ALVAREZ, NICOLE CHANTELE  
 6303 BLUE LAGOON DRIVE  
 SUITE 200  
 MIAMI FL 33126



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250000823



## Staffing, Experience, and Expertise (continued)

### Licenses (continued)

California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832  
916 263-3680

06/07/13  
06/07/13

CUT HERE

CUT HERE

**dca**

California Board of Accountancy  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE (916) 263-3680  
FACSIMILE (916) 263-3672  
WEB ADDRESS [HTTP://www.dca.ca.gov/cba](http://www.dca.ca.gov/cba)



CUT HERE

### IMPORTANT

1. Please include your Certificate Number on any correspondence to this office.
2. Notify the Board of any name or address change in writing.
3. Report any loss of this Certificate immediately in writing to the Board.
4. Please sign and carry the Pocket Certificate with you.  
CECILIA LEONI CORE

**CERTIFIED PUBLIC ACCOUNTANT**

CERTIFICATE NUMBER CPA 119162 EXPIRATION 06/30/15

**CECILIA LEONI CORE**  
525 BANDERA DR  
CAMARILLO CA 93010

Signature *C. Core*

RECEIPT NO.  
00406366

CERTIFICATE NO.	EXPIRATION DATE	RECEIPT NO.
CPA 119162	06/30/15	00406366

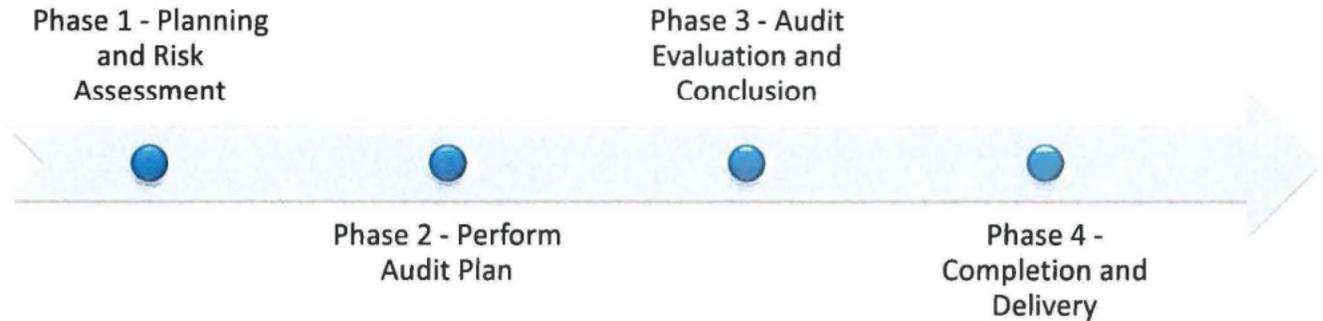
**This is your receipt. Please save for your records.**

PARCPA 10/31/07



## Specific Audit Approach

### Segmentation of Audit



### Level of Staff and Hours by Segmentation of Audit

<b>City Audit</b>					
	<u>Partner</u>	<u>Manager</u>	<u>Senior / In-Charge</u>	<u>Staff</u>	<u>Total</u>
Planning and Risk Assessment	16	63	50	40	169
Perform Audit Plan	16	80	190	180	466
Audit Evaluation and Conclusion	34	20	25	15	94
Completion and Delivery	<u>50</u>	<u>71</u>	<u>51</u>	<u>16</u>	<u>188</u>
	<u>116</u>	<u>234</u>	<u>316</u>	<u>251</u>	<u>917</u>
<b>Charter School Audit</b>					
	<u>Partner</u>	<u>Manager</u>	<u>Senior / In-Charge</u>	<u>Staff</u>	<u>Total</u>
Planning and Risk Assessment	4	8	20	4	36
Perform Audit Plan	4	8	40	40	92
Audit Evaluation and Conclusion	14	20	10	18	62
Completion and Delivery	<u>20</u>	<u>20</u>	<u>26</u>	<u>6</u>	<u>72</u>
	<u>42</u>	<u>56</u>	<u>96</u>	<u>68</u>	<u>262</u>



## Specific Audit Approach (continued)

### *Phase 1 – Planning and Risk Assessment*

A thorough understanding of your City, service objectives and its operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work 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 regulatory, statutory and compliance requirements within which the City and School operates. This will include a review of applicable laws, grant requirements, state statutes, resolutions, ordinances, debt instruments, contracts, other agreements, and minutes of meetings of the City Commission.
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems
- Obtain and document an understanding of the design and implementation of the City's and School's internal control.
- Consider the methods that the City and School uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City and School.
- Assess risk.
- Determine what controls we are to rely upon, perform walkthrough documentation and test the operating effectiveness of controls if considered necessary.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.
- Perform analytical procedures.

### *Understanding of Internal Control*

A thorough understanding of the internal control structure of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the City. GLSC utilizes a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

### *Laws and Regulations*

Auditing Standards require the auditor in financial statement audits to consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the City and School officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, City and School policies, contracts, grants and debt agreements.
- Review of City Council meeting minutes.
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the OMB Circular A-133 Compliance Supplement and the Florida Single Audit Act, if applicable.
- Our existing knowledge of federal and state laws.



## Specific Audit Approach (continued)

### *Phase 2 – Perform Audit Plan*

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management.

During this phase we will perform the following activities:

- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction systems, including cash expenditures and procurement.
- Perform tests of compliance with laws, regulations, contracts, bonds, and grants.
- Analytical procedures are applied in this phase to corroborate the specific account balances.
- Review test results and preliminary conclusions.

### *Phase 3 – Audit Evaluation and Conclusion*

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

### *Phase 4 – Completion and Delivery*

During the final phase, the engagement team will complete the task related to the closing of year end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet account, revenues and expenditures. All reports will be reviewed with management before issuance, and the partners will be available to meet with City Commission to discuss our report and address any questions they may have. The Partner will be available to attend the City Commission meeting to present the audit report.

### *Use of Software*

Our team uses a variety of computerized software to convert and analyze data and generate reports during our audit. This software assists us in assessing internal controls, identify key controls and evaluate effectiveness of identified controls. This software also enables the team to design, develop, and execute computer assisted auditing techniques.

### *Audit Sampling*

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

### *Sample Sizes*

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For transactions test work, sample size will be a function of population, materiality, and risk factors. We will utilize representative audit sampling procedures with respect to tests of transactions and tests of controls, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the prime corroborative evidence of identified controls. Tests of transactions and tests of controls can be performed using either statistically or non-statistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

### *Identification of potential audit problems*

We are aware of the uniqueness of the City and the School and will anticipate any issues by addressing them at their early stages.

We do not know of any potential audit problems. If requested, GLSC can be involved throughout the year at no extra cost, by providing assistance in current and new evolving issues.



## Project Cost



City of Pembroke Pines

Attachment A

Company Name: GLSC & Company, PLLC

### PROPOSAL FORM

RFP#: FN-15-01

DATE: May 18, 2015  
TO: CITY OF PEMBROKE PINES  
10100 PINES BOULEVARD  
PEMBROKE PINES, FL 33026

IN ACCORDANCE WITH THE "Request for Proposals" dated April 21, 2015 titled "Independent Audit Services" attached hereto as a part hereof the undersigned proposes the following:

Please provide the total All-Inclusive Maximum Price for each Audit Engagement, which includes the price for drafting and printing the Financial Statements. Please note that historically the City has drafted the financial statements and is anticipated to continue to do so. Printing will be the responsibility of the Contractor.

Audit of the Financial Statements for:	TOTAL PRICE
A. City of Pembroke Pines for fiscal year ended September 30, 2015 (CAFR)	<u>\$ Submit Price on BidSync</u>
B. Charter Schools for fiscal year ended June 30, 2015	<u>\$ Submit Price on BidSync</u>

Prices valid until: Submit information on BidSync

Indicate in the space provided below the credit the Proposer will accept if the City performs the following task:

	<u>City</u>	<u>Charter Schools</u>
a. Draft financial statements	<u>\$ Submit Credit on BidSync</u>	<u>\$ Submit Credit on BidSync</u>

### Proposal Checklist

Are completed Attachments A, B, C, D, E, F, G, H, & K scanned and uploaded to BidSync as part of the submittal? Yes  Initial

PLEASE PRINT: *Please fill out this section, scan, and upload to BidSync as part of the proposal Package*

NAME: Pablo Llerena TITLE: Partner  
COMPANY: GLSC & Company, PLLC  
STREET ADDRESS: 6303 Blue Lagoon Drive, Suite 200  
CITY, STATE & ZIP CODE: Miami, Florida 33126  
TELEPHONE: 305-373-0123 FAX: 305-374-4415  
E-MAIL: llerena@glscpa.com  
SIGNATURE: Pablo Llerena



**Project Cost (continued)**

Attachment A



City of Pembroke Pines

Company Name: GLSC & Company, PLLC

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

Please fill out this section, scan, and upload to BidSync as part of the proposal Package

	Hourly Rates		CAFR		Charter Schools		Total
	Standard	Quoted	Est. Hours	Fee	Est. Hours	Fee	
Partners	\$250	\$200	116	\$23,200	42	\$8,400	\$31,600
Managers	\$180	\$120	234	\$28,080	56	\$6,720	\$34,800
Supervisory staff	\$120	\$80	316	\$25,280	96	\$7,680	\$32,960
Staff	\$80	\$60	251	\$15,060	68	\$4,080	\$19,140
Other (specify):							
Subtotal							
Out-of-pocket expenses:							
Meals and lodging							
Transportation							
Other (specify):							
<b>Total</b>			<b>917</b>	<b>\$91,620</b>	<b>262</b>	<b>\$26,880</b>	<b>\$118,500</b>

**Notes:**

1. The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
2. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

Below is the amount of credit we are willing to accept if the City drafts its own financial statements:

CAFR: \$4,000

School: \$1,500



## Project Cost (continued)

The Firm's current billing rate schedule is as follows:

	Partner	Manager	Senior/In-charge	Staff
Standard Hourly Rate	\$250	\$180	\$120	\$80
Discounted Hourly Rate	\$200	\$120	\$80	\$60

### **Assumptions**

Our cost proposal includes any, and all, meetings with staff and commission, and drafting and printing the financial statements.

### **Fixed Fee**

Our engagement will be conducted on a fixed, not to exceed price. This includes the price for the drafting and printing of the financial statements. However, we have included a discount amount from the fee if the City elects to continue drafting the financial statements.

### **Subsequent Year Audit Fees**

We agree that the credit for drafting the financial statements for all subsequent contract years will be adjusted from the current contract fee and credit using the Consumer Price Index for "All Urban Consumers for Miami/Fort Lauderdale, Florida" as published by the U.S. Department of Labor Statistics or its successor agency for the twelve (12) months ending April of each year to be effective for the next engagement.



**Other Completed Information**

Attachment B



(OFFICE USE ONLY) Vendor number:

Please entirely complete this vendor information form along with the IRS Form W-9, and email to [accounts payable@ppines.com](mailto:accounts payable@ppines.com)  
 City of Pembroke Pines  
 Office of the City Clerk  
 10100 Pines Boulevard  
 Pembroke Pines, FL 33026

**Vendor Information Form**

Operating Name (Payee)	GLSC & Company, PLLC		
Legal Name (as filed with IRS)	GLSC & Company, PLLC		
Remit-to Address (For Payments)	6303 Blue Lagoon Drive, Suite 200		
	Miami, Florida 33126		
Remit-to Contact Name:	Pablo Llerena	Title:	Partner
Email Address:	llerena@glscpa.com		
Phone #:	305-373-0123	Fax #:	305-374-4415
Order-from Address (For purchase orders)			
Order-from Contact Name:		Title:	
Email Address:			
Phone #:		Fax #:	
Return-to Address (For product returns)			
Return-to Contact Name:		Title:	
Email Address:			
Phone #:		Fax #:	
Payment Terms:			

Type of Business (please check one and provide Federal Tax identification or social security Number)

- Corporation Federal ID Number:
- Sole Proprietorship/Individual Social Security No.:
- Partnership
- Health Care Service Provider
- LLC - C (C corporation) - S (S corporation) - P (partnership)
- Other (Specify):

Name & Title of Applicant Pablo Llerena, Partner

Signature of Applicant Pablo Llerena Date May 18, 2015



## Other Completed Information (continued)

Attachment B

Form (Rev. December 2014) Department of the Treasury Internal Revenue Service	<b>Request for Taxpayer Identification Number and Certification</b>	<b>Give Form to the requester. Do not send to the IRS.</b>	
Print or type See Specific Instructions on page 2.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. GLSC & Company, PLLC		
	<b>2</b> Business name/disregarded entity name, if different from above		
	<b>3</b> Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <i>Note.</i> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____		
	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>		
	<b>5</b> Address (number, street, and apt. or suite no.) 6303 Blue Lagoon Drive, Suite 200	<b>Requester's name and address (optional)</b>	
	<b>6</b> City, state, and ZIP code Miami, Florida 33126		
	<b>7</b> List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b>																																						
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.																																						
<b>Note.</b> If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.																																						
	<table border="1"> <tr><td colspan="9" style="text-align: center;">Social security number</td></tr> <tr><td> </td><td> </td><td> </td><td>-</td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table> <p style="text-align: center;">or</p> <table border="1"> <tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr> <tr><td>2</td><td>0</td><td>-</td><td>3</td><td>1</td><td>5</td><td>7</td><td>3</td><td>2</td><td>6</td></tr> </table>	Social security number												-						Employer identification number									2	0	-	3	1	5	7	3	2	6
Social security number																																						
			-																																			
Employer identification number																																						
2	0	-	3	1	5	7	3	2	6																													

<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	
<b>Sign Here</b>	Signature of U.S. person ▶ <i>Paulo Larena</i> Date ▶ May 18, 2015

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/w9](http://www.irs.gov/w9).

**Purpose of Form**

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

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

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



## Other Completed Information (continued)

Attachment B

Form W-9 (Rev. 12-2014)

Page 2

**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

### Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

### What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

### Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### Specific Instructions

#### Line 1

You must enter one of the following on this line, do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

**a. Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

**b. Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

**c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

**d. Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

**e. Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.



## Other Completed Information (continued)

Attachment B

Form W-9 (Rev. 12-2014)

Page 3

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "LP" in the space provided. If the LLC has filed Form 9832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box, instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
  - B—The United States or any of its agencies or instrumentalities
  - C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
  - D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
  - E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
  - F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
  - G—A real estate investment trust
  - H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
    - I—A common trust fund as defined in section 584(a)
    - J—A bank as defined in section 581
    - K—A broker
    - L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
    - M—A tax exempt trust under a section 403(b) plan or section 457(g) plan
- Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

### Line 6

Enter your city, state, and ZIP code.

### Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [irs.gov](http://irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-9.





## Other Completed Information (continued)

Attachment B

Form W-9 (Rev. 12-2014)

Page 4

### Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor/trustee <sup>3</sup> The actual owner <sup>3</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>3</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>3</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

\*Note: Grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDENTHEFT (1-877-438-4338).

Visit [irs.gov](http://irs.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



**Other Completed Information (continued)**



City of Pembroke Pines

Attachment C

**NON-COLLUSIVE AFFIDAVIT**

STATE OF Florida

COUNTY OF Miami-Dade

Pablo Llerena being first duly sworn, deposes and says that:

BIDDER is the Partner  
(Owner, Partner, Officer, Representative or Agent)

BIDDER is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

Such Bid is genuine and is not a collusive or sham Bid;

Neither the said BIDDER nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affidavit, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other BIDDER, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted; or to refrain from bidding in connection with such Contract; or have in any manner, directly or indirectly, sought by agreement or collusion, or communications, or conference with any BIDDER, firm, or person to fix the price or prices in the attached Bid or any other BIDDER, or to fix any overhead, profit, or cost element of the Bid Price or the Bid Price of any other BIDDER, or to secure through any collusion conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Contract;

The price of items quoted in the attached Bid are fair and proper and are not tainted by collusion, conspiracy, connivance, or unlawful agreement on the part of the BIDDER or any other of its agents, representatives, owners, employees or parties in interest, including this affidavit.

Authorized Officer Signature Pablo Llerena

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Llerena as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF



**Other Completed Information (continued)**

Attachment C



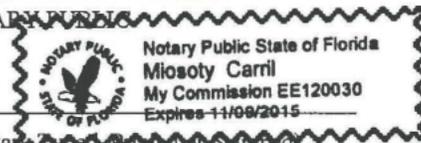
City of Pembroke Pines

CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015



NOTARY PUBLIC



(Name of Notary typed, printed or stamped)



## Other Completed Information (continued)



City of Pembroke Pines

Attachment D

**SWORN STATEMENT  
ON PUBLIC ENTITY CRIMES  
UNDER FLORIDA STATUTES CHAPTER 287.133(3)(a).**

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

1. This sworn statement is submitted by GLSC & Company, PLLC (name of entity submitting sworn statement) whose business address is and (if applicable) its Federal Employer Identification Number (FEIN) is 20-3157326. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)
2. My name is Pablo Llerena and my  
(Please print name of individual signing)  
relationship to the entity named above is Partner.
3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, 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.
4. I understand that a "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  1. A predecessor or successor of a person convicted of a public entity crime: or
  2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The Ownership by one person of shares constituting a controlling



## Other Completed Information (continued)

Attachment D



City of Pembroke Pines

interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. 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 let by a public entity, or which otherwise transacts or applies to transact business with 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.
7. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

Neither the entity submitting this sworn statement, or any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in 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, AND (Please indicate which additional statement applies.)

There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)



**Other Completed Information (continued)**

Attachment D



City of Pembroke Pines

COMPANY NAME: GLSC & Company, PLLC

AUTHORIZED OFFICER SIGNATURE: Pablo Llerena

STATE OF Florida )

) ss:

COUNTY OF Miami-Dade )

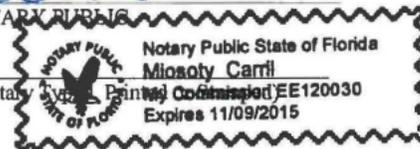
**BEFORE ME**, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Llerena as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

**IN WITNESS OF THE FOREGOING**, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015.

M. Carril

NOTARY PUBLIC

(Name of Notary Public)



## Other Completed Information (continued)

Attachment E



City of Pembroke Pines

### LOCAL VENDOR PREFERENCE CERTIFICATION

#### SECTION 1 GENERAL TERM

##### LOCAL PREFERENCE

The evaluation of competitive bids is subject to section 35.36 of the City's Procurement Procedures which, except where contrary to federal and state law, or any other funding source requirements, provides that preference be given to local businesses. To satisfy this requirement, the vendor shall affirm in writing its compliance with either of the following objective criteria as of the bid or proposal submission date stated in the solicitation. A local business shall be defined as:

1. "Local Pembroke Pines Vendor" shall mean a business entity which has maintained a permanent place of business with full-time employees within the City limits for a minimum of one (1) year prior to the date of issuance of a bid or proposal solicitation. The permanent place of business may not be a post office box. The business location must actually distribute goods or services from that location. In addition, the business must have a current business tax receipt from the City of Pembroke Pines.

OR;

2. "Local Broward County Vendor" shall mean or business entity which has maintained a permanent place of business with full-time employees within the Broward County limits for a minimum of one (1) year prior to the date of issuance of a bid or proposal solicitation. The permanent place of business may not be a post office box. The business location must actually distribute goods or services from that location. In addition, the business must have a current business tax receipt from the Broward County or the City within Broward County where the business resides.

A preference of five percent (5%) of the total evaluation point, or five percent (5%) of the total price, shall be given to the **Local Pembroke Pines Vendor(s)**; A preference of two and a half percent (2.5%) of the total evaluation point for local, or two and a half percent (2.5%) of the total price, shall be given to the **Local Broward County Vendor(s)**.

##### COMPARISON OF QUALIFICATIONS

The preferences established in no way prohibit the right of the City to compare quality of supplies or services for purchase and to compare qualifications, character, responsibility and fitness of all persons, firms or corporations submitting bids or proposals. Further, the preference established in no way prohibit the right of the City from giving any other preference permitted by law instead of the preferences granted, nor prohibit the City to select the bid or proposal which is the most responsible and in the best interests of the City.

#### SECTION 2 AFFIRMATION

##### LOCAL PREFERENCE CERTIFICATION:

Place a check mark here only if affirming bidder meets requirements above as a Local Pembroke Pines Vendor. In addition, the business must attach a current business tax receipt from the City of Pembroke Pines.

Place a check mark here only if affirming bidder meets requirements above as a Local Broward County Vendor. In addition, the business must attach a current business tax receipt from the Broward County or the City within Broward County where the business resides.

Place a check mark here only if affirming bidder does not meet the requirements above as a Local Vendor.



**Other Completed Information (continued)**

Attachment E



City of Pembroke Pines

Failure to complete this certification at this time (by checking either of the boxes above) shall render the vendor ineligible for Local Preference. This form must be completed by/for the proposer; the proposer **WILL NOT** qualify for Local Vendor Preference based on their sub-contractors' qualifications.

COMPANY NAME: GLSC & Company, PLLC

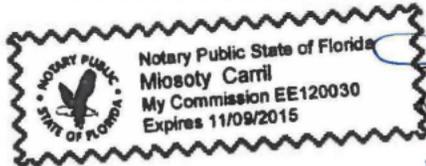
AUTHORIZED OFFICER SIGNATURE: Pablo Herrera

STATE OF Florida )

COUNTY OF Miami-Dade ) ss:

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Herrera as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015



Miosoty Carril

NOTARY PUBLIC

Miosoty Carril

(Name)

of Notary Typed, Printed or Stamped)



## Other Completed Information (continued)

Attachment F



City of Pembroke Pines

### VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE CERTIFICATION

#### SECTION 1 GENERAL TERM

##### VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE

The evaluation of competitive bids is subject to section 35.37 of the City's Procurement Procedures which, except where contrary to federal and state law, or any other funding source requirements, provides that preference be given to veteran owned small businesses. To satisfy this requirement, the vendor shall affirm in writing its compliance with the following objective criteria as of the bid or proposal submission date stated in the solicitation. A veteran owned small business shall be defined as:

1. "Veteran Owned Small Business" shall mean a business entity which has received a "Determination Letter" from the United States Department of Veteran Affairs Center for Verification and Evaluation notifying the business that they have been approved as a Veteran Owned Small Business (VOSB).

A preference of two and a half percent (2.5%) of the total evaluation point, or two and a half percent (2.5%) of the total price, shall be given to the **Veteran Owned Small Business (VOSB)**. This shall mean that if a VOSB submits a bid/quote that is within 2.5% of the lowest price submitted by any vendor, the VOSB shall have an option to submit another bid which is at least 1% lower than the lowest responsive bid/quote. If the VOSB submits a bid which is at least 1% lower than that lowest responsive bid/quote, then the award will go to the VOSB. If not, the award will be made to the vendor that submits the lowest responsive bid/quote. If the lowest responsive and responsible bidder is a "Local Pembroke Pines Vendor" (LPPV) or a "Local Broward County Vendor" (LBCV) as established in Section 35.36 of the City's Code of Ordinances, entitled "Local Vendor Preference", then the award will be made to that vendor and no other bidders will be given an opportunity to submit additional bids as described herein.

If there is a LPPV, a LBCV, and a VOSB participating in the same bid solicitation and all three vendors qualify to submit a second bid, the LPPV will be given first option. If the LPPV cannot beat the lowest bid received by at least 1%, an opportunity will be given to the LBCV. If the LBCV cannot beat the lowest bid by at least 1%, an opportunity will be given to the VOSB. If the VOSB cannot beat the lowest bid by at least 1%, then the bid will be awarded to the lowest bidder.

If multiple VOSBs submit bids/quotes which are within 2.5% of the lowest bid/quote and there are no LPPV or LBCV as described in Section 35.36 of the City's Code of Ordinance, entitled "Local Vendor Preference", then all VOSBs will be asked to submit a **Best and Final Offer (BAFO)**. The award will be made to the VOSB submitting the lowest BAFO providing that that BAFO is at least 1% lower than the lowest bid/quote received in the original solicitation. If no VOSB can beat the lowest bid/quote by at least 1%, then the award will be made to the lowest responsive bidder.

##### COMPARISON OF QUALIFICATIONS

The preferences established in no way prohibit the right of the City to compare quality of supplies or services for purchase and to compare qualifications, character, responsibility and fitness of all persons, firms or corporations submitting bids or proposals. Further, the preference established in no way prohibit the right of the City from giving any other preference permitted by law instead of the preferences granted, nor prohibit the City to select the bid or proposal which is the most responsible and in the best interests of the City.

#### SECTION 2 AFFIRMATION

##### VETERAN OWNED SMALL BUSINESS (VOSB) PREFERENCE CERTIFICATION:

- Place a check mark here only if affirming bidder meets requirements above as a Veteran Owned Small Business. In addition, the bidder must attach the "Determination Letter" from the U.S. Dept. of Veteran Affairs Center.
- Place a check mark here only if affirming bidder does not meet the requirements above as a VOSB.



Other Completed Information (continued)

Attachment F



City of Pembroke Pines

Failure to complete this certification at this time (by checking either of the boxes above) shall render the vendor ineligible for VOSB Preference. This form must be completed by/for the proposer; the proposer **WILL NOT** qualify for VOSB Preference based on their sub-contractors' qualifications.

COMPANY NAME: GLSC & Company, PLLC

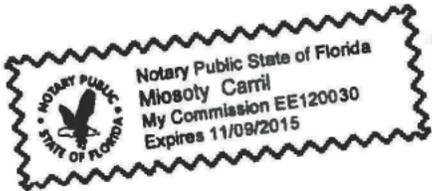
AUTHORIZED OFFICER SIGNATURE: Pablo Llerena

STATE OF Florida )

COUNTY OF Miami-Dade ) ss:

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Llerena as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015



Miosoty Carril

NOTARY PUBLIC

Miosoty Carril

(Name)

of Notary Typed, Printed or Stamped)



## Other Completed Information (continued)

Attachment G



City of Pembroke Pines

### EQUAL BENEFITS CERTIFICATION FORM FOR DOMESTIC PARTNERS AND ALL MARRIED COUPLES

Except where federal or state law mandates to the contrary, a Contractor awarded a Contract pursuant to a competitive solicitation shall provide benefits to Domestic Partners and spouses of its employees, irrespective of gender, on the same basis as it provides benefits to employees' spouses in traditional marriages.

The Contractor shall provide the City and/or the City Manager or his/her designee, access to its records for the purpose of audits and/or investigations to ascertain compliance with the provisions of this section, and upon request shall provide evidence that the Contractor is in compliance with the provisions of this section upon each new bid, contract renewal, or when the City Manager has received a complaint or has reason to believe the Contractor may not be in compliance with the provisions of this section. Records shall include but not be limited to providing the City and/or the City Manager or his/her designee with certified copies of the Contractor's records pertaining to its benefits policies and its employment policies and practices.

The Contractor must conspicuously make available to all employees and applicants for employment the following statement:

**"During the performance of a contract with the City of Pembroke Pines, Florida, the Contractor will provide Equal Benefits to its employees with spouses, as defined by Section 35.39 of the City's Code of Ordinances, and its employees with Domestic Partners and all Married Couples".**

The posted statement must also include a City contact telephone number and email address which will be provided to each contractor when a covered contract is executed.

#### SECTION 1 DEFINITIONS

1. **Benefits** means the following plan, program or policy provided or offered by a contractor to its employees as part of the employer's total compensation package which may include but is not limited to sick leave, bereavement leave, family medical leave, and health benefits.
2. **Cash Equivalent** mean the amount of money paid to an employee with a domestic partner or spouse in lieu of providing benefits to the employee's domestic partner or spouse. The cash equivalent is equal to the employer's direct expense of providing benefits to an employee for his or her spouse from a traditional marriage.
3. **Covered Contract** means a contract between the City and a contractor awarded subsequent to the date when this section becomes effective valued at over \$25,000 or the threshold amount required for competitive bids as required in section 35.18(A) of the Procurement Code.
4. **Domestic Partner** shall mean any two (2) adults of the same or different sex who have registered as domestic partners with a governmental body pursuant to state or local law authorizing such registration, or with an internal registry maintained by the employer of



## Other Completed Information (continued)

Attachment G



City of Pembroke Pines

at least one of the domestic partners. A contractor may institute an internal registry to allow for the provision of equal benefits to employees with domestic partners who do not register their partnerships pursuant to a governmental body authorizing such registration, or who are located in a jurisdiction where no such governmental domestic partnership registry exists. A contractor that institutes such registry shall not impose criteria for registration that are more stringent than those required for domestic partnership registration by the City of Pembroke Pines.

5. **Equal benefits** means the equality of benefits between employees with spouses and/or dependents of spouses and employees with domestic partners and/or dependents of domestic partners, and/or between spouses of employees and/or dependents of spouses and domestic partners of employees and/or dependents of domestic partners.
6. **Spouse** means one member of a married pair legally married under the laws of any state within the United States of America or any other jurisdiction under which such marriage is legally recognized, irrespective of gender.
7. **Traditional marriage** means a marriage between one man and one woman.

### SECTION 2 CERTIFICATION OF CONTRACTOR

The firm providing a response, by virtue of the signature below, certifies that it is aware of the requirements of Section 35.39 "City Contractors providing Equal Benefits for Domestic Partners and all Married Couples" of the City's Code of Ordinances, and certifies the following (**Check only one box below**):

- A. Contractor currently complies with the requirements of this section; or
- B. Contractor will comply with the conditions of this section at the time of contract award; or
- C. Contractor will not comply with the conditions of this section at the time of contract award; or
- D. Contractor does not comply with the conditions of this section because of the following allowable exemption (**Check only one box below**):
1. The Contractor does not provide benefits to employees' spouses in traditional marriages;
2. The Contractor provides an employee the cash equivalent of benefits because the Contractor is unable to provide benefits to employees' Domestic Partners or spouses despite making reasonable efforts to provide them. To meet this exception, the Contractor shall provide a notarized affidavit that it has made reasonable efforts to provide such benefits. The affidavit shall state the efforts taken to provide such benefits and the amount of the cash equivalent. Cash equivalent means the amount of money paid to an employee with a Domestic Partner or spouse rather than providing benefits to the employee's Domestic Partner or spouse. The cash equivalent is equal to the employer's direct expense of providing benefits to an employee's spouse;
3. The Contractor is a religious organization, association, society, or any non-profit charitable or educational institution or organization operated supervised or controlled by or in conjunction with a religious organization, association, or society;



**Other Completed Information (continued)**

Attachment G



City of Pembroke Pines

- 4. The Contractor is a governmental agency;
- 5. The contract is for the sale or lease of property;
- 6. The covered contract is necessary to respond to an emergency;
- 7. The provisions of this section would violate the laws, rules, or regulations of federal or state law (for example, section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act);
- 8. The provisions of this section would violate or be inconsistent with the terms or conditions of a grant or contract with the United States or the State of Florida; or

The certification shall be signed by an authorized officer of the Contractor. Failure to provide such certification (by checking the appropriate boxes above along with signing and notarizing this form) shall result in a Contractor being deemed non-responsive.

COMPANY NAME: GLSC & Company, PLLC

AUTHORIZED OFFICER SIGNATURE: Pablo Llerena

STATE OF Florida )  
 ) ss:  
 COUNTY OF Miami-Dade )

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Llerena as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015.

Miosoty Carril  
 NOTARY PUBLIC  
 Notary Public State of Florida  
 Miosoty Carril  
 My Commission EE120030  
 Expires 11/15/2015



## Other Completed Information (continued)

Attachment H



City of Pembroke Pines

### PROPOSER'S QUALIFICATION STATEMENT

PROPOSER shall furnish the following information. Failure to comply with this requirement will render Bid non-responsive and shall cause its rejection. Additional sheets shall be attached as required.

PROPOSER'S Name and Principal Address:  
GLSC & Company, PLLC

6303 Blue Lagoon Drive, Suite 200

Miami, Florida 33126

Contact Person's Name and Title: Pablo Llerena, Partner

Contact Person's E-mail Address: Llerena@glsc CPA.com

PROPOSER'S Telephone and Fax Number: 305-373-0123

PROPOSER'S License Number: AD64298

(Please attach certificate of status, competency, and/or state registration.)

PROPOSER'S Federal Identification Number: 20-3157326

Number of years your organization has been in business 35 years

State the number of years your firm has been in business under your present business name 10 years

State the number of years your firm has been in business in the work specific to this RFP: 35 years

Names and titles of all officers, partners or individuals doing business under trade name:

Pablo Llerena, Partner

Eduard Baltar, Partner

The business is a: Sole Proprietorship  Partnership  Corporation

Other

IF USING A FICTITIOUS NAME, SUBMIT EVIDENCE OF COMPLIANCE WITH FLORIDA FICTITIOUS NAME STATUTE. (ATTACH IN PROPOSER EXHIBIT SECTION)



## Other Completed Information (continued)

Attachment H



City of Pembroke Pines

---

Under what former name has your business operated? Include a description of the business. Failure to include such information shall be deemed to be intentional misrepresentation by the City and shall render the proposer RFP submittals non-responsive.

---

BKR Garcia

---

Grau & Company

At what address was that business located?

---

1110 Brickell Ave, Suite 901, Miami, Florida 33131

Name, address, and telephone number of surety company and agent who will provide the required bonds on this contract:

---

Not Applicable

Have you ever failed to complete work awarded to you. If so, when, where and why?

---

We have never failed to complete work awarded to us.

Have you personally inspected the proposed WORK and do you have a complete plan for its performance?

---

Yes.



## Other Completed Information (continued)

Attachment H



City of Pembroke Pines

Will you subcontract any part of this WORK? If so, give details including a list of each subcontractor(s) that will perform work in excess of ten percent (10%) of the contract amount and the work that will be performed by each subcontractor(s).

GLSC does not subcontract work.

The foregoing list of subcontractor(s) may not be amended after award of the contract without the prior written approval of the Contract Administrator, whose approval shall not be reasonably withheld.

List and describe all bankruptcy petitions (voluntary or involuntary) which have been filed by or against the Proposer, its parent or subsidiaries or predecessor organizations during the past five (5) years. Include in the description the disposition of each such petition.

GLSC, nor any of its Partners, have ever filed for bankruptcy.

List and describe all successful Bond claims made to your surety (ies) during the last five (5) years. The list and descriptions should include claims against the bond of the Proposer and its predecessor organization(s).

None.

List all claims, arbitrations, administrative hearings and lawsuits brought by or against the Proposer or its predecessor organizations(s) during the last (10) years. The list shall include all case names; case, arbitration or hearing identification numbers; the name of the project over which the dispute arose; and a description of the subject matter of the dispute.

GLSC has no claims, arbitrations, administrative hearings or lawsuits.



## Other Completed Information (continued)

Attachment H



City of Pembroke Pines

List and describe all criminal proceedings or hearings concerning business related offenses in which the Proposer, its principals or officers or predecessor organization(s) were defendants.

Neither GLSC, nor any of its Partners, have any criminal proceedings or hearings.

Has the Proposer, its principals, officers or predecessor organization(s) been CONVICTED OF A Public Entity Crime, debarred or suspended from bidding by any government entity? If so, provide details.

Neither GLSC, nor any of its Partners, have been convicted of a public entity crime.

Are you an  Original provider  sales representative  distributor,  broker,  manufacturer  other, of the commodities/services proposed upon? If other than the original provider, explain below.

Have you ever been debarred or suspended from doing business with any governmental agency? If yes, please explain:

GLSC has never been debarred or suspended from doing business with a governmental agency.



**Other Completed Information (continued)**

Attachment H



City of Pembroke Pines

Describe the firm's local experience/nature of service with contracts of similar size and complexity, in the previous three (3) years:

GLSC has been providing external auditing services to entities in the public sector

for the past 35 years, including the City of Pembroke Pines and its Charter Schools

and other Cities similar to the City and Charter School. We are a local firm committed to providing quality auditing services.

The PROPOSER acknowledges and understands that the information contained in response to this Qualification Statement shall be relied upon by CITY in awarding the contract and such information is warranted by PROPOSER to be true. The discovery of any omission or misstatement that materially affects the PROPOSER'S qualifications to perform under the contract shall cause the CITY to reject the Bid, and if after the award, to cancel and terminate the award and/or contract.

COMPANY NAME: GLSC & Company, PLLC

AUTHORIZED OFFICER SIGNATURE: Pablo Herrera

STATE OF Florida )

) ss:

COUNTY OF Miami-Dade )

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Pablo Herrera as Partner of GLSC & Company, PLLC (NAME OF CONTRACTOR), a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of GLSC & Company, PLLC (NAME OF CONTRACTOR) for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this 19 day of May, 2015

[Signature]

NOTARY PUBLIC

(Name of Notary Typed, Printed in State Capital)  
Notary Public State of Florida  
My Commission EE120030  
Expires 11/09/2015



## Business Structure

### Professional Licenses

We are properly licensed to practice in the State of Florida, a copy of our state license is located on page 22 of this proposal.

### Business Tax Receipt

A copy of our business tax receipt is provided below:

Local Business Tax Receipt		RECEIPT NO. RENEWAL 14829	EXPIRES SEPTEMBER 30, 2015 <small>Must be displayed in place of business Pursuant to County Code Chapter 8A - Art. 8 &amp; 10</small>
Miami-Dade County, State of Florida <small>-THIS IS NOT A BILL - DO NOT PAY</small>			
6343297			
BUSINESS NAME/LOCATION GLSC & COMPANY PLLC 6303 BLUE LAGOON DR 200 MIAMI FL 33126			
OWNER GLSC & COMPANY PLLC Employee(s) 5	SEC. TYPE OF BUSINESS 212 P.A./CORP PARTNERSHIP/FIRM	PAYMENT RECEIVED BY TAX COLLECTOR \$75.00 08/05/2014 CHECK#21-14-042463	
<small>This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, or its business. Taxpayers must comply with any governmental or governmental regulatory laws and requirements which apply to the business.</small>			
<small>The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 84-276</small>			
<small>For more information, visit <a href="http://www.miamidade.com/taxcollector">www.miamidade.com/taxcollector</a></small>			



## **Additional Information**

### ***Arbitrage Calculation***

We have chosen to concentrate our practice to provide services to auditing public entities, as such, we currently do not offer arbitrage calculation services. However, due to our affiliation with BKR International we have access to various firms and consultants performing such services.

### ***Consultations over the Phone***

We pledge to provide assistance to the City and Charter Schools throughout the year at no additional cost, as we have done over the past five years.

### ***Work paper Availability to Cognizant Federal Audit Agency, City, and Successor Auditing Firms***

We pledge to provide access to our working papers to representative of cognizant federal audit agencies, the City, and successor auditing firms.

### ***Free CPE Training Seminars***

GLSC conducts two 8 hour in-house CPE training each year which are approved by the State of Florida and offer CPE Credits. We will provide the same training to City staff, if requested.

### ***Audit Engagement Agreement***

We agree to abide to the terms of the Audit Engagement Agreement (Attachment J).

### ***Insurance Requirements***

We have abided by the City's insurance requirements for the past five years and will continue to do so throughout the engagement.

### ***National Firm Resources with Local Firm Personalized Service Philosophy***

With the equally important goals of serving our clients' best interest while remaining locally owned and autonomous, our firm has chosen to be affiliated with BKR International. BKR International is an association of independent CPA firms that provides a worldwide network of accounting and business advisors from 150 accounting firms in 70 countries. This affiliation gives us access to 60 CPA firms in the United States with expertise in governmental accounting, auditing and information technology.

### ***Additional Information not requested in other sections***

#### ***Scope of Services***

Based on our understanding of the expectations and requirements of the City and its Charter Schools as set for the in the request for proposal, the following is a summary of the scope of our work. All work will be completed in the timeframe specified in the request for proposal.

#### ***Audit of the City and Charter School's Financial Statements***

GLSC will perform an audit of the basic financial statements, which includes the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and the related notes to the financial statements of the City of Pembroke Pines for the fiscal year ending September 30, 2015 and the City's Charter Schools for the fiscal year ending June 30, 2015, in order to express an opinion on the fair presentation of the City's and School's general purpose financial statements in conformity with accounting principles generally accepted in the United States of America.

Our audit will be conducted in accordance with the following standards:

- Statements on Auditing Standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- Government Auditing Standards as set forth by the Comptroller General of the United States
- Codification of Governmental Accounting and Financial Reporting Standards as set forth by the Governmental Accounting Standards Board



## Additional Information (continued)

- Audit and Accounting Guide, State and Local Governments, published by the American Institute of Certified Public Accountants (AICPA)
- Rules of the Florida Auditor General
- Provisions of the Single Audit Act
- The Florida Single Audit Act
- All other applicable provisions of rules, regulations, statutes or orders which may pertain to the audit.

### **Work Product and Results**

GLSC will issue the following reports in accordance with applicable rules and standards for the City and Charter School:

- A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of Financial Statements performed in accordance with Government Auditing Standards.
- A report on Compliance and Internal Control for Each Major Program and on Internal Control over Compliance required by OMB Circular A-133 and Chapter 10.650, Rules of the Florida Auditor General.
- Schedule of Findings and Questioned Costs – Federal and State Awards, if applicable
- Management Letter in Accordance with Rules of the Auditor General of the State of Florida

- A report on an Examination which includes a statement as to whether or no the financial reported filed in the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.
- Any other required reports and schedules required by Federal or State Single Audit Acts or other audit requirements.

We will make an immediate, written report to the City Manager and the City Commission, if appropriate, of all irregularities and illegal acts or indications of illegal acts of which we become aware.

We will report the following to the City Manager and the Finance Director:

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards and assurances that we are currently licensed and that the members of the auditing team have the minimum Continuing Professional Education credits required for performing audits under Government Auditing Standards.
- Significant or new changes in accounting policies and implementation
- Significant Management judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with management
- Consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit



## Additional Information (continued)

### Recommendation Letters



## City of Pembroke Pines



Frank C. Ortis, Mayor  
Jay Schwartz, Vice-Mayor  
Charles F. Dodge, City Manager

Angelo Castillo, Commissioner  
Carl Shechter, Commissioner  
Iris A. Siple, Commissioner

February 2, 2015

To Whom It May Concern:

GLSC and Company, PLLC, was selected by the City of Pembroke Pines to perform the annual audits of the City and Charter Schools' financial statements for fiscal years 2010 through 2014.

The services of GLSC are performed in a professional and courteous manner, and staff is knowledgeable in governmental auditing practices and procedures. The City is very satisfied with the quality and completeness of their audits for the 2010 through 2014 fiscal years.

I recommend GLSC for the provision of auditing services.

Sincerely,

Lisa Chong  
Finance Director

10100 Pines Boulevard • Pembroke Pines, Florida 33026 • 954-431-4330



## Additional Information (continued)

### Recommendation Letters



**City of Wilton Manors**  
Finance Department  
2020 Wilton Drive  
Wilton Manors, FL 33305

Phone (954) 390-2141  
Fax (954) 390-2199  
[www.wiltonmanors.com](http://www.wiltonmanors.com)

January 29, 2015

To Whom It May Concern:

The City of Wilton Manors first contracted with GLSC & Company, PLLC to perform the City's financial audit for the fiscal year ending September 30, 2010. They are now working on the fifth annual audit for our City. The first four audits were all completed on schedule, and the fifth audit is now in progress and is also on schedule.

We have been very pleased with the staff of GLSC. They have exhibited a high level of professionalism and a thorough knowledge of governmental accounting. They have been able to clearly communicate with our City staff throughout the engagements. This has meant that we have had no surprises at any time.

We feel that our City made a good choice when we contracted with GLSC, and I am glad to recommend this firm without qualification.

Sincerely,



Robert S. Mays, CGFO  
Finance Director



## Additional Information (continued)

### Recommendation Letters



TOWN OF MIAMI LAKES  
6601 Main Street  
MIAMI LAKES, FL 33014  
(305) 364-6100  
www.miamilakes-fl.gov

MAYOR  
Wayne Slaton

VICE MAYOR  
Manny Cid

COUNCIL MEMBERS  
Tim Daubert  
Tony Lama  
Ceasar Mestre  
Frank Mingo  
Nelson Rodriguez

TOWN MANAGER  
Alex Rey

TOWN CLERK  
Marjorie Tejeda



February 2, 2015

To Whom It May Concern:

The Town of Miami Lakes contracted with GLSC & Company, PLLC to perform the Town's annual financial audit since fiscal year ending September 30, 2009. With the assistance of GLSC the Town successfully completed and presented our first CAFR to the GFOA, and has been awarded a Certificate of Achievement for Excellence in Financial Reporting for four consecutive years. They are now working on the sixth annual audit for our Town.

Our Town has experienced very pleasant relations with the GLSC staff. They are accessible, prompt, and clear in their communications. GLSC always exhibits a high level of professionalism and knowledge of governmental accounting.

We feel very comfortable with the quality of GLSC & Company services, and highly recommend this firm without reservations.

Sincerely,



Mirilu Manso  
Finance Director

*Growing Beautifully*



## Conclusion

GLSC is the *Right* Choice for City of Pembroke Pines.

We can make this statement because we have been your auditors for the past five years.

Our pledge to the City and its Charter Schools:

- **Continue** to provide timely audits
- **Maintain** competent staff assigned to the engagement
- **Provide** consultation over the phone or email and other research at no additional cost
- **Continue** to provide quality and efficient audits
- **Coordinate** with the City to ensure minimum disruption to City Staff
- **Maintain** open lines of communication throughout the year
- **Provide** technical advice and implementation guidance on any new GASB's





# City of Pembroke Pines, FL

## Agenda Request Form

10100 Pines Blvd.  
Pembroke Pines, Florida  
33026  
www.ppines.com

**Agenda Number: 20.**

**File Number:** 15-0161      **File Type:** Bid      **Status:** Passed Substitute Motion

**Version:** 0      **Reference:**      **Controlling Body:** City Commission

**Requester:** Purchasing Manager      **Initial Cost:** \$ 100,000.00      **Introduced:** 05/27/2015

**File Name:** Award FN-15-01 Independent Auditing Services      **Final Action:** 06/17/2015

**Title:** MOTION TO APPROVE THE RECOMMENDATION OF THE AUDIT EVALUATION COMMITTEE AND AWARD FN-15-01 "INDEPENDENT AUDITING SERVICES" TO BCA WATSON RICE, LLP, FOR AN ANNUAL AMOUNT OF \$80,000 FOR THE CITY AUDIT AND \$20,000 FOR THE CHARTER SCHOOL AUDIT FOR A TOTAL ANNUAL FEE OF \$100,000 FOR A FIVE YEAR PERIOD BEGINNING ON JULY 1, 2015 AND AUTHORIZE THE CITY MANAGER TO EXECUTE THE AUDITOR ENGAGEMENT AGREEMENT.

**Notes:**

- Attachments:**
1. Draft Minutes Audit Committee Mtg 6-5-2015 FN-15-01
  2. Final Scoring Sheets 6-5-2015 Audit Committee FN-15-01
  3. FN-15-01 - Project Cost Tabulation
  4. FN-15-01 - Bid Tab
  5. Auditor Engagement Agreement - BCA Watson Rice LLP
  6. Proposal from BCA Watson Rice LLP
  7. Proposal from GLSC & Company, PLLC
  8. Proposal from Keefe McCullough
  9. RFP#FN-15-01 - Independent Audit Services

**Agenda Date:** 06/17/2015  
**Agenda Number:** 20.  
**Enactment Date:**  
**Enactment Number:**

**History of Legislative File**

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
0	City Commission	06/17/2015	approve a substitute motion				Pass
<b>Verbose Action:</b>		to select GLSC & Company, PLLC as the City's auditor. Assistant City Attorney Horowitz said the motion must embrace the process for selecting an independent auditor, governed by Chapter 218 of the Florida Statutes. The Audit Evaluation Committee did not recommend GLSC but the Commission determined, after reviewing all the proposals and the selection process of the Evaluation Committee, that keeping the current auditor for continuity at a time of overall change, would be in the best interest of the City.					
		Aye: 5 Mayor Ortis, Vice Mayor Siple, Commissioner Castillo, Commissioner Schwartz and Commissioner Shechter					
		Nay: 0					

**SUMMARY EXPLANATION AND BACKGROUND:**

1. On March 31, 2015, the five-year contract with the City's Independent Auditors GLSC, PLLC expired on completion of the City's FY2014-15 year-end audit. The contract with GLSC, PLLC did not have any additional renewal periods.
2. On April 15, 2015, the City Commission approved the advertisement of FN-15-01 "Independent Audit Services" as approved and recommended by the City's Audit Committee, established by the City Commission.
3. On May 19, 2015, the City received nine (9) proposals in response to the advertisement of FN-15-01. The responding firms, in alphabetical order, and their cost and hours to perform the City and Charter School audits are listed below:

<u>Firm</u>	<u># of Hours Proposed</u>	<u>School Audit</u>	<u>City Audit</u>	<u>Total Cost</u>
BCA Watson Rice, LLP	1,056 Hours	\$ 20,000	\$ 80,000	\$ 100,000
BDO USA, LLP	1,266 Hours	\$ 23,500	\$ 92,000	\$ 115,500
Cherry Bekaert LLP	1,200 Hours	\$ 18,000	\$ 110,000	\$ 128,000
Crowe Horwath LLP	960 Hours	\$ 21,000	\$ 99,000	\$ 120,000
GLSC & Company, PLLC	1,179 Hours	\$ 26,880	\$ 91,620	\$ 118,500
HCT Certified Public Acc LLC	1,104 Hours	\$ 22,700	\$ 102,500	\$ 125,200
Keefe McCullough & Co LLP	1,293 Hours	\$ 30,000	\$ 90,000	\$ 120,000
Marcum LLP	975 Hours	\$ 21,940	\$ 110,728	\$ 132,668
McGladrey LLP	1,108 Hours	\$ 22,445	\$ 105,000	\$ 127,445

4. All nine vendors comply with the City's Equal Benefits Requirement.
5. On June 5, 2015 the City convened the audit evaluation committee and tasked them with publicly reviewing and ranking the proposals based on the criteria listed below and selecting a vendor to recommend to the City Commission for award.

<b>Criteria</b>	<b>Maximum Points</b>
Staffing, Experience and Expertise	40
Specific Audit Approach	30
Project Cost	25
Local Vendor Preference/Veteran Owned Small Business	5

The points for "Project Cost" were awarded based on a formula that was included as part of the RFP. The formula was as follows:

- A = Point value (25 points)
- B = Price proposal of "Lowest Cost Firm"
- C = Price Proposal of Firm being evaluated

$A \times (B / C) = \text{points assigned for Project Cost}$

6. The evaluation committee ranked the vendors in the order shown below. Copies of the score cards and the project cost tabulation are included as Exhibits to the agenda.

1. BCA Watson Rice, LLP
2. GLSC & Company, PLLC
3. Keefe McCullough & Co, LLP
4. Crowe Horwath LLP
5. McGladrey LLP
6. BDO USA, LLP
7. HCT Certified Public Accountants & Consultants, LLC
8. Marcum LLP
9. Cherry Bekaert LLP

7. The committee approved recommending BCA Watson Rice, LLP for the award of RFP #FN-15-01 "Independent Auditing Services" and also recommended including the proposals of the top three ranked firms for the Commission to have as information.

8. Recommend Commission approve the recommendation of the audit evaluation committee and award FN-15-01 "Independent Auditing Services to BCA Watson Rice, LLP for an annual amount of \$80,000 for the City Audit and \$20,000 for the Charter School Audit for a total annual fee of \$100,000 for a five year period beginning on July 1, 2015 and authorize the City Manager to execute the Auditor Engagement Agreement.

**Item has been reviewed by the Commission Auditor and approved for the Agenda.**

**FINANCIAL IMPACT DETAIL:**

**a) Initial Cost:** \$100,000

**b) Amount budgeted for this item in Account No:**

\$80,000 for the City Audit in the FY 2015-2016 proposed budget broken down as follows:

\$34,300 1-513-2001-32100  
\$700 1-569-5005-32100  
\$1,400 1-575-7006-32100  
\$43,600 471-536-6010-32100

\$20,000 for the Charter School Audit in the School FY 2015-2016 proposed budget broken down as follows:

\$2,857 170-569-5051-550-32100-7900-312  
\$2,857 170-569-5051-551-32100-7900-312  
\$2,857 170-569-5051-552-32100-7900-312  
\$2,857 171-569-5052-553-32100-7900-312  
\$2,857 171-569-5052-554-32100-7900-312  
\$2,857 172-569-5053-32100-7900-312  
\$2,858 173-569-5061-32100-7900-312

**c) Source of funding for difference, if not fully budgeted:** Not Applicable

**d) 5 year projection of the operational cost of the project:** Annual Price increases are based on CPI. The amounts below are using a 3% annual CPI increase as an estimate.

CITY	2015-2016 FY	2016-2017 FY	2017-2018 FY	2018-2019 FY	2019-2020 FY
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	\$80,000.00	\$82,400.00	\$84,872.00	\$87,418.16	\$90,040.70
Net Cost	\$80,000.00	\$82,400.00	\$84,872.00	\$87,418.16	\$90,040.70

SCHOOL	2015-2016 FY	2016-2017 FY	2017-2018 FY	2018-2019 FY	2019-2020 FY
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	\$20,000.00	\$20,600	\$21,218.00	\$21,854.54	\$22,510.17
Net Cost	\$20,000.00	\$20,600	\$21,218.00	\$21,854.54	\$22,510.17

**e) Detail of additional staff requirements:** None