



**SECOND AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT  
BETWEEN THE CITY OF PEMBROKE PINES AND  
MSL, P.A.**

**THIS AMENDMENT ("Second Amendment")**, dated \_\_\_\_\_, 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

**MSL, P.A. F/K/A MOORE STEPHENS LOVELACE, P.A.**, a For Profit Corporation as listed with the Florida Division of Corporations, with a business address of **255 S. Orange Ave., Suite #600, Orlando, FL 32801** hereinafter referred to as "COMMISSION AUDITOR". "CITY" and "COMMISSION AUDITOR" may hereinafter be referred to collectively as the "Parties" and individually as a "Party".

**WHEREAS**, on **November 2, 2010**, the electorate of the City of Pembroke Pines, Florida adopted a referendum to the City Charter creating the position of Commission Auditor; and,

**WHEREAS**, on **April 13, 2011**, the CITY issued Request for Proposals # AD-11-03 ("RFP # AD-11-03"), to procure a firm to serve as the CITY's Commission Auditor; and,

**WHEREAS**, MOORE STEPHENS LOVELACE, P.A. submitted a response to RFP # AD-11-03; and,

**WHEREAS**, on **June 15, 2011**, the City Commission voted to engage MOORE STEPHENS LOVELACE, P.A., to serve as the CITY's Commission Auditor pursuant to Section 4.13 of the City Charter; and,

**WHEREAS**, on **August 3, 2011**, the City Commission approved to enter into an agreement with MOORE STEPHENS LOVELACE, P.A., for an initial five (5) year term expiring on **August 2, 2016**, which allowed for up to two (2) renewal terms between three (3) and five (5) years each, at the discretion of the City Commission; and,

**WHEREAS**, on **June 15, 2016**, the City Commission approved to enter into a new agreement with MOORE STEPHENS LOVELACE, P.A., for an initial seven (7) year term, and on **July 12, 2016**, the Parties entered into a Professional Services Agreement ("Original Agreement") to fulfil the requirements of the position of Commission Auditor in accordance with Section 4.13 of the CITY's Charter, for a **seven (7) year period**, which will expire on **August 2, 2023**; and,





**WHEREAS**, on **October 7, 2020** the Parties executed the First Amendment to the Original Agreement to update COMMISSION AUDITOR's corporate name to MSL, P.A., and to supplement the terms of the Original Agreement; and,

**WHEREAS**, the Parties desire to amend the Original Agreement, as amended, to extend the term for an additional period of **seven (7) years** and to supplement the terms contained therein, as set forth in this Second Amendment.

## 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.** Any language contained in this Second Amendment, or any subsequent amendment, which is in ~~striketrough 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 amended to extend the term for a **seven (7) year** period commencing on **August 3, 2023** and naturally expiring on **July 31, 2030**.

**SECTION 4.** Section 4. of the Original Agreement, as amended, is hereby revised and amended as set forth below:

4. Term; Termination.

(a) The ~~initial~~ term of this Agreement (~~the "Initial Term"~~) shall be for a period of **seven (7) years**, commencing on the Commencement Date hereof and ending on ~~August 2, 2023~~ **July 31, 2030**. The CITY may terminate the Term of this Agreement at any time without regard to any breach hereof by COMMISSION AUDITOR and without any liability or obligation to COMMISSION AUDITOR, only upon ninety (90) calendar days' prior written notice. COMMISSION AUDITOR may terminate the Term of this Agreement at any time, without regard to any breach hereof by the CITY and without any liability or obligation to the CITY, upon one hundred eighty (180) calendar days' prior written notice to the Mayor of the CITY and the City Commission pursuant to the provisions of Section 7 set forth herein below. The rights and obligations of the CITY and COMMISSION AUDITOR that arise prior to expiration of the Term, including the CITY's obligation to pay to COMMISSION AUDITOR any earned and unpaid portion of the Fee and Supplemental Fee, shall survive any termination or expiration of the Term of this Agreement.

(b) Renewal. This Agreement may be renewed upon mutual consent by the Parties, evidenced





by a written Amendment to this Agreement extending the term thereof.

**SECTION 5.** Section 5 of the Original Agreement, as amended, is hereby repealed in its entirety and replaced as set forth below:

5. Representations, Warranties and Covenants of COMMISSION AUDITOR and the CITY.

(a) CONTRACTOR expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the CONTRACTOR shall in no way limit the responsibility to indemnify, keep and save harmless and defend the CITY or its officers, employees, agents and instrumentalities as herein required.

(b) CONTRACTOR AND ALL SUBCONTRACTORS, SHALL NOT BE ALLOWED TO commence work under this AGREEMENT until the CONTRACTOR has obtained all insurance required by this Insurance Section, including the purchase of a Policy of Insurance naming the City of Pembroke Pines as an Additional Named Insured, which Insurance Policy and its terms must be agreed to and approved in writing by the Risk Manager for the City of Pembroke Pines , nor shall any SUBCONTRACTOR be allowed to commence work under this AGREEMENT until the SUBCONTRACTOR complies with the Insurance requirements required by this Insurance Section, including the duty to purchase a Policy of Insurance which names the City of Pembroke Pines as an Additional Named Insured, which Insurance Policy and its terms are agreed to and approved in writing by the Risk Manager for the City of Pembroke Pines..

(c) 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. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

(d) Certificates of Insurance shall provide for thirty (30) calendar days' prior written notice to the CITY in case of cancellation or material changes in the policy limits or coverage states. If the carrier cannot provide thirty (30) calendar days' notice of cancellation, either the CONTRACTOR or their Insurance Broker must agree to provide notice.

(e) Insurance shall be in force until all obligations required to be fulfilled under the terms of the Agreement are satisfactorily completed as evidenced by the formal acceptance by the CITY. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, the CONTRACTOR shall furnish, at least forty-five (45) calendar 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 thereunder is in effect. The CONTRACTOR shall neither commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect.





CONTRACTOR shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

(f) REQUIRED INSURANCE

CONTRACTOR shall be required to obtain all applicable insurance coverage, as indicated below, prior to commencing any work pursuant to this Agreement:

Yes No

- ✓ ☐ (i) Comprehensive General Liability Insurance written on an occurrence basis including, but not limited to: coverage for bodily injury and property damage, personal & advertising injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - \$1,000,000
2. Fire Damage Limit (Damage to rented premises) - \$100,000
3. Personal & Advertising Injury Limit - \$1,000,000
4. General Aggregate Limit - \$2,000,000
5. Products & Completed Operations Aggregate Limit - \$2,000,000

Products & Completed Operations Coverage shall be maintained for the later of three (3) years after the delivery of goods/services or final payment under the Agreement. **The City of Pembroke Pines must be shown as an additional insured with respect to this coverage. The CITY's additional insured status shall extend to any coverage beyond the minimum limits of liability found herein.**

Yes No

- ✓ ☐ (ii) Workers' Compensation and Employers' Liability Insurance covering all employees, and/or volunteers of the CONTRACTOR engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the CONTRACTOR 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 CONTRACTOR. Coverage for the CONTRACTOR and all subcontractors shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation: Coverage A – Statutory
2. Employers Liability: Coverage B \$500,000 Each Accident  
\$500,000 Disease – Policy Limit  
\$500,000 Disease – Each Employee

If CONTRACTOR claims to be exempt from this requirement, CONTRACTOR shall provide CITY proof of such exemption for CITY to exempt CONTRACTOR.

Yes No

- ✓ ☐ (iii) Comprehensive Auto Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:





1. Any Auto (Symbol 1)  
Combined Single Limit (Each Accident) - \$1,000,000
2. Hired Autos (Symbol 8)  
Combined Single Limit (Each Accident) - \$1,000,000
3. Non-Owned Autos (Symbol 9)  
Combined Single Limit (Each Accident) - \$1,000,000

If work under this Agreement includes transportation of hazardous materials, policy shall include pollution liability coverage equivalent to that provided by the latest version of the ISO pollution liability broadened endorsement for auto and the latest version of the ISO Motor Carrier Act endorsement, equivalents or broader language.

Yes No

☐ ✕

A If CONTRACTOR requests reduced limits under a Personal Auto Liability Policy and it is agreed to by the CITY, coverage shall include Bodily Injury limits of \$100,000 per person/\$300,000 per occurrence and Property Damage limits of \$300,000 per occurrence.

Yes No

☒ ☐

(iv) Umbrella/Excess Liability Insurance in the amount of \$2,000,000.00 as determined appropriate by the CITY depending on the type of job and exposures contemplated. Coverage must be follow form of the General Liability, Auto Liability and Employer's Liability. This coverage shall be maintained for a period of no less than the later of three (3) years after the delivery of goods/services or final payment pursuant to this Agreement. **The City of Pembroke Pines must be shown as an additional insured with respect to this coverage. The CITY's additional insured status shall extend to any coverage beyond the minimum limits of liability found herein.**

Yes No

☒ ☐

(v) Professional Liability/Errors & Omissions Insurance with a limit of liability no less than \$1,000,000 per wrongful or negligent act. This coverage shall be maintained for a period of no less than three (3) years after the delivery of goods/services final payment pursuant to this Agreement. Retroactive date, if any, to be no later than the first calendar day of service to the CITY.

(g) REQUIRED ENDORSEMENTS

- (i) The City of Pembroke Pines shall be named as an Additional Insured on each of the Liability Policies required herein.
- (ii) Waiver of all Rights of Subrogation against the CITY.
- (iii) Thirty (30) calendar day Notice of Cancellation or Non-Renewal to the CITY.
- (iv) CONTRACTOR's policies shall be Primary & Non-Contributory.
- (v) All policies shall contain a "severability of interest" or "cross liability" clause without obligation for premium payment of the CITY.
- (vi) The City of Pembroke Pines shall be named as a Loss Payee on all Property Policies as their interest may appear.

(h) Any and all insurance required of the CONTRACTOR pursuant to this Agreement





must also be required by any subcontractor in the same limits and with all requirements as provided herein, including naming the CITY as an additional insured, in any work that is subcontracted unless such subcontractor is covered by the protection afforded by the CONTRACTOR and provided proof of such coverage is provided to CITY. The CONTRACTOR and any subcontractors shall maintain such policies during the term of this Agreement.

(i) The CITY reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Agreement.

(j) The insurance requirements specified in this Agreement are minimum requirements and in no way reduce any liability the CONTRACTOR has assumed in the indemnification/hold harmless section(s) of this Agreement.

**SECTION 6.** Section 6 of the Original Agreement, as amended, is hereby revised and amended to include Section (d), as set forth below:

(d) Nothing contained herein 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 7.** Section 7. of the Original Agreement, as amended, is hereby revised and amended to include Section (p) set forth below:

(p) *Uncontrollable Forces.* Neither CITY nor COMMISSION AUDITOR shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to Uncontrollable Forces, the effect of which, by the exercise of reasonable diligence, the non-performing party could not avoid. The term "Uncontrollable Forces" shall mean any event which results in the prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the reasonable control of the nonperforming party. It includes, but is not limited to fire, flood, earthquakes, storms, lightning, epidemic, pandemic, acts of God, war, riot, civil disturbance, sabotage, and governmental actions. Neither party shall, however, be excused from performance if nonperformance is due to forces, which are preventable, removable, or remediable, and which the nonperforming party could have, with the exercise of reasonable diligence, prevented, removed, or remedied with reasonable dispatch. The nonperforming party shall, within a reasonable time of being prevented or delayed from performance by an uncontrollable force, give written notice to the other party describing the circumstances and uncontrollable forces preventing continued performance of the obligations of this Agreement.

**SECTION 8.** Section 8 (b) of the Original Agreement, as amended, is hereby revised and amended as set forth below:

(b) The failure of COMMISSION AUDITOR to comply with the provisions set forth





in this section shall constitute a Default and Breach of this Agreement, for which, the City may terminate the Agreement in accordance with the terms herein.

**IF THE ~~CONTRACTOR~~ COMMISSION AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ~~CONTRACTOR~~ COMMISSION AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:**

**CITY CLERK  
~~10100 PINES BOULEVARD, 5<sup>th</sup> FLOOR~~ 601 CITY CENTER  
WAY, 4<sup>th</sup> FLOOR  
PEMBROKE PINES, FL ~~33026~~ 33025  
(954) 450-1050  
[mgraham@ppines.com](mailto:mgraham@ppines.com)**

**SECTION 9. Scrutinized Companies.** COMMISSION 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 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:

9.1 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

9.2 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:

9.2.1 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

9.2.2 Is engaged in business operations in Syria.

**SECTION 10. Employment Eligibility.** COMMISSION AUDITOR certifies that it is aware of and complies with the requirements of Section 448.095, Florida Statutes, as may be amended from time to time and briefly described herein below.

**10.1 Definitions for this Section.**





10.1.1 "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.

10.1.2 "Contractor" includes, but is not limited to, a vendor or consultant.

10.1.3 "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.

10.1.4 "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.

10.2 **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:

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

10.2.2 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

10.2.3 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 11.** In the event of any conflict or ambiguity by and between the terms and provisions of this Second Amendment, and the Original Agreement, as amended, the terms and





provisions of this Second Amendment shall control to the extent of any such conflict or ambiguity.

**SECTION 12.** The Parties agree that in all other respects the Original Agreement, as amended by the First Amendment, shall remain in full force and effect, except as specifically modified herein.

**SECTION 13.** Each exhibit referred to in the Original Agreement, as amended, except as repealed herein, forms an essential part of this Second Amendment. The exhibits, if not physically attached, should be treated as part of this Second Amendment and are incorporated herein by reference.

**SECTION 14.** Each person signing this Second Amendment on behalf of either Party individually warrants that he or she has full legal power to execute this Second 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 Second Amendment.

**SECTION 15.** This Second 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 Second 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:

\_\_\_\_\_  
MARLENE D. GRAHAM, CITY CLERK

BY: \_\_\_\_\_  
MAYOR FRANK C. ORTIS

APPROVED AS TO FORM:

Samuel S. Edwards, 5/25/20  
Print Name: Samuel S. Edwards  
OFFICE OF THE CITY ATTORNEY

BY: \_\_\_\_\_  
CHARLES F. DODGE, CITY MANAGER

COMMISSION AUDITOR:

MSL, P.A.

Signed By: Daniel J. O'Keefe

Printed Name: Daniel J. O'Keefe

Title: Shareholder





MSLPA-1

OP ID: GTO

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/02/2023

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

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

|   |  |              |  |                                    |
|---|--|--------------|--|------------------------------------|
| <b>PRODUCER</b><br>Accountants Program<br>Commercial Services<br>PO Box 392055<br>Pittsburgh, PA 15251-9055 |  | 866-283-7127 | <b>CONTACT NAME:</b> George Tolis                |                                    |
|   |  |              | <b>PHONE (A/C, No, Ext):</b> 866-283-7127        | <b>FAX (A/C, No):</b> 800-567-4028 |
|   |  |              | <b>E-MAIL ADDRESS:</b>                           |                                    |
| <b>INSURER(S) AFFORDING COVERAGE</b>  |  |              |  |                                    |
|   |  |              | <b>INSURER A:</b> Depositors                     | <b>NAIC #</b> 42587                |
|   |  |              | <b>INSURER B:</b> Travelers Indemnity Co of Amer | <b>25666</b>                       |
|   |  |              | <b>INSURER C:</b> Travelers Indemnity Co of Amer | <b>25666</b>                       |
|   |  |              | <b>INSURER D:</b>                                |                                    |
|   |  |              | <b>INSURER E:</b>                                |                                    |
|   |  |              | <b>INSURER F:</b>                                |                                    |

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

| INSR LTR | TYPE OF INSURANCE  | ADDL SUBR INSD WVD | POLICY NUMBER            | POLICY EFF (MM/DD/YYYY)  | POLICY EXP (MM/DD/YYYY)  | LIMITS   |
|----------|--|--------------------|--------------------------|--------------------------|--------------------------|--|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: | X                  | BPOD 3190479487          | 12/15/2022               | 12/15/2023               | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000 |
| A        | <input type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY  |                    | BAPD 3190479487          | 12/15/2022               | 12/15/2023               | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$  |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br>EXCESS LIAB CLAIMS-MADE<br>DED RETENTION \$   |                    | CAP 3190479487           | 12/15/2022               | 12/15/2023               | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000   |
| B        | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) <input type="checkbox"/> Y/N N/A<br>If yes, describe under DESCRIPTION OF OPERATIONS below  |                    | UB3K607654<br>UB3K609094 | 03/01/2023<br>03/01/2023 | 03/01/2024<br>03/01/2024 | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000   |

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

City of Pembroke Pines is named as additional insured when required by written contract.

## CERTIFICATE HOLDER

## CANCELLATION

City of Pembroke Pines  
10100 Pines Blvd  
Pembroke Pines, FL 33026

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/8/2022

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

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

|   |  |   |               |
|---|--|---|---------------|
| <b>PRODUCER</b><br>Arthur J. Gallagher Risk Management Services, Inc.<br>340 Jesse Jewel Parkway SE Suite 535<br>Gainesville GA 30501 |  | <b>CONTACT NAME:</b> Danette Clements<br><b>PHONE (A/C. No. Ext):</b> 770-533-7590<br><b>E-MAIL ADDRESS:</b> Danette_Clements@ajg.com<br><b>FAX (A/C. No):</b> 877-868-0028 |               |
|   |  | <b>INSURER(S) AFFORDING COVERAGE</b>  | <b>NAIC #</b> |
|   |  | <b>INSURER A:</b> Depositors Insurance Company  | 42587         |
|   |  | <b>INSURER B:</b> Travelers Indemnity Co of America   | 25666         |
|   |  | <b>INSURER C:</b> Travelers Casualty and Surety Company   | 19038         |
|   |  | <b>INSURER D:</b>   |               |
|   |  | <b>INSURER E:</b>   |               |
|   |  | <b>INSURER F:</b>   |               |

**COVERAGES** **CERTIFICATE NUMBER:** 500277348 **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE  | ADDL INSD | SUBR WVD | POLICY NUMBER            | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|--|-----------|----------|--------------------------|-------------------------|-------------------------|--|
| A        | <input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br>OTHER: |           |          | 3086438245               | 12/15/2021              | 12/15/2022              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>\$ |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY  |           |          | 3086438245               | 12/15/2021              | 12/15/2022              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$  |
| A        | <input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0   |           |          | 3086438245               | 12/15/2021              | 12/15/2022              | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000<br>Other Aggregate \$ 5,000,000   |
| B<br>C   | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  | Y/N<br>N  | N/A      | UB3K607654<br>UB3K609094 | 3/1/2022<br>3/1/2022    | 3/1/2023<br>3/1/2023    | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                      |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES** (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 City of Pembroke Pines is named as additional insured when required by written contract.

## CERTIFICATE HOLDER

## CANCELLATION

City of Pembroke Pines  
 10100 Pines Blvd  
 Pembroke Pines FL 33026  
 USA

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Ray Esch*

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*City of Pembroke Pines*

**FIRST AMENDMENT TO AGREEMENT  
BETWEEN THE CITY OF PEMBROKE PINES AND  
MSL, P.A.**

**THIS FIRST AMENDMENT ("Amendment")**, dated this 7<sup>th</sup> day of October, **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

**MSL, P.A. F/K/A MOORE STEPHENS LOVELACE, P.A.**, a Florida Profit Corporation as listed with the Florida Division of Corporations, and with a business address of **255 S. Orange Avenue, Suite #600, Orlando, FL 32801**, hereinafter referred to as "COMMISSION AUDITOR". "CITY" and "COMMISSION AUDITOR" may hereafter be collectively referred to as the "Parties".

**WHEREAS**, on **July 12<sup>th</sup>, 2016**, the CITY and COMMISSION AUDITOR entered into the Original Agreement ("Original Agreement") for Commission Auditor Services for an initial **seven (7) years period**, which expires on **August 2<sup>nd</sup>, 2023**; and,

**WHEREAS**, the Parties desire to amend the Original Agreement to update COMMISSION AUDITOR's corporate name as set forth in **Exhibit "C"** attached hereto and by this reference made a part hereof, and to add various statutory provisions as set forth herein; and,

**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.** Article 3 is hereby amended to add Section (e) as set forth below:

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

**SECTION 3.** Section 5.(c) (v) is hereby deleted as set forth below:





## City of Pembroke Pines

~~(v) — COMMISSION AUDITOR is required to post a Dishonesty Bond or its equivalent, as shall be determined to be necessary by the City's Risk Manager, in an amount equal to \$50,000.00 with a deductible of \$5,000.00.~~

**SECTION 3.** Section 7. (a) is hereby repealed and replace as set forth below:

(a) *Notice.* Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified 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, COMMISSION AUDITOR and CITY designate the following as the respective places for giving of notice:

**CITY** Charles F. Dodge, City Manager  
City of Pembroke Pines  
601 City Center Way, 4<sup>th</sup> Floor  
Pembroke Pines, Florida 33025  
Telephone No. (954) 450-1040

**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

**COMMISSION AUDITOR** **Daniel O'Keefe**  
**MSL, P.A.**  
**255 S. Orange Avenue, Suite 600,**  
**Orlando, FL 32801**  
**E-mail: dokeefe@mslcpa.com**  
**Telephone No: (407) 740-5400**

**SECTION 3.** Article 7 entitled "Miscellaneous" is hereby amended by the addition of Section (p) and Section (q), as set forth below:

(p) *Non-Discrimination and Equal Opportunity Employment.* During the performance of this Agreement, neither the COMMISSION AUDITOR nor any 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. COMMISSION AUDITOR 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. COMMISSION AUDITOR 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. COMMISSION AUDITOR 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.

(q) *Independent Contractor.* This Agreement does not create an employee/employer relationship between the Parties. It is the intent of the parties that the COMMISSION AUDITOR is an independent contractor under this Agreement and not the CITY's employee 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 COMMISSION AUDITOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out COMMISSION AUDITOR's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of COMMISSION AUDITOR, which policies of COMMISSION AUDITOR shall not conflict with CITY, State, H.U.D., or United States policies, rules or regulations relating to the use of COMMISSION AUDITOR's funds provided for herein. The COMMISSION AUDITOR agrees that it is a separate and independent enterprise from the CITY, that it has full opportunity to find other business, that it has made its own investment in its business, and that it 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 COMMISSION AUDITOR and the CITY and the CITY will not be liable for any obligation incurred by COMMISSION AUDITOR, including but not limited to unpaid minimum wages and/or overtime premiums.

**SECTION 4.** The Original Agreement, is hereby amended to add Article 9 as set forth below:

9. Scrutinized Companies

(a) COMMISSION 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 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 if:

(i) 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 Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

(ii) 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:

(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

(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 First 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.

**SECTION 8.** This 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 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.



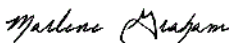


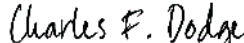
City of Pembroke Pines


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

ATTEST:

**CITY:**

DocuSigned by:  
  
E858EEE04EEF4F3...  
MARLENE D. GRAHAM,  
CITY CLERK

CITY OF PEMBROKE PINES  
DocuSigned by:  
  
BY: 7563D7C5B031407...  
CHARLES F. DODGE  
CITY MANAGER

APPROVED AS TO FORM  
DocuSigned by:  
  
833DB27BB2774A7...  
Print Name: Jacob G. Horowitz  
OFFICE OF THE CITY ATTORNEY

**COMMISSION AUDITOR:**

**MSL, P.A.**

By: **Dan O'Keefe** Digitally signed by Dan O'Keefe  
Date: 2020.08.27 12:53:56 -04'00'  
Name: Daniel J. O'Keefe  
Title: Shareholder/Vice Chair



Broad and Cassel 10/31/2019 2:40:13 PM PAGE 1/002 Fax Server

Division of Corporations

Page 1 of 2

Florida Department of State  
Division of Corporations  
Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax audit number (shown below) on the top and bottom of all pages of the document.

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To:

Division of Corporations  
Fax Number : (850)617-6380

From:

Account Name : NELSON MULLINS RILEY & SCARBOROUGH LLP  
Account Number : 120160000074  
Phone : (407)839-4277  
Fax Number : (407)839-4264

\*\*Enter the email address for this business entity to be used for future annual report mailings. Enter only one email address please.\*\*

Email Address: \_\_\_\_\_

COR AMND/RESTATE/CORRECT OR O/D RESIGN  
MOORE STEPHENS LOVELACE, P.A.

|                       |         |
|-----------------------|---------|
| Certificate of Status | 1       |
| Certified Copy        | 1       |
| Page Count            | 01      |
| Estimated Charge      | \$52.50 |

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Corporate Filing Menu

Help



Broad and Cassel

10/31/2019 2:40:13 PM PAGE

2/002

Fax Server

ARTICLES OF AMENDMENT  
TO  
ARTICLES OF INCORPORATION  
OF  
MOORE STEPHENS LOVELACE, P.A.

The undersigned, President of MOORE STEPHENS LOVELACE, P.A., a Florida corporation (the "Corporation"), desiring to amend the Articles of Incorporation of the Corporation pursuant to Section 607.1006 of the Florida Business Corporation Act, states as follows.

1. The name of the Corporation is MOORE STEPHENS LOVELACE, P.A.
2. The document number of the Corporation is J24429.
3. The Articles of Incorporation of the Corporation are hereby amended by deleting Article I in its entirety and inserting the following Article I in its place and stead:

ARTICLE I

NAME

The name of this corporation is MSI, P.A.

4. The amendment to the Articles of Incorporation of the Corporation was approved by the unanimous written consent of the directors and by shareholders of the Corporation holding a number of voting shares sufficient to take such action, effective on October 29, 2019.

5. The amendment to the Articles of Incorporation of the Corporation shall be effective as of January 1, 2020.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Amendment this 30<sup>th</sup> day of October, 2019.

  
Kevin D. Murphy, President





# City of Pembroke Pines, FL

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

## Agenda Request Form

### Agenda Number: 3.

**File ID:** 20-0684

**Type:** Agreements/Contracts

**Status:** Passed

**Version:** 1

**Agenda  
Section:**

**In Control:** City Commission

**File Created:** 09/09/2020

**Short Title:** First Amendment Professional Services Agreement  
Commission Auditor Services

**Final Action:** 10/07/2020

**Title:** MOTION TO APPROVE THE FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT FOR COMMISSION AUDITOR SERVICES BETWEEN THE CITY OF PEMBROKE PINES AND MOORE STEPHENS LOVELACE, P.A. TO UPDATE ITS CORPORATE NAME TO MSL, P.A AND TO UPDATE VARIOUS SECTIONS OF THE AGREEMENT TO COMPLY WITH OTHER LEGAL PROVISIONS.

**\*Agenda Date:** 10/07/2020

**Agenda Number:** 3.

#### Internal Notes:

**Attachments:** 1. MSL, P.A. - Auditor - First Amendment (Vendor Executed), 2. Exhibit C - Name Change Documents, 3. Commission Auditor Agreement - Moore Stephens Lovelace, P.A. (all back up)

|  |                 |            |         |      |
|--|-----------------|------------|---------|------|
| 1  | City Commission | 10/07/2020 | approve | Pass |
| <b>Action Text:</b> A motion was made to approve on the Consent Agenda   |                 |            |         |      |
| Aye: - 5 Mayor Ortis, Vice Mayor Schwartz, Commissioner Good Jr.,<br>Commissioner Castillo, and Commissioner Siple |                 |            |         |      |
| Nay: - 0   |                 |            |         |      |

MOTION TO APPROVE THE FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT FOR COMMISSION AUDITOR SERVICES BETWEEN THE CITY OF PEMBROKE PINES AND MOORE STEPHENS LOVELACE, P.A. TO UPDATE ITS CORPORATE NAME TO MSL, P.A AND TO UPDATE VARIOUS SECTIONS OF THE AGREEMENT TO COMPLY WITH OTHER LEGAL PROVISIONS.

#### SUMMARY EXPLANATION AND BACKGROUND:

1. On July 12th, 2016, the City and Moore Stephens Lovelace, P.A. ("Commission Auditor")



Agenda Request Form Continued (20-0684)

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entered into the Original Agreement for Commission Auditor Services for an initial seven (7) years period, which expires on August 2nd, 2023.

2. The Commission Auditor changed its corporate name from Moore Stephens Lovelace, P.A. to MSL, P.A. Its corporate address and EIN number did not change.

3. The amendment also deletes Section 5(c)(v), Dishonesty Bond since this is not required; revises the language for Notices, adds language for Non-Discrimination and Equal Opportunity Employment, Independent Contractor, and Scrutinized Companies.

4. Request Commission to approve the First Amendment to Professional Services Agreement for Commission Auditor Services between the City of Pembroke Pines and Moore Stephens Lovelace, P.A. to update its corporate name to MSL, P.A and to update various sections of the agreement to comply with other legal provisions.

**FINANCIAL IMPACT DETAIL:**

a) **Cost:** There is no financial impact with this amendment. However, the contract with the Commission Auditors is \$250,000 per year.

b) **Amount budgeted for this item in Account No:** Funds are budgeted in account # 1-511-100-34990.

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

d) **5 year projection of the operational cost of the project:** The estimated annual cost of this contract is approximately \$250,000 per year.

|              | Year 1       | Year 2       | Year 3       | Year 4       | Year 5       |
|--------------|--------------|--------------|--------------|--------------|--------------|
| Revenues     | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       |
| Expenditures | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 |
| Net Cost     | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 |

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





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

07/31/2020

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

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

PRODUCER  
Affinity Insurance Services  
1100 Virginia Drive, Suite 250  
Fort Washington, PA 19034

CONTACT  
NAME:  
PHONE  
(A/C, No, Ext):  
E-MAIL  
ADDRESS:

FAX  
(A/C, No):

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A : Continental Casualty Company

20443

INSURED  
MSL, P.A.  
255 S. Orange Avenue, Suite 600  
Orlando, FL 32801-3428

INSURER B :

INSURER C :

INSURER D :

INSURER E :

INSURER F :

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

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

| INSR LTR | TYPE OF INSURANCE  | ADD'L SUBR INSD WVD                 | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS  |
|----------|--|-------------------------------------|---------------|-------------------------|-------------------------|---|
|          | <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br>OTHER: |                                     |               |                         |                         | EACH OCCURRENCE \$<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$<br>MED EXP (Any one person) \$<br>PERSONAL & ADV INJURY \$<br>GENERAL AGGREGATE \$<br>PRODUCTS - COMPI/OP AGG \$<br>\$ |
|          | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY                |                                     |               |                         |                         | COMBINED SINGLE LIMIT (Ea accident) \$<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                     |
|          | <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR<br><b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE<br>DED <input type="checkbox"/> RETENTION \$  |                                     |               |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$  |
|          | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  | Y/N<br><input type="checkbox"/> N/A |               |                         |                         | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$                          |
| A        | Professional Liability   |                                     | APL-188063463 | 07/31/2020              | 07/31/2021              | Per Claim / Aggregate Limit \$1,000,000 / \$1,000,000<br>Limits shown are as requested.<br>SIR applies per terms and conditions.  |

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

Professional Services Agreement per RFP #AD-11-03

## CERTIFICATE HOLDER

## CANCELLATION

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

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/12/2020

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

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

| <b>PRODUCER</b><br>Arthur J. Gallagher Risk Management Services, Inc.<br>200 S. Orange Avenue, Suite 1350<br>Orlando FL 32801 | <b>CONTACT</b><br>NAME: AJG Certificate Team<br>PHONE (A/C, No, Ext):<br>E-MAIL: CertRequests@ajg.com<br>ADDRESS:   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
|---|---|-------------------------------|--------|---|-------|--|-------|--|-------|------------|--|------------|--|------------|--|
| <b>INSURED</b><br>MSL, P.A.<br>255 S. Orange Avenue<br>Suite 600<br>Orlando FL 32801  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Depositors Insurance Company</td> <td style="text-align: center;">42587</td> </tr> <tr> <td>INSURER B: Travelers Indemnity Co of America</td> <td style="text-align: center;">25666</td> </tr> <tr> <td>INSURER C: Travelers Casualty and Surety Company</td> <td style="text-align: center;">19038</td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table> | INSURER(S) AFFORDING COVERAGE | NAIC # | INSURER A: Depositors Insurance Company | 42587 | INSURER B: Travelers Indemnity Co of America | 25666 | INSURER C: Travelers Casualty and Surety Company | 19038 | INSURER D: |  | INSURER E: |  | INSURER F: |  |
| INSURER(S) AFFORDING COVERAGE   | NAIC #  |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER A: Depositors Insurance Company   | 42587   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER B: Travelers Indemnity Co of America  | 25666   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER C: Travelers Casualty and Surety Company  | 19038   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER D:  |   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER E:  |   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |
| INSURER F:  |   |                               |        |   |       |  |       |  |       |            |  |            |  |            |  |

**COVERAGES****CERTIFICATE NUMBER:** 1357837276**REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE   | ADDL INSD | SUBR WVD | POLICY NUMBER                      | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|-----------|----------|------------------------------------|-------------------------|-------------------------|--|
| A        | <input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: |           |          | 3066438245                         | 12/15/2019              | 12/15/2020              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>\$ |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY   |           |          | 3066438245                         | 12/15/2019              | 12/15/2020              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$  |
| A        | <input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0  |           |          | 3066438245                         | 12/15/2019              | 12/15/2020              | EACH OCCURRENCE \$ 5,000,000<br>AGGREGATE \$ 5,000,000<br>Other Aggregate \$ 5,000,000   |
| B<br>C   | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below   | Y/N<br>N  | N/A      | UB3K6076542042E<br>UB3K6090942042G | 3/1/2020<br>3/1/2020    | 3/1/2021<br>3/1/2021    | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                      |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES** (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
 City of Pembroke Pines is named as additional insured when required by written contract.

**CERTIFICATE HOLDER****CANCELLATION**

City of Pembroke Pines  
 10100 Pines Blvd  
 Pembroke Pines FL 33026  
 USA

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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## PROFESSIONAL SERVICES AGREEMENT

**THIS PROFESSIONAL SERVICES AGREEMENT** ("Agreement") is made and entered into as of the 12 day of July, 2016, by and between the **CITY OF PEMBROKE PINES**, a Florida municipal corporation organized and operating pursuant to the laws of the State of Florida, with a business address of 10100 Pines Boulevard, Pembroke Pines, Florida 33026 ("City") and **MOORE STEPHENS LOVELACE, P.A.**, a Florida company with a business address of **1201 South Orlando Avenue, Suite 400 Winter Park, Florida 32789** ("COMMISSION AUDITOR").

### WITNESSETH:

**WHEREAS**, on November 2, 2010, the electorate of the City of Pembroke Pines, Florida adopted a referendum to the City Charter creating the position of Commission Auditor; and

**WHEREAS**, on April 13, 2011, the CITY issued Request for Proposals #AD-11-03 ("RFP# AD-11-03"), to procure a firm to serve as the City's Commission Auditor, a copy of RFP# AD-11-03 is attached hereto as Exhibit "A" and incorporated herein; and

**WHEREAS**, MOORE STEPHENS LOVELACE, P.A. submitted a response RFP# AD-11-03, a copy of MOORE STEPHENS LOVELACE, P.A.'s response is attached hereto as Exhibit "B"; and

**WHEREAS**, on June 15, 2011, the City Commission voted to engage MOORE STEPHENS LOVELACE, P.A. to serve as the City's Commission Auditor pursuant to Section 4.13 of the City Charter; and

**WHEREAS**, on August 3, 2011, the City Commission approved to enter into an agreement, with MOORE STEPHENS LOVELACE, P.A., for an initial five (5) year term expiring on August 2, 2016, which allowed for up to two (2) renewal terms between three (3) and five (5) years each, at the discretion of the City Commission; and

**WHEREAS**, on June 15, 2016, the City Commission approved to enter into a new agreement, with MOORE STEPHENS LOVELACE, P.A., for an initial seven (7) year term.

**NOW, THEREFORE**, in consideration of Ten Dollars in hand paid, the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Incorporation. The foregoing recitals are true and correct and are hereby incorporated herein by this reference.

2. Retention of COMMISSION AUDITOR.

(a) Subject to the terms and conditions of this Agreement, the CITY hereby retains COMMISSION AUDITOR to provide the Services (hereinafter defined) commencing on





**August 3, 2016** (the “Commencement Date”) and COMMISSION AUDITOR hereby agrees to provide such Services to the City. For purposes hereof, the “Services” shall mean the exercise and discharge of all of the powers, authority, duties and responsibilities of the Commission Auditor of the City as such powers, authority, duties and responsibilities are set forth in the City Charter of the City (the “City Charter”), including Section 4.13 thereof, or as may be prescribed by the City Commission from time to time. COMMISSION AUDITOR through its designee, DAN O’KEEFE, shall, at the request of the City Commission, attend regular meetings, special meetings and workshops of the City Commission.

(b) Beginning on the Commencement Date and continuing during the Term (hereinafter defined), COMMISSION AUDITOR shall make DAN O’KEEFE available to perform the Services. COMMISSION AUDITOR agrees that DAN O’KEEFE shall be required to perform the Services in compliance with all applicable federal, state and local laws associated with the position of Commission Auditor.

3. Fee and Expenses.

(a) **ANNUAL AUDIT PLAN PREPARATION FEE:** City shall compensate COMMISSION AUDITOR in an amount not to exceed **Twenty Two Thousand Five Hundred Dollars and 00/100 (\$22,500)**, as set forth in Exhibit “B” to prepare the Annual Audit Plan to include a cost for each element of the audit plan and each element shall be itemized by the required personnel and number of hours necessary to complete each audit. The hourly rate shall be based on the COMMISSION AUDITOR proposed hourly rates as set forth in Exhibit “B”. The fee for preparing the Annual Audit Plan shall be paid annually upon City Commission’s approval of the Audit Plan.

(b) **COMPENSATION FOR CONDUCTING APPROVED AUDITS:** Payment for work completed for audits included in the Annual Audit Plan, as approved by the City Commission, shall be paid on a monthly basis and shall be based on the proposed hourly rates as set forth in Exhibit “B”.

(c) Any additional expenses or work to be incurred by COMMISSION AUDITOR shall be approved in advance by the City Commission pursuant to Chapter 35 of the City’s Code of Ordinances.

(d) Commencing on the Commencement Date and throughout the Term hereof, the CITY shall make available to COMMISSION AUDITOR, at no charge, appropriate office space at City Hall to enable COMMISSION AUDITOR to perform the Services. COMMISSION AUDITOR agrees that such offices, facilities, equipment and supplies shall be used solely for the Services, and shall not be used for any other services or purposes of COMMISSION AUDITOR.

4. Term; Termination. The initial term of this Agreement (the “Initial Term”) shall be for a period of **seven (7) years**, commencing on the Commencement Date hereof and ending on **August 2, 2023**. The City may terminate the Term of this Agreement at any time, without regard to any breach hereof by COMMISSION AUDITOR and without any liability or obligation to COMMISSION AUDITOR, only upon ninety (90) days prior written notice. COMMISSION





AUDITOR may terminate the Term of this Agreement at any time, without regard to any breach hereof by the CITY and without any liability or obligation to the CITY, upon one hundred eighty (180) days prior written notice to the Mayor of the City and the City Commission pursuant to the provisions of Section 7 set forth herein below. The rights and obligations of the CITY and COMMISSION AUDITOR that arise prior to expiration of the Term, including the City's obligation to pay to COMMISSION AUDITOR any earned and unpaid portion of the Fee and Supplemental Fee, shall survive any termination or expiration of the Term of this Agreement.

5. Representations, Warranties and Covenants of COMMISSION AUDITOR and the CITY.

(a) COMMISSION AUDITOR hereby represents and warrants that (i) it is duly organized, existing and in good standing under the laws of the State of Florida; (ii) it has the legal power and authority to enter into this Agreement and that the execution, delivery and performance of this Agreement has been duly authorized by COMMISSION AUDITOR; (iii) it has the professional expertise, experience and personnel to enable it to perform the Services; and (iv) it possesses any and all licenses or certifications required to perform the Services, if any, that such licenses or certifications are current and that COMMISSION AUDITOR is and shall be in good standing with respect to such requirements throughout the Term of this Agreement.

(b) COMMISSION AUDITOR shall not commence performance hereunder until all insurance required under Sections 5(c) hereof and such insurance has been confirmed by the Risk Manager of the CITY, nor shall COMMISSION AUDITOR allow any subcontractor to commence work on his subcontract until all similar such insurance required of the subcontractor has been obtained and approved.

(i) Certificates of Insurance reflecting evidence of the required insurance shall be filed with the City's Risk Manager prior to the Commencement Date 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. The cost to obtain the certificate of insurance shall be an obligation of the CITY.

(ii) 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, COMMISSION AUDITOR 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 thereunder is in effect. COMMISSION AUDITOR shall not commence nor continue to provide any pursuant to this Agreement unless all required insurance remains in full force and effect. COMMISSION AUDITOR shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

(c) Pursuant to Section 5(b) hereof, during the Term COMMISSION AUDITOR shall obtain and maintain the following minimum insurance:





(i) 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 limits of liability:

- A. Bodily Injury
  - 1. Each Occurrence \$1,000,000
  - 2. Annual Aggregate 1,000,000
- B. Property Damage (to include Coverage for the following hazards: X - explosion, C - Collapse, U – underground)
  - 1. Each Occurrence 1,000,000
  - 2. Annual Aggregate 1,000,000
- C. Personal Injury
  - 1. Annual Aggregate 1,000,000
- D. Completed Operations and Products Liability shall be maintained for two (2) years after the final payment of the Fee.

(ii) Errors & Omissions Coverage for Directors and Officers with a \$1,000,000 limit

(iii) Worker's Compensation Insurance for all COMMISSION AUDITOR employees, with the following limits:

- A. Worker's Compensation Statutory
- B. Employer's Liability
  - \$100,000 each accident
  - \$500,000 Disease-policy limit
  - \$100,000 Disease-each employee

If COMMISSION AUDITOR is or claims to be exempt from all or a portion of this requirement of Section 5(c)(iii), COMMISSION AUDITOR shall provide CITY proof of such exemption along with a written request on COMMISSION AUDITOR letterhead for CITY to exempt COMMISSION AUDITOR, which exemption shall not be unreasonably withheld.

(iv) Comprehensive Auto Liability coverage which shall include owned, hired and non-owned vehicles, with the following limits:

- A. Bodily Injury
  - 1. Each Occurrence \$1,000,000
  - 2. Annual Aggregate \$1,000,000
- B. Property Damage
  - 1. Each Occurrence \$1,000,000





2. Annual Aggregate

\$1,000,000

(v) COMMISSION AUDITOR is required to post a Dishonesty Bond or its equivalent, as shall be determined to be necessary by the City's Risk Manager, in an amount equal to \$50,000.00 with a deductible of \$5,000.00.

COMMISSION AUDITOR shall name the CITY as an additional insured on each of the policies required herein.

(d) CITY hereby represents and warrants that (i) it is duly organized and validly existing as a municipal corporation of the State of Florida; (ii) it has the legal power and authority to enter into this Agreement; and (iii) the execution, delivery and performance of this Agreement has been duly authorized by the City Commission.

6. Indemnification.

(a) COMMISSION AUDITOR hereby indemnifies and holds harmless the CITY, its elected and appointed officers, agents and employees from and against any and all claims, demands or causes of action of whatsoever kind or nature, and any losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees sustained by the CITY, its elected and appointed officers, agents and employees arising out of or resulting from the grossly negligent acts, or willful or fraudulent conduct of COMMISSION AUDITOR, DAN O'KEEFE (designee) and/or any other COMMISSION AUDITOR Personnel performing the Services or otherwise arising from this Agreement.

(b) Each party acknowledges the receipt of One Hundred Dollars (\$100.00) of the compensation paid hereunder and other good and valuable consideration as the specific consideration for the indemnities provided herein.

(c) The provisions of this Section shall survive the termination or expiration of the Term of this Agreement.

7. Miscellaneous.

(a) *Notices.* Any and all notices permitted or required to be made under this Agreement shall be in writing, signed by the party giving such notice and shall be delivered personally, telecopied, telexed, or sent by certified mail or overnight mail via nationally recognized courier service (such as Federal Express), to the other party at the address set forth below, or at such other address as may be supplied in writing and of which receipt has been acknowledged in writing. The date of personal delivery, telecopy or telex or two (2) business days after the date of mailing (or the next business day after delivery to such courier service), as the case may be, shall be the date of such notice. For the purposes of this Agreement the address of the CITY and COMMISSION AUDITOR shall be as follows:

To COMMISSION AUDITOR: Moore Stephens Lovelace, P.A.





1201 South Orlando Avenue, Suite 400  
Winter Park, Florida 32789

To City: 10100 Pines Boulevard  
Pembroke Pines, Florida 33026  
Attention: Mayor and City Commission

With copy to: Samuel S. Goren, City Attorney  
Goren, Cherof, Doody & Ezrol, P.A.  
3099 East Commercial Boulevard, Suite 200  
Fort Lauderdale, Florida 33308

or to such other address or such other person as any party shall designate, in writing, to the other for such purposes and in the manner hereinabove set forth.

(b) *Entire Agreement.* This Agreement sets forth all the promises, covenants, agreements, conditions and understandings between the parties hereto, and supersedes all prior and contemporaneous agreements, understandings, inducements or conditions, expressed or implied, oral or written, except as herein contained.

(c) *Amendment.* The parties hereby irrevocably agree that no attempted amendment, modification, termination, discharge or change (collectively, "Amendment") of this Agreement shall be valid and effective, unless the CITY and COMMISSION AUDITOR shall agree in writing to such Amendment.

(d) *No Waiver.* No waiver of any provision of this Agreement shall be effective unless it is in writing and signed by the party against whom it is asserted, and any such written waiver shall only be applicable to the specific instance to which it relates and shall not be deemed to be a continuing or future waiver.

(e) *Headings.* The headings set forth in this Agreement are for convenience only and shall not be considered as part of this Agreement in any respect nor shall they in any way affect the substance of any provisions contained in this Agreement.

(f) *Governing Law.* This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida, and any proceeding arising between the parties in any manner pertaining or related to this Agreement shall, to the extent permitted by law, be held in Broward County, Florida.

(g) *Relationship of Parties.* This Agreement does not create an employee/ employer relationship between the parties. It is the intent of the parties that COMMISSION AUDITOR and DAN O'KEEFE (designee) are independent contractors under this Agreement and not the City's employees for any and 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. COMMISSION AUDITOR and DAN O'KEEFE (designee) shall retain sole and absolute discretion in the judgment of the manner and means of carrying out their activities and responsibilities hereunder. COMMISSION AUDITOR agrees that it is a separate and independent enterprise from the CITY, that it has made its own investment in its business, and that it 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 COMMISSION AUDITOR, DAN O'KEEFE and the CITY and the CITY will not be liable for any obligation incurred by COMMISSION AUDITOR, DAN O'KEEFE or Other COMMISSION AUDITOR Personnel, including but not limited to unpaid minimum wages and/or overtime premiums.

(h) *Extent of Agreement.* This Agreement represents the entire and integrated agreement between the CITY and COMMISSION AUDITOR and supersedes all prior negotiations, representations or agreements, either written or oral.

(i) *Legal Representation.* It is acknowledged that each party to this Agreement had the opportunity to be represented by legal counsel in the preparation of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply herein due to the joint contributions of both parties.

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

(k) *No Contingent Fees.* COMMISSION AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for COMMISSION AUDITOR to solicit or secure this Agreement, and that he has not paid or agreed to pay any person, company, corporation, individual or firm 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.

(l) *Assignment.* This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by COMMISSION AUDITOR without the prior written consent of the City. However, this Agreement shall run to the City and its successors and assigns.

(m) *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. In the event of a conflict between this Agreement and any exhibits, this Agreement shall prevail, and then RFP#AD-11-03, attached as **Exhibit "A"**, and then COMMISSION AUDITOR's bid documents, attached as **Exhibit "B"**.

(n) *Counterparts.* This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same instrument.





(o) *Provisions Severable.* This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations of the jurisdictions in which the parties do business. If any provision of this Agreement, or the application thereof to any person, entity or circumstance shall, for any reason or to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons, entities or circumstances shall not be affected thereby, but rather shall remain in full force and effect, and be construed and enforced to the greatest extent permitted by law as if such invalid or unenforceable provision(s) were omitted.

8. Public Records.

(a) The City of Pembroke Pines is public agency subject to Chapter 119, Florida Statutes. The COMMISSION AUDITOR shall comply with Florida's Public Records Law. Specifically, The Contractor shall:

(i) Keep and maintain public records required by the CITY to perform the services;

(ii) Upon request from the CITY's custodian of public records, provide the CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Fla. Stat., or as otherwise provided by law;

(iii) Ensure that public records that are exempt or that are confidential and exempt from public record disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and, following completion of the contract, COMMISSION AUDITOR shall destroy all copies of such confidential and exempt records remaining in its possession after the COMMISSION AUDITOR transfers the records in its possession to the CITY; and

(iv) Upon completion of the contract, COMMISSION AUDITOR shall transfer to the CITY, at no cost to the CITY, all public records in COMMISSION AUDITOR's possession. All records stored electronically by the COMMISSION AUDITOR must be provided to the CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.

(b) The failure of Contractor to comply with the provisions set forth in this agreement/contract shall constitute a Default and Breach of this Agreement, for which, the City may terminate the Agreement.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC**





**RECORDS RELATING TO THIS CONTRACT, CONTACT THE  
CUSTODIAN OF PUBLIC RECORDS AT**

**CITY CLERK**  
**10100 PINES BOULEVARD, 5th FLOOR**  
**PEMBROKE PINES, FL 33026**  
**(954) 450-1050**  
**[mgraham@ppines.com](mailto:mgraham@ppines.com)**

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





IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first above written.

CITY OF PEMBROKE PINES,  
FLORIDA

By: [Signature]  
Vice Mayor Carl Shechter  
for MAYOR FRANK C. ORTIS

ATTEST:

[Signature] 7/12/16  
MARLENE D. GRAHAM, CITY CLERK

APPROVED AS TO FORM:

[Signature]  
OFFICE OF THE CITY ATTORNEY

COMMISSION AUDITOR

By: [Signature]  
Name: Daniel J. O'Keefe  
Title: Shareholder

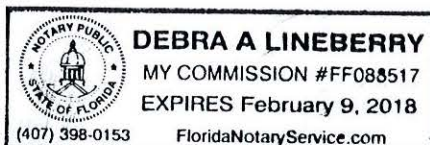
STATE OF FLORIDA )  
COUNTY OF Orange ) SS:

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgments, the foregoing instrument was acknowledged before me by Daniel J. O'Keefe on behalf of Moore Stephens Lovelace, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal in the County and State last aforesaid this 27 day of June, 2016.

[Signature]  
Notary Public  
Debra A. Lineberry  
Typed, printed or stamped name of Notary Public

My Commission Expires:







**EXHIBIT A**





# City of Pembroke Pines



Frank C. Ortis, Mayor  
Iris A. Siple, Vice-Mayor  
Charles F. Dodge, City Manager

Angelo Castillo, Commissioner  
Jack McCluskey, Commissioner  
Carl Shechter, Commissioner

April 13, 2011

RFP # AD-11-03

## **REQUEST FOR PROPOSALS**

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

### **“RFP#AD-11-03 COMMISSION AUDITOR”**

Specifications may be obtained from the Purchasing Office located at 13975 Pembroke Road, Pembroke Pines, Florida 33027, (954) 704-1259 or by emailing Christina Sorensen, Purchasing Manager at [csorensen@ppines.com](mailto:csorensen@ppines.com). The Purchasing Office hours are between 7:00 a.m. - 6:00 p.m. on Monday through Thursday.

**Proposals will be accepted until 2:00 p.m., Tuesday, May 24, 2011**, in the Office of the City Clerk, Administration Building, 10100 Pines Boulevard, Pembroke Pines, Florida, 33026, to be opened at **2:30 p.m.**

Envelopes must be sealed and plainly marked:

### **“RFP#AD-11-03 COMMISSION AUDITOR”**

The City Commission of the City of Pembroke Pines reserves the right to reject any and all proposals; to waive any and all informalities or irregularities, and to reject all or any part of any proposal as they may deem to be in the best interest of the citizens of the City of Pembroke Pines.

CITY OF PEMBROKE PINES

\_\_\_\_\_  
Judith A. Neugent  
City Clerk

10100 Pines Boulevard • Pembroke Pines, Florida 33026 • 954-435-6501





**RFP AD-11-03**  
**REQUEST FOR PROPOSALS**  
**FOR COMMISSION AUDITOR**  
**CITY OF PEMBROKE PINES**  
**PEMBROKE PINES, FLORIDA**

**April 13, 2011**

**PURPOSE:**

The City of Pembroke Pines, Florida ("City") is seeking proposals from firms that can fulfill the requirements of the position of Commission Auditor per Section 4.13 of the City's Charter. Section 4.13 reads as follows:

"The City Commission shall appoint or retain a charter officer of the City who shall have the title of Commission Auditor. The Commission Auditor shall serve at the pleasure of the Commission. The Commission Auditor shall submit an Annual Audit Plan at the beginning of each fiscal year which shall be adopted by a majority vote of the City Commission and which may be amended from time to time by a majority vote of the City Commission. The Commission Auditor shall, from time to time, perform independent and objective audits or reviews of financial, compliance and operational activities of the city and the city's contractors, licensees and franchisees. Audits or reviews performed by the Commission Auditor shall analyze and evaluate financial management systems and operational controls and procedures of the city to develop recommended policies and procedures. The Commission Auditor shall also respond to questions by the City Commission or the City Manager and perform such other duties as may be imposed or required by ordinance, resolution or direction of a majority of the City Commission. In furtherance of their duties and responsibilities under this section, the Commission Auditor shall have unrestricted access to the City's records and staff. Nothing contained in this section shall adversely impact the position of the City Manager, as set forth in Article IV of the City Charter."

**SCOPE OF WORK TO BE PERFORMED**

Below is additional detail on the requirements necessary to fulfill Section 4.13 of the City's Charter:

1. Conduct an Annual Risk Assessment
  - o Review the offices, departments, and agencies of the City to determine what areas of the City to audit in order to independently evaluate the City's financial compliance and provide a performance appraisal.





2. Prepare an Annual Audit Plan:
  - Conduct workshop meetings with Commissioners to discuss audit requests
  - Based on the results of the Risk Assessment, the Commission Auditor will develop an Annual Audit Plan
    - The Annual Audit Plan shall include a lump sum calculation deemed sufficient to perform the scope of duties assigned to the Commission Auditor. The Audit Plan shall be presented to the City Commission for approval
3. Prepare Audit Reports based on the Audit Plan:
  - The Commission Auditor shall conduct the audits included in the Annual Audit Plan and submit the findings in a final report, to include any amounts that would be recoverable, directly to the City Commission for review.

## **BACKGROUND INFORMATION**

The City of Pembroke Pines is the 11<sup>th</sup> largest city Florida and services an area of 34.25 square miles with an estimated population of 155,087. 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 seven Charter Schools. The fiscal year of the Charter Schools begins on July 1 and ends on June 30.

The City of Pembroke Pines provides the following services to its citizens including but not limited to:

- Public Safety
- Parks and Recreation
- General Government
- Water, Sewer, and Sanitation
- Community Services
- Residential Housing
- Charter Schools
- Early Learning 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 City's 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 and the Financial Statements of the Charter Schools can be found at [www.ppines.com/finance](http://www.ppines.com/finance).





## QUALIFICATION PROPOSAL REQUIREMENTS

All proposals shall address and be presented as outlined below:

A. Title Page: List the following:

1. RFP Subject “AD-11-03 COMMISSION AUDITOR”
2. Date
3. Name of the Firm
4. Contact Person (including title) authorized to represent your firm
5. Telephone Number
6. Email Address

B. Table of Contents: Include a clear identification of the material included in the proposal by page number.

C. Technical Proposal:

General Requirements - The purpose of the technical proposal is to demonstrate the qualifications, competence, capacity and methodology of the firms seeking to provide the services in conformity with the requirements of this Request for Proposal. The technical proposal should demonstrate the combined qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an approach that will meet the Request for Proposal requirements.

The technical proposal should address all of the points outlined in the Request for Proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer’s capabilities to satisfy the requirements of the Request for Proposal. While additional data may be presented, the following subjects must be included

### *Section 1 – Introduction Letter (Limit to two pages)*

- A. An introduction letter introducing the Company including the corporate name (if applicable), address and telephone number of principal office, number of years in business and size of staff.
- B. In the letter, the **Proposer must name the principal or other employee or the firm that shall be designated as the COMMISSION AUDITOR.** This person shall be considered the primary person responsible for this contract.
- C. Summarize in a brief and concise manner, the proposers understanding of the work to be performed, the commitment to perform the work, and a statement of why the firm believes it is best qualified to provide the services.
- D. An authorized agent of the Proposer must sign the Introduction Letter.





## *Section 2 – Approach to the Project*

The proposal shall include a description of the proposed service, with any exhibits or documentation deemed essential, addressing the following phases of the proposed service:

- A. Describe Proposer's specific project plan and procedures to be used in providing the services in the Scope of Services. Include the methodology intended to conduct the Risk Assessment and audits.
- B. Describe Proposer's approach to project organization and management, including the responsibilities of Proposer's management and staff personnel that will perform work in this project
- C. Describe involvement of City Commission and City Staff
- D. Identify if Proposer has taken any exception to the terms of this Solicitation. If so, indicate what alternative is being offered and the cost implications of the exception(s).

## *Section 3 – Firm Qualifications and Experience*

To be considered, the individual, management team or firm that is submitting a proposal must possess considerable expertise and experience in the development, management and implementation of government audits. The proposal shall include past performance, including the total number of similar assignments.

The following information shall be included regarding the Company's experience with internal audits, best practices, efficiency, operational, forensic, and compliance audits.

Provide references for the last five (5) years for which your firm provided a similar service of the scope and nature required by this RFP similar in size and scope to the City's request. These references must include, as a minimum: name of company, contact person, address, and telephone number. References shall include the general description of the project, the dates, and whether time lines were met.

Letters of Commendations or Recommendation may be included in this section.

## *Section 4 – Operational Information*

Proposers shall submit the following information as described below:

- A. Provide an organization chart showing all key personnel, including their titles, to be assigned to this contract. This chart must clearly identify the Proposer's employees and those of the subcontractors or sub-consultants and shall include the functions to be performed by the key personnel. "All key personnel" includes all partners, managers, seniors and other professional staff that will perform work and/or services in this contract.
- B. List the names and addresses of all first tier subcontractors, and describe the extent of work to be performed by each first tier subcontractor. Describe the experience,





qualifications and other vital information, including relevant experience on previous similar projects, of the subcontractors who will be assigned to this project.

- C. Describe the experience, qualifications, ability to meet schedules, and other vital information, including relevant experience on previous similar projects, of all key personnel, including those of subcontractors, who will be assigned to this project.
- D. Provide resumes, if available with job descriptions and other detailed qualification information on all key personnel who will be assigned to this project, including any key personnel of subcontractors.

Note: After proposal submission, but prior to the award of any contract issued as a result of this Solicitation, the Proposer has a continuing obligation to advise the City of any changes, intended or otherwise, to the key personnel identified in its proposal.

### *Section 5 – Price Proposal*

The Price Proposal Form is provided as Exhibit A to this request for proposals.

The proposal form is asking for two components. They are described as follows:

- A. Fee to prepare the annual audit plan to include conducting the risk assessment and a cost for each element of the audit plan, workshop meetings with the Commission, and research where needed.
  - a. This fee will be paid upon final approval of the Audit Plan
- B. Hourly rates of personnel as outlined in Section 4(A) of the Technical Proposal
  - a. The hourly rates will be used to coincide with the cost estimates in the audit plan and can be used as a cost basis for any additional work not included in the original scope of work that may be later authorized by the City Commission.

The price proposal will be evaluated subjectively in conjunction with the technical proposal, including an evaluation of how well it matches Proposer's understanding of the City's needs described in this Solicitation, the Proposer's assumptions, and the value of the proposed services. The pricing evaluation is used as part of the evaluation process to determine the highest ranked Proposer. The City reserves the right to negotiate the final terms, conditions and pricing of the contract as may be in the best interest of the City.

### *Section 6 - Standard Qualifying Data, Forms, and Certifications*

1. Professional Registration Certificates: 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. 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
2. Sworn Statement on Public Entity Crimes per Section 287.133(3)(A) of the Florida Statutes.
3. Proposer's Certification and Acknowledgement of Addenda





4. Business Structure: If the firm offering services is a person, firm, or corporation, it must be properly authorized by the Florida Department of State to operate in Florida and provide a copy of the firm's current authorization issued by the State of Florida.
5. Current local business tax certification
6. City of Pembroke Pines Vendor Information Form and a W-9. (Exhibit C)

*Section 7 – Any Additional Information deemed relevant by the Proposer to this contract*

## **EVALUATION OF PROPOSALS**

The City Commission will select the Proposal deemed the most qualified based on the submittal criteria. The City Commission reserves the right to select the proposal which in the opinion and sole discretion of the City Commission will be in the best interest of or most advantageous to the City Commission. The City Commission reserves the right to waive any irregularities and technicalities in the proposals.

The City Commission will serve as the Selection Committee for this Request for Proposals. The schedule of events for evaluating the proposals is as follows:

| <u>Event</u>  | <u>Date (on or by)</u> |
|---|------------------------|
| 1. Issuance of Request for Proposals  | April 13, 2011         |
| 2. Opening Responses to RFP   | May 24, 2011           |
| 3. Evaluation of Proposals and Short-listing of firms by City Commission  | June 1, 2011           |
| 4. Notice issued to short-listed firms to schedule presentations to the City Commission.  | June 2, 2011           |
| 5. Presentations to the City Commission by short-listed firms and final ranking and selection and award of RFP by the City Commission | June 15, 2011          |

*The City Commission reserves the right to delay scheduled dates*

At a regular Commission meeting, the City Commission will evaluate each proposer's qualifications, references, and technical proposal. The Commission will then short list not less than (3) qualified firms based on the following criteria and using the information contained in the written responses to the RFP.

| <b><i>Criteria</i></b>   | <b><i>Weight</i></b> |
|--|----------------------|
| 1. Qualifications, Experience and Capability of Professional Personnel | 30%                  |
| a. Qualifications and experience of the firm and any sub-consultants   |                      |
| b. Availability of qualified personnel                                 |                      |
| c. Ability to meet set standards                                       |                      |
| d. Previous contracting experience with other governmental agencies    |                      |
| e. Expertise of human resources  |                      |





- 
- |    |   |     |
|----|---|-----|
| 2. | Ability to Perform  | 20% |
|    | <ul style="list-style-type: none"> <li>a. Conveyance of a willingness to work with the City</li> <li>b. The ability to satisfactorily convey, via the completeness and responsiveness of their Proposal, a depth of understanding of the Scope of Work and the firm's capacity to accomplish it successfully.</li> <li>c. Quality level of services to be provided to the City</li> </ul> |     |
| 3. | Technical Approach to the Scope of Work   | 35% |
|    | <ul style="list-style-type: none"> <li>a. Understanding of the City's needs</li> <li>b. Approach to the contract and methodology</li> <li>c. Technical soundness of the proposal</li> <li>d. Applicability of the services offered</li> <li>e. Meeting the City's operational requirements</li> </ul>   |     |
| 4. | Cost Detail   | 15% |
|    | <ul style="list-style-type: none"> <li>a. Price Proposal Form</li> <li>b. Any other Costs</li> </ul>  |     |

The short listed firms will then be invited to provide presentations to the City Commission and take part in an interview process by the Commission. The Commission reserves the right to ask questions of clarification as part of its evaluation. As part of this process, the firms must have the person designated as the COMMISSION AUDITOR and any other officials of the appropriate management level present and representing the firm. The firm shall be prepared to present an overall briefing regarding the manner in which the contractual obligations will be accomplished

The Commission will then rank the short listed firms based on the same criteria as listed above. The RFP shall be awarded to the most responsive/responsible proposer whose proposal is determined to be the most advantageous to the City Commission taking into consideration the evaluation criteria

### **SUBMISSION REQUIREMENTS**

To respond to the Request for Proposals, applicants shall submit one original and Ten (10) copies of their sealed submittal to The City of Pembroke Pines, Office of the City Clerk, 10100 Pines Boulevard, Pembroke Pines, Florida, **on or before 2:00 p.m. on Tuesday, May 24, 2011.**

The submittal must be clearly marked "RFP# AD-11-03 COMMISSION AUDITOR

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.





Proposals must be typed or printed in ink. Use of erasable ink is not permitted. All corrections to prices made by the Proposer must be initialed.

Proposals must contain a manual original signature of the authorized representative of the Proposer on at least one copy. Proposals shall contain an acknowledgment of receipt of all Addenda. The address and telephone number for communications regarding the Proposal must be shown.

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.

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.

In accordance with Chapter 119 of the Florida Statutes (Public Records Law), and except as may be provided by other applicable state and federal law, the Request for Proposals and the responses thereto are in the public domain. However, the 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 exemption.

All Proposals received from Proposers in response to the Request for Proposals 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.

Proposals may be modified or withdrawn by an appropriate document duly executed (in the manner that a Proposal must be executed) and delivered to the place where Proposals are to be submitted at any time prior to the deadline for submitting Proposals. A request for withdrawal or a modification must be in writing and signed by a person duly authorized to do so. Evidence of such authority must accompany the request for withdrawal or modification. Withdrawal of a Proposal will not prejudice the rights of a Proposer to submit a new Proposal prior to the Proposal opening date and time. After expiration of the period for receiving Proposals, no Proposal may be withdrawn or modified.

If, within twenty-four (24) hours after Proposals are opened, any Proposer files a duly signed written notice with CITY and within five (5) calendar days thereafter demonstrates to the reasonable satisfaction of CITY by clear and convincing evidence there was a material and substantial mistake in the preparation of its Proposal, or that the mistake is clearly evident on the face of the Proposal but the intended correct Proposal is not similarly evident, then Proposer may withdraw its Proposal and the Bid Security will be returned. Thereafter, the Proposer will be disqualified from further bidding on the subject Contract.

To the extent permitted by applicable state and federal laws and regulations, City Commission reserves the right to reject any and all Proposals, to waive any and all informalities not involving





price, time or changes in the work with the Successful Proposer, and the right to disregard all nonconforming, non-responsive, unbalanced or conditional Proposals. Proposal will be considered irregular and may be rejected, if they show serious omissions, alterations in form, additions not called for, conditions or unauthorized alterations, or irregularities of any kind.

City Commission reserves the right to reject the Proposal of any Proposer if City Commission believes that it would not be in the best interest of the CITY to make an award to that Proposer, whether because the Proposal is not responsive or the Proposer is unqualified or of doubtful financial ability or fails to meet any other pertinent standard or criteria established by City Commission.

The Contract shall be awarded by City's Commission to the responsible Proposer whose Proposal is determined to be the most advantageous to City Commission, taking into consideration the evaluation factors and criteria set forth in the Evaluation of Proposals.

### **ADDITIONAL INFORMATION AND INSTRUCTION TO PROPOSERS**

Any and all "Additional Information and Instructions to Proposers" as provided below that may vary from the General Conditions shall have precedence.

### **CONTRACT**

Upon award, the successful proposer shall be required to execute the contract attached to this proposal as Exhibit B.

### **PROFESSIONAL STANDARDS**

The Proposer shall adhere to the ethical and professional standards promulgated by the Institute of Internal Auditors (IIA) and as appropriate, Government Auditing Standards as issued by the United States General Accounting Office (GAO), and State laws or rules or regulations promulgated thereunder.

### **RULES, REGULATIONS, LAWS, ORDINANCES, & LICENSES**

The awarded firm 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 must also adhere to any future ethics ordinances imposed on the City. The awarded firm shall have or be responsible for obtaining all necessary permits or licenses required in order to provide this service.

### **EXAMINATION OF CONTRACT DOCUMENTS AND SITE**

Before submitting a Proposal, each Proposer should (a) visit the site to familiarize themselves with the site conditions and facilities that may in any manner affect cost or performance of the work; (b) consider federal, state and local laws, ordinances, rules and regulations that may in any





manner affect cost or performance of the work, (c) study and carefully correlate the Proposer's observations with the Proposal Documents; and (d) 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 examined the site and facilities; familiarized themselves with the nature and extent of the work and any local conditions that may affect the work to be done and the design services, equipment, materials, parts and labor required.

#### INTERPRETATIONS AND ADDENDA

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 written request directed to the Purchasing Manager for interpretation or clarification. Such request must reference the date of Proposal opening and Proposal number and should be received by the Purchasing Manager by April 26, 2011. Questions received after April 26, 2011 shall not be answered.

The Purchasing Manager will submit all questions to the City Commission in a public setting for interpretations or clarification. The response from the City Commission to all questions will be issued in the form of written addenda and sent to all parties recorded by CITY'S Purchasing Manager as having received the Proposal Documents. The issuance of a written addendum shall be the only official method whereby such an interpretation or clarification will be made.

#### NON-COLLUSIVE AFFIDAVIT

Each Proposer shall complete the Non-Collusive Affidavit Form and shall submit the form with the Proposal. CITY considers the failure of the Proposer to submit this document to be a major irregularity and may be cause for rejection of the Proposal.

#### PUBLIC ENTITY CRIMES INFORMATION STATEMENT

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to 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.

#### 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.

### INDEMNIFICATION

**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 consequence 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.

The Successful Proposer shall pay all claims, losses, liens, settlements or judgments of any nature whatsoever in connection with the foregoing 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 §768.28, Florida Statute, as amended from time to time.

### CONTRACT TIME

By virtue of the submission of his 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.

### CONTACT INFORMATION

All questions related to this solicitation should be forwarded to Christina Sorensen, Purchasing Manager at [csorensen@ppines.com](mailto:csorensen@ppines.com) as described above.





CITY OF PEMBROKE PINES  
PEMBROKE PINES, FLORIDA

**GENERAL CONDITIONS, INSTRUCTIONS AND INFORMATION FOR BIDDERS.**

1. **SUBMISSION AND RECEIPT OF BIDS:**

- A. Proposals, to receive consideration, must be received prior to the specific time opening as designated in the invitation.
- B. Unless otherwise specified, bidders must use the proposal form furnished by the City. Failure to do so may cause the bid to be rejected. Removal of any part of the bid may invalidate the bid.
- C. Proposals having any erasures or corrections must be initialed by bidder in ink. Bids shall be signed in ink. All quotations shall be typewritten or filled in with pen and ink.

2. **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. **PRICES TO BE FIRM:**

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.

4. **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.

5. **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, it is the vendors responsibility to name such a product is equal to that specified. Evidence in the form of samples may be requested if brand is other than that





specified. Such samples are to be furnished before the date of bid opening, unless otherwise specified.

6. 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.

7. SIGNATURE REQUIRED:

All quotations 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.

8. 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.

9. VARIATIONS TO SPECIFICATIONS:

The specifications, as set forth, are guideline specifications only. The specifications do not have to be strictly adhered to; however, any variation to these specifications must be specifically listed and included with the bid documents. Any variation to these specifications must be within reason, and must meet minimum bid specifications.

10. DELIVERY:

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.

11. 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.



12. 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.

13. 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.

14. 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.

15. TAXES:

The City of Pembroke Pines is exempt from any taxes imposed by state and/or Federal Government. Exemption certificates certified on request. (Not applicable on construction remodeling projects.)

16. FAILURE TO QUOTE:

If you do not quote, return quotation sheet and state reason. Otherwise, your name may be removed from our mailing list.

17. 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.

18. SIGNED BID CONSIDERED AN OFFER:

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.

19. 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).

20. CONFLICT OF INSTRUCTIONS:

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

21. LAWS AND REGULATIONS:

All applicable laws and regulations of the Federal Government, State of Florida and Ordinances of the City of Pembroke Pines shall apply to any resulting award.

All OSHA Standards, rules and/or regulations will apply to any item(s) of equipment or materials supplied as a result of this bid.

Bidder warrants by signature on his proposal sheet that prices quoted here are in conformity with the latest federal price guidelines, if any.

22. DAVIS-BACON & RELATED ACTS:

Contractors or their subcontractors are required to comply with all aspects of the Davis Bacon Act as it applies to construction, alternations or repairs of public buildings or public works.

The Davis-Bacon Act requires that each contract over \$2,000 to which the United States or the District of Columbia is a party for the construction, alteration, or repair of public buildings or public works shall contain a clause setting forth the minimum wages to be paid to various classes of laborers and mechanics employed under the contract. Under the provisions of the Act, contractors or their subcontractors are to pay workers employed directly upon the site of the work no less than the locally prevailing wages and fringe benefits paid on projects of a similar character.

In addition to the Davis-Bacon Act itself, Congress has added prevailing wage provisions to approximately 60 statutes which assist construction projects through grants, loans, loan guarantees, and insurance. These "related Acts" involve construction in such areas as transportation, housing, air and water pollution reduction, and health. If a construction project is funded or assisted under more than one Federal statute, the Davis-Bacon prevailing wage provisions may apply to the project if any of the applicable statutes





requires payment of Davis-Bacon wage rates. Davis-Bacon wage determinations are to be used in accordance with the provisions of Regulations, 29 CFR Part 1, Part 3, and Part 5.

23. LOCAL GOVERNMENT PROMPT PAYMENT ACT:

The law restricts the percentage of payment that local governments may withhold from contractors during construction. Once a construction project is substantially completed, the law requires local governments to develop a list of items (punch list) for final acceptance of construction services. §218.70, Florida Statutes.

24. FLORIDA MUNICIPAL CONSTRUCTION INSURANCE TRUST:

The Contractor may be required to participate in the Florida Municipal Construction Insurance Trust (FMCI) program. This program provides members with a vehicle by which they may purchase certain insurance coverage through owner controlled insurance programs (OCIP) which are intended to be a comprehensive insurance product that covers specified risks associated with contractors and subcontractors performing the construction of member's public facilities.

25. TAX SAVER PROGRAM:

The Contractor shall cooperate on certain projects to allow the City to avail itself of a sales tax savings program.

26. 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.”

Judith A. Neugent  
City Clerk  
CITY OF PEMBROKE PINES  
10100 PINES BOULEVARD





## INSURANCE REQUIREMENTS

The Contractor shall indemnify and hold harmless the City and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the City or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Agreement by the Contractor or its employees, agents, servants, partners principals or subcontractors. The Contractor shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the City, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The Contractor expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the Contractor shall in no way limit the responsibility to indemnify, keep and save harmless and defend the City or its officers, employees, agents and instrumentalities as herein provided.

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

**CERTIFICATES OF INSURANCE**, reflecting evidence of the required insurance, shall be filed with the Risk Manager prior to the commencement of the WORK. These Certificates shall contain a provision that coverages afforded under these policies shall not be canceled until at least thirty (30) days prior written notice has been given to do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

Insurance shall be in force until all work required to be performed under the terms of the Contract is satisfactorily completed as evidenced by the formal acceptance by the City. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this contract, then in the event, the Contractor shall furnish, at least thirty (30) 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 contract and extension thereunder is in effect. The Contractor shall not continue to work pursuant to this contract unless all required insurance remains in full force and effect.

### **REQUIRED INSURANCE**

1. **COMPREHENSIVE GENERAL LIABILITY INSURANCE** written on an occurrence basis including, but not limited to: coverage for bodily injury and property





damage, personal & advertising injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - \$1,000,000
2. Fire Damage Limit (Damage to rented premises) - \$100,000
3. Personal & Advertising Injury Limit - \$1,000,000
4. General Aggregate Limit - \$2,000,000
5. Products & Completed Operations Aggregate Limit - \$2,000,000 (**mostly for construction or equipment sold to the City**)

Products & Completed Operations Coverage shall be maintained for two (2) years after the final payment under this contract. **The City of Pembroke Pines must be shown as an additional insured with respect to this coverage.**

2. **WORKERS' COMPENSATION AND EMPLOYERS LIABILITY INSURANCE** covering all employees, and/or volunteers of the Contractor engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the Contractor 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 Contractor. Coverage for the Contractor and his Subcontractors shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation : Coverage A – Statutory
2. Employers Liability: Coverage B \$500,000 Each Accident  
\$500,000 Disease – Policy Limit  
\$500,000 Disease – Each Employee

3. **COMPREHENSIVE AUTO LIABILITY INSURANCE** covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:

1. Any Auto (Symbol 1)  
Combined Single Limit (Each Accident) - \$1,000,000
2. Hire Autos (Symbol 8)  
Combined Single Limit (Each Accident) - \$1,000,000
3. Non-Owned Autos (Symbol 9)  
Combined Single Limit (Each Accident) - \$1,000,000

4. **PROFESSIONAL LIABILITY/ERRORS & OMISSIONS INSURANCE**, when applicable, with a limit of liability no less than \$1,000,000 per wrongful act.





This coverage shall be maintained for a period of no less than two (2) years after final payment of the contract.

### **REQUIRED ENDORSEMENTS**

1. The City of Pembroke Pines shall be named as an Additional Insured on all General Liability Policies
2. Waiver of all Rights of Subrogation against the City
3. 30 Day Notice of Cancellation or Non-Renewal to the City
4. Contractors' policies shall be Primary & Non-Contributory
5. All policies shall contain a "severability of interest" or "cross liability" liability clause without obligation for premium payment of the City
6. The City of Pembroke Pines shall be named as a Loss Payee on all Property and/or Inland Marine Policies as their interest may appear.

Any insurance required of the CONTRACTOR pursuant to this Agreement must also be required by any sub-contractor in the same limits and with all requirements as provided herein, including naming the CITY as an additional insured, in any work is subcontracted unless such subcontractor is covered by the protection afforded by the CONTRACTOR and provided proof of such coverage is provided to CITY. The CONTRACTOR and any subcontractors shall maintain such policies during the term of this Agreement.

The City reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Contract.





City of Pembroke Pines

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

### **PROPOSAL FORM**

**RFP#:** AD-11-03

**DATE:** May 24, 2011

**TO:** CITY OF PEMBROKE PINES  
10100 PINES BOULEVARD  
PEMBROKE PINES, FL 33026

IN ACCORDANCE WITH THE "Request for Proposals" dated April 13, 2011 titled "Commission Auditor – Internal Auditing Services" attached hereto as a part hereof the undersigned proposes the following:

| Description   | Cost  |
|---|---|
| A. Fee to prepare the annual audit plan to include conducting the risk assessment and a cost for each element of the audit plan, workshop meetings with the City Commission, and research where needed. | \$ _____  |
| B. Hourly rates of personnel as outlined in Section 4(A) of the Technical Proposal  | Please attach a separate sheet with details<br>\$ _____ |

PLEASE PRINT  
NAME \_\_\_\_\_

COMPANY \_\_\_\_\_

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

CITY & STATE: \_\_\_\_\_

ZIP CODE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

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

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

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





## PROFESSIONAL SERVICES AGREEMENT

**THIS PROFESSIONAL SERVICES AGREEMENT** ("Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, by and between the **CITY OF PEMBROKE PINES**, a Florida municipal corporation organized and operating pursuant to the laws of the State of Florida, with a business address of 10100 Pines Boulevard, Pembroke Pines, Florida 33026 ("City") and \_\_\_\_\_, a Florida limited liability company with a business address of \_\_\_\_\_ ("COMMISSION AUDITOR").

### WITNESSETH:

**WHEREAS**, on November 2, 2010, the electorate of the City of Pembroke Pines, Florida adopted a referendum to the City Charter creating the position of Commission Auditor; and

**WHEREAS**, on \_\_\_\_\_, the CITY issued Request for Proposals # \_\_\_\_\_ ("RFP#\_\_\_\_"), to procure a firm to serve as the City's Commission Auditor, a copy of RFP#\_\_\_\_ is attached hereto as Exhibit "A" and incorporated herein; and

**WHEREAS**, \_\_\_\_\_ submitted a response RFP#\_\_\_\_, a copy of \_\_\_\_\_'s response is attached hereto as Exhibit "B"; and

**WHEREAS**, on \_\_\_\_\_, the City Commission voted to engage \_\_\_\_\_ to serve as the City's Commission Auditor pursuant to Section 4.13 of the City Charter.

**NOW, THEREFORE**, in consideration of Ten Dollars in hand paid, the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Incorporation. The foregoing recitals are true and correct and are hereby incorporated herein by this reference.

2. Retention of COMMISSION AUDITOR.

(a) Subject to the terms and conditions of this Agreement, the CITY hereby retains COMMISSION AUDITOR to provide the Services (hereinafter defined) commencing on \_\_\_\_\_ (the "Commencement Date") and COMMISSION AUDITOR hereby agrees to provide such Services to the City. For purposes hereof, the "Services" shall mean the exercise and discharge of all of the powers, authority, duties and responsibilities of the Commission Auditor of the City as such powers, authority, duties and responsibilities are set forth in the City Charter of the City (the "City Charter"), including Section 4.13 thereof, or as may be prescribed by the City Commission from time to time. COMMISSION AUDITOR through its designee, \_\_\_\_\_, shall attend all regular meetings, special meetings and workshops of the City Commission.





(b) Beginning on the Commencement Date and continuing during the Term (hereinafter defined), COMMISSION AUDITOR shall make \_\_\_\_\_ available to perform the Services. COMMISSION AUDITOR agrees that \_\_\_\_\_ shall be required to perform the Services in compliance with all applicable federal, state and local laws associated with the position of Commission Auditor.

3. Fee and Expenses.

(a) [TO BE NEGOTIATED UPON AWARD OF THE CONTRACT PURSUANT TO THE TERMS OF THE RFP AND THE BID].

(b) Commencing on the Commencement Date and throughout the Term hereof, the CITY shall make available to COMMISSION AUDITOR, at no charge, appropriate office space at City Hall to enable COMMISSION AUDITOR to perform the Services. COMMISSION AUDITOR agrees that such offices, facilities, equipment and supplies shall be used solely for the Services, and shall not be used for any other services or purposes of COMMISSION AUDITOR.

4. Term; Termination. The initial term of this Agreement (the "Initial Term") shall commence on the Commencement Date hereof and end on \_\_\_\_\_, subject to the right of the parties to mutually agree, in writing, to extend the Initial Term for an additional \_\_\_\_\_ years (the "Renewal Term") in each case subject to the right of earlier termination as hereafter provided. The Initial Term, together with any Renewal Term, is referred to herein as the "Term." The City may terminate the Term of this Agreement at any time, without regard to any breach hereof by COMMISSION AUDITOR and without any liability or obligation to COMMISSION AUDITOR, only upon ninety (90) days prior written notice. COMMISSION AUDITOR may terminate the Term of this Agreement at any time, without regard to any breach hereof by the CITY and without any liability or obligation to the CITY, upon one hundred eighty (180) days prior written notice to the Mayor of the City and the City Commission pursuant to the provisions of Section 7 set forth herein below.. The rights and obligations of the CITY and COMMISSION AUDITOR that arise prior to expiration of the Term, including the City's obligation to pay to COMMISSION AUDITOR any earned and unpaid portion of the Fee and Supplemental Fee, shall survive any termination or expiration of the Term of this Agreement.

5. Representations, Warranties and Covenants of COMMISSION AUDITOR and the CITY.

(a) COMMISSION AUDITOR hereby represents and warrants that (i) it is a \_\_\_\_\_, duly organized, existing and in good standing under the laws of the State of Florida; (ii) it has the legal power and authority to enter into this Agreement and that the execution, delivery and performance of this Agreement has been duly authorized by COMMISSION AUDITOR; (iii) it has the professional expertise, experience and personnel to enable it to perform the Services; and (iv) it possesses any and all licenses or certifications required to perform the Services, if any, that such licenses or certifications are current and that COMMISSION AUDITOR is and shall be in good standing with respect to such requirements throughout the Term of this Agreement.





(b) COMMISSION AUDITOR shall not commence performance hereunder until all insurance required under Sections 5(c) hereof and such insurance has been confirmed by the Risk Manager of the CITY, nor shall COMMISSION AUDITOR allow any subcontractor to commence work on his subcontract until all similar such insurance required of the subcontractor has been obtained and approved.

(i) Certificates of Insurance reflecting evidence of the required insurance shall be filed with the City's Risk Manager prior to the Commencement Date 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. The cost to obtain the certificate of insurance shall be an obligation of the CITY.

(ii) 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, COMMISSION AUDITOR 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 thereunder is in effect. COMMISSION AUDITOR shall not commence nor continue to provide any pursuant to this Agreement unless all required insurance remains in full force and effect. COMMISSION AUDITOR shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

(c) Pursuant to Section 5(b) hereof, during the Term COMMISSION AUDITOR shall obtain and maintain the following minimum insurance:

(i) 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 limits of liability:

|  |                  |             |
|--|------------------|-------------|
| A. Bodily Injury   |                  |             |
| 1.   | Each Occurrence  | \$1,000,000 |
| 2.   | Annual Aggregate | 1,000,000   |
| B. Property Damage (to include Coverage for the following hazards: X - explosion, C - Collapse, U – underground) |                  |             |
| 1.   | Each Occurrence  | 1,000,000   |
| 2.   | Annual Aggregate | 1,000,000   |
| C. Personal Injury   |                  |             |
| 1.   | Annual Aggregate | 1,000,000   |





- D. Completed Operations and Products Liability shall be maintained for two (2) years after the final payment of the Fee.
- (ii) Errors & Omissions Coverage for Directors and Officers with a \$1,000,000 limit
- (iii) Worker's Compensation Insurance for all COMMISSION AUDITOR employees, with the following limits:
- A. Worker's Compensation Statutory
  - B. Employer's Liability
    - \$100,000 each accident
    - \$500,000 Disease-policy limit
    - \$100,000 Disease-each employee

If COMMISSION AUDITOR is or claims to be exempt from all or a portion of this requirement of Section 5(c)(iii), COMMISSION AUDITOR shall provide CITY proof of such exemption along with a written request on COMMISSION AUDITOR letterhead for CITY to exempt COMMISSION AUDITOR, which exemption shall not be unreasonably withheld.

- (iv) Comprehensive Auto Liability coverage which shall include owned, hired and non-owned vehicles, with the following limits:
- A. Bodily Injury
    - 1. Each Occurrence \$1,000,000
    - 2. Annual Aggregate \$1,000,000
  - B. Property Damage
    - 1. Each Occurrence \$1,000,000
    - 2. Annual Aggregate \$1,000,000

(v) COMMISSION AUDITOR is required to post a Dishonesty Bond or its equivalent, as shall be determined to be necessary by the City's Risk Manager, in an amount equal to \$50,000.00 with a deductible of \$5,000.00.

COMMISSION AUDITOR shall name the CITY as an additional insured on each of the policies required herein.

(d) CITY hereby represents and warrants that (i) it is duly organized and validly existing as a municipal corporation of the State of Florida; (ii) it has the legal power and authority to enter into this Agreement; and (iii) the execution, delivery and performance of this Agreement has been duly authorized by the City Commission.

## 6. Indemnification.





(a) COMMISSION AUDITOR hereby indemnifies and holds harmless the CITY, its elected and appointed officers, agents and employees from and against any and all claims, demands or causes of action of whatsoever kind or nature, and any losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees sustained by the CITY, its elected and appointed officers, agents and employees arising out of or resulting from the grossly negligent acts, or willful or fraudulent conduct of COMMISSION AUDITOR, \_\_\_\_\_ (designee) and/or any other COMMISSION AUDITOR Personnel performing the Services or otherwise arising from this Agreement.

(b) Each party acknowledges the receipt of One Hundred Dollars (\$100.00) of the compensation paid hereunder and other good and valuable consideration as the specific consideration for the indemnities provided herein.

(c) The provisions of this Section shall survive the termination or expiration of the Term of this Agreement.

7. Miscellaneous.

(a) *Notices.* Any and all notices permitted or required to be made under this Agreement shall be in writing, signed by the party giving such notice and shall be delivered personally, telecopied, telexed, or sent by certified mail or overnight mail via nationally recognized courier service (such as Federal Express), to the other party at the address set forth below, or at such other address as may be supplied in writing and of which receipt has been acknowledged in writing. The date of personal delivery, telecopy or telex or two (2) business days after the date of mailing (or the next business day after delivery to such courier service), as the case may be, shall be the date of such notice. For the purposes of this Agreement the address of the CITY and COMMISSION AUDITOR shall be as follows:

To COMMISSION AUDITOR: \_\_\_\_\_

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

To City: 10100 Pines Boulevard  
Pembroke Pines, Florida 33026  
Attention: Mayor and City Commission

With copy to: Samuel S. Goren, City Attorney  
Goren, Cherof, Doody & Ezrol, P.A.  
3099 East Commercial Boulevard, Suite 200  
Fort Lauderdale, Florida 33308

or to such other address or such other person as any party shall designate, in writing, to the other for such purposes and in the manner hereinabove set forth.

(b) *Entire Agreement.* This Agreement sets forth all the promises, covenants, agreements, conditions and understandings between the parties hereto, and supersedes all prior





and contemporaneous agreements, understandings, inducements or conditions, expressed or implied, oral or written, except as herein contained.

(c) *Amendment.* The parties hereby irrevocably agree that no attempted amendment, modification, termination, discharge or change (collectively, "Amendment") of this Agreement shall be valid and effective, unless the CITY and COMMISSION AUDITOR shall agree in writing to such Amendment.

(d) *No Waiver.* No waiver of any provision of this Agreement shall be effective unless it is in writing and signed by the party against whom it is asserted, and any such written waiver shall only be applicable to the specific instance to which it relates and shall not be deemed to be a continuing or future waiver.

(e) *Headings.* The headings set forth in this Agreement are for convenience only and shall not be considered as part of this Agreement in any respect nor shall they in any way affect the substance of any provisions contained in this Agreement.

(f) *Governing Law.* This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the State of Florida, and any proceeding arising between the parties in any manner pertaining or related to this Agreement shall, to the extent permitted by law, be held in Broward County, Florida.

(g) *Relationship of Parties.* This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that COMMISSION AUDITOR and \_\_\_\_\_ (designee) are independent contractors under this Agreement and not the City's employees for any and 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. COMMISSION AUDITOR and \_\_\_\_\_ (designee) shall retain sole and absolute discretion in the judgment of the manner and means of carrying out their activities and responsibilities hereunder. COMMISSION AUDITOR agrees that it is a separate and independent enterprise from the CITY, that it has made its own investment in its business, and that it 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 COMMISSION AUDITOR, \_\_\_\_\_ and the CITY and the CITY will not be liable for any obligation incurred by COMMISSION AUDITOR, \_\_\_\_\_ or Other COMMISSION AUDITOR Personnel, including but not limited to unpaid minimum wages and/or overtime premiums.

(h) *Extent of Agreement.* This Agreement represents the entire and integrated agreement between the CITY and COMMISSION AUDITOR and supersedes all prior negotiations, representations or agreements, either written or oral.

(i) *Legal Representation.* It is acknowledged that each party to this Agreement had the opportunity to be represented by legal counsel in the preparation of this





Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply herein due to the joint contributions of both parties.

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

(k) *No Contingent Fees.* COMMISSION AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for COMMISSION AUDITOR to solicit or secure this Agreement, and that he has not paid or agreed to pay any person, company, corporation, individual or firm 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.

(l) *Assignment.* This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by COMMISSION AUDITOR without the prior written consent of the City. However, this Agreement shall run to the City and its successors and assigns.

(m) *Records.* Both Parties shall keep, maintain and preserve books and records for the required retention periods, as provided by Ch. 119, F.S., as amended from time to time. Upon termination of this Agreement, COMMISSION AUDITOR shall, forthwith, delivery all public records, as defined in Ch. 119, F.S., in its possession to the CITY.

(n) *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. In the event of a conflict between this Agreement and any exhibits, this Agreement shall prevail, and then RFP#AD-11-03, attached as **Exhibit "A"**, and then COMMISSION AUDITOR's bid documents, attached as **Exhibit "B"**.

(o) *Counterparts.* This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same instrument.

(p) *Provisions Severable.* This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations of the jurisdictions in which the parties do business. If any provision of this Agreement, or the application thereof to any person, entity or circumstance shall, for any reason or to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons, entities or circumstances shall not be affected thereby, but rather shall remain in full force and effect, and be construed and enforced to the greatest extent permitted by law as if such invalid or unenforceable provision(s) were omitted.





City of Pembroke Pines

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first above written.

CITY OF PEMBROKE PINES,  
FLORIDA

By: \_\_\_\_\_  
MAYOR FRANK C. ORTIS

ATTEST:

\_\_\_\_\_  
JUDITH A. NEUGENT, CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
OFFICE OF THE CITY ATTORNEY

COMMISSION AUDITOR

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

STATE OF FLORIDA                    )  
  ) SS:  
COUNTY OF \_\_\_\_\_ )

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgments, the foregoing instrument was acknowledged before me by \_\_\_\_\_ on behalf of \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification.

WITNESS my hand and official seal in the County and State last aforesaid this \_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Typed, printed or stamped name of Notary Public

My Commission Expires:

SSG/JGH



(OFFICE USE ONLY) Vendor number:

|  |
|--|
|  |
|--|



Please complete this vendor information form  
along with the IRS Form W-9, and mail to:

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

## Vendor Information Form

(PDF fill-in form)

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

**Federal ID Number:**

-

**Social Security No.:**

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

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



## Request for Taxpayer Identification Number and Certification

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership  
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  
☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

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

List account number(s) here (optional)

### Part I Taxpayer Identification Number (TIN)

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

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

Social security number

or

Employer identification number

### Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

**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 4.

**Sign Here**

Signature of  
U.S. person ▶

Date ▶

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## 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

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.



Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

| IF the payment is for . . .  | THEN the payment is exempt for . . .   |
|--|--|
| Interest and dividend payments   | All exempt payees except for 9   |
| Broker transactions  | Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends                                   | Exempt payees 1 through 5  |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 1 through 7   |

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

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

## 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 page 2), 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 Social Security Administration 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 [www.irs.gov](http://www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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)   | The grantor-trustee <sup>1</sup>  |
| b. So-called trust account that is not a legal or valid trust under state law   | The actual owner <sup>1</sup>   |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| For this type of account:   | Give name and EIN of:   |
| 6. Disregarded entity not owned by an individual  | The owner   |
| 7. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 8. Corporate or LLC electing corporate status on Form 8832  | The corporation   |
| 9. Association, club, religious, charitable, educational, or other tax-exempt organization  | The organization  |
| 10. Partnership or multi-member LLC   | The partnership   |
| 11. A broker or registered nominee  | The broker or nominee   |
| 12. 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   |

<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 second 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 1.

**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, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration 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.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.





**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 with RFQ # AD-11-03 for Commission Auditor.
2. 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: \_\_\_\_\_.)
3. My name is \_\_\_\_\_ and my  
(Please print name of individual signing)  
relationship to the entity named above is \_\_\_\_\_.
4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, 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.
5. 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.
6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  1. A predecessor or successor of a person convicted of a public entity crime: or
  2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders,





employees, members, and agents who are active in the management of an affiliate. The Cityship 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.

7. 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.
8. 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, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor 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.)





City of Pembroke Pines

\_\_\_\_\_  
Bidder's Name

\_\_\_\_\_  
Signature

Date: \_\_\_\_\_

State of: \_\_\_\_\_

County of : \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2011,  
by \_\_\_\_\_, who is (who are) personally known to me or who has produced  
\_\_\_\_\_ as identification and who did (did not) take an oath.

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
Notary Name, Printed, Typed or Stamped

Commission Number: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_





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## ACKNOWLEDGEMENT OF ADDENDA

IFB NUMBER: AD-11-03

BID OPENING DATE: May 24, 2011

To All Bidders:

It is the Bidder's responsibility to assure receipt of all addenda. The Bidder should verify with the designated Contracting Officer prior to submitting a proposal that all addenda have been received. Bidder's are required to acknowledge the number of addenda received as part of their proposals.

This form must be returned with your bid as acknowledgement of receipt of all addenda issued for this RFP, RFQ or IFB and must be signed in the space provided below. Bidder's failure to return this form will be deemed non-responsive and will not be considered for contract award.

---

Please initial to acknowledge receipt of addenda pertaining to this contract:

|                 |       |
|-----------------|-------|
| Addendum No. 1  | _____ |
| Addendum No. 2  | _____ |
| Addendum No. 3  | _____ |
| Addendum No. 4  | _____ |
| Addendum No. 5  | _____ |
| Addendum No. 6  | _____ |
| Addendum No. 7  | _____ |
| Addendum No. 8  | _____ |
| Addendum No. 9  | _____ |
| Addendum No. 10 | _____ |

Acknowledged by:

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

Signature: \_\_\_\_\_

Date: \_\_\_\_\_





# City of Pembroke Pines



Frank C. Ortis, Mayor  
Iris A. Siple, Vice-Mayor  
Charles F. Dodge, City Manager

Angelo Castillo, Commissioner  
Jack McCluskey, Commissioner  
Carl Shechter, Commissioner

May 10, 2011

RFP# AD-11-03

Addendum #1  
City of Pembroke Pines  
RFP# AD-11-03  
Commission Auditor

## **QUESTIONS AND ANSWERS**

### *Question #1*

I assume this RFP is issued each year for a 1 year contract?

Answer: An initial 3 year period with 2 renewal terms, each renewal term shall be for a period of 3-5 years that shall be determined at the discretion of the City Commission.

### *Question #2*

If so, can you tell me the approximate cost to the City for the 2 prior years (2010 and 2009) for the services provided by the Commission Auditor?

Answer: The cost to the City for the Commission Auditor for the 2009 and 2010 year was a total of zero dollars. The Commission Auditor is a new position for the City of Pembroke Pines; therefore there is no information available for prior years. However, the Commission Auditor position is budgeted for a maximum of \$250,000.

Even though the Commission Auditor position is new, the City previously had an Internal Audit position/function that was performed by a team consisting of five existing City staff members that served the audit function part-time and one additional fulltime accountant position. Each existing employee on this audit team received 5% assignment pay which represents an approximate annual expense of \$29,183. The salary and benefits for the additional accountant position was approximately \$70,420 annually. The total annual cost to the City for implementing this Internal Audit function was approximately \$99,603.



Below is a list of Audits that were conducted by the Internal Audit position/function and the savings that were realized as a result of the audit:

| <b>Audit</b>                                    | <b>Savings</b>       |
|---|----------------------|
| 07-01 Florida Power & Light                     | \$ 44,275.00         |
| 07-02 Self Supported City Programs              |                      |
| 07-03 Administration System Network Access      |                      |
| 07-04 Fixed Asset Inventory                     |                      |
| 07-05 Capital Construction Projects             |                      |
| 07-06A City Phone Line                          | \$ 109,947.00        |
| 07-06B City Cell Phone                          | \$ 116,580.00        |
| 07-07 Grants                                    |                      |
| 07-08 Sanitation Fees                           |                      |
| 07-09 Performance Indicators                    |                      |
| 07-10 Charter School Funds                      |                      |
| 07-11 Privilege Fees                            |                      |
| 08-02 Payroll                                   |                      |
| 08-03 Charter School Deposit Accounts           |                      |
| 08-04 Life and Health Insurance Invoice Process | \$ 9,500.00          |
| 08-05 Franchise Fees                            | \$ 14,480.92         |
| 08-06 Youth Organization                        | \$ 15,167.00         |
| 08-07 Fuel System                               | \$ 3,524.44          |
| 08-08 Crime Watch                               |                      |
| 08-09 Office Depot                              | \$ 17,177.64         |
| <b>Total Savings</b>                            | <b>\$ 330,652.00</b> |

*Question #3*

Can you tell me who served as the Commission Auditor for the past 2 years?

Answer: Please refer to the Answer provided for Question # 2.

Christina Sorensen  
Purchasing Manager  
City of Pembroke Pines





**EXHIBIT "B"**



## Section 1 – Introduction Letter







## SECTION 1 - INTRODUCTION LETTER

May 24, 2011

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

Dear Members of the City Commission:

### **WHY SHOULD THE PEMBROKE PINES CITY COMMISSION CHOOSE/ENTRUST MOORE STEPHENS LOVELACE AS ITS COMMISSION AUDITOR?**


First, we at Moore Stephens Lovelace, P.A. ("MSL") salute the Commission for asking its citizens to create the very important and necessary charter officer of the City, entitled the Commission Auditor, which answers directly to and serves at the pleasure of the Commission. Your vision and foresight in allowing your citizenry, via public referendum, to institute this Independent position, was a bold and forthright statement that you, the City Commission want transparency, compliance and efficiency in the daily operations of your government.

There are many qualified professional firms and individuals within the auditing profession with lengthy and proud resumes. The very important test and challenge the Commission is faced with is choosing the firm that has the conviction, independence, strength and attitude of understanding their role and who they report to and answer to. Auditing is more than just understanding principles and standards; it is an attitude of wanting to explore, analyze and fairly and accurately present the reality of a department, account or process as it really is. Diligence, perseverance and a wanting to get to the bottom line is immensely important, as is not accepting the first answers and explanations offered by the audited parties. This is what separates auditors from rationalizers. Finally, the establishment of a serious and deep level of trust between a Commission and its Commission Auditor is essential, or the program will fail.

We fully understand the scope of work the City Commission is requesting, and we also fully understand that we answer to, report to, and work for you, the City Commission. Building off past knowledge and experience with the City, we will perform risk assessments of key offices, departments, and agencies. We will also evaluate revenue sources and significant contracts for performing revenue enhancement and compliance procedures. We will formulate the information and data gathered during the risk assessment phase and develop an audit plan for approval by the City Commission. At the direction of the City Commission, we will conduct audits in accordance with the American Institute of CPA's Attestation Standards for areas identified. We will report directly to the City Commission the results of our audits as each segment is completed. Our goal will be to provide feedback to the City Commission as quickly as possible.

We have assembled a Team of governmental specialists with almost 130 years of combined experience, who are committed to the City Commission, and can deliver the requested services efficiently and





competitively. Unlike other firms, we have prior knowledge of the City and its operations and are prepared to hit the ground running. We also guarantee the City Commission that we won't be biased by management in any way and will report to you objectively and with the utmost integrity, as we have demonstrated to you in the past.

#### FIRM PROFILE

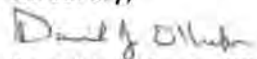
Moore Stephens Lovelace, P.A. ("MSL") and our Team Members have extensive governmental auditing experience. Members of our Team have provided auditing, accounting and consulting services to over 50 Florida municipalities. MSL has a dedicated Governmental Practice Group made up of governmental, Information Technology, construction, employee benefit, and forensic specialists.

MSL has been in business in Florida for over 37 years. Our Firm is made up of over 80 professional and administrative staff. Our Governmental Practice Group has 15 full-time members and another 15 part-time members who are shared with other practice groups. We have a talent pool fully capable of providing quality services to the City. The Commission Auditor on this engagement will be Shareholder and Governmental Practice Group leader **Dan O'Keefe**. Mr. O'Keefe also heads up the Firm's Forensic Accounting Group. He has over 35 years of governmental audit experience and is considered one of the most experienced governmental auditors practicing public accounting in Florida. He authored the Florida *Single Audit Act*, serves on the American Institute of CPA's State and Local Government Expert Panel, has developed and written courses on governmental auditing and has been published several times. He is regarded as one of the most experienced governmental auditors in the state of Florida.

Although we believe our Firm's credentials are impressive, it is the people assigned to the engagement who will make the difference. Working with Mr. O'Keefe will be **Bill Blend**. Mr. Blend has over 18 years of governmental experience. He has served on numerous auditing and consulting projects. **Chris Ghosio** will be your IT Specialist. He has over 26 years of experience. He has evaluated various municipal IT operations with special emphasis on security. We have also included an experienced group of staff: **Ehab Azer, Jeff Wolf, Andrew Warburton** and **Alan Ricafort** (all CPAs) with combined governmental experience of over 26 years. As an additional specialist to our Team, we have included a Construction Specialist, **Vincent Mastroeni**, with over 24 years' experience.

Our proposal sets out in detail the experience of our Firm and Team Members. We believe that once you have had an opportunity to review for yourself our capabilities, you will agree that we are the right Firm for the job. Thank you.

Sincerely,



Daniel J. O'Keefe, CPA, CFE, MBA

Shareholder

Moore Stephens Lovelace, P.A.

1201 S. Orlando Avenue, Suite 400

Winter Park, FL 32789

407-740-5400 407-740-0012 - fax

dokeefe@mslcpa.com



## Section 2 – Approach to the Project







## SECTION 2 - APPROACH TO AND UNDERSTANDING OF THE COMMISSION AUDITOR FUNCTION

### *General*

#### *Communication and Understanding the Issues and the City Commission's Goals*

We at MSL were impressed to see the City Commission address and request a wide and varied range and type of professional audit services and expertise, as it proceeds with the implementation of the Commission Auditor function, i.e., internal best practices, efficiency, forensic, operational and compliance.

We believe that communication is the key to ensuring efficient, informative and productive internal audits are completed. This communication starts with City Commission workshops where the issues and goals of the Council are identified and a proper internal audit plan is developed. It is also vital to ensure that both management and staff understand what their responsibilities are and that they realize that the goal in the end is to help improve the efficiency and effectiveness of the City's services to its citizenry. **We believe this is the best way to ensure that the City's internal audit plan is completed successfully to provide the City Commission the most relevant information to make the most informed decisions and to ensure the suggested and Commission-approved recommendations, efficiencies and enhancements are implemented.**

To accomplish this goal, our proposed Team, as previously discussed provides the City with resources in understanding and evaluating a Florida municipality second to none. Our Team's experience with local governments includes how a city is organized and operated in Florida. This experience will be used to evaluate the City's processes and utilize best practices in the governmental environment.



### *Resources*

MSL has invested a substantial amount of resources in developing a **state-of-the-art audit platform that is 100% electronic, paperless, and full of audit tools readily available to provide the City with the highest quality work.** We recognize the importance of improving audit efficiency to save our client's critical budget dollars, while continuing to exceed their expectations.

### *Electronic Environment*

It is essential in today's governmental environment that a properly equipped internal audit team includes an IT Specialist and our Team does. In addition to the utilization of this resource in the evaluation of the City's IT Systems this Specialist is also included in other internal audits where IT plays a critical role in the





processing of information or is key for operational effectiveness. We call this our ***"Two Pronged"*** approach. It enables us to ensure that we have the skill set to analyze all phases of an accounting or operational function to ensure the best results, including recommendations for improvements, and, just as important, the successful integration and implementation of these changes once approved by the City Commission.

## ***Specific Project Plan and Procedures***

### ***Annual Audit Plan***

The first step in implementing internal audits within an organization is to set an annual plan. This plan will be developed by performing an overall risk assessment of the City (discussed in more detail below), as well as workshops held with the City Commission. The risk assessment will be performed prior to the workshop so that we can have information ready for the Commission and incorporate any areas of concern they have. The goal of this process is to ensure that plan will meet and exceed the expectations of the Commission. The results of these audits will always be to focus on areas for improved government efficiency and cost-savings whenever possible.

The plan should also ensure that prior internal and external audit findings are properly addressed when applicable. The plan must be flexible to meet the challenges that face every organization, especially one which operates in the public environment. The consistency and frequency of presentations and briefings of the audit plan and its status is an integral part of the successful implementation of the Commission Auditor function, and should occur on a consistent and continual basis and as determined and agreed to by the City Commission. This process and resulting consistency of positive interaction and communication will keep the Commission informed and involved on the progress and achieved results, and also allow for updates of the master plan for any and all issues that arise and come to the forefront.

As your Commission Auditors we commit to you that should a critical issue arise that was not previously a part of the plan, we will update the plan accordingly and allocate the necessary resources to address the issue(s).

In addition, this process will be used to identify vulnerabilities that may be hindering operational effectiveness or increasing costs through ineffective operations or possible fraud, waste or abuse.

### ***Overall Risk Assessment***

The overall risk assessment includes an analysis of the City's activities and operations. Procedures performed to obtain this information included, but are not limited to, review of the City's budget, ordinances, resolution, policies and procedures, financial statements, Commission meetings, workshops and minutes and prior internal management reports, inquiry of management and Commissioners on an individual basis.





Once these general procedures are completed, a more in-depth analysis is performed in areas identified. Controls or operational activities will be assessed to confirm the initial risk assessment. This process includes evaluation of internal controls in the areas identified. Internal controls will be evaluated using the five components of the COSO model: **Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring**. These components will be evaluated for all of the areas identified in the initial risk assessment.

Risk factors in this evaluation include, but are not limited to, the following:

#### **Control Risk Factors**

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| Qualifications of personnel         | Turnover in personnel             |
| Changes in accounting and reporting | Last time controls were evaluated |
| Economic conditions                 | Changes to information technology |
| Changes in laws or regulations      | Susceptibility to fraud or abuse  |
| Segregation of duties               | Number of transactions            |
| Transaction complexity              | Pressures or incentives           |
| Workforce environment               | Employee morale                   |

The purpose of this evaluation is to be able to prioritize areas for possible audit. Once this information is completed, an initial plan will be proposed to the Commission at a workshop, at which time the annual audit plan will be finalized based upon the consensus of the Commission. At this point, we, as your Commission Auditors would begin the individual audits according to the priorities and time schedule set out at the City Commission workshop.

#### ***Individual Audit Plan Phases***

Each individual audit plan will be unique to the area being evaluated. The unique plan is dependent upon the area being audited, the goal of the audit (policy compliance, operational efficiency, revenue enhancements, etc.). The following phases are identified from a general perspective and would be the process for all audits:

##### **Planning Phase**

We will conduct a pre-audit planning conference with the applicable management and staff in the Commission-approved area to be evaluated. During this meeting, issues such as policies and procedures, work flow and other relevant aspects of the program under audit will be discussed and identified. An audit schedule would also be worked out during this meeting. The planning phase is





essential to ensuring the best and most efficient results of any audit: therefore, we will place significant emphasis on this phase to ensure that all of the appropriate data and facts are identified. Our goal is to develop an audit plan that will be efficient and effective and provide the best results possible.

Our audit approach is risk-based. We will assess risk for each of the objectives identified during this phase. This assessment includes an assessment for inherent and control risk to determine a combined assessment of risk. The goal is to ensure that we develop procedures to properly address these risks in the areas being audited.

### Review Phase

Based on the facts gathered during the planning phase, we would then perform a preliminary review of the audit area. This is done to verify that our initial plan, as developed from the planning meeting, will work based on the actual circumstances. If necessary, appropriate changes would be made to the audit procedures developed during the planning phase. Procedures performed in this phase often include walkthroughs, inquiry of staff, surveys, analytical procedures, and other procedures deemed appropriate for the area under audit and to ensure our plan will meet the objectives identified in our plan.



### Testing Phase

Utilizing the information gathered in the previous phases, we will implement our audit plan. Using our tailored audit programs for the area under audit, we will apply all steps of the audit program during this phase. Procedures performed will include, but not be limited to, transaction testing, benchmarking with similar entities, observations, document review, and other procedures deemed necessary to ensure all audit objectives are met. If required, based upon any change in circumstances or facts uncovered during this process, we would modify our audit program, as necessary.

### Reporting Phase

After completion of the testing phase, we will compile our results and schedule an exit conference with all relevant personnel. The goal of this conference is to provide management and staff a final opportunity and provide additional supporting documentation, when applicable, to clarify any issues noted during our testing phase. We will then prepare a draft report that will include a section for management comments, which we would expect appropriate City management personnel would complete. After receiving management's comments on the draft report, we will incorporate such comments, as appropriate, and issue a final report. The ultimate goal is to ensure that our reports are accurate and that all possible information has been identified and evaluated before we issue any final reports. The final report would then be presented to the City Commission. **At the end of this proposal, we have provided you with a sample report similar to what you will be receiving.**





## ***Project Organization and Management***

### ***Project Organization***

Upon final approval by the Commission of the audit plan, as your internal auditors, we will manage each engagement fully. This includes the planning and supervision of staff. We will work with management and City staff to coordinate the audits in the most effective and economical manner, while accomplishing the goals of the audit. We will work with staff then management, if necessary, to coordinate any details and obtain the required support to accomplish our goal. Should this process result in delays beyond the plan audit schedule, we would then inform the Commission of any hurdles that may arise. If a particular engagement should extend over a significant period of time, we would incorporate interim updates to the Commission on the status of the audit either with the presentation of a completed audit or at some other regularly scheduled meeting. Sometimes the objective of the procedure will include an aspect of unpredictability, as in the case of surprise cash counts. These types of activities are those that require no advance notice to ensure best results. In all cases, we will provide a request list sufficiently in advance to ensure that the City's staff has appropriate time to gather the requested data.



### ***Responsibilities of Proposer Staff***

Overall responsibility to ensure that the annual audit plan and each individual audit is completed to the satisfaction of the Commission lies with the Engagement Shareholder and designated Commission Auditor, **Dan O'Keefe**. Dan will assign other Team Members various responsibilities based upon the skill set(s) required to accomplish the individual internal audit objectives. At no time will the City Commission, City Management or staff be responsible for the Commission audit staff. As documented in staff resumes, we are assigning only our most experienced and professional staff to this engagement. Each member of your Commission audit Team will know their responsibilities and ensure they perform services to the City in the highest professional manner.

### ***Involvement of City Commission, Management and Staff***

During the risk assessment process, the input of the City Commission is essential. The Mayor and each Commissioner will be asked for their input on both an individual basis and during the Commission Workshop, to finalize the Commission Audit Plan. And of course, the Commission will immediately be notified should any significant matters arise which need to be brought to your attention. The input of the Commission during the Commission Auditor presentation of audit results is essential to ensure the





suggested, but not yet implemented results and enhancements are both approved and instituted with the full understanding and agreement of all parties.

The involvement of City Management and Staff will vary, depending on the area being audited. We expect they will provide us with all of the appropriate documents for us to properly complete our procedures. We are fully paperless in our audit environment and, therefore, electronic copies of documents, schedules, memos, and other relevant documents will be requested. If it is not possible to obtain documentation in an electronic format, then paper copies will be acceptable.

#### ***Exceptions to the Terms of Solicitation***

MSL has no exceptions to the terms of solicitation.



## Section 3 - Firm Qualifications and Experience







## SECTION 3 - FIRM QUALIFICATIONS AND EXPERIENCE

**History and Description** - **Moore Stephens Lovelace, P.A.** is a Florida corporation that has been in business for over **37 years** and has grown to be one of the largest independently owned and operated certified public accounting firms in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and 8 countries. **MSL is owned by a group of 10 shareholders, many of whom are nationally recognized specialists in their field of practice.** The Firm and all of its CPAs are actively involved with the FICPA and AICPA. Members of our Governmental Practice Group are involved with the AICPA Governmental Audit Quality Center. We have offices in the Orlando area (Headquarters), South Florida, Tampa area, and Tallahassee markets in Florida and in Macon, Georgia.

**Key Business Areas** - The four cornerstones of MSL's industry practice are **governmental, not-for-profit, healthcare, and SEC**. Each one of these practice groups is made up of top specialists in their field. The Governmental Practice Group is chaired by **Dan O'Keefe**.

As national, regional, and local firms move away from the governmental sector, MSL continues to expand in this area. Many firms have a difficult time finding qualified staff who want to work in the governmental sector and have difficulty keeping up with the training. Our reputation allows for prospective staff who want to serve the governmental sector to seek us out. Our top-quality, in-house governmental training courses allow us to address specific areas that impact our clients. We also believe our staff is the best trained in the state. Our CPE program is structured and our instructors are some of the best.

**Key Factors for Consideration** - Recently, *Florida Trend* ranked our Firm in the Top 15 Accounting Firms in the state of Florida. What this ranking does not show is that we are the only Florida-owned and operated CPA firm in the state with offices in four major metropolitan areas. The firms that are larger than us are headquartered outside the state or have only a single office in Florida.

Our statewide presence gives us an enormous advantage over other firms as far as recruiting. Whether it is campus recruiting or seasoned veterans, potential recruits can pick and choose where they want to locate. Recruiting has been a real challenge for CPA firms across the country. The table to the right provides a breakdown of our staff.

Our national and international engagements are enhanced through our Firm's association with Moore Stephens North America, Inc. and Moore Stephens International Limited. These organizations comprise an association of independently owned and operated accounting firms and correspondents with a combined strength of more than 21,200 partners and employees, and 648 offices in 98 countries. In size, fee income,

| MSL Staffing   |           |
|----------------|-----------|
| Shareholders   | 10        |
| Principals     | 6         |
| Managers       | 9         |
| IT Specialists | 3         |
| Supervisors    | 3         |
| Seniors        | 12        |
| Staff          | 15        |
| Support Staff  | 27        |
| <b>TOTAL</b>   | <b>85</b> |





reputation, and longevity, Moore Stephens is one of the largest accounting and consulting associations in the world. The work on this engagement will be staffed out of our Orlando office.

The Governmental Practice Group at MSL consists of 15 full-time members and 15 additional members who are shared with other practice groups. Dan O'Keefe, Shareholder-in-Charge, serves as primary contact for public sector clients: Chris Ghosio, IT Specialist, performs IT audit services for the public sector: and Bill Blend, Principal, is responsible for planning and overseeing audit procedures. MSL also has two managers who plan the engagements and oversee the day-to-day fieldwork, a supervisor, seven seniors and staff, and several administrative professionals.

MSL provides client service through management consulting, tax and business advisory services, and financial, accounting and assurance services. We have provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring. Below is a listing of recent projects we have performed with an internal control, forensic or operational efficiency objective.

### **Listing of Recent Projects with Internal Control, Forensic and Operational Efficiencies**

#### **Lake County Construction**

Conduct periodic agreed-upon procedures to determine the adequacy of the processes employed by parties involved with the County's major construction projects.

#### **City of Dania Beach**

Perform an objective review of the City's purchasing operations to determine if staff was showing favoritism to vendors.

#### **Palm Beach Gardens**

Review the policies and procedures of the Building Department related to their Wetlands Mitigation program. Perform extended procedures in the area of impact fee credits to determine if systems were functioning as prescribed.

#### **Florida A&M University**

Review the University's policies and procedures for monitoring compliance with federal grants. Identify weaknesses and provide recommendations for improvements. Monitor activities and compliance to determine if corrective action was taken.





### **Listing of Recent Projects (cont'd)**

#### **Town of Davie**

We performed two projects. The first was an operational and efficiency study with emphasis on identifying risks and opportunities to secure assets, and improve operations. The second was the development of a comprehensive procurement manual.

#### **Greater Orlando Aviation Authority**

Performed an examination of procurement policies and procedures on an aggregate of purchases totalling \$127 million.

#### **Florida Dept. of Health**

Reviewed the four largest county health departments in the state to determine if departments were adhering to the State's stringent requirements regarding operations.

#### **Physician Associates**

Reviewed the billing function and recommended ways to streamline processes.

#### **CNB**

Performed a review of internal controls in the Bank's trust department.

#### **Menorah Manor**

Provided implementation guidelines for best practices over internal controls.

#### **City of DeBary**

Established systems, processes, and policies for a newly created City.

#### **DeSoto County**

Developed a financial statement preparation system.

#### **Pembroke Pines**

Performed, a risk assessment and efficiency study.

The real strength of our Firm is the depth of our governmental audit practice. The following is a listing of our current governmental audit clients. Many of these clients have requested additional services in the areas of internal control assessments, forensic accounting and compliance audits. As a part of all of our engagements, we employ procedures to identify best practices and operational efficiencies.





## Municipalities and Counties

### Municipalities

Altamonte Springs  
 Casselberry  
 Cocoa Beach  
 Daytona Beach  
 Gulfport  
 Indian Rocks Beach  
 Kissimmee  
 Leesburg  
 Palm Bay  
 Sanford  
 St. Cloud

### Counties

Broward  
 Citrus  
 Lake  
 Osceola  
 Seminole  
 Volusia

### State Agencies, Special Districts & Authorities

Barefoot Bay Recreation District  
 Florida Intergovernmental Finance Commission  
 Greater Orlando Aviation Authority  
 MetroPlan Orlando  
 Miami-Dade Expressway Authority  
 North Brevard County Hospital District  
 School Board of Broward County  
 School Board of Seminole County  
 School Board of Volusia County  
 TOHO Water Authority  
 West Volusia Hospital Authority





## References:

Below is a listing of MSL's references similar in size and scope to the City's request. For all clients listed below, the timelines were met.

| Current (Recent) Clients  | Scope of Work/ Duration/ Dates of Contract | Contact Name, Title, Address Phone, Fax and Email  | Engagement Team  |
|---------------------------|--|--|--|
| City of Cocoa Beach       | Annual Audit<br>5 Years<br>2005-2009       | Charles H. Holland, Jr.<br>Finance Director<br>2 South Orlando Avenue<br>Cocoa Beach, FL 32931<br>O: (321) 868-3320<br>F: (321) 868-3213<br><a href="mailto:cholland@cityofcocoaabeach.com">cholland@cityofcocoaabeach.com</a> | Dan O'Keefe, Engagement Shareholder<br>Bill Blend, Technical Reviewer  |
| City of Altamonte Springs | Annual Audit<br>5 years<br>2005-2009       | Mark DeBord, Finance Director<br>225 Newburyport Avenue<br>Altamonte Springs, FL 32701<br>O: (407) 571-8090<br>F: (407) 571-8082<br><a href="mailto:mbdebord@altamonte.org">mbdebord@altamonte.org</a>                         | Dan O'Keefe, Engagement Shareholder<br>Farlen Halikman, Technical Reviewer<br>Joel Knopp, Manager<br>Ehab Azer, Supervisor<br>Chris Ghosio, IT Specialist                          |
| City of St. Cloud         | Annual Audit<br>1 year<br>2009             | Michael Turner, Finance Director<br>1300 Ninth Street<br>Bldg B, 3rd Floor<br>St. Cloud, FL 34741<br>O: (407) 957-7317<br>F: (407) 957-7335<br><a href="mailto:mtturner@stcloud.org">mtturner@stcloud.org</a>                  | Dan O'Keefe, Engagement Shareholder<br>Farlen Halikman, Technical Reviewer<br>Bill Blend, Manager<br>Ehab Azer, Supervisor<br>Chris Ghosio, IT Specialist                          |
| City of Sanford           | Annual Audit<br>3 years<br>2008-2010       | Cynthia Lindsay, Finance Director<br>300 N. Park Avenue<br>Sanford, FL 32771<br>O: (407) 688-5026<br>F: (407) 330-5666<br><a href="mailto:cynthia.lindsay@Sanfordfl.gov">cynthia.lindsay@Sanfordfl.gov</a>                     | Dan O'Keefe, Engagement Shareholder<br>Farlen Halikman, Technical Reviewer<br>Bill Blend, Principal<br>Joel Knopp, Manager<br>Ehab Azer, Supervisor<br>Chris Ghosio, IT Specialist |





| Current<br>(Recent)<br>Clients | Scope of Work/<br>Duration/<br>Dates of<br>Contract | Contact Name, Title, Address<br>Phone, Fax and Email   | Engagement Team  |
|--------------------------------|---|--|--|
| City of<br>Kissimmee           | Annual Audit<br><br>9 years<br><br>2002-2010        | Amy Ady, Finance Director<br>101 N. Church Street<br>Kissimmee, FL 34741<br>O: (407) 518-2220<br>F: (407) 518-2208<br><a href="mailto:aady@kissimmee.org">aady@kissimmee.org</a> | Dan O'Keefe, Engagement<br>Shareholder<br>Farlen Halikman, Technical<br>Reviewer<br>Bill Blend, Principal<br>Joel Knopp, Manager<br>Ehab Azer, Supervisor<br>Chris Ghosio, IT Specialist |

### *Letters of Recommendation*

At MSL we do not solicit letters of recommendation from our clients. Firm's that do this are getting letters from their best clients and certainly those that support them the most. We prefer to provide you with contacts and encourage you to contact any of our clients on our current governmental client listing. We treat all of our clients as if they are the best. To maintain high quality standards, we obtain independent surveys from our clients and collect feedback to ensure we are doing our job. We are confident this process will provide you with insight into the high-quality and responsive nature of our services.



## Section 4 - Operational Information







## SECTION 4 - OPERATIONAL INFORMATION

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm's revenues. Governmental work is not filler work at MSL. Our Governmental Practice Group performs services for some of the largest governmental entities in Central Florida. The primary members of this group dedicate 100% of their time to working with governmental clients.

It has always been in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We will strive to provide you continuity of staffing. Our turnover is significantly lower than average for firms of our size. Approximately 25% of our personnel have been with MSL for more than ten years.

The single most important issue for you to consider when comparing audit team qualifications is, who will actually be performing the work? Significant consideration should also be given to the audit firm's commitment to staff continuity. With this in mind, MSL has assembled a unique group of highly qualified accounting professionals with 130 years of combined governmental experience. We feel confident that our engagement Team Members will be returning in subsequent years, because we treat our staff like the professionals they are. They are our greatest asset. They are not members of a staff pool that turns over frequently; they are real people who will be servicing your account for many years to come. Our commitment to serve you is the driving force in forming the strongest possible team of professionals with governmental experience available in the state of Florida.

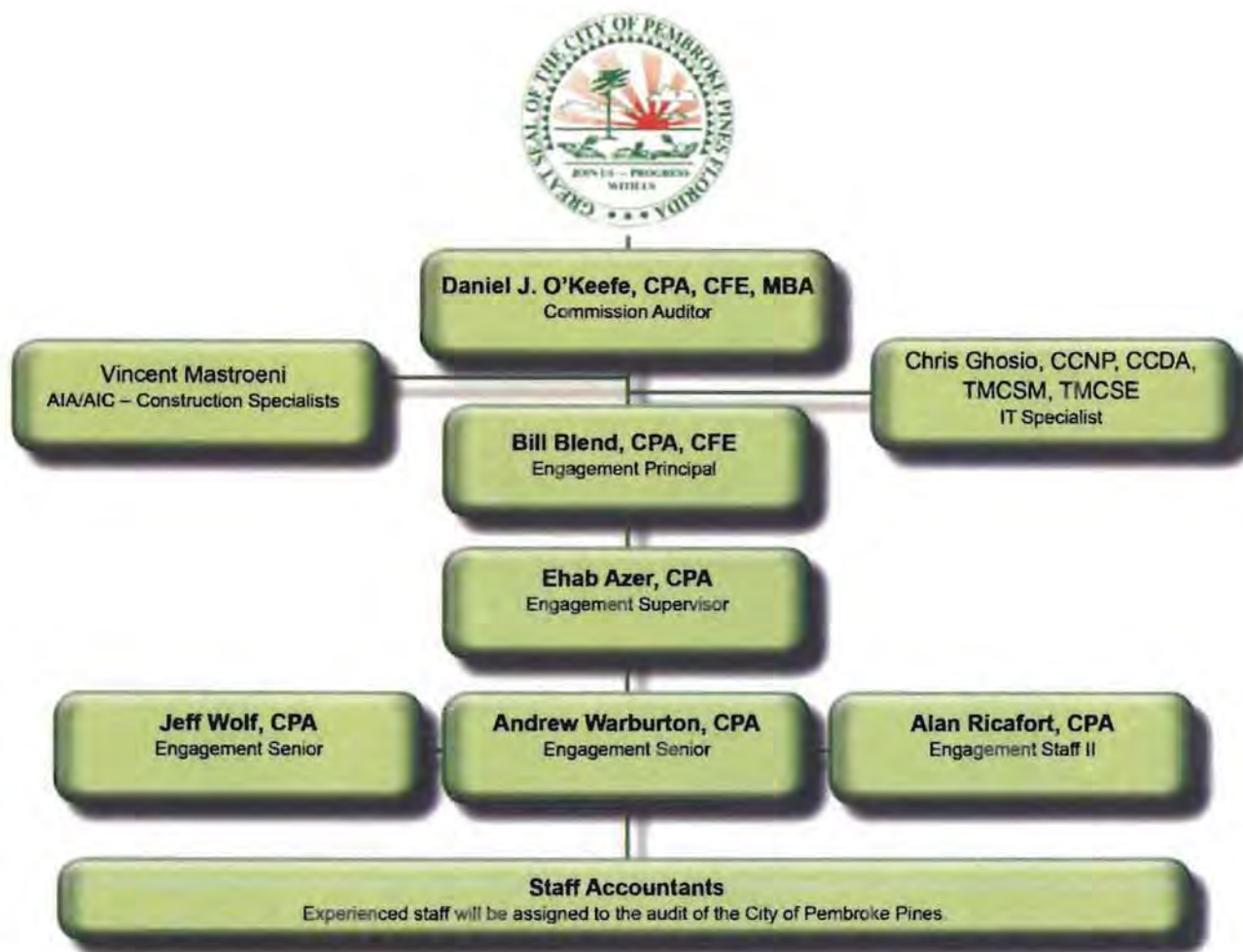
For the City's engagement, we are proposing a team of the strongest resources of our professional staff. Our audit team will include two highly experienced shareholders, two highly experienced principals/managers, and several highly experienced support specialists and audit staff, all of whom have dedicated a substantial part of their professional careers working in the governmental sector. To ensure that you receive excellent service, you must have excellent professionals serving you.







## A. Organizational Chart



## B. Subcontractors

There are no subcontractors on for this Request for Proposal for Commission Auditor. All work performed will be done by MSL professional staff.

## C. Experience, qualifications, ability to meet schedules, and other vital information

We have sufficient staff experienced in governmental auditing to meet the City's timelines. Our Firm's policy is to review current workloads and staffing prior to responding to any RFPs. The bottom-line is that we would not have responded to the City's RFP if we did not have the staffing and resources to fully comply with the City's needs.





**Dan O'Keefe, CPA, CFE, MBA, Engagement Shareholder**

**Dan O'Keefe** will be designated as Commission Auditor. Dan has over 35 years of experience in providing auditing, accounting, forensic accounting, revenue enhancement, and consulting services to Florida local governments. Dan has personally provided over 30,000 hours of professional services to local governmental clients in his career. In addition to being a CPA, he is also a Certified Fraud Examiner. He currently serves on the American Institute of CPA's State and Local Government Expert Panel. As part of this Panel, he is on the Editorial Committee for the AICPA State and Local Government Audit Guide and the AICPA State and Local Governmental Development Audit Risk Alert. He is an adjunct instructor for the University of Central Florida and the University of West Florida. He has written numerous articles and continuing professional education courses on governmental auditing and accounting. He also authored the *Florida Single Audit Act*, which resulted in savings of millions of dollars to Florida local governments for frivolous audit costs. He is Shareholder-in-charge of the Firm's Governmental Practice Group and Forensic Accounting Group. Dan is one of the most sought-after speakers in the governmental sector. He has given presentations all over the state and is known nationally as well. He has provided over 3,000 hours of training in his career. Over the years, Dan has developed a network of contacts in Federal and State agencies, including the Florida Auditor General's Office. He has assisted clients in resolving complex compliance issues with regulatory agencies and researching technical or compliance issues critical to clients.



**Bill Blend, CPA, CFE - Engagement Principal**

**Bill Blend** will be the Engagement Principal. Bill has over 18 years of experience providing auditing, accounting, forensic accounting and consulting services to Florida local governments. Bill is a CPA and a Certified Fraud Examiner ("CFE"). He is also trained in the use of "IDEA", a data mining software program. Bill has worked with many local governments in the assessment of their internal controls, as well as providing recommendations for improvement in controls and operational procedures. Bill makes presentations often to various professionals related to government accounting and reporting issues. Bill is also approved by the FICPA to teach their governmental ethics course. His extensive experience working with Florida cities allows him to bring this experience and wealth of information to use under Dan's direction as Commission Auditor. Bill is a member of both the FGFOA and the FICPA Technical review committees, which enables him to stay current on the various issues facing Florida cities. As a CFE, Bill brings the unique skills required of that specialty to each of the Commission Audits.





Ehab Azer, CPA



Jeff Wolf, CPA



Andrew Warburton, CPA



Alan Ricafort, CPA

Ehab Azer, CPA, Audit Supervisor; Jeff Wolf, CPA, Engagement Senior; Andrew Warburton, CPA, Engagement Senior; and Alan Ricafort, CPA, Engagement Staff II, will all be vital resources to your Commission Auditor. Each of these Team Members has extensive experience in auditing including auditing of Florida Governments. This will enable your Commission Auditor to have the qualified resources to carry out the Commission's Audit Plan, as well as present the flexibility to respond to any needs which require immediate attention during the year. Your Commission Audit staff will provide your Commission Auditor with extensive experience dealing with City governments in the State of Florida. This means that they will be familiar with not only the accounting and reporting requirements in Florida but also the operational structure of various Florida cities. The role of these individuals will be to ensure the proper implementation and the timely completion of the Commission Audits at the direction of your Commission Auditor.

**Chris Ghosio, CCNP, CCDC, TMCSM, TMCSE – IT Specialist**



**Chris Ghosio, CCNP, CCDC, TMCSM, TMCSE** will lead the Commission Auditor IT group. Chris has over 26 years of extensive experience in designing and securing information technology systems. This unique set of skills will be utilized not only when evaluation of the City's IT Department or systems is performed but also during many other Commission Audits, when the use of an IT Specialist is important to provide the City with the best audit results. Chris's experience began with the U.S. Military. He has designed, installed, and performed technical audits on information systems in the financial and legal industries, as well the U.S. Government and Military throughout his career. Chris provides the IT expertise to the Commission Auditor second to none.

**Vincent J. Mastroeni, AIA/AIC – Case Manager I**



Vincent Mastroeni, AIA/AIC, has over twenty-four (24) years of professional experience in architectural design, project management/coordination and construction administration. Vincent holds the following professional registrations; Architecture, State of Florida, # AR – 0014187; NCARB Certified; Certified General Contractor: Florida, #CGC-041557; Certified Uniform Building Code Inspector, Florida DOE – 1992-2007. This knowledge, teamed with strong coordination and research skills, will ensure that when requested your Commission Auditor has the tools to evaluate capital projects. Vincent's project coordination skills and technical knowledge of building systems will ensure a proper evaluation is done of construction-related projects, not only from an accounting perspective, but also from a technical one.





#### D. Team Resumes

### **Daniel J. O'Keefe, CPA, MBA, CFE**

#### **Engagement Shareholder**

#### **Background**

Dan O'Keefe heads up MSL's Governmental Practice Group and Forensic Accounting Group. He has over 35 years of public accounting, governmental, and not-for-profit experience, six of which have been with MSL. He has provided services to numerous municipalities, counties, and other governmental entities and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after public sector instructors in the state.

#### **Professional Experience**

Dan has extensive experience auditing governmental financial operations, including services provided to 50 municipalities, 14 counties, four state agencies, and numerous special districts and authorities. In addition, he provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He provides Continuing Professional Education ("CPE") services to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the American Institute of CPAs and the Florida Institute of CPAs; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award.

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida's Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored *The Florida Single Audit Act*.

#### **Education and Certifications**

- M.B.A. Degree in Accounting, Florida State University
- B.S. Degree in Accounting, Canisius College, Buffalo, New York
- C.P.A., Certified Public Accountant – Florida
- C.F.E., Certified Fraud Examiner
- Member of the International Honor Society of Beta Gamma Sigma
- Adjunct instructor for the University of Central Florida and the University of West Florida

#### **Professional Memberships**

- American Institute of Certified Public Accountants (AICPA)





**Dan O'Keefe, CPA, MBA, CFE (cont'd.)**

**Engagement Shareholder**

- AICPA State and Local Government Expert Panel
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association, Technical Review Committee (FGFOA)
- Member of the FICPA Governance Task Force
- Association of Certified Fraud Examiners (ACFE)
- UCF Accounting Advisory Board member
- Past-Chairman of the Osceola County School District Audit Committee



**Dan O'Keefe, CPA, MBA, CFE (cont'd.)**  
**Engagement Shareholder**

**Governmental Clients Audited:**

**Counties**

Alachua  
 Broward  
 Citrus  
 Collier  
 DeSoto  
 Hillsborough  
 Indian River  
 Lake  
 Manatee  
 Marion  
 Okeechobee  
 Orange  
 Osceola  
 Seminole  
 Volusia

**Municipalities (cont'd.)**

Kissimmee  
 Lake Mary  
 Lake Park  
 Lauderdale Lakes  
 Leesburg  
 Longwood  
 Maitland  
 Margate  
 Mount Dora  
 Ocala  
 Orchid  
 Orlando  
 Ormond Beach  
 Pahokee  
 Palm Bay  
 Palm Beach  
 Palm Beach Gardens  
 Pembroke Park  
 Pomona Park  
 Port Orange  
 Sanford  
 Sebring  
 South Daytona  
 Tamarac  
 Tampa  
 Vero Beach  
 Wellington  
 West Palm Beach  
 Winter Garden  
 Winter Haven  
 Winter Park  
 Winter Springs

**Municipalities**

Altamonte Springs  
 Apopka  
 Belle Isle  
 Bradenton  
 Bunnell  
 Casselberry  
 Cocoa Beach  
 Crystal River  
 Davie  
 Daytona Beach  
 Daytona Beach Shores  
 DeBary  
 DeLand  
 Deltona  
 Green Cove Springs  
 Gulfport  
 Holly Hill  
 Indian Rocks Beach

**State Agencies**

Florida Lottery  
 Florida Health Department  
 Florida Housing Finance Agency  
 Florida Department of Elder Affairs

**Special Districts and Authorities**

Barefoot Bay Recreation District  
 Fort Pierce Utilities Authority  
 East Central Fl. Regional Planning Council  
 Greater Orlando Aviation Authority  
 Memphis-Shelby County Airport Authority  
 MetroPlan Orlando  
 Orange County Housing Finance Authority  
 Orange County Library District  
 Reedy Creek Improvement District  
 VOTRAN  
 TOHO Water Authority  
 West Volusia Hospital Authority

**Educational**

Stetson University  
 Bethune-Cookman College  
 Futures, Inc.  
 Reading Edge Academy  
 Kissimmee Charter School  
 Orlando Lutheran Academy  
 Frank Scanga Charter School  
 Academie DaVinci Charter School  
 Florida A&M University  
 School District of Broward County  
 School District of Seminole County  
 School District of Volusia County

**Other**

Florida Intergovernmental Finance  
 Commission





## **Bill Blend, CPA, CFE**

### **Engagement Audit Principal**

#### **Background**

Bill Blend is a Principal and a member of the Firm's Governmental Practice Group. Bill has over 18 years of public and private sector accounting experience, six of which are with MSL.

#### **Professional Experience**

Bill has performed audits on over 23 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities subject to *Government Auditing Standards*, Federal Single Audit requirements, and Florida Single Audit requirements. He has experience in revenue bond covenant compliance and audits under Federal and Florida Single Audit.

Bill has completed over 50 hours of Continuing Professional Education ("CPE") in the areas of governmental accounting and auditing within the past two years. Bill is a Certified Fraud Examiner, designated by the Association of Certified Fraud Examiners. Bill is also trained in the use of "IDEA" data mining software.

#### **Education and Certifications**

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant – Florida, University of State of New York Education Dept.
- C.F.E., Certified Fraud Examiner

#### **Professional Memberships**

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- Member of the FGFOA Conference Committee
- Instructor for the FGFOA, and develops and teaches firm auditing classes
- Association of Certified Fraud Examiners
- FICPA High School Coordinator for Seminole County





**Bill Blend, CPA, CFE (cont'd.)**  
**Engagement Audit Principal**

**Governmental Clients Audited:**

**Counties**

Broward  
 Citrus  
 Indian River  
 Lake  
 Osceola  
 Seminole  
 Volusia

**Municipalities**

Altamonte Springs  
 Apopka  
 Casselberry  
 Town of Davie  
 Daytona

**Municipalities (cont'd.)**

Deltona  
 Indian River Shores  
 Kissimmee  
 Lake Helen  
 Leesburg  
 Maitland  
 New Smyrna Beach  
 Oak Hill  
 Palm Bay  
 Palm Beach Gardens  
 Port Orange  
 Sanford  
 Winter Park  
 Vero Beach

**Special Districts and Authorities**

Barefoot Bay Recreation District  
 East Central Florida Regional Planning Council  
 Florida Intergovernmental Finance Commission  
 Hobe Sound Water Management District  
 MetroPlan Orlando  
 New Smyrna Beach Utility Authority  
 TOHO Water Authority  
 West Volusia Hospital Authority  
 Winter Garden Heritage Foundation

**Educational**

Academie DaVinci Charter School  
 The Reading Edge Academy  
 Florida A&M University  
 School District of Broward County  
 School District of Seminole County  
 School District of Volusia County





## **Ehab Azer, CPA**

### **Engagement Audit Supervisor**

#### **Background**

Ehab Azer is a Supervisor at MSL and a member of the Governmental Practice Group. He has over nine years of public and private sector accounting experience. He also has experience performing audits and compliance work with governmental and not-for-profit entities.

#### **Professional Experience**

Ehab has extensive experience providing tax consulting and preparation services at the federal, state and local levels for public corporations, not-for-profit organizations and individuals. Ehab has focused experience performing audits and reviews for not-for-profit and governmental entities. As an audit Supervisor, Ehab oversees the engagement teams of staff accountants and works with client management to develop strong relationships, resolves issues arising from the audit process, and ensures that engagements are performed in a manner that is consistent with our clients' goals.

Ehab has over the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of Accountancy and the AICPA Private Companies Practice Section, Division for Firms.

#### **Education, Certifications and Licenses**

- B.S. Degree in Accounting, University of Alexandria
- C.P.A., Certified Public Accountant – Florida, Virginia
- Chartered Accountant – Egypt

#### **Affiliations and Community Involvement**

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

#### **Governmental and educational entities served include the following:**

| <b>Counties</b> | <b>Special Districts, Authorities and Associations</b> | <b>Municipalities</b> |
|-----------------|--|-----------------------|
| Broward         | Barefoot Bay Recreational District                     | Eatonville            |
| Lake            | Greater Orlando Aviation Authority                     | Kissimmee             |
| Orange          | Orlando-Orange County Expressway Authority             | Maitland              |
| Osceola         | Orlando Utilities Commission                           | Orlando               |
| Seminole        | Osceola County Heritage Park                           | St. Cloud             |
|                 | TOHO Water Authority                                   | Sanford               |
|                 | West Volusia Hospital Authority                        | Winter Park           |





## Andrew Warburton, CPA

### Audit Senior

#### Background

Andrew Warburton is a Senior at MSL and is a member of the Firm's Not-for-Profit and Governmental Practice Groups. Andrew has over 8 years of public accounting experience and over four years private accounting experience. Andrew has experience performing audits and compliance work for Government, HUD, and with Not-for-Profit entities receiving governmental funding, including performance of single audits. Andrew also serves as the in-charge on the North Brevard County Hospital District.

#### Professional Experience

Andrew has extensive experience. He has focused experience performing audits and reviews for not-for-profit and governmental entities. As an audit senior, Andrew oversees the engagement teams of staff accountants and works with client management to develop strong relationships, resolves issues arising from the audit process and ensures that the engagement is performed in a manner that is consistent with our clients' goals.

Andrew has over the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of Accountancy and the AICPA Private Companies Practice Section, Division for Firms.

#### Education and Certification

- B.S. Degree, Accounting, Florida Atlantic University
- C.P.A., Certified Public Accountant in Florida

#### Affiliations and Community Involvement

- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)
- Florida Government Finance Officers Association (FGFOA)

#### Governmental, educational, and other entities served include the following:

##### Counties

Citrus

##### Special Districts and Authorities

Broward County Airport

North Brevard County Hospital District

Broward County Water Authority

##### Municipalities

St. Cloud

##### Educational

Broward County School Board





## **Alan Ricafort, CPA**

### **Audit Staff II**

#### **Background**

Alan is a Staff Accountant II at MSL and is a member of the Firm's Governmental Practice group. All CPE requirements have been met for the AICPA, State Board of Accountancy, and "Yellow Book."

#### **Professional Experience**

Alan has almost four years of public accounting experience and has experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

#### **Education, Certifications and Licenses**

- C.P.A., Certified Public Accountant - Florida
- B.S. Degree, Accounting, University of North Florida

#### **Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

#### **Governmental entities served include the following:**

##### **Counties**

Alachua  
Bradford  
Hernando

##### **Municipalities**

Alachua  
Atlantic Beach  
Bronson  
Casselberry  
Cedar Key  
Deltona  
Lake City  
St. Cloud

##### **Special Districts and Authorities**

Alachua County District School Board  
& Internal Accounts  
Bradford County Clerk of the Circuit Court  
Bradford County Property Appraiser  
Bradford County Sheriff  
Bradford County Tax Collector  
Gainesville Regional Airport Authority  
Greater Orlando Aviation Authority  
Hernando County Clerk of the Court  
Marion County EMS Alliance  
Nassau County Property Appraiser  
Nassau County Tax Collector





## **Chris Ghosio, CCNP, CCDC, TMCSM, TMCSE**

### **IT Specialist/MSL Technologies**

#### **Background**

Chris Ghosio is the IT Practice Group Leader of MSL Technologies (an associate firm of MSL). He has over 26 years of extensive experience in designing and securing information technology infrastructures. Chris and his firm have years of experience reviewing and deploying proper information system controls and resources to minimize risk within the business environment.

#### **Professional Experience**

Chris has spent his technology and leadership career in nationwide financial data centers and networks, as well as the United States Air Force, providing leadership to engineers, operations staff, technical support staff, and project development teams. He currently leads all risk assessments and information systems audits for his team at MSL Technologies. He has designed, installed, and performed technical audits on information technology security systems in the financial and legal industries, as well the U.S. Government and Military.

Chris has experience with the design of information security, secure local and wide area networks, and secure systems deployment.

#### **Featured Successes**

- Designed and implemented the security infrastructure and wide area network for the nationwide Star financial network
- Designed and implemented PCI security infrastructures for large financial institutions
- Designed and implemented nationwide high availability data centers
- Top Secret Security Clearance - USAF
- Founder and CEO of Maxis Networks

#### **Education and Certifications**

- Information Systems Analyst – United States Air Force
- Cisco Certified Networking Professional
- Cisco Certified Design Associate
- Trend Micro Certified Security Master





## **Vincent J. Mastroeni, AIA/AIC**

### **Construction Specialist**

#### **Professional Profile:**

As a Project Manager, Vince has been directly involved with design, production and construction administration. His duties include working directly with the client and members of the design team expediting the day-to-day project management and coordination efforts required to complete a successful project. These responsibilities primarily include project-related communication, internal schedule monitoring, design coordination and project delivery through construction. Other duties include peer reviews for interdisciplinary A/E coordination and extensive ADA survey experience for the Property Condition Assessments and dispute resolution activities within HHCP's CASE Division.

Vince has over twenty-four (24) years of professional experience in architectural design, project management/coordination and construction administration. His project coordination skills and technical knowledge of building systems allows him to provide clients with a diversified and well-disciplined management plan, assuring a cooperative effort for project completion within the quality standards required for meeting the project's design intent and goals. This knowledge, teamed with strong coordination and research skills, allows him to provide effective support services involved in disputes and/or litigation.

#### **Education:**

Bachelors of Architecture, Florida A&M University, 1990

#### **Professional Registrations:**

Architecture, State of Florida, # AR - 0014187

NCARB Certified

Certified General Contractor: Florida, #CGC-041557

Certified Uniform Building Code Inspector, Florida DOE – 1992-2007

#### **Other Activities:**

American Institute of Architects, #30116176

American Institute of Constructors, #3905A

Asian-American Chamber of Commerce



Section 5 - Price Proposal







City of Pembroke Pines

Company Name: Moore Stephens Lovelace, P.A.**PROPOSAL FORM**

RFP#: AD-11-03

DATE: May 24, 2011

TO: CITY OF PEMBROKE PINES  
10100 PINES BOULEVARD  
PEMBROKE PINES, FL 33026

IN ACCORDANCE WITH THE "Request for Proposals" dated April 13, 2011 titled "Commission Auditor – Internal Auditing Services" attached hereto as a part hereof the undersigned proposes the following:

| Description   | Cost  |
|---|---|
| A. Fee to prepare the annual audit plan to include conducting the risk assessment and a cost for each element of the audit plan, workshop meetings with the City Commission, and research where needed. | \$ <u>225,000.00 (1)</u>                                |
| B. Hourly rates of personnel as outlined in Section 4(A) of the Technical Proposal  | Please attach a separate sheet with details<br>\$ _____ |

PLEASE PRINT

NAME Daniel J. O'KeefeCOMPANY Moore Stephens Lovelace, p.A.STREET ADDRESS: 1201 S. Orlando Avenue Suite 400CITY & STATE: Winter Park, FLZIP CODE: 32789TELEPHONE: 407-740-5400E-MAIL: dokeefe@mslcpa.comSIGNATURE: TITLE: Shareholder

(1) This amount includes an estimate for preparing the initial audit plan of \$22,500 with the remaining amount going toward executing the audit plan.





## Hourly Rates of Personnel as Outlined in Technical Proposal

| Hourly Rates of Personnel |       |
|---------------------------|-------|
|                           | Rate  |
| Shareholder               | \$225 |
| Principal                 | \$175 |
| Construction Specialist   | \$175 |
| IT Specialist             | \$150 |
| Supervisor                | \$135 |
| Senior                    | \$115 |
| Senior                    | \$115 |
| Staff II                  | \$ 95 |



## Section 6 - Standard Qualifying Data, Forms, and Certifications







## SECTION 6 - STANDARD QUALIFYING DATA, FORMS, AND CERTIFICATIONS

### PROFESSIONAL REGISTRATION CERTIFICATE

|   |              |                               |                   |
|---|--------------|-------------------------------|-------------------|
| <b>AC# 4665811</b>  |              | <b>STATE OF FLORIDA</b>       |                   |
| DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION<br>BOARD OF ACCOUNTANCY  |              |                               |                   |
|   |              |                               | SEQ# L09101200690 |
| DATE  | BATCH NUMBER | LICENSE NBR                   |                   |
| 10/12/2009  | 090182950    | AD0031378                     |                   |
| <p>The ACCOUNTANCY CORPORATION<br/>         Named below IS LICENSED<br/>         Under the provisions of Chapter 473 FS.<br/>         Expiration date: DEC 31, 2011</p> |              |                               |                   |
| <p>MOORE STEPHENS LOVELACE, P.A.<br/>         1201 S. ORLANDO AVENUE, STE 400<br/>         ORLANDO FL 32789-7192</p>  |              |                               |                   |
| CHARLIE CRIST<br>GOVERNOR   |              | CHARLES W. DRAGO<br>SECRETARY |                   |
| DISPLAY AS REQUIRED BY LAW  |              |                               |                   |



(OFFICE USE ONLY) Vendor number: 

Please complete this vendor information form  
along with the IRS Form W-9, and mail to:  
City of Pembroke Pines  
Finance Department  
10100 Pines Boulevard  
Pembroke Pines, FL 33026

**Vendor Information Form**

(PDF fill-in form)

|  |                               |        |              |
|--|-------------------------------|--------|--------------|
| Operating Name (Payee):                      | Moore Stephens Lovelace, P.A. |        |              |
| Legal Name (as filed with IRS):              | Moore Stephens Lovelace, P.A. |        |              |
| Remit-to Address:<br>(For Payments)          | 1201 S. Orlando Avenue        |        |              |
|  | Suite 400                     |        |              |
|  | Winter Park, FL 32789         |        |              |
| Remit-to Contact Name:                       | Daniel O'Keefe                | Title: | Shareholder  |
| Email Address:                               | dokeefe@mslcpa.com            |        |              |
| Phone #                                      | 407-740-5400                  | Fax #  | 407-740-0012 |
| Order-from Address:<br>(For purchase orders) |                               |        |              |
|  |                               |        |              |
| Order-from Contact Name:                     |                               | Title: |              |
| Email Address:                               |                               |        |              |
| Phone #                                      |                               | Fax #  |              |
| Return-to Address:<br>(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  
☐ Sole Proprietorship/Individual  
☐ Partnership  
☐ Health Care Service Provider  
☐ Other (Specify):

Federal ID Number: 59-3070669

Social Security No.: Name & Title of Applicant Moore Stephens Lovelace, P.A. - Daniel J. O'Keefe, Shareholder

Signature of Applicant

Date

5-23-2011





City of Pembroke Pines

**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 with RFQ # AD-11-03 for Commission Auditor.
2. This sworn statement is submitted by Moore Stephens Lovelace, P.A. (name of entity submitting sworn statement) whose business address is and (if applicable) its Federal Employer Identification Number (FEIN) is 59-3070669. (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_.)
3. My name is Daniel J. O'Keefe and my  
(Please print name of individual signing)  
relationship to the entity named above is a Shareholder with Firm.
4. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, 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.
5. 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.
6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
  1. A predecessor or successor of a person convicted of a public entity crime: or
  2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders,





City of Pembroke Pines

employees, members, and agents who are active in the management of an affiliate. The Cityship 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.

7. 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.

8. 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, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor 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.)





City of Pembroke Pines

**Moore Stephens Lovelace, P.A.**

Bidder's Name

Signature

Date: 5-23-2011**FLORIDA**

State of: \_\_\_\_\_

**ORANGE**

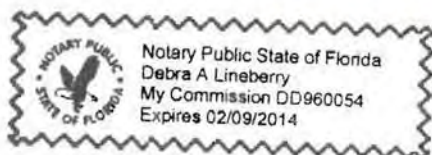
County of: \_\_\_\_\_

The foregoing instrument was acknowledged before me this 23 day of May, 2011,  
by Daniel J. O'Keefe, who is (who are) personally known to me or who has produced  
\_\_\_\_\_ as identification and who did (did not) take an oath.

Notary Public Signature

**Debra A. Lineberry**

Notary Name, Printed, Typed or Stamped

Commission Number: DD960054My Commission Expires: 2/09/2014





City of Pembroke Pines

**ACKNOWLEDGEMENT OF ADDENDA**

IFB NUMBER: AD-11-03

BID OPENING DATE: May 24, 2011

To All Bidders:

It is the Bidder's responsibility to assure receipt of all addenda. The Bidder should verify with the designated Contracting Officer prior to submitting a proposal that all addenda have been received. Bidder's are required to acknowledge the number of addenda received as part of their proposals.

This form must be returned with your bid as acknowledgement of receipt of all addenda issued for this RFP, RFQ or IFB and must signed in the space provided below. Bidder's failure to return this form will be deemed non-responsive and will not be considered for contract award.

---

Please initial to acknowledge receipt of addenda pertaining to this contract:

|                 |                     |
|-----------------|---------------------|
| Addendum No. 1  | <u>May 10, 2011</u> |
| Addendum No. 2  | _____               |
| Addendum No. 3  | _____               |
| Addendum No. 4  | _____               |
| Addendum No. 5  | _____               |
| Addendum No. 6  | _____               |
| Addendum No. 7  | _____               |
| Addendum No. 8  | _____               |
| Addendum No. 9  | _____               |
| Addendum No. 10 | _____               |

Acknowledged by:

Name:

Daniel J. O'Keefe

Signature:

D. J. O'Keefe

Date:

5-23-2011





## FIRM'S CORPORATE CERTIFICATE

# *State of Florida*

## *Department of State*

I certify from the records of this office that MOORE STEPHENS LOVELACE, P.A. is a corporation organized under the laws of the State of Florida, filed on July 17, 1986.

The document number of this corporation is J24429.

I further certify that said corporation has paid all fees due this office through December 31, 2011, that its most recent annual report was filed on January 24, 2011, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the Great Seal of  
Florida, at Tallahassee, the Capital, this the  
Twenty Fifth day of January, 2011*

A handwritten signature in black ink, likely belonging to the Secretary of State, is written over a horizontal line.

**Secretary of State**



Authentication ID: 300192358753-012511-J24429

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>





|   |  |  |
|---|--|--|
| <b>W-9</b><br>Form<br>(Rev. October 2007)<br>Department of the Treasury<br>Internal Revenue Service   | <b>Request for Taxpayer<br/>         Identification Number and Certification</b> | Give form to the<br>requester. Do not<br>send to the IRS.  |
| Name (as shown on your income tax return)<br><b>Moore Stephens Lovelace, P.A.</b>   |  |  |
| Business name, if different from above  |  |  |
| Check appropriate box: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership<br><input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) > ..... <input type="checkbox"/> Exempt payee<br><input type="checkbox"/> Other (see instructions) >   |  |  |
| Address (number, street, and apt. or suite no.)<br><b>1201 South Orlando Avenue, Suite 400</b>  |  | Requester's name and address (optional)<br><b>City of Pembroke Pines<br/>         10100 Pine Boulevard<br/>         Pembroke Pines, FL 33026</b> |
| City, state, and ZIP code<br><b>Winter Park, FL 32789</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 your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3. Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.  |  |  |
|   |  | Social security number<br>_____<br>or<br>Employer identification number<br><b>59: 3070669</b>  |
| <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).  |  |  |
| 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 4.            |  |  |
| Sign Here   | Signature of U.S. person > <i>Michelle Moore</i>                                 | Date > <b>1/18/11</b>  |
| <b>General Instructions</b>   |  |  |
| Section references are to the Internal Revenue Code unless otherwise noted.   |  |  |
| <b>Purpose of Form</b>  |  |  |
| A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.  |  |  |
| Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:  |  |  |
| 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),   |  |  |
| 2. Certify that you are not subject to backup withholding, or   |  |  |
| 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.   |  |  |
| Note: If 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.   |  |  |
| <b>Definition of a U.S. person.</b> 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).  |  |  |
| <b>Special rules for partnerships.</b> Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income. |  |  |
| The person who gives 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 is in the following cases:   |  |  |
| • The U.S. owner of a disregarded entity and not the entity.  |  |  |

Cat. No. 10231X

Form W-9 (Rev. 10-2007)



## Section 7 - Additional Information







## SECTION 7 – ADDITIONAL INFORMATION

### ANTI-COLLUSION STATEMENT

By signing this form, the Proposer agrees that this Proposal is made without any other understanding, agreement, or connection with any person, corporation, or firm submitting a Proposal for the same purpose and that the Proposal is in all respects fair and without collusion or fraud.

Sign in ink in the space provided below. Unsigned Proposals will be considered incomplete, and will be disqualified and rejected.

IT IS AGREED BY THE UNDERSIGNED PROPSEER THAT THE SIGNING AND DELIVERY OF THE PROPSAL REPRESENTS THE PROPOSER'S ACCEPTANCE OF THE TERMS AND CONDITIONS OF THE FORGOING TERMS AND CONDITIONS AND SCOPE OF SERVICES, AND IF AWARDED, THIS CONTRACT WILL REPRESENT THE AGREEMENT BETWEEN THE PARTIES.

NAME OF FIRM: Moore Stephens Lovelace, P.A.

SIGNATURE: Daniel J. O'Keefe  
(MUST BE SIGNED BY A COMPANY OFFICER OR AUTHORIZED AGENT)

NAME TYPED: Daniel O'Keefe TITLE: Shareholder

ADDRESS: 1201 S. Orlando Avenue Suite 400

CITY AND STATE: Winter Park, FL 32789

TELEPHONE: 407-740-5400 EMAIL: dokeefe@mslcpa.com

### Conflict of Interest

MSL has no conflict of interest relative to performing this engagement for the City of Pembroke Pines or its component units.





### Insurance

MSL is adequately insured to cover Commercial General Liability at \$1,000,000 each occurrence and \$1,000,000 annual aggregate; Automobile Insurance with \$1,000,000 each accident; Professional Liability Insurance with claims up to \$3,000,000 per claim. Our policy has a \$3,000,000 aggregate limit of liability; Umbrella/Excess Liability with limits of \$5,000,000; excess of Commercial General Liability, Automobile Liability, Employer's Liability; Workers' Compensation with \$1,000,000 each accident, \$500,000 policy limit, \$100,000 each employee. Additional endorsements will be obtained upon issuance of engagement contract. Copies of our *Certificate of Insurance for Workers' Compensation, General Commercial Liability and Professional Liability, Malpractice and Errors and Omissions* can be found at the end of this proposal.



**Internal Audit Committee of  
Any City, Florida  
Risk Assessment and Proposed Audit Plan  
2011/2012**

**Your logo here**



Prepared By:  
Internal Auditors of Any City Florida

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The Audit Committee  
Any City, Florida  
Any City, FL 12345

We hereby submit the risk assessment and proposed audit plan for Any City ("City") for the fiscal year ending 2011/2012. We conducted a Risk Assessment for the City by applying a broad-based, business view of risk linked to the annual budget and operations of the City. We conducted interviews with City Commissioners to gain a high-level understanding of "What keeps them up at night?" and narrow in on their objectives and identified risks. We conducted interviews with the City Manager, Assistant City Managers, the Budget Department, Department Directors, the CFO and numerous accounting, finance and budget personnel within the City to identify opportunities and vulnerabilities. We drilled down into department and/or functional areas to understand risk from the perspective of the individuals responsible for controlling such risks. As in the past, when we talk about 'risk' we focus on: Financial, Compliance and Public Perception. Based on our dialogue with the Commissioners, City Management, and in light of budget cuts throughout the City, this year's audit plan includes advisory services targeted at assisting the City with implementation of recommendations identified in previously issued reports.

The risk assessment process was conducted using an industry-accepted methodology, which focuses on the following risk factors:

**Control Environment:**

Describes the overall tone and control consciousness of the sub-entity/function. It involves the integrity, ethical values and competence of personnel, as well as management philosophy and operating style.

**Change:**

Addresses the extent to which change has impacted or is expected (in the near term) to impact the sub-entity/function, including changes in key personnel, the organization, its products, services, systems or processes.

**Process Risk:**

Addresses the inherent risk of the activities performed by the sub-entity/function, including the assets managed or in the custody of the sub-entity/function. Process risk addresses the extent of support the sub-entity/function provides to vital business functions, including the threat to continuity of the business caused by failures or errors; the probability of failure due to the amount of judgment, academic or technical skill required to manage the unit or perform key activities.



**External Factors:**

Describes the environment in which the sub-entity/function operates, and the type and amount of external interaction in which the sub-entity/function engages. Factors to consider include overall City and regulatory environment, the level of interaction with users and success in satisfying user requirements, the financial reporting environment and results of regulatory compliance audits.

**Revenue Source:**

Describes resources available to the sub-entity/function. Factors to consider include maximizing revenues, obtaining additional revenue sources, and produces revenues outside standardize tax base.

The objective of this assessment is to ensure that the City has sufficient and continuous internal audit coverage of those areas judged as having a relatively high-risk profile or that otherwise require internal audit attention for various reasons. We have identified, through the risk assessment, the following functions to be reviewed for the upcoming year:

**Asset Management:**

As of September 30, 2010, the City owns in excess of \$740 million of tangible property and equipment generally referred to as capital assets. In addition to City ordinances, policies and procedures, Florida Statutes and Rules of the Auditor General govern property accountability and control. An internal audit of Asset Management was presented to the Audit Committee on April 22, 2010, and due to the high risk associated with the function, has been included in the proposed audit plan for 2010/2011. The function remains a high risk due to the significant volume of transactions, process complexity and the decentralized nature of the function.

**Information Technology Advisory Services:**

During each of the past three fiscal years, the Information Technology Department has been subject to internal audit:

- Information Technology SAP Security Review Public and Confidential reports dated March 10, 2010
- Network Security Threat and Vulnerability Assessment Public and Confidential reports dated January 23, 2010



- Information Technology Planning and Organization Public report dated May 15, 2010

Through the internal audit follow-up process, discussion with City Management and Commissioners, we determined that the City would benefit from internal audit Advisory Services within IT to assist management in addressing several of the issues identified in the prior audits. This is outlined in the proposed audit plan section.

#### **Purchasing Services and Contract Management:**

The purchasing function impacts the City entity-wide. The primary purpose of the function is to manage that appropriate goods and services are obtained at the right time, at the right quantities, at the right prices and within established rules/regulations and policies/procedures to enable the City to operate on a daily basis. The process addresses the proper request and authorization of a purchase, entry of the purchase request into the system, recording the receipt of the purchase once the purchase order has been filled and vendor approval and setup. The function also manages and administers many City contracts.

#### **Human Resources:**

Human Resource ("HR") risk can be defined many different ways. The value of employees lies in their skills, knowledge, experience, attitudes, and commitment. It is enhanced by an organization's ability to hire, train, motivate, and retain the best people. The sub-functions within HR are connected throughout the City. The City employs over 2,500 people in various capacities. They have several different unions. Although the internal audit function has touched HR in many reviews, no report has been issued specifically on the areas outlined. Each of the three major risks (financial, compliance and public perception) is prevalent within the department and thus results in high risk.

#### **Public Works:**

There are several significant factors related to Public Works that make the department high risk. Public Works was created with the recent combination of the Road and Bridge and Transportation Engineering Departments. Within these two functions there are key members of the management team who are in the DROP program with plans to retire within two years. Public Works was identified as a high-risk candidate for a financial condition review. The primary objective of a financial condition review is to provide an independent analysis of the department's ability to maintain its Board-directed service level within its current revenue structure.



We have included the objectives and an overview of testing for each of the functions outlined above in this report. We would like to thank the various departments and all those involved in assisting with the risk assessment process.

Respectfully submitted,

***COMMISSION AUDITORS***



| Any City   |            |             |            |            |             |              |
|--|------------|-------------|------------|------------|-------------|--------------|
| Proposed Audit Plan  |            |             |            |            |             |              |
| Fiscal Year Ending   |            |             |            |            |             |              |
| Period when internal audit will be scheduled to take place |            |             |            |            |             |              |
| Internal Audit Areas                                       | Oct - Nov. | Dec. - Jan. | Feb. - Mar | Apr. - May | June - July | Aug. - Sept. |
| Cash Disbursements   |            | √           |            |            |             |              |
| Cash Receipts  |            |             |            |            |             |              |
| Payroll  |            | √           |            |            |             |              |
| Receivables  | √          |             |            |            |             |              |
| Asset Reporting System                                     | √          |             |            |            |             |              |
| Procurement  |            |             | √          |            |             | √            |
| Claims Reporting   | √          |             |            |            |             |              |
| Payables   | √          | √           |            |            |             |              |
| Capital Projects   |            |             | √          |            |             |              |
| Investments  |            |             |            | √          |             |              |
| Pension Reporting  |            |             | √          |            |             | √            |
| Grant Reporting and Compliance                             |            |             | √          |            | √           |              |
| Debt Reporting and Compliance                              |            |             |            |            | √           |              |
| Inter-local Agreements                                     |            |             |            |            |             |              |
| Travel   |            |             |            |            | √           |              |
| Bank Reconciliations                                       |            |             |            | √          |             |              |
| Financial Reporting  |            |             |            |            |             | √            |
| Information Technology                                     | √          |             |            |            |             |              |

**Note** - the schedule above is based upon the results of the internal auditor's risk assessment and City Commission workshop results.



## **ASSET MANAGEMENT**

As of September 30, 2010, the City owns in excess of \$740 million of tangible property and equipment generally referred to as capital assets. In addition to City ordinances, policies and procedures, Florida Statutes and Rules of the Auditor General govern property accountability and control. An internal audit of Asset Management was presented to the Audit Committee on April 22, 2010, and due to the high risk associated with the function has been included in the proposed audit plan for 2010/2011.

The function remains high risk due to the significant volume of transactions, process complexity and the decentralized nature of the function.

### **Scope**

Objectives of the internal audit of Asset Management will include the following:

- Determine that property records are maintained in accordance with the Rules of the Auditor General, Florida Statutes, City policies and administrative orders.
- Determine that property additions are tagged and accounted for in accordance with Asset Management requirements.
- Determine that any dispositions of tangible personal property, including surplus property are handled in accordance with Florida Statutes and the City policies.
- Determine that real property acquisitions and dispositions are handled and accounted for in accordance with Florida Statutes and City policies.
- Determine that an annual physical inventory was taken in accordance with the Rules of the Auditor General and Florida Statutes.
- Determine that controls relating to the financial reporting of capital assets are adequate and provide for appropriate reconciliations.



## INFORMATION TECHNOLOGY ADVISORY SERVICES

During each of the past three fiscal years the Information Technology Department has been subject to internal audit:

|  |                  |                         |
|--|------------------|-------------------------|
| Information Technology SAP Security Review           | March 10, 2009   | Public and Confidential |
| Network Security Threat and Vulnerability Assessment | January 23, 2010 | Public and Confidential |
| Information Technology Planning and Organization     | May 15, 2009     | Public                  |

Through the internal audit follow-up process, discussion with City Management and Commissioners, we determined that the City would benefit from internal audit Advisory Services within IT to assist management in addressing several of the issues identified in the prior audits. We have outlined those services below.

### Scope

#### ***Risk Assessment Advisory Services***

Based on our discussion with the Director of Information Technology Department (ITD), we have identified the greatest IT internal audit/advisory service needs that are related to completion of enterprise risk assessments of critical systems. Specifically, ITD identified the following system risk assessment that would bring the greatest value to the City:

1. SAP
2. Accela
3. Solid Waste Management
4. Library Information Systems
5. Hansen in Utility Services

The performance of these risk assessments will facilitate not only the refinement and, if needed, development of key internal controls, but will also enable the City to further establish a broad-based service level management process based on defined risk criteria.

#### ***Advisory Service Approach and Processes***

We will plan the scope and risk assessment procedures based on City management's and our understanding of the critical nature associated with the data and business operations and regulatory compliance. We will conduct an entrance conference with senior management (Operations and IS) and key technology and documentation management staff to discuss the specific objectives, scope, and initial data requests needed to complete each phase of each risk assessment. Based upon these discussions, our IT assurance professionals will document the respective risks and develop a process risk heat map. Once these risk assessments are



complete, we will conduct a formal exit conference with the appropriate management and support staff and discuss the work performed and issues identified.

***Planning and Fieldwork***

The planning for each risk assessment will be typically comprised of interviews of business critical data and process owners and supporting IT and operational staff to obtain an understanding of the system processes, lead to accurate identification of risk consequences and likelihoods, and other specific needs and concerns in these areas. These risk assessments will be completed in close sequence to take advantage of the interdependence of these three processes and to provide a logical order of feedback and reporting to management. The tentative schedule for these audits will be as follows:

- Scheduled start date on or about July 23, 2010.
- Fieldwork for all three phases is expected to conclude by or on August 17, 2010
- Exit conferences will be completed at the completion of each phase of fieldwork (last phase's exit conference is expected to be on August 21, 2010).
- The final reports for these risk assessments is expected to be presented to management during the Audit Committee meeting in the Q3 2010.



## **PURCHASING SERVICES AND CONTRACT MANAGEMENT**

The purchasing function impacts the City entity-wide. The primary purpose of the function is to manage appropriate goods and services at the right time, at the right quantities, at the right prices and within established rules/regulations and policies/procedures to enable the City to operate on a daily basis. The process addresses the proper request and authorization of a purchase, entry of the purchase request into the system, recording the receipt of the purchase once the purchase order has been filled, and vendor approval and setup. The function also manages and administers many City contracts.

### **Scope**

Objectives of the internal audit of Purchasing Services and Contract Management will include the following:

- Determine compliance with applicable Florida Statutes, DOE Requirements, and City Bylaws and Policies.
- Determine whether there are adequate records and documentation for competitive bid contracts to establish an audit trail and that policies and procedures are followed.
- Determine if there are adequate controls to prevent/detect duplicate/fictitious vendors.
- Determine if there are adequate controls to prevent/detect related party-transactions.
- Determine access controls and segregation of duties within the purchasing function.
- Determine the adequacy of control design over the purchasing card process.
- Determine if purchasing cards are issued and used in accordance with City policies.
- Determine if controls relating to purchasing cards are adequate and provide for appropriate reconciliations.
- Determine that purchasing cards are issued to active, non fictitious employees.
- Review the adequacy and effectiveness of controls over contract monitoring and compliance.



## HUMAN RESOURCES

Human Resources ("HR") risk can be defined many different ways. The value of employees lies in their skills, knowledge, experience, attitudes, and commitment. It is enhanced by an organization's ability to hire, train, motivate, and retain the best people. The sub-functions within HR are connected throughout the City. The City employs over 2,500 people in various capacities. They have several different unions. Although the internal audit function has touched HR in many reviews, no report has been issued specifically on the areas outlined below. Each of the three major risks (financial, compliance and public perception) is prevalent within the department and thus result in high risk.

### Scope

Objectives of the internal audit of Human Resources will include the following:

- Determine whether new hires were properly authorized and accurately recorded, including determining if background checks (criminal and work-related qualifications) were performed and reviewed, credit for prior service was accurately calculated and recorded, and salary amounts were properly authorized and accurately recorded.
- Review accuracy of adjustments to existing employees' records for proper authorization and accurate recording.
- Test timekeeping records (e.g., timesheets), noting they are properly approved and are accurately recorded in a timely manner, including determining if leave usage (vacation, sick, etc.) is in accordance with Policy and/or terms of negotiated agreements.
- Determine whether operational and management reports are reviewed and exceptions corrected in timely manner.
- Validate that all individuals on the payroll are bona fide employees.
- Determine final payments to terminated employees were accurately calculated, properly recorded and processed in a timely manner.
- Whether access to employees' personnel and payroll records was adequately restricted, e.g., physical files were secured and incompatible duties (add, delete, modify, etc.) were adequately segregated.



## **PUBLIC WORKS**

There are several significant factors related to Public Works that make the department high risk. Public Works was created with the recent combination of the Road and Bridge and Transportation Engineering Departments. Within these two functions, there are key members of management team who are in the DROP program with plans to retire within two years. Public Works was identified as a high-risk candidate for a financial condition review. The primary objective of a financial condition review is to provide an independent analysis of the department's ability to maintain its Board-directed service level within its current revenue structure.

### **Scope**

The following activities will be undertaken to achieve the above-stated objectives:

1. Comparison of budget to actual revenues and expenditures:
  - Perform a detailed budget vs. actual analysis for FY10.
  - Investigate significant variances, including assumptions made to create budgeted figures, as well as the impact of such variances on year-end cash carry forwards and fund balance (reserve).
2. Evaluation of cash flow for the year:
  - Detailed analysis of actual cash in and cash out for the period.
  - Review the correlation between the cash position and fund balance (reserves) on a monthly basis, as of year-end, and over the most recent 3-year period.
3. Perform a detailed analysis of fund balance (reserves) as of 9/30/10.
  - Are the reserves legally restricted, Board designated for capital/other, or department designated excess funds in the event of an emergency or other unexpected need of the department?
  - Document historic fund balance (reserve) trends compared to historic operating costs to operate the Fire Rescue department (5 years).
  - Document cash carry forwards over 5 years.
4. Detailed analysis of Net Revenues and Expenditures:
  - Including estimates of adjusting year-end accrual entries.

In addition to standard accounting and auditing review procedures, we will look at opportunities for efficiencies, succession planning, and strategic initiatives within the department.





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/26/2016

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

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

|   |  |  |  |
|---|--|--|--|
| <b>PRODUCER</b><br>Arthur J. Gallagher Risk Management Services, Inc.<br>200 S. Orange Avenue, Suite 1350<br>Orlando FL 32801 |  | <b>CONTACT NAME:</b> Kelly Nace, CRM<br><b>PHONE (A/C, No, Ext):</b><br><b>E-MAIL ADDRESS:</b> Kelly_Nace@ajg.com<br><b>FAX (A/C, No):</b> |  |
|   |  | <b>INSURER(S) AFFORDING COVERAGE</b>   |  |
|   |  | <b>INSURER A:</b> Depositors Insurance Company   |  |
|   |  | <b>INSURER B:</b> ALLIED Property & Casualty Insuranc  |  |
|   |  | <b>INSURER C:</b> Travelers Casualty and Surety Compa  |  |
|   |  | <b>INSURER D:</b> Travelers Indemnity Co of America  |  |
|   |  | <b>INSURER E:</b>  |  |
|   |  | <b>INSURER F:</b>  |  |

**COVERAGES****CERTIFICATE NUMBER:** 1009575040**REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE   | ADDL INSD                                    | SUBR WVD | POLICY NUMBER                         | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|--|----------|---------------------------------------|-------------------------|-------------------------|--|
| A        | <input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: |  |          | ACP BPOD 3026438245                   | 12/15/2015              | 12/15/2016              | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence)<br>MED EXP (Any one person)<br>PERSONAL & ADV INJURY<br>GENERAL AGGREGATE<br>PRODUCTS - COMP/OP AGG<br>\$ |
| A        | <input type="checkbox"/> <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS  |  |          | ACP BAPD 3026438245                   | 12/15/2015              | 12/15/2016              | COMBINED SINGLE LIMIT (Ea accident)<br>BODILY INJURY (Per person)<br>BODILY INJURY (Per accident)<br>PROPERTY DAMAGE (Per accident)<br>\$                              |
| B        | <input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$  |  |          | ACP CAP 3026438245                    | 12/15/2015              | 12/15/2016              | EACH OCCURRENCE<br>AGGREGATE<br>\$   |
| C<br>D   | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below   | Y/N<br><input checked="" type="checkbox"/> N | N/A      | IAUB3888T38916<br>IDTCHUB-3869T77-A16 | 3/1/2016<br>3/1/2016    | 3/1/2017<br>3/1/2017    | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT<br>E.L. DISEASE - EA EMPLOYEE<br>E.L. DISEASE - POLICY LIMIT     |

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

City of Pembroke Pines is named as additional insured when required by written contract.

**CERTIFICATE HOLDER****CANCELLATION**City of Pembroke Pines  
10100 Pines Blvd  
Pembroke Pines FL 33026 USA

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# City of Pembroke Pines, FL

## Agenda Request Form

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

**Agenda Number: 30.**

**File Number:** 16-0173

**File Type:** Agreements/Contracts

**Status:** Passed

**Version:** 0

**Reference:**

**Controlling Body:** City Commission

**Requester:**

**Initial Cost:**

**Introduced:** 05/02/2016

**File Name:** Renewal of the Commission Auditor Agreement with  
Moore Stephens Lovelace

**Final Action:** 06/15/2016

**Title:** DISCUSSION AND POSSIBLE ACTION ON THE RENEWAL OF THE  
COMMISSION AUDITOR AGREEMENT WITH MOORE STEPHENS  
LOVELACE, P.A.

**Notes:**

**Attachments:** 1. Agreement  
2. Commission Approval

**Agenda Date:** 06/15/2016

**Agenda Number:** 30.

**Enactment Date:**

**Enactment Number:**

### History of Legislative File

| Ver-<br>sion: | Acting Body:    | Date:      | Action: | Sent To:  | Due Date: | Return<br>Date: | Result: |
|---------------|-----------------|------------|---------|---|-----------|-----------------|---------|
| 0             | City Commission | 06/15/2016 | approve |   |           |                 | Pass    |
|               |                 |            | Aye: 5  | Mayor Ortis, Vice Mayor Shechter, Commissioner Castillo, Commissioner Schwartz and Commissioner Siple |           |                 |         |
|               |                 |            | Nay: 0  |   |           |                 |         |

### SUMMARY EXPLANATION AND BACKGROUND:

1. On June 15, 2011, the City Commission selected the firm Moore Stephens Lovelace, P.A. to serve as the City's Commission Auditor as a result of the bid process for AD-11-03 Commission Auditor.
2. On August 3, 2011, the City Commission approved to enter into an agreement, with Moore Stephens Lovelace, P.A., for an initial five (5) year term expiring on August 2, 2016.
3. The contract allows for up to two (2) renewal terms between three (3) and five (5) years each, at the discretion of the City Commission.
4. Request the City Commission to provide the City Manager with direction on the renewal of the Commission Auditor agreement with Moore Stephens Lovelace, P.A.



**Commission Auditor has reviewed the item and approved it for the Agenda.**

**FINANCIAL IMPACT DETAIL:**

- a) Initial Cost:** Approximately \$250,000 per year. (The voters approved the position of a Commission Auditor at an approximate annual cost of \$250,000. Per the agreement the annual cost of the Audit Plan is \$22,500, leaving approximately \$227,500 to execute the annual audit plan, as approved by Commission on an annual basis.)
- b) Amount budgeted for this item in Account No:** Funds are budgeted in account # 1-511-100-34990 (Contractual Service - Other) in the current budget.
- c) Source of funding for difference, if not fully budgeted:** Not Applicable
- d) 5 year projection of the operational cost of the project:** The estimated annual cost of this contract is approximately \$250,000 per year.
- e) Detail of additional staff requirements:** Not applicable.