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*Proposal to Provide  
Financial Auditing Services*

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**City of Delray Beach, Florida**



**RFP No. 2019-043**

**September 20, 2019**

# ***Proposal to Provide Financial Auditing Services***

***RFP No. 2019-043***

**September 20, 2019**



 **CALER, DONTEN, LEVINE,  
COHEN, PORTER & VEIL, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

**505 South Flagler Drive, Suite 900  
West Palm Beach, Florida 33401  
(561) 832-9292  
sporter@cdlcpa.com**

***Contact Persons:  
Scott L. Porter, CPA, Partner  
Mark D. Veil, CPA, Partner***



# CALER, DONTEN, LEVINE, COHEN, PORTER & VEIL, P.A.

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

September 20, 2019

Audit Selection Committee  
City of Delray Beach, Florida

We are pleased to present our proposal to continue serving as the independent auditors for the City of Delray Beach, Florida (the "City"). We are very proud of our Firm, our professionals, and our history of quality services for the City and we hope this proposal conveys our commitment to continue providing exemplary services to the City of Delray Beach, Florida.

## **Our Commitment to Continue Outstanding Services**

Having worked with the City for many years, we understand the City's history, financial structure and funds, the City pension funds, the details of the City's operations, regulations and challenges and the unique blend of Federal and State grant programs. Equally as important, we have a clear understanding of your needs and the qualities the City is seeking in their auditors. Caler, Donten, Levine, Cohen, Porter & Veil, P.A. ("CDL") is the right Firm to meet your expectations by performing a quality audit in the timely and efficient manner you expect. We have always been available to the City throughout the year to answer questions, serve as a professional resource, and provide advice on matters that ensure the continued financial stability and sound management policies of the City.

Based on your Request for Proposal, we understand our engagement will be a financial and compliance audit of the City of Delray Beach, Florida, in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Chapter 10.550, Rules of the Auditor General; and Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We will complete all work and issue all required reports under the applicable standards outlined in the City's Request for Proposal.

## **Independence and Relationships with the City**

CDL is independent of the City of Delray Beach, Florida, pursuant to U.S. generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Neither the Firm nor any of its shareholders, officers or employees has any conflicts of interest involving the City of Delray Beach, Florida, or any of its officials or employees.

The only professional relationships between CDL and the City for the past five (5) years, has been independent auditing services for the City and its three defined benefit pension plans for General Employees, Police Officers and Firefighters. We also audit the CRA and the DDA separately from the City. U.S. generally accepted auditing standards and *Government Auditing Standards* do not consider prior audit engagements to impair independence or create a conflict of interest. To the contrary, the U.S. Government Accountability Office (GAO) in a report to Congress opined that "...**changing public accounting firms increases the risk of an audit failure in the initial years of the audit as the new auditor acquires the knowledge of an organization's operations, systems, and financial reporting practices.**"



CDL has never performed consulting services for the City, such as actuarial valuations, rate studies, or similar services that could impair our independence. Our Firm's system of quality control is specifically designed to identify any professional relationships or potential conflicts and should any arise we agree to provide the City with written notice of any such professional relationships during the term of our engagement with the City.

### About Our Firm

CDL is a Florida corporation formed in 1987 with five shareholders and one secretary. Each of our partners was associated with one of the "Big Four" international accounting firms, but recognized that there was an opportunity to fulfill a need in our community with a new type of firm that combined the knowledge and experience of seasoned professionals from an international firm background with the responsiveness and flexibility possible with a local CPA firm. Today, after 32 years in business, we are the leading full service, local CPA firm in Palm Beach County with over 110 professional and administrative employees at our office in downtown West Palm Beach. Why has our growth been so dramatic? Very simply, we provide ***outstanding client service at a reasonable price.***

As you review the audit proposals, many firms will present qualified personnel and experience. In comparing proposals, we suggest you consider the following that continue to make CDL the best choice for the City:

- **Proven Experience and Continuity** – *How much of the work on the City's audit will actually be performed by a local partner and engagement team with years of experience with the City and similar, local municipalities?* The "key members" of our audit team, partners Scott Porter and Mark Veil, each have over 35 years' experience, and will continue our commitment of high level professional time to the City's audit. We will also commit to return and maintain our complete engagement team from the City's prior audit for the term of our engagement and we will not make any unilateral changes in this team without your approval.
- **Local Knowledge and Professionals** – *How many of the professionals performing the City's audit are local professionals familiar with the City and its surrounding communities?* All the members of our audit team are all local professionals who live here, support our local organizations and spend their dollars in our local communities. Our Firm's office and all our government clients are all located here, in Palm Beach County. You know the City's engagement partner, Scott Porter, and you often see him on-site and involved in every phase of the audit, not just the proposal or the final CAFR presentation to the City Commission.
- **Communication** – *Will your auditors be on-call to meet with you in person, to assist and advise you on important matters throughout the year?* We will be on-site at the City performing the audit and available to meet with you in person on a moment's notice. We have always encouraged you to consider our Firm a resource and we communicate with staff throughout the year on new ideas, local issues, and concerns.
- **Value** – *How much value will the City receive from each firm's audit without receiving a bill for every extra hour of time?* If an audit was nothing more than preparing annual financial reports, the lowest price would probably be the best value. However, auditors should be much more involved. They should be a resource for City Commissioners and staff, meeting with you in person, answering questions and working alongside you to improve the efficiency of City operations; assuring that critical policies and procedures are not only working, but still make sense; and, making recommendations that solve and avoid problems.

Caler, Donten & Levine continues to be the most qualified firm to serve as the City's independent auditors. We look forward to continuing our relationship with the City of Delray Beach. If you would like to talk with us further on any matter presented in our proposal, please call Scott Porter or Mark Veil at (561) 832-9292.

Scott L. Porter, CPA

Partner (email: [sporter@cdlcpa.com](mailto:sporter@cdlcpa.com))



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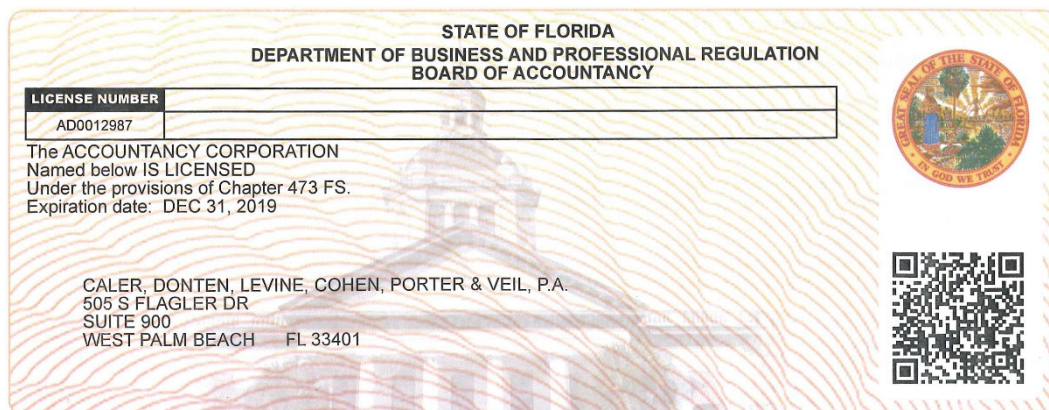
### 3. Minimum Qualifications


#### A. Registered to Do Business in Florida

Our Firm is registered with the State of Florida, Division of Corporations, under the name Caler, Donten, Levine, Cohen, Porter & Veil, P.A. We are licensed to practice public accounting in the States of Florida, Georgia, and New York. CDL has provided continuous certified public accounting services in Florida since 1987. The audit partners for the City have provided continuous services with CDL since 1989.

#### B. Licensed to Practice in Florida

CDL is independent and licensed by the State of Florida, Department of Business and Professional Regulation, Board of Accountancy, under Florida Statutes Chapter 473. In addition, CDL is also properly licensed to do business in Palm Beach County. A copy of the Firm's professional licenses issued by the Florida Board of Accountancy and Palm Beach County are included below.



	<b>ANNE M. GANNON</b> CONSTITUTIONAL TAX COLLECTOR Serving Palm Beach County	P.O. Box 3353, West Palm Beach, FL 33402-3353 www.pbctax.com Tel: (561) 355-2264	<b>**LOCATED AT**</b> 505 S FLAGLER DR STE 900 WEST PALM BEACH, FL 33401-5948		
	<b>Serving you.</b>				
TYPE OF BUSINESS	OWNER	CERTIFICATION #	RECEIPT #/DATE PAID	AMT PAID	BILL #
54-1211 ACCOUNTANCY FIRM	CALER DONTEN LEVINE PORTER &	AD0012987	U18.727337 - 09/20/18	\$66.00	B40135929

This document is valid only when receipted by the Tax Collector's Office.

B1 - 2645  
CALER DONTEN LEVINE COHEN PORTER AND VEIL PA  
CALER DONTEN LEVINE COHEN PORTER AND VEIL PA  
505 S FLAGLER DR STE 900  
WEST PALM BEACH, FL 33401-5948

**STATE OF FLORIDA  
PALM BEACH COUNTY  
2018/2019 LOCAL BUSINESS TAX RECEIPT**  
**LBTR Number: 201004898**  
**EXPIRES: SEPTEMBER 30, 2019**

This receipt grants the privilege of engaging in or managing any business profession or occupation within its jurisdiction and **MUST** be conspicuously displayed at the place of business and in such a manner as to be open to the view of the public.

All professional staff participating in the engagement for the City are properly licensed to practice in Florida and a copy of their professional license is included on their individual resume in Section 5.B.



### ***C. Not Included in the Florida Scrutinized List of Prohibited Companies***

Our Firm ***is not*** and has ***never*** been listed on the Scrutinized List of Prohibited Companies as found on the Florida State Board of Administration website. The executed Scrutinized Company Certification form is included in Section 10.

### ***D. No Conflicts of Interest***

Caler, Donten, Levine, Cohen, Porter & Veil, P.A. is independent of the City of Delray Beach, Florida, with no conflicts of interest pursuant to U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States.

No officer, director, shareholder, employee or agent of CDL is an employee or official of the City of Delray Beach and no member of our engagement team for the City's audit is related to any employee or official of the City. Our Firm is solely owned by the name partners, Caler, Donten, Levine, Cohen, Porter & Veil, and no employee or official of the City has any ownership interest in our Firm.

Our Firm's system of quality control is specifically designed to identify any such professional relationships or potential conflicts and should any arise we agree to provide the City with written notice of any such professional relationships during the term of our engagement.

## ***4. Firm Qualifications and Experience***

### ***A. Legal Contracting Name***

Caler, Donten, Levine, Cohen, Porter & Veil, P.A. is the legal contracting name of our Firm.

### ***B. Ownership Structure and Firm Background***

Caler, Donten, Levine, Cohen, Porter & Veil, P.A. is a Florida corporation incorporated in 1987. CDL has provided continuous certified public accounting services in Florida since 1987. CDL is the principal auditor proposing on the City's audit and is not part of a joint venture or consortium.

In 2019, Caler Donten & Levine is celebrating our 32<sup>nd</sup> anniversary of providing high quality, professional services to local governments, businesses and individuals in Palm Beach County. While our Firm has grown to over 110 employees and the largest local CPA firm in Palm Beach County, our approach to serving clients remains simple and unchanged: *to combine the knowledge and professionalism of a "Big 4" international accounting firm with the responsiveness and flexibility possible with a local CPA firm.*

Our partners are knowledgeable, experienced professionals who will work with you to complete a high quality audit in a timely manner. Our Firm's growth, history and experience in Palm Beach County with audits of large governments similar in size and complexity to the City of Delray Beach are a testament to our partners and their dedication to our service philosophy and mission.





As the leading local firm in our area, our goal is to provide you with the very best quality service, innovation and personal attention to your specific needs. Our audit partners combine the professionalism and experience gained through over twenty years supervising government audits in the West Palm Beach office of Ernst & Young with the pride, commitment, and responsiveness to your needs that you would expect from local business owners.

The Firm's professional staff are certified public accountants with expertise in a variety of specialized areas and industries. Our clients include small to medium sized businesses, local governments, private and governmental employee pension plans, not-for-profit organizations, professional service firms, individuals and foreign businesses and investors. Our clients' businesses encompass a wide variety of industries including financial services, real estate, construction, retail, manufacturing, restaurants and entertainment, private clubs, golf courses, hotels, doctors and health care facilities. While our practice is primarily concentrated in Palm Beach County, we also serve clients with interests that stretch from North to South America and into Europe and Asia.



The professionals in our Firm are all members in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Our professional staff are individuals of diverse talents and interests who recognize their obligation to contribute to our community and they devote considerable personal time to serving as board members and advisors for local civic, cultural, charitable, religious, hospital and government organizations, as well as Chambers of Commerce and various professional associations.

### ***C. Federal/State Reviews, Disciplinary Actions and Peer Review***

**Federal/State Reviews and Disciplinary Actions** - In our history, the Firm, its partners and our professional staff have *never* been the subject of disciplinary actions by any regulatory bodies or professional organizations and have *never* received any findings resulting from Federal or State desk reviews or field reviews of our audits.

**Peer Review and Quality Control** - Caler, Donten & Levine is a member of the American Institute of Certified Public Accountants Private Companies Practice Section, an organization of CPA firms dedicated to maintaining the highest standards of quality.

As a part of this program, each member firm must establish an internal quality control program and submit to an independent peer review every three years. Our quality control program, our governmental audit engagements and our employee benefit plan audit engagements have been extensively audited by an independent firm in connection with the AICPA's peer review program. Since its inception, our Firm has received an **unqualified opinion on the quality of our audit practice, our government audits and our employee benefit plan audits, which is the highest level of achievement and recognition in the peer review program.**



**In addition, we have never received a letter of comments for any of our peer reviews in the 32 year history of our Firm.** This exceptional achievement means that there have *never* been any areas where the peer reviewers recommended improvements in the quality, completeness, or manner in which our audits are performed. In the world of accounting firms, this is equivalent to receiving no management letter comments and no Certificate of Achievement comments for all our prior years of practice.

In selecting our peer review firm, we searched for the same professionalism, quality, and experience we strive to provide our clients. Our peer review has been performed by Dixon Hughes Goodman, the 17<sup>th</sup> largest CPA firm in the United States with over 2,100 staff, a member of the AICPA Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center and a recognized leader in the peer review of CPA firms. The Dixon Hughes Goodman peer review team for our firm included a partner in charge of governmental audit engagements and a partner in charge of employee benefit plan audit engagements.

Peer reviews are the only objective, independent examination of a professional auditor's work. While the peer review report may look the same for each firm, the quality of that report is only as good as the peer review firm itself. That is why the AICPA Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center both require that a firm's peer review be performed by another member of the Audit Quality Center. This requirement for membership ensures integrity and quality in the peer review. For the City, it means that our audit team is experienced, knowledgeable and qualified to perform both governmental audits and pension plan audits. We encourage you to consider whether other proposers meet the same high standard of peer review quality as Caler Donten & Levine with **our qualifications in both the Governmental and Pension Audit Quality Centers and our unbroken, 32 year record of the highest peer review possible from a highly experienced and qualified National firm.**

A copy of our most recent peer review report from Dixon Hughes in 2018 appears on the following page.



500 Ridgefield Court  
Asheville, NC 28806  
P 828.254.2254  
F 828.254.6859  
[dhg.com](http://dhg.com)

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

December 20, 2018

To the Shareholders of  
Caler, Donten, Levine, Cohen, Porter & Veil, P.A.  
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (the "Firm") in effect for the year ended June 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### **Firm's Responsibility**

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

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

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

#### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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

#### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. in effect for the year ended June 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Caler, Donten, Levine, Cohen, Porter & Veil, P.A. has received a peer review rating of *pass*.

*Dixon Hughes Goodman LLP*

Dixon Hughes Goodman LLP





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#### ***D. Litigation***

In its history, the Firm's professional audit staff have *never* been the subject of professional litigation or disciplinary action by the Florida Department of Professional Regulation or any other regulatory body. **Our professional record is unmatched** by any other firm and provides an excellent reference for the quality audit the City has received and will continue to receive from Caler, Donten & Levine.

#### ***E. Executed Form W-9***

A copy of the executed Form W-9 for our Firm is included on the following page.





Form **W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

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

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) \_\_\_\_\_

Exemption from FATCA reporting code (if any) \_\_\_\_\_

(Applies to accounts maintained outside the U.S.)

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

505 South Flagler Drive, Suite 900

6 City, state, and ZIP code

West Palm Beach, FL 33401

7 List account number(s) here (optional)

Requester's name and address (optional)

### Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

\_\_\_\_ - \_\_\_\_ - \_\_\_\_

or

Employer identification number

5 9 - 2 8 3 1 2 8 1

### 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign  
Here

Signature of  
U.S. person ▶

Date ▶ 9/5/2019

### General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

Cat. No. 10231X

Form **W-9** (Rev. 10-2018)





## ***F. Firm Location***

Caler, Donten and Levine's headquarters and Palm Beach County office is located at 505 South Flagler Drive, Suite 900, West Palm Beach, Florida 33401. The West Palm Beach phone number is (561) 832-9292. In 2018 we also opened a new office at 850 Northwest Federal Highway, Suite 121, Stuart, Florida 34994. CDL does not maintain an office in Broward or any other Florida county.

## ***G. Primary and Secondary Firm Contacts***

Contact information for the primary and secondary CDL representatives for this proposal is:

### Primary Contact

Name: Scott Porter, CPA  
Phone: (561) 832-9292  
E-mail: [sporter@cdlcpa.com](mailto:sporter@cdlcpa.com)  
Mailing address: 505 S. Flagler Drive, Suite 900  
City, State, Zip: West Palm Beach, FL 33401

### Secondary Contact

Mark Veil, CPA  
(561) 832-9292  
[mveil@cdlcpa.com](mailto:mveil@cdlcpa.com)  
505 S. Flagler Drive, Suite 900  
West Palm Beach, FL 33401

## ***H. Ownership Changes***

There have been no ownership changes at CDL in the past three years and we do not anticipate any such changes within six months of the date of this proposal.

## ***I. Officers and Principals of CDL***

The names of the corporate officers, directors and owners of CDL are as follows:

William K. Caler, Jr.  
Secretary, Director, Owner

Laura E. Clark  
Vice-President

Louis M. Cohen  
President, Director, Owner

John C. Courtney  
Vice-President

David S. Donten  
Vice-President, Director, Owner

James B. Hutchison  
Vice-President

Joel H. Levine  
Vice-President, Director, Owner

James F. Mullen, IV  
Treasurer

Michael J. Nalezty  
Vice-President

Thomas A. Pence  
Vice-President

Scott L. Porter  
Vice-President, Director, Owner

Mark D. Veil  
Vice-President, Director, Owner

Martin R. Woods  
Vice-President



## 5. *Partner, Supervisory and Staff Qualifications and Experience*

### *A. Firm Staff and Engagement Team*

**Firm Staff** - The number of professional staff employed by Caler, Donten & Levine is summarized below.

<i>Staff Level</i>	<i>Total Staff</i>	<i>Audit Staff</i>	<i>Number of CPAs on Audit Staff</i>
Partner	13	3	3
Senior Manager/ Manager	14	4	3
Supervisor/Senior	21	4	3
Staff/Administrative	65	4	2
Totals	<b>113</b>	<b>15</b>	<b>11</b>

As a result of the long-term commitment and involvement of our Firm with governmental audits in Palm Beach County, all of our professional audit staff are experienced with government audit engagements. All audit staff are full-time employees and we do not employ any audit staff on a part-time or sub-contract basis. In addition to our professional staff, we also employ twelve full-time administrative support personnel. Our professional staff job descriptions for the Firm provide an indication of the years of professional experience and commitment we require for our staff.

**Partner** - Our partners are the owners of our Firm. They are the decision makers for all aspects of our professional practice. All of our audit partners are CPAs and have a minimum of twenty years of professional experience. They are responsible for all aspects of each engagement and procedures in key risk areas of the engagement.

**Senior Manager/Manager** – Senior Managers and Managers are CPAs with a minimum of ten years of professional experience. They are responsible for performing audit procedures under the direct supervision of a partner in the field and are knowledgeable and experienced in their practice area.

**Supervisor/Senior** – Supervisors and Seniors are CPAs with a minimum of five years of professional experience. They are responsible for performing audit procedures under the supervision of a partner or a manager in the field. Supervisors and Seniors have the experience and knowledge to deal effectively with client personnel on routine matters.

**Staff** - We hire a limited number of highly qualified staff to work closely with our very experienced audit team. Due to the importance we place on the quality of our audit engagements, the staff level time on our engagements is small relative to the overall engagement.



**CDL Engagement Team** - The City of Delray Beach, Florida, is managed by knowledgeable professionals with many years of experience and you have a right to expect the same skills from your auditors. Our audit team meets this expectation in one very simple way. Our best and most experienced auditors will continue to perform the City's audit.

Our engagement team for the City's audit and their estimated involvement are as follows:

Scott Porter	Engagement Partner	18%
Mark Veil	Independent Review Partner	2%
Scott Montgomery	Senior Manager	18%
Chris Micolucci	Audit Manager	22%
Alan Crowetz	IT Specialist	2%
Gary Mann	Audit Senior	22%
Laura Vergara	Audit Staff	16%

All members of the engagement team above were involved in the City's prior year audits. Scott Montgomery also managed the critical Single Audit of the City's Federal grant programs. This team of experienced professionals will ensure thoroughness and quality, with an efficient audit process that avoids on the job training of new auditors and does not waste your valuable staff time.

Our commitment to the highest level of professional staffing on engagements means that our engagement partners and managers perform substantially more of the audit work than any other accounting firm we know of. Why is this important? In our Firm, the most experienced and knowledgeable CPAs are the professionals examining your source documents, transactions, investments, and debt. We know what to look for and how to avoid potential problems. Compare the 40 years of *governmental* experience of our engagement partner, over 25 years of *governmental* experience of our senior manager, and over 8 years of *governmental* experience of our manager to other accounting firms using staff with fewer years' experience and on audits for smaller governmental entities. **This means that the City is assured of dealing only with knowledgeable professionals who know how to audit a diverse, large, and complex entity, like the City of Delray Beach and its pension funds.**

The senior members of our engagement team for the City, also have hands-on audit experience in the following specialized areas of governmental accounting that are of critical importance to the financial reporting of the City:

- Pension plans covering police officers, firefighters and general employees, including pension trust funds administered by municipalities, the State of Florida, and third parties, such as the Florida League of Cities.
- Large investment portfolios and pension investments including various investment pools, private investment funds and derivative securities.
- All aspects of Enterprise Fund Utility Operations, including water and wastewater systems, stormwater systems, golf courses, marinas, solid waste systems, and building department operations.



- Joint ventures (South Central Regional Wastewater Treatment and Disposal Board) and presentation of component units (Delray Beach CRA and DDA).
- Major capital improvement projects and long-term capital improvement plans, including those financed by bonded debt, for water, wastewater, and governmental projects.
- Municipal bond financing, including general obligation bonds and issues secured by various special revenues, refunding bond issues, bank financings, and interest rate swap agreements.
- Notes receivable and special assessments from developers, non-profit organizations, and individual property owners and collections matters.
- Other postemployment benefit (OPEB) plans, including trust funds administered by municipalities and third parties.
- Federal and State Single Audits of grant funds from a multitude of grantor agencies.

### ***B. Resumes for Our Engagement Team***

As you will see from the resumes on the following pages, each member of our team has experience with a diverse range of large and small, **local** municipalities and special districts in the governmental sector. Most importantly, the experience of our seasoned team includes over 30 years auditing large, local governments and pension plans similar to the City, not just a few years working on one or two governments. This means the individuals on our team are well rounded with expertise and experience in all aspects of the City's varied and unique operations. The availability of such an experienced partner, senior manager and manager working on-site at the City means we will be there to ensure audit quality, make decisions and discuss critical audit issues and recommendations with you as the audit progresses.

As partners and owners of our Firm, the City can be assured that Scott Porter and Mark Veil have the authority to make decisions for the City's audit without waiting for approval from another partner or another office, perhaps in another county or state. **This means the City's audit is our priority and will be completed correctly and timely. In our 32 year history, we have never failed to meet a client's deadline.**

All our governmental clients are located in Palm Beach County. As such, our future reputation and success as a Firm and as local business owners depends on providing quality service to all our clients, including the City. Our efforts and resources are focused here on Palm Beach County, so the City can be assured of continuing to receive the highest priority and commitment to serving your needs, receiving advice and assistance when you need it and meeting all your deadlines.

Detailed resumes of our audit partners, senior manager, manager, senior and computer audit specialist for the City's engagement are provided on the following pages. Each member of our audit team was on the City's prior audit and will ensure the continuity of a quality engagement.



## Scott L. Porter, CPA, CGFM, CGMA

### *Audit Engagement Partner*

#### ***Education***

Bachelor of Science in Accounting, Stetson University, Deland, Florida.

Scott is a licensed Florida CPA who began his career with Ernst & Young in West Palm Beach. After 11 years at Ernst & Young, Scott left to be a founding partner of Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

#### ***Government Audit Experience***

Scott's experience with audits of local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> City of Lake Worth</li><li><input type="checkbox"/> City of Palm Beach Gardens</li><li><input type="checkbox"/> City of West Palm Beach</li><li><input type="checkbox"/> Town of Gulfstream</li><li><input type="checkbox"/> Town of Juno Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Town of Jupiter Island</li><li><input type="checkbox"/> Town of Lake Park</li><li><input type="checkbox"/> Town of Palm Beach</li><li><input type="checkbox"/> Village of North Palm Beach</li><li><input type="checkbox"/> Village of Palm Springs</li><li><input type="checkbox"/> Village of Wellington</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency (CRA)</li><li><input type="checkbox"/> Delray Beach Downtown Development Authority</li><li><input type="checkbox"/> Children's Services Council of Palm Beach County</li><li><input type="checkbox"/> Florida Inland Navigation District</li><li><input type="checkbox"/> Health Care District of Palm Beach County</li><li><input type="checkbox"/> Housing Finance Authority of Palm Beach County</li><li><input type="checkbox"/> Palm Beach County Water Utilities Department</li><li><input type="checkbox"/> Solid Waste Authority of Palm Beach County</li><li><input type="checkbox"/> Treasure Coast Regional Utilities</li><li><input type="checkbox"/> West Palm Beach Downtown Development Authority</li></ul>

#### ***Single Audit Experience***

Scott has directed many Federal and State Single Audits for our government clients involving the following Federal and State agencies: Department of Environmental Protection, Department of Health and Human Services, Department of Housing and Urban Development, Department of Homeland Security, Department of Interior, Department of Justice, Department of Labor, Department of Transportation, Federal Aviation Administration, and Federal Emergency Management Agency.

#### ***Computerized Systems Experience***

As you can see from Scott's list of clients, he has experience working with a variety of large and small local governments that utilize a variety of computer systems. Specifically, Scott has worked with and is familiar with the Tyler New World Systems and Central Square financial software used by the City. In addition, our Firm uses paperless audit software and a variety of other software tools as discussed in Section 6.E. of this proposal.





***Professional  
Associations  
and  
Activities***

American Institute of Certified Public Accountants  
Chartered Global Management Accountant (CGMA)  
Florida Institute of Certified Public Accountants  
Committee on State and Local Government (past)  
Government Finance Officers Association  
Special Review Committee for the Certificate of Achievement (past)  
Florida Government Finance Officers Association  
Technical Resources Committee (past)  
Association of Government Accountants  
Certified Government Financial Manager (CGFM)  
North Broward Hospital District (Broward Health) Audit Committee  
Palm Beach County Internal Audit Committee (past)  
Palm Beach County League of Cities (past)  
Palm Beach County Health Care District  
Board member 1992 to 2000  
Governmental Audit Quality Partner for the Firm  
Employee Benefit Plan Audit Quality Partner for the Firm



***Continuing  
Professional  
Education (CPE)***

	CPE Credit Hours
Florida GFOA Auditor General Update	2
GFOA Governmental GAAP Update	4
GASB New Pension Standards	2
Internal Control Over Financial Reporting	2
2017 CDL In-house GAAP Update	8
Audits of Local Government-Single Audit	8
GASB Hot Topics	2
<b>Ethics for Governmental CPAs in Florida 2017</b>	4
2017 Annual Government Sector Seminar	8
Florida GFOA 2017 Annual Conference	15
2018 CDL In-house GAAP Update	8
Planning and Sampling for Single Audits	8
Concluding and Reporting for Single Audits	8
2018 Annual Government Sector Seminar	8
Florida GFOA 2018 Annual Conference	19
<b>Ethics for Governmental CPAs in Florida 2019</b>	4
2019 Annual Government Sector Seminar	13
Florida GFOA 2019 Annual Conference	8
Retirement Benefits – GASB and Reporting	2
	<hr/>
Total Governmental CPE – prior three years	133

Scott's continuing professional education (CPE) and governmental CPE exceeds all requirements of the AICPA, FICPA, Florida Board of Accountancy and *Government Auditing Standards* issued by the Comptroller General of the United States. Scott has attended **Ethics for Governmental CPAs in Florida**.



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
<b>LICENSE NUMBER</b>	
AC0008487	
The CERTIFIED PUBLIC ACCOUNTANT Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2020	
PORTER, SCOTT LINDSAY CALER, DONTEN & LEVINE 505 S FLAGLER DR #900 WEST PALM BCH FL 33401-5992	





## Mark D. Veil, CPA, CGFM, CGMA

### *Independent Review Partner*

#### ***Education***

Bachelor of Science in Accounting and Master of Accounting, University of Florida, Gainesville, Florida.

Mark is a licensed Florida CPA who began his career with Ernst & Young in West Palm Beach. After 9 years at Ernst & Young, Mark left to be a founding partner of Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

#### ***Government Audit Experience***

Mark's experience with audits of local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> City of Lake Worth</li><li><input type="checkbox"/> City of Palm Beach Gardens</li><li><input type="checkbox"/> City of West Palm Beach</li><li><input type="checkbox"/> Town of Gulfstream</li><li><input type="checkbox"/> Town of Juno Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Town of Jupiter Island</li><li><input type="checkbox"/> Town of Lake Park</li><li><input type="checkbox"/> Town of Palm Beach</li><li><input type="checkbox"/> Village of North Palm Beach</li><li><input type="checkbox"/> Village of Palm Springs</li><li><input type="checkbox"/> Village of Wellington</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency (CRA)</li><li><input type="checkbox"/> Children's Services Council of Palm Beach County</li><li><input type="checkbox"/> Florida Inland Navigation District</li><li><input type="checkbox"/> Health Care District of Palm Beach County</li><li><input type="checkbox"/> Housing Finance Authority of Palm Beach County</li><li><input type="checkbox"/> Palm Beach County Department of Airports</li><li><input type="checkbox"/> Palm Beach County Water Utilities Department</li><li><input type="checkbox"/> Solid Waste Authority of Palm Beach County</li><li><input type="checkbox"/> Treasure Coast Regional Utilities</li><li><input type="checkbox"/> West Palm Beach Downtown Development Authority</li></ul>

#### ***Single Audit Experience***

Mark has directed numerous Federal and State Single Audits for our government clients involving the following Federal and State agencies: Department of Environmental Protection, Department of Health and Human Services, Department of Housing and Urban Development, Department of Interior, Department of Justice, Department of Labor, Department of Transportation, Federal Aviation Administration, Homeland Security, and Federal Emergency Management Agency.

#### ***Computerized Systems Experience***

As you can see from Mark's list of clients, he has experience working with a variety of large and small local governments that utilize a variety of computer systems. In addition, our Firm uses paperless audit software and a variety of other software tools as discussed in Section 6.E. of this proposal.



***Professional  
Associations  
and  
Activities***

American Institute of Certified Public Accountants  
Chartered Global Management Accountant (CGMA)  
Florida Institute of Certified Public Accountants  
Past President of the East Coast Chapter  
Florida Government Finance Officers Association  
Association of Government Accountants  
Certified Government Financial Manager (CGFM)  
Max Planck Audit Committee  
Northern Palm Beaches Chamber of Commerce  
Member of Board of Directors (past), Past President  
Palm Beach County League of Cities (past)  
Junior Achievement of the Palm Beaches and Treasure Coast, Treasurer  
Port of Palm Beach Audit Committee (past)  
Professional and Business Forum  
Leukemia and Lymphoma Society, Past President - Palm Beach Chapter  
City of Palm Beach Gardens Budget Oversight Committee (past)  
Ann Norton Sculpture Gardens, Finance Committee Member



***Continuing  
Professional  
Education (CPE)***

	CPE Credit Hours
2017 CDL In-House GAAP Update	8
Using the Work of Specialists and CPAs	2
Single Audit Fundamentals	8
2017 Government Sector Seminar	8
Risk Assessment and Planning for Local Governments	8
<b>Ethics for Governmental CPAs in Florida 2017</b>	4
Florida GFOA 2017 Annual Conference	15
22 <sup>nd</sup> Annual Government GAAP Update	4
Concluding the Single Audit	8
2018 Government Sector Seminar	8
Florida GFOA 2018 Annual Conference	19
2018 CDL In-House GAAP Update	8
Procurement Card Best Practices	2
<b>Ethics for Governmental CPAs in Florida 2019</b>	4
Florida GFOA 2019 Annual Conference	13
Government Audit Programs	7
Operating Expenditures/Expenses and Liabilities	8
Retirement Benefits – GASB and Reporting	2
Total Governmental CPE – <b>prior three years</b>	<u>136</u>

Mark's continuing professional education (CPE) and governmental CPE exceeds all requirements of the AICPA, FICPA, Florida Board of Accountancy and *Government Auditing Standards* issued by the Comptroller General of the United States. Mark has attended **Ethics for Governmental CPAs in Florida**.



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
<b>LICENSE NUMBER</b>	
AC0010492	
The CERTIFIED PUBLIC ACCOUNTANT Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2020	
VEIL, MARK D 107 WOODSMUIR CT PALM BCH GDNS FL 33418	







## Scott Montgomery, CPA

### *Audit Senior Manager*

**Education** Bachelor of Business Administration (BBA) with highest honors in Accounting, St. Mary's University of San Antonio, Texas and Master of Taxation (MT), Baylor University, Waco, Texas.

Scott is a CPA licensed in Florida and Texas since 1988.

**Government Audit Experience** Scott's experience with audits of local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Coconut Creek</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> City of Miami</li><li><input type="checkbox"/> City of North Lauderdale</li><li><input type="checkbox"/> City of North Miami Beach</li><li><input type="checkbox"/> City of Palm Beach Gardens</li><li><input type="checkbox"/> City of Pompano Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Village of Palm Springs</li><li><input type="checkbox"/> Village of Royal Palm Beach</li><li><input type="checkbox"/> Village of Wellington</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency (CRA)</li><li><input type="checkbox"/> Children's Services Council of Palm Beach County</li><li><input type="checkbox"/> Glades County</li><li><input type="checkbox"/> Martin County</li><li><input type="checkbox"/> Palm Beach County Water Utilities Department</li><li><input type="checkbox"/> Solid Waste Authority of Palm Beach County</li><li><input type="checkbox"/> West Palm Beach Downtown Development Authority</li></ul>

**Single Audit Experience** Scott has directed numerous Federal and State Single Audits for our government clients involving the following Federal and State agencies: Department of Environmental Protection, Department of Health and Human Services, Department of Housing and Urban Development, Department of Homeland Security, Department of Justice, Department of Labor, Department of Transportation, Federal Aviation Administration, and Federal Emergency Management Agency.

**Computerized Systems Experience** As you can see from Scott's list of clients, he has experience working with a variety of large and small local governments that utilize a variety of computer systems. Specifically, Scott has worked with and is familiar with the Tyler New World Systems and Central Square financial software used by the City. In addition, our Firm uses paperless audit software and a variety of other software tools as discussed in Section 6.E. of this proposal.



***Professional  
Associations  
and  
Activities***

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



***Continuing  
Professional  
Education (CPE)***

	CPE Credit Hours
Florida GFOA Annual Conference 2017	18
<b>Ethics for Governmental CPAs in Florida 2017</b>	4
South Florida Government Conference 2017	8
GFOA Government GAAP Update 2017	4
2017 CDL In-house GAAP Update	8
Florida GFOA Economic Update	2
South Florida Government Conference 2018	8
Florida GFOA Annual Conference 2018	19
2018 CDL In-house GAAP Update	8
GFOA Annual Government GAAP Update 2018	4
Florida GFOA Annual Conference 2019	18
<b>Ethics for Governmental CPAs in Florida 2019</b>	4
GASB 87 Leases	2
South Florida Government Conference 2019	8
Total Governmental CPE – prior three years	<u>115</u>

Scott's continuing professional education (CPE) and governmental CPE exceeds all requirements of the AICPA, FICPA, Florida Board of Accountancy and *Government Auditing Standards* issued by the Comptroller General of the United States. Scott has attended **Ethics for Governmental CPAs in Florida**.



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
<b>LICENSE NUMBER</b>	
AC0019857	
The CERTIFIED PUBLIC ACCOUNTANT Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2019	
MONTGOMERY, SCOTT T 6428 LANSDOWNE CIRCLE BOYNTON BEACH FL 33472	





## Chris Micolucci

### *Audit Manager*

**Education** Bachelor of Business Administration (BBA) in Accounting, James Madison University, Harrisonburg, Virginia.

Chris has passed all four parts of the CPA exam and is currently finishing his Master's Degree in Accounting in order to obtain the additional credits needed for Florida licensure.

**Government Audit Experience** Chris's experience with audits of local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Town of Jupiter Island</li><li><input type="checkbox"/> Town of Palm Beach</li><li><input type="checkbox"/> Village of Royal Palm Beach</li><li><input type="checkbox"/> Village of Wellington</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency (CRA)</li><li><input type="checkbox"/> Delray Beach Downtown Development Authority</li><li><input type="checkbox"/> Children's Services Council of Palm Beach County</li><li><input type="checkbox"/> Health Care District of Palm Beach County</li><li><input type="checkbox"/> Palm Beach County Water Utilities Department</li><li><input type="checkbox"/> Solid Waste Authority of Palm Beach County</li><li><input type="checkbox"/> Treasure Coast Regional Utilities Organization</li><li><input type="checkbox"/> West Palm Beach Downtown Development Authority</li></ul>

**Single Audit Experience** Chris has managed numerous Federal and State Single Audits for our government clients involving the following Federal and State agencies: Department of Environmental Protection, Department of Health and Human Services, Department of Housing and Urban Development, Department of Homeland Security, Department of Interior, Department of Justice, Department of Transportation and Federal Emergency Management Agency.

**Computerized Systems Experience** As you can see from Chris' list of clients, he has experience working with a variety of large and small local governments that utilize a variety of computer systems. Specifically, Chris has worked with and is familiar with the Tyler New World Systems and Central Square financial software used by the City. In addition, our Firm uses paperless audit software and a variety of other software tools as discussed in Section 6.E. of this proposal.



***Professional  
Associations  
and  
Activities***

Florida Institute of Certified Public Accountants  
Florida Government Finance Officers Association  
Meals on Wheels of the Palm Beaches, Inc., Treasurer

***Continuing  
Professional  
Education (CPE)***

	<u>CPE Credit Hours</u>
2017 GASB Update	4
2017 Annual Government Sector Seminar	8
2017 CDL In-house GAAP Update	9
2017 PPC Guide to Audits of Local Governments	7
2018 Preparing Governmental Financial Statements	16
2018 CDL In-house GAAP Update	9
South Florida Government Conference 2019	8
2019 PPC Guide to Single Audits	<u>23</u>
<b>Total Governmental CPE – prior three years</b>	<u><u>84</u></u>

Chris's continuing professional education (CPE) and governmental CPE exceeds all requirements of the AICPA, FICPA, Florida Board of Accountancy and *Government Auditing Standards* issued by the Comptroller General of the United States.





## **Gary Mann, CPA**

### ***Audit Senior***

***Education*** Bachelor of Business Administration in Accounting, Florida Atlantic University. Gary joined our firm in 2013 and is a licensed CPA in the State of Florida.

***Government Audit Experience*** Gary's experience with audits of local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Village of Palm Springs</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Delray Beach Chamber of Commerce</li><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency</li><li><input type="checkbox"/> Housing Finance Authority of Palm Beach County</li><li><input type="checkbox"/> Palm Beach County Water Utilities Department</li><li><input type="checkbox"/> West Palm Beach Downtown Development Authority</li></ul>

***Single Audit Experience*** Gary has directed numerous Federal and State Single Audits for our government clients involving the following Federal and State agencies: Department of Environmental Protection, Department of Housing and Urban Development, Department of Homeland Security, Department of Justice and Department of Transportation.

***Computerized Systems Experience*** As you can see from Gary's list of clients, he has experience working with a variety of large and small local governments that utilize a variety of computer systems. Specifically, Gary has worked with and is familiar with the Tyler New World Systems and Central Square financial software used by the City. In addition, our Firm uses paperless audit software and a variety of other software tools as discussed in Section 6.E. of this proposal



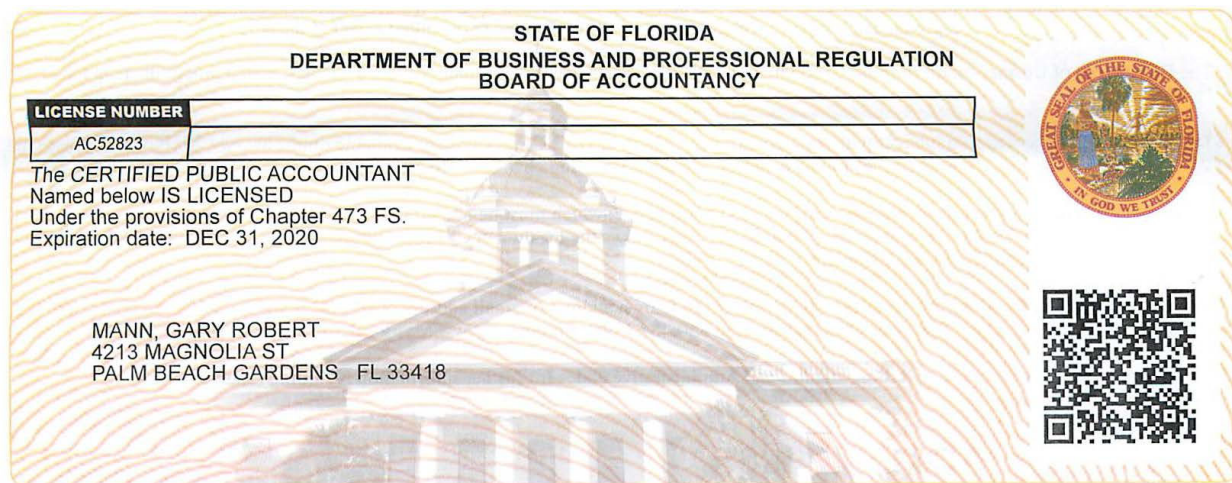
***Professional  
Associations  
and  
Activities***

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

***Continuing  
Professional  
Education (CPE)***

	CPE Credit Hours
PPC Audits of Local Government Course 1	7
PPC Audits of Local Government Course 2	8
2017 Annual Government Sector Seminar	8
2017 CDL In-house GAAP Update	8
PPC Preparing Government Financial Statements 1	8
PPC Preparing Government Financial Statements 2	8
PPC Preparing Government Financial Statements 3	8
2018 CDL In-house GAAP Update	8
2019 Annual Government Sector Seminar	8
Total Governmental CPE – prior three years	71

Gary's continuing professional education (CPE) and governmental CPE exceeds all requirements of the AICPA, FICPA, Florida Board of Accountancy and *Government Auditing Standards* issued by the Comptroller General of the United States.





## ALAN CROWETZ, MBA, MCSE, MCSA, MCP *Information Technology IT Specialist*

### ***Professional Profile***

Alan works with Caler, Donten & Levine as our in-house Information Technology IT Specialist and has performed IT audits with the Firm for the past 30 years.

Alan is also President of InfoStream, Inc., a computer and technology firm based in West Palm Beach, Florida. InfoStream serves a variety of government agencies, not-for-profit organizations, businesses, and individuals in South Florida and internationally. InfoStream has been a featured company on Microsoft's Pinpoint.com and has a perfect 5 Star ranking on the world's largest independent computer engineer listing service. InfoStream is also listed as a Top 100 Global MSP Small Business according to MSPMentor.

### ***Education***

Masters in Business Administration, Palm Beach Atlantic University, West Palm Beach, Florida.

Alan is a Microsoft Certified Systems Engineer (MCSE) and has passed the National Association of Securities Dealers Series 7 test. He also holds numerous advanced engineering and security certifications as well as being an expert on the internet.

### ***Government Audit Experience***

Alan's experience with IT audits for local governments includes the following:

Municipalities	Special Districts and Other Entities
<ul style="list-style-type: none"><li><input type="checkbox"/> City of Boynton Beach</li><li><input type="checkbox"/> City of Delray Beach</li><li><input type="checkbox"/> Town of Jupiter</li><li><input type="checkbox"/> Town of Palm Beach</li><li><input type="checkbox"/> Village of Palm Springs</li><li><input type="checkbox"/> Village of Royal Palm Beach</li><li><input type="checkbox"/> Village of Wellington</li></ul>	<ul style="list-style-type: none"><li><input type="checkbox"/> Children's Services Council of Palm Beach County</li><li><input type="checkbox"/> Health Care District of Palm Beach County</li><li><input type="checkbox"/> Delray Beach Community Redevelopment Agency (CRA)</li><li><input type="checkbox"/> Solid Waste Authority of Palm Beach County</li></ul>

### ***Professional Associations and Community Activities***

Alan is an active member of the Board of Advisors for Palm Beach Atlantic University's Rinker School of Business. He is also a member of the Palm Beach IT Group and regular speaker for professional and civic groups.



***Professional  
Associations  
and Community  
Activities  
(Continued)***

Qualified by Palm Beach County Circuit Court as an expert witness on IT issues and is a nationally recognized cybersecurity expert, author and auditor.

Alan is the Internet and Security Expert for WPTV NBC and WFLX FOX television news stations and has been featured in over 100 television news stories aired on various IT and cybersecurity topics.

Visiting professor on IT and cybersecurity topics at Palm Beach Atlantic University and Palm Beach State College.

Alan was awarded the 2016 American Free Enterprise Companion Medalist by Palm Beach Atlantic University.

***Continuing  
Professional  
Education (CPE)***

Regularly attends multi-day, on premise conferences hosted by leading experts in IT, Cloud, Security, Infrastructure, Disaster Recovery, Storage, Servers and others.

Frequently attends vendor boot camps and training sessions on advanced IT topics.

Routinely takes required training and testing to attain advanced certifications in managed services, cloud services, security, business continuity, network servers and infrastructure, wifi, IT auditing and PCI Compliance.

Frequent speaker at local civic club meetings and events including Rotary and not-for-profit organizations.

Publishes technical articles and solutions on regular basis.

Active contributor with dozens of journals, blogs and books.

Main presenter for the Palm Beach IT Group on Remote Monitoring and Management and 24/7 uptime.

Maintains active partnership with Microsoft and all corresponding educational materials and certifications/tests.

Maintains active partnership with Cisco and all corresponding educational materials and certifications/tests.

Maintains active preferred partnership level with Dell and all corresponding educational materials and certifications/tests.

Maintains active partnership with Sonicwall and all corresponding educational materials and certifications/tests.

Maintains active partnership with Meraki and all corresponding educational materials and certifications/tests.



### ***C. Qualifications and Continuity of Our Team***

The total Firm staff by professional level is described in Section 5.A. The qualifications, experience and training of our engagement team for the City are described in detail on the individual resumes included in Section 5.B. As you can see from the detailed resumes of each staff member of our team, each professional has substantial experience in auditing large governmental entities and pension plans located in Palm Beach County. Most importantly, all members of the engagement team have previously been involved in the City's audit. This means **you know the quality of our team and you know they are knowledgeable and experienced.**

In today's world of audit firms, turnover is a major issue for firms and clients alike. Due to our unique emphasis on high-level professionals performing your audit work, Caler, Donten & Levine has been able to provide continuity and stability of the audit team for the City **for the entire term of our prior engagement.** Further, we will commit to maintain **ALL** current staff on the City's engagement team and will not make unilateral changes without the City's prior approval. This means that the valuable time of the City's professionals is not wasted on training and re-training new auditors each year. Every firm promises staff continuity in their proposal but few can deliver because of staff turnover. **CDL's history with the City demonstrates that we keep our promise for staff continuity.**

### ***D. Firm Governmental Audit Experience***

We are very proud to be the auditors for the following government organizations in Palm Beach County. The size and diversity of these governments provide a wide range of experience, but equally as important, is the date of our first engagement for these clients, indicated in parenthesis. Our long association with our clients since our founding in 1987, is an indication of the quality, professionalism and service we provide. As local business owners, we are committed to long-term relationships with audit clients in our local community.

- City of Boynton Beach (2011)
- City of Delray Beach (2013)
- Town of Juno Beach (1987)
- Town of Jupiter (1994)
- Village of Palm Springs (2002)
- Village of Royal Palm Beach (1993)
- Palm Beach County Water Utilities (2006)
- Children's Services Council of Palm Beach County (2014)
- Palm Beach County Housing Finance Authority (2001)
- Delray Beach Community Redevelopment Agency (2014)
- Delray Beach Downtown Development Authority (2016)
- Delray Beach Firefighters' Retirement System (2017)
- Delray Beach Police Officers' Retirement System (2017)
- West Palm Beach Downtown Development Authority (2006)

Some firms may list audit engagements they did years ago, with another firm or consulting engagements, but the governments listed above are our **current audit clients.** Our experience is current and comparable for the City's audit.





In addition to our current clients, our partners also directed audits for the following municipalities, special districts and County departments over the course of their professional careers:

- Town of Gulf Stream
- Town of Jupiter Island
- Town of Lake Park
- Town of Palm Beach
- Village of North Palm Beach
- City of Lake Worth
- City of North Lauderdale
- City of Palm Beach Gardens
- City of Pembroke Pines
- City of West Palm Beach
- Palm Beach County Department of Airports
- Florida Inland Navigation District
- Health Care District of Palm Beach County
- Solid Waste Authority of Palm Beach County

**Single Audit Experience** - Due to the large number of audits we perform annually for local governments, our Firm and our engagement team for the Town have years of experience performing Federal and State Single Audits in accordance with the Federal Single Audit Act, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Florida Single Audit Act. In fact, our experience dates to the initial years the Federal and State Single Audit Acts were adopted.

Our experience includes Single Audits of awards from nearly every major Federal and State awarding agency, including the following (City grantor agencies are in bold):

#### Federal Agencies

- Department of Agriculture
- Department of Defense
- **Department of Housing and Urban Development**
- Department of Health and Human Services
- **Department of Homeland Security**
- Department of Interior
- **Department of Justice**
- Department of Labor
- **Department of Transportation**
- Department of Treasury
- Environmental Protection Agency
- Federal Aviation Administration
- **Federal Emergency Management Agency**
- Forestry Service
- National Archives and Records Administration

#### State Agencies

- Department of Community Affairs
- Department of Elder Affairs
- Department of Environmental Protection
- Department of Health
- Department of Highway Safety and Motor Vehicles
- Department of Law Enforcement
- Department of State
- **Department of Transportation**
- Florida Housing Finance Corporation
- **Florida Division of Emergency Management**

Of particular importance to the City, **our engagement team has experience with the Single Audit of every major Federal and State award received by the City in recent years.** We are experienced with the requirements of a Single Audit and any of the major programs the City is likely to have in the future.



During the past 30 years, our partners have assisted local governments in preparing their annual financial statements and attaining and maintaining their GFOA Certificate of Achievement for Excellence in Financial Reporting.

**Preparing Governmental Financial Statements** - Our Firm currently assists our local government clients in preparing their annual financial statements. We assist the finance staff of clients in drafting the financial statements, notes to the financial statements and other supplementary information in Word and Excel templates and provide them with a clean draft for their review. Our role in preparing the financial statements is to provide high quality statistical typing and proofing of the annual financial statements and technical advice on improving financial transparency and disclosures to the public. When the drafts are finalized, we will provide electronic copies in pdf format. We currently prepare the annual financial statements for the following local government clients.

- City of Boynton Beach
- City of Delray Beach
- Town of Jupiter
- Town of Juno Beach
- Village of Palm Springs
- Village of Royal Palm Beach
- Children's Services Council of Palm Beach County
- Palm Beach County Housing Finance Authority
- Delray Beach Community Redevelopment Agency
- Delray Beach Downtown Development Authority
- Delray Beach Firefighters' Retirement System
- Delray Beach Police Officers' Retirement System
- West Palm Beach Downtown Development Authority

**Certificate of Achievement** - The Government Finance Officers Association (GFOA) of the United States and Canada has awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report (CAFR) for many consecutive years. The Certificate of Achievement is the highest recognition of achievement in governmental accounting and financial reporting.

In order to be awarded a certificate, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to the program standards. Such reports must satisfy all U.S. Generally Accepted Accounting Principles and applicable legal requirements. A certificate is valid for a period of one year only.



As part of the financial statement preparation and review process, we review each section of the Comprehensive Annual Financial Report for compliance with the requirements of the Certificate Program. Scott Porter was a member of the Special Review Committee of the GFOA that reviews governmental audit reports for award of the Certificate for 10 years. Scott Montgomery, the senior



manager of the City's engagement, was also a member of the Special Review Committee. In addition, our partners' experience includes audits for the following current local government clients of our Firm that currently hold a Certificate of Achievement:

- City of Boynton Beach
- City of Delray Beach
- Town of Juno Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach
- Children's Services Council of Palm Beach County

We are very proud that during our partners' involvement with our local government clients, **each has received *successive* Certificates of Achievement**. This impressive record is a direct result of the commitment of our partners and managers to our local government clients and the Certificate of Achievement Program. The continued participation and success of the City in the Certificate of Achievement Program is a high priority and great source of pride for the members of our engagement team.

**Computer Audit Experience** - Our partners have an extensive background and range of experience with computerized systems. In connection with the audits of local governments we have hands-on experience with large mainframe systems and smaller network systems for the following:

- City of Boynton Beach
- City of Delray Beach
- Town of Juno Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach
- Children's Services Council of Palm Beach County
- Solid Waste Authority of Palm Beach County
- Health Care District of Palm Beach County
- Delray Beach Community Redevelopment Agency

These systems have incorporated a diverse range of software used to process transactions for cash receipts, customer billing, purchasing and accounts payable, payroll and related benefits, and fixed asset accounting and depreciation systems.

Most importantly, our Firm has a ***local*** computer specialist that performs an annual, detailed evaluation of our larger client's computer systems and periodic reviews of our smaller client's systems, security, and internal controls as an integral part of our audit. We recognize that in today's electronic environment, it is essential that the auditor understand the specific computer software, security protocols, and internal controls over the computer systems within the government that is being audited. We will perform a thorough evaluation of the City's computer system, not just a quick walkthrough. Our knowledge of the City's IT system is critical to designing an effective and efficient audit for the City and helping to keep your vital systems running. ***We will audit the critical internal controls over your computer systems, not just the reports produced by the system.***



We encourage you to ask other firms if they have a dedicated, knowledgeable computer specialist with the technical skills to evaluate the City's complex information systems. **Our IT Specialist lives and works in Palm Beach County and always meets on-site at the City to evaluate your IT operations.** We do not "farm out" or "fly in" someone from another city or area of the state to evaluate the City's IT systems or try to "audit" your IT systems by email.

**Experience with Utility Billing Systems** - The City's utility billing system is a critical part of your operations and our audit procedures. Municipal utility billing systems are large and complex, and require specific audit experience with these types of large billing systems to design an effective audit approach. Our partners have 30 years of experience auditing similar, large utility billing systems for other local governments in Palm Beach County and we understand what is required and what can go wrong. Currently, Caler, Donten & Levine audits the following major, local government utilities in our area with large utility billing systems:

- City of Delray Beach Water and Sewer System
- City of Boynton Beach Water and Sewer System
- Town of Jupiter Water and Sewer System
- Village of Palm Springs Water and Sewer System
- Palm Beach County Water Utilities Department

In addition to our current clients, our partners have previously directed audits of the following computerized utility billing systems:

- City of Lake Worth Water and Sewer System
- City of Lake Worth Electric System
- City of West Palm Beach Water and Sewer System
- Village of Royal Palm Beach Water and Sewer System
- Village of Wellington Water and Sewer System
- Solid Waste Authority of Palm Beach County
- South Martin Regional Utility System

Understanding large utility billing systems and the internal controls over these systems is a critical component of the City's audit. We have the knowledge and experience gained over years auditing similar systems that will ensure a thorough and comprehensive audit in this key area.

**Professional Associations** - The Firm is registered with the Florida Department of Professional Regulation (Board of Accountancy) and is a member in good standing of the following professional organizations directly related to our audit services for the City:

- American Institute of Certified Public Accountants (AICPA)
- AICPA Governmental Audit Quality Center (GAQC)
- AICPA Employee Benefit Plan Audit Quality Center (EBPAQC)
- AICPA Private Companies Practice Section
- AICPA Not-for-Profit Membership Section
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)



- Florida Government Finance Officers Association (FGFOA)
- Association of Government Accountants (AGA)

### *AICPA Audit Quality Centers*

Caler, Donten & Levine has committed to adhere to the highest audit quality standards for governmental entities and pension plans as a member of the American Institute of Certified Public Accountants' **Governmental Audit Quality Center** (the "GAQC") and **Employee Benefit Plan Audit Quality Center** (the "EBPAQC") for employee benefit plans.

The GAQC is a voluntary membership Center for CPA firms that perform governmental audits, including all audits and attestation engagements performed under *Government Auditing Standards* and the Uniform Guidance for federal, state, or local governments; not-for-profit organizations; and certain for-profit organizations that receive federal or state financial assistance. The AICPA Governmental Audit Quality Center membership provides its members with access to comprehensive resources on performing quality governmental audits. The GAQC membership provides us with timely information on a variety of technical, legislative and regulatory subjects that we can in turn apply to your audit to help ensure compliance with the appropriate standards and changes in regulations. The EBPAQC serves similarly for employee benefit plan audits.

The initial reaction to our participation in the Employee Benefit Plan Audit Quality Center may be that it is not that relevant to the City or to a governmental entity, but as highlighted by the new pension standards from the Governmental Accounting Standards Board (GASB), **governmental pension plans represent substantial assets and liabilities for local governments in Florida**. Our prior annual audits for the City have included the audit of the City's General Employees' Pension Plan, Police Officers' Retirement System and Firefighters' Retirement System with total assets over \$330 million. Clearly, a knowledgeable, quality, employee benefit plan auditor is of substantial importance to the City and our participation in both the GAQC and the EBPAQC raise the knowledge and experience of our team in auditing governmental pension plans to a level that is unmatched by any other firm.

As a member of the Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center, we are committed to performing the highest quality audits possible for our governmental clients and their pension plans. We demonstrate our commitment by voluntarily agreeing to adhere to the significant membership requirements of each Audit Quality Center, including designating a partner, Scott Porter, to be responsible for the quality of each specialized audit area, establishing enhanced quality control programs, performing annual internal inspection procedures, and making our firm's peer review report findings publicly available. Our GAQC and EBPAQC memberships mean that we have voluntarily elevated the quality of our governmental practice beyond other firms and demonstrated our continued commitment to perform the most efficient, highest quality audit possible for our governmental clients.

In fact, with the obvious significance of governmental pension plans to most local municipalities, including the City, **participation in the Employee Benefit Plan Audit Quality Center is a must for performing a thorough, quality audit of the City of Delray Beach**. We hope you will consider our commitment to both the Governmental and the Employee Benefit Plan Audit Quality





Centers in comparing the qualifications and experience of other firms and their engagement teams that may propose on the City's audit.

### ***E. Governmental Retirement System Audit Experience***

Caler, Donten & Levine has been providing financial audit and accounting services for local governmental entities and governmental retirement systems, primarily defined benefit pension plans for Police Officers, Firefighters and General Employees, since the Firm's founding in 1987. The governmental and private employee benefit plan sectors have always been a significant portion of our audit practice. As a result of the number of governmental and private retirement system audits that the Firm does, our Firm and our engagement team have a significant amount of technical expertise in both of these highly specialized sectors. This allows us to consult on technical issues that we encounter at one client and use the knowledge gained for the benefit of all our clients. This also allows us to make suggestions to our clients based on best practices that we see at our other clients. In addition, because we audit both governmental entities and governmental retirement systems, we know what is required for both and the most efficient way to coordinate audit procedures and avoid problems. These are significant benefits to our clients.

### ***F. Governmental Retirement System Audit Clients***

We are very proud to be the auditors for the following local governments and pension plans. In some cases the retirement systems for our governmental clients are audited by other firms and our responsibility as the primary group auditor is to coordinate the other auditors work and incorporate their separate audit report on the retirement system into the primary government's financial statements. Our current government audit clients include the following (governments in bold denote engagements that include the audit of governmental retirement systems):

- ☐ **City of Delray Beach**
  - General Employees' Retirement System**
  - Police Officers' Retirement System**
  - Firefighters' Retirement System**
- ☐ City of Boynton Beach
- ☐ **Town of Juno Beach**
  - General Employees' Retirement Plan and Trust Fund**
- ☐ Town of Jupiter
- ☐ **Village of Palm Springs**
  - General Employees' Pension Plan**
  - Police Officers' Pension Plan**
- ☐ **Village of Royal Palm Beach**
  - General Employees' Pension Trust Fund**
  - Police Pension Trust Fund**
- ☐ Children's Services Council of Palm Beach County
- ☐ West Palm Beach Downtown Development Authority

The assets of our retirement system clients range from approximately \$600,000 to \$134,000,000.



Our partners also previously directed audits for the following local governments at CDL or at the local office of Ernst & Young prior to forming Caler, Donten & Levine (governments in bold denote engagements that include the audit of governmental retirement systems):

- ☐ **City of Lake Worth**
- ☐ **City of Palm Beach Gardens**
- ☐ **City of West Palm Beach**
- ☐ **City of North Lauderdale**
- ☐ **Town of Gulf Stream**
- ☐ **Village of North Palm Beach**
- ☐ Village of Wellington
- ☐ **Town of Lake Park**
- ☐ **Town of Jupiter Island**
- ☐ **Town of Palm Beach**
- ☐ Florida Inland Navigation District
- ☐ **Health Care District of Palm Beach County**
- ☐ Solid Waste Authority of Palm Beach County

In addition to our current governmental retirement system clients, we also perform annual audits of **twelve (12) private company and not-for-profit employee benefit plans** encompassing 401(k) plans, 403(b) plans and employee stock option plans (ESOP) with plan assets that range up to approximately \$50,000,000. Florida confidentiality statutes and ethics requirements do not allow us to provide client names for all these plans without their express written permission.

### ***G. Governmental Retirement System Staff and References***

Our audits of governmental retirement systems are generally performed by the engagement staff assigned to the primary government's audit. For the City of Delray Beach retirement systems, the audits have been performed by the City's engagement team, Scott Porter, Mark Veil, Scott Montgomery, Chris Micolucci and Gary Mann.

The following is a list of engagements that represent a cross-section of the governmental retirement plan audits our partners perform that are similar in scope and complexity to the audits of the Systems.



<b><i>Government / Date / Engagement Team</i></b>	<b><i>Scope of Work</i></b>	<b><i>Client Contact</i></b>
City of Delray Beach 2013 to Present Scott Porter, Engagement Partner Mark Veil, Review Partner Chris Micolucci, Manager Gary Mann, Senior	Financial Statement Audit General Employees' Retirement System Police Officers' Retirement System Firefighters' Retirement System	Ms. Laura Thezine Acting Finance Director 100 NW 1 <sup>st</sup> Avenue Delray Beach, FL 33444 (561) 243-7115
Village of Palm Springs 2002 to Present Scott Porter, Engagement Partner Mark Veil, Review Partner Michele Schneider, Manager	Financial Statement Audit General Employees' Pension Police Officers' Pension	Ms. Rebecca Morse Chief Financial Officer 226 Cypress Lane Palm Springs, FL 33461 (561) 434-5115
Village of Royal Palm Beach 1993 to Present Mark Veil, Engagement Partner Scott Porter, Review Partner Chris Micolucci, Manager	Financial Statement Audit General Employees' Pension Police Officers' Pension	Mr. Stanley Hochman Finance Director 1050 Royal Palm Beach Boulevard Royal Palm Beach, FL 33411 (561) 790-5112

## ***H. Engagement Team Experience with Governmental Retirement Systems***

The qualifications, experience and training of our engagement team for the City are described in detail on the individual resumes included in Section 5.B. As you can see from the detailed resumes of each staff member of our team, each professional has substantial experience in auditing large governmental entities and pension plans located in Palm Beach County. Most importantly, the City's engagement team has previously been involved in the audits of the City's three defined benefit pension plans. This means **you know the quality of our team and you know they are knowledgeable and experienced with governmental pension plans.**

## ***I. Sub-contractors***

CDL does not use sub-contractors to perform auditing procedures on any audit engagement.

## ***J. Awards and Accomplishments***

INSIDE Public Accounting (IPA), an award winning professional publication for the public accounting industry, prepares an annual financial performance and analysis of the top 400 accounting firms in the U.S. Based on the 2019 annual INSIDE Public Accounting Survey and Analysis of Firms, Caler, Donten & Levine was ranked in the top 200 public accounting firms in the entire U.S. and received the following national awards:

- A 2019 IPA Best of the Best Firm.
- A 2019 IPA Best of the Best Fastest-Growing Firm.
- A 2019 IPA 200 Fastest-Growing Firm.



**CDL was one of only 15 CPA firms nationally to receive all three honors and the only firm in Palm Beach County to receive the 2019 Best of the Best Firms award.**

## ***K. Litigation***

In its history, the Firm's professional audit staff have *never* been the subject of professional litigation or disciplinary action by the Florida Department of Professional Regulation or any other regulatory body. Further, the Firm has *never* received any findings resulting from Federal or State desk reviews or field reviews of our audits. Our professional record is unmatched by any other firm and provides an excellent reference for the quality audit the City has received and will continue to receive from Caler, Donten & Levine.





## 6. Specific Audit Approach

### A. Proposed Workplan

We recognize the City Commission's desire to receive the audit as soon as possible and we plan to advance the schedule and delivery date after the late start in 2019. Our estimated schedule and proposed work plan with staffing assignments for each year after 2019 is summarized as follows:

	<u>Phase I</u>	<u>Phase II</u>	<u>Phase III</u>		<u>Phase IV</u>	<u>Total</u>	<u>Percent</u>
	<u>Planning</u>	<u>Program</u>	<u>Fieldwork</u>		<u>Report</u>		
	<u>July</u>	<u>Development</u>	<u>Interim</u>	<u>Year-end</u>	<u>Review</u>		
	<u>July</u>	<u>July</u>	<u>August</u>	<u>Nov/Dec</u>	<u>Jan/Feb</u>		
Partners	20	30	20	130	50	250	20%
Managers	20	40	60	349	40	509	40%
Supervisory Staff	20	20	90	175	-	305	24%
Staff	-	-	90	110	-	<u>200</u>	<u>16%</u>
Totals						<u>1,264</u>	<u>100%</u>

Due to the unique emphasis by Caler, Donten & Levine on high-level professionals performing your audit work, the audit partners, senior manager and manager with the most experience will likely perform 60% of the City's audit. This ensures you of a quality audit performed by the most experienced governmental professionals in the Palm Beach County area, minimizes the disruption of your staff in their regular duties and lessens the likelihood of high audit staff turnover rates common to many audit firms.

### B. Segmentation of Audit Procedures

Our audit approach for the City will be segmented into a four-phase process that is tailored specifically to the accounting system and internal controls of the City. These phases are as follows:

- Phase 1* — Information gathering and preliminary planning
- Phase 2* — Risk analysis and audit program development
- Phase 3* — Internal control testing and year-end fieldwork
- Phase 4* — Final report review

The *first phase* of our audit approach involves updating the information necessary to document controls and specific risks. In order to plan our procedures and tests and address your concerns for the current year, we will meet with the City Manager, Acting Finance Director and Chief Accounting Officer to obtain their input into the audit process. We will inquire about any areas in which management has concerns. We will gather information and documentation about the City's computer system, its internal control systems, its operations and its key people. Generally, this will include our review of the current year budget, any changes from the prior year financial statements, organization charts, personnel, manuals and programs, and financial and other management information systems. We will perform preliminary analytical procedures to identify variances from





budget and substantiate changes from the prior year. We will review the City's Code of Ordinances and debt agreements for changes in material items to test for compliance. Finally, we will formalize our work-plan with the Acting Finance Director and Chief Accounting Officer and schedule the specific dates and tasks to be completed.

The **second phase** of our audit approach involves development of our formal risk analysis and audit program. Based upon the information gathered in the first phase, we will prepare an audit program specifically tailored to the City and the changes identified in **phase 1**, our risk analysis, and the transactions that have occurred during the year under audit. Many of our audit procedures will be the same as in prior years, while some will change as the systems and operations of the City change. Since our audit program will be prepared by the audit partner and managers with significant knowledge of the City and substantial governmental audit experience, you can be assured that it will be the most effective and efficient approach to the audit of the City. During this phase we will work with the Acting Finance Director and Chief Accounting Officer to coordinate the schedules and confirmations to be prepared for the audit. We will also review the applicability of the schedules prepared for the audit in light of new GASB Statements and auditing standards.

The **third phase** includes the actual interim and year-end fieldwork. The interim fieldwork consists mainly of the **testing** the internal control systems, IT systems, samples of transactions for major operating cycles, and grant program transactions. Our interim fieldwork will be performed in November for 2019 and thereafter in August as best accommodates the City's schedule. The year-end fieldwork will consist of year-end tests of balances, compliance testing and confirmation procedures. This process will commence in February for 2019 and thereafter in November or December as soon as the City's books are closed and the year-end audit schedules are completed. We expect our year end fieldwork to last four to five weeks and we will provide all journal entries to the City by mid-March for 2019 and thereafter by mid-January. Should the City require changes in the audit schedule, we will work with you, as we always have, to accommodate your needs.

The **fourth phase** of our audit approach involves the final review of the various audit reports comprising your audit. We will prepare a draft of the City's financial statements, compliance reports, Single Audit reports, and management letter based on the results of our audit procedures. Also, a partner who hasn't worked on the engagement will independently review these reports for completeness and accuracy. Then, we will meet with the City Manager, Acting Finance Director and Chief Accounting Officer for a closing conference to review all the draft reports and make any final revisions before issuing the CAFR. This process will be completed so that your reports will be issued prior to March 31<sup>st</sup> for 2019 and the end of February thereafter. **Unlike other firms, our knowledge of the City, combined with already having our team scheduled for the City's audit, will allow us to complete the City's 2019 audit by March 31<sup>st</sup>.**

### ***C. Staff Assigned to Audit Segments and Work Plan***

The information gathering and planning phase of the City's audit will include partner and manager involvement, primarily in the planning and audit program development areas. The tests of transactions will be performed by the audit staff and senior and reviewed by the managers and engagement partner. The year-end substantive tests will be performed by the engagement team with substantial partner and manager involvement in critical or high risk audit areas, such as cash and investments. **Our current workload includes the City's audit so you are assured of an outstanding team and that the audit will be completed on time for 2019.**



## ***D. Sample Sizes and Statistical Sampling***

AICPA Statements on Auditing Standards and the AICPA Audit and Accounting Guides, State and Local Government, Government Auditing Standards and Single Audits, and Audit Sampling, establish the requirements and provide suggestions on the use of sampling in governmental audit engagements. In applying these authoritative pronouncements to a governmental audit engagement, five distinct types of audit tests may involve the use of audit sampling, as follows:

- Substantive tests of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of general compliance with laws, policies, and regulations
- Single Audit compliance testing

**Substantive tests of balance sheet account balances** would generally involve year end confirmation of balances and sample size would be dependent upon the account balance and the relative dollar amount of the individual accounts. Generally, we combine confirmation and other substantive tests of balances to achieve an acceptable level of reliability.

**Substantive tests of details of transactions and tests of controls** are usually combined into a “dual purpose test” utilizing the same sample of transactions. For example, we would select a sample of expenditures and test the transaction amounts by agreement to the general ledger postings. We would also test internal controls, such as purchase order and approval requirements, related to the same expenditure. We anticipate the following tests and sample sizes as part of our audit of the City:

- |                               |                 |
|-------------------------------|-----------------|
| • Governmental fund revenues  | 25 transactions |
| • Utility billing and revenue | 25 transactions |
| • Expenditures                | 60 transactions |
| • Payroll                     | 40 transactions |

All samples will be selected randomly from the total population of transactions during the year. For example, expenditures may be selected randomly from all check numbers issued during the year. We utilize an audit software program that randomly selects check numbers from the check series used during the year. **Testing your internal controls is a key aspect of a thorough audit, but many firms omit control testing to save time. You should ask each firm if they test internal controls and the size of the samples they plan to test beyond just a walkthrough.**

Tests of general compliance and Single Audit compliance testing are discussed in detail later in Section 6.I., *Compliance Audit Sample Selection*.

## ***E. Computerized Audit Software***

As a firm, we are committed to advancing the efficiency of our work through the use of the latest computer technology. Automating our audit process has benefited our clients by reducing the staff and clerical time on the engagement, thereby providing more partner time to address the substantive issues of the audit. Accordingly, we have made a substantial investment in computer hardware and software for a firm of our size.



All audit staff currently use color laptop computers and the ProSystem *fx* paperless audit software as an integral part of all of our audit planning and fieldwork procedures. Through the use of portable computers, we are able to utilize information from client records and audit programs more efficiently in preparing workpapers and financial statements. Some of the applications we will use for the City include the following:

- Paperless audit software for trial balance and financial statement applications allowing efficient electronic summarization into audit lead schedules, posting of adjustments, preparation of financial statements, and various analytical review tools.
- Suralink software for the *secure* transfer of data and schedules and management of City and CDL prepared schedules.
- The latest versions of spreadsheet software allowing compatibility with client worksheets and easy updates of data for multi-year analytical review.
- Standard electronic audit workpapers for various applications such as analytical review, property and equipment, and related depreciation, debt schedules, loan covenants, and rate covenant reviews.
- Software to determine random sample selections and sample sizes.
- Software for preparation and editing of audit programs, audit workpapers, and functions, such as confirmation control.
- Data extraction software for testing critical accounts and balances.

The numerous electronic workpapers and spreadsheets we will prepare for the City may be updated easily and quickly, to allow us to meet your future timetable with the minimum amount of disruption to your daily operations.

### ***F. Analytical Procedures***

AICPA Statements on Auditing Standards (SAS) require the auditor to apply analytical procedures as an overall review of financial information in the final stage of the audit. While the SAS's do not specify any particular analytical procedures, our audit approach utilizes procedures that focus on the overall relationships within the basic financial statements. We also apply similar financial statement analytical procedures during the preliminary planning phase of the audit to identify any unusual or unexpected relationships that may warrant further investigation.

During the course of the year-end fieldwork we utilize analytical review procedures to support the results of our other audit procedures. For example, in the testing of revenue and expenditures we would apply analytical procedures by comparing current year and prior year actual balances and comparing current year actual amounts to budgeted amounts. Any unusual or unexpected variations would be considered for further testing.

### ***G. Documentation of Internal Control***

AICPA Statements on Auditing Standards define the elements of an entity's internal control and describe how the auditor should consider the internal controls in planning and performing an audit.



The auditor is required to obtain an understanding about the design of your internal control over financial reporting, policies and procedures, and whether the controls have been placed in operation.

Generally, our approach to obtaining an understanding and documenting internal controls includes the following methods:

- Observation of activities and operations
- Inspection of documents and records
- Inquiry of appropriate management, supervisory, and staff personnel

For each of the major control systems, such as purchasing and cash disbursements, we will perform a “walkthrough” of a transaction from its inception until a check is prepared for final payment. We will prepare documentation of the control systems using narratives and flowcharts, incorporating copies of forms and approval procedures. This process would be repeated for each major control system of the City.

For IT systems running financial applications, we will perform the same general methods directed to an evaluation of system documentation, security, access, maintenance, and reliability of reports.

Following the documentation of internal controls, **we also test the key internal controls**. As noted previously, the detailed testing of internal controls by selecting large samples of transactions is critical to an effective audit, but a step that is often omitted by firms that instead rely on just a walkthrough of one or two transactions to save time. **Ask proposers how many transactions they test and ask yourself if testing 2 or 3 transactions in a walkthrough is really auditing.**

## ***H. Legal Compliance Documentation***

Generally, legal compliance criteria can be found in Florida laws, rules, grant agreements, resolutions, policies, contracts and similar documents. In connection with our Firm’s governmental audit practice, we maintain an extensive legal compliance audit program of the significant requirements of Florida Statutes related to governmental entities. This legal compliance program is updated annually for amendments to the Florida Statutes.

Specific legal compliance criteria related to the City of Delray Beach is the basis for a legal compliance audit program of the significant compliance requirements we identify by a review of the City Ordinances and Charter. We will also consider the written policies and procedures, such as a purchasing manual, followed by management in the course of day-to-day operations.

As contracts, grant agreements, resolutions and similar documents are identified by inquiry of management and our audit procedures, any additional legal compliance requirements would also be added to our compliance audit program. All compliance audit programs are updated annually during our preliminary planning process.

**Scott Porter** was a member of the FICPA Committee on State and Local Government that developed the original FICPA practice aid ***Compliance Auditing in Florida*** that established the compliance criteria now followed by government auditors in Florida.



## ***I. Compliance Audit Sample Selection***

**Tests of general compliance with laws, policies, and regulations** would usually be incorporated with samples selected for tests of transactions and internal controls as discussed in Section 6.D., *Sample Sizes and Statistical Sampling*. Other criteria to be tested, such as compliance with specific laws, may involve selecting a separate random sample of specific transactions and testing the supporting documentation for compliance with Florida Statutes or City Ordinances. The sample sizes will depend on the number of transactions in the total population and the significance of the compliance requirement. Generally, the compliance sample sizes are 25 transactions or less.

**Single Audit compliance testing** will be designed in accordance with the sampling and risk criteria specified in the AICPA Audit Guides *State and Local Governments* and *Government Auditing Standards and Single Audits*. Generally, we test a minimum sample size of 60 items to achieve the high level of assurance required by Single Audit standards for major program testing of large populations over 250 items. The Single Audit compliance samples will be incorporated with the random samples selected for transaction and internal control testing to create dual purpose tests and reduce the overall testing and documentation required from the City, to the minimum necessary to meet the Single Audit standards.

## ***J. Anticipated Potential Audit Problems***

Based on our historical knowledge of the City and the City's 2018 audit, we do not anticipate any significant potential audit problems for the City or the pension plans.

# ***7. Identification of Anticipated Potential Audit Problems***

We do not anticipate any significant potential audit problems related to the City's 2019 audit. The significant issues identified in the 2017 audit were addressed by the City Staff and resolved in 2018. We do not expect any recurrence of those matters with the City's existing staff.

The City will be required to implement two new accounting standards for the 2019 audit; Government Accounting Standards Board Statement (GASB) No. 83, *Certain Asset Retirement Obligations* and GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* that are effective for the year ending September 30, 2019.

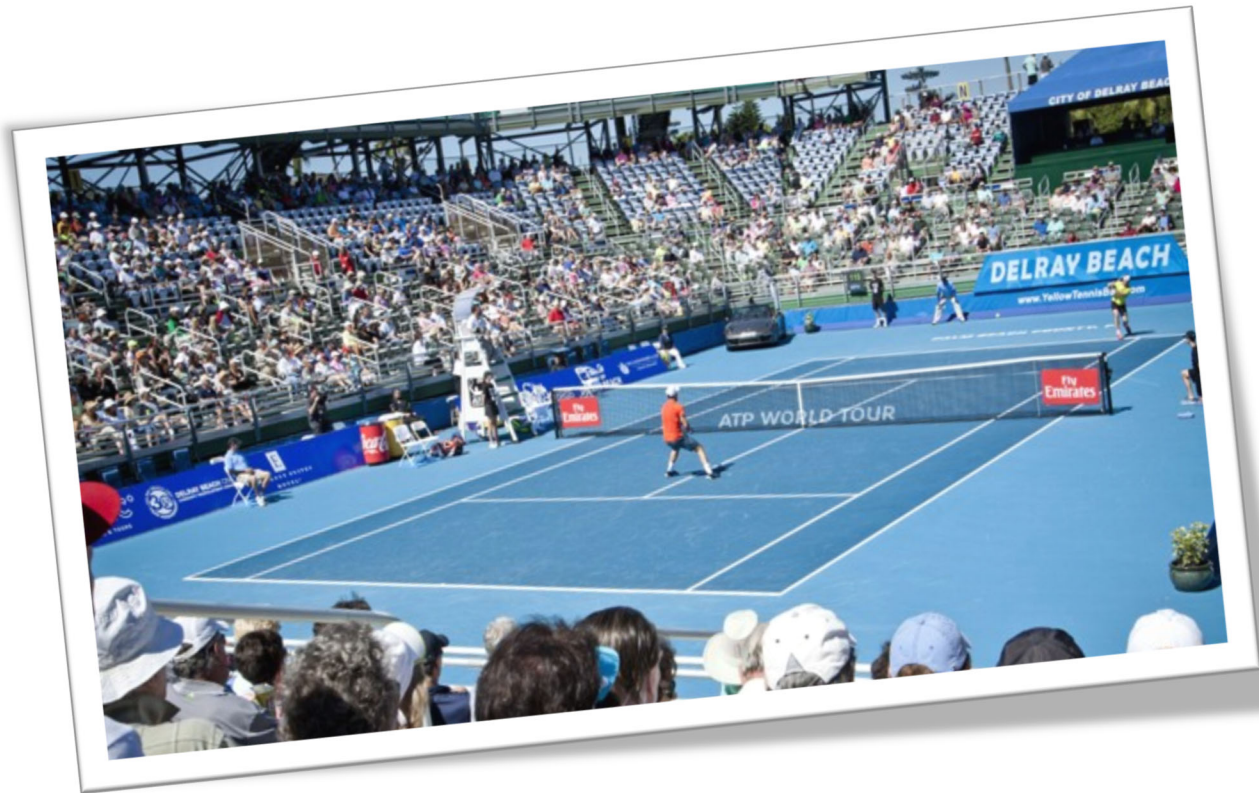
We do not expect these new standards will require any significant changes beyond additional disclosures and we will incorporate the updates necessary to the City's CAFR to comply with Statements No. 83 and 88 **at no additional charge to the City**. This is consistent with our history of not charging the City for the additional time related to implementation of new GASB standards.

In addition, any future debt issuances by the City will require additional work and changes to the City's financial statements. As in prior years, we will continue our commitment to the City to perform the additional work related to new debt issuances **at no additional charge to the City**, including any assistance needed with preparation of required journal entries to record the debt or a refunding.





In summary, our history of quality service for the City has incorporated the required disclosures and audit procedures to comply with GAAP and submit the City's CAFR to the Certificate of Achievement Program for consecutive awards.





## 8. *Similar Projects Completed and Client References*

The following engagements represent a cross-section of the governmental audits our partners have performed over the past five years that are similar in scope and complexity to the audit of the City of Delray Beach, Florida. The timelines for each client were met. We sincerely hope that the City has an opportunity to contact these local governments to ask them about our knowledge, experience, and commitment to personal service.

Engagement/ Partner	Scope of Work	Engagements (last 5 years)	Total Project Cost	Client Contact
City of Boynton Beach  Partner: Scott Porter	Financial Statement Audit Water and Wastewater Single Audit Bond Compliance Management Letter	2014 to present	\$106,725	Mr. Tim Howard Assistant City Manger 3301 Quantum Blvd., Suite 101 Boynton Beach, Florida 33425 (561) 742-6012
City of Delray Beach (Certificate of Achievement)  Partner: Scott Porter	Financial Statement Audit Water and Wastewater Single Audit Bond Compliance Management Letter	2013 to present	\$123,700	Ms. Laura Thezine Acting Finance Director 100 NW 1 <sup>st</sup> Avenue Delray Beach, Florida 33444 (561) 243-7134
Town of Jupiter (Certificate of Achievement)  Partner: Mark Veil	Financial Statement Audit Water and Wastewater Single Audit Bond Compliance Management Letter	2012 to present	\$81,660	Mr. Scott Reynolds Budget Director 210 Military Trail Jupiter, Florida 33458 (561) 746-5134
Village of Palm Springs (Certificate of Achievement)  Partner: Scott Porter	Financial Statement Audit Enterprise Operations Bond Compliance Management Letter	2010 to present	\$54,530	Ms. Rebecca Morse Finance Director 226 Cypress Lane Palm Springs, Florida 33461 (561) 965-4013
Village of Royal Palm Beach (Certificate of Achievement)  Partner: Mark Veil	Financial Statement Audit Water and Wastewater Utility (to 2006) Single Audit Bond Compliance Management Letter	2008 to present	\$54,100	Mr. Stanley Hochman Finance Director 1050 R.P.B. Boulevard Royal Palm Beach, Florida 33411 (561) 790-5112

Additional references are available on request.



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### ***Sample Comprehensive Annual Financial Reports***

As requested in the RFP, sample copies of the Comprehensive Annual Financial Reports for our clients listed above as references are included on the CD below.

- City of Boynton Beach
- City of Delray Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach



## ***9. Fee Proposal***

### **Fee Proposal - City (excluding Police and Fire audit fee listed separately)**

Our fee proposal for the financial audit and compliance audit, including the Single Audit, for the City of Delray Beach is summarized below:

1.	Total Fee for Fiscal Year 2019	\$ 126,245
2.	Total Fee for Fiscal Year 2020	\$ 126,245
3.	Total Fee for Fiscal Year 2021	\$ 126,245
4.	Total Fee for Fiscal Year 2022	\$ 126,245
5.	Total Fee for Fiscal Year 2023	\$ 126,245
6.	Total Fee for Fiscal Year 2024	\$ 126,245
	<b>GRAND TOTAL FEES for FY 2019 THRU 2024:</b>	<b>\$ 757,470</b>

### **Fee Proposal - Police Officers' Retirement System Audit**

Our fee proposal for the financial audit and compliance audit of the Police Officers' Retirement System is as follows:

1.	Total Fee for Fiscal Year 2019	\$ 20,200
2.	Total Fee for Fiscal Year 2020	\$ 20,200
3.	Total Fee for Fiscal Year 2021	\$ 20,200
4.	Total Fee for Fiscal Year 2022	\$ 20,200
5.	Total Fee for Fiscal Year 2023	\$ 20,200
6.	Total Fee for Fiscal Year 2024	\$ 20,200
	<b>GRAND TOTAL FEES for FY 2019 THRU 2024:</b>	<b>\$ 121,200</b>



## Fee Proposal - Firefighters' Retirement System Audit

Our fee proposal for the financial audit and compliance audit of the Firefighters' Retirement System is as follows:

1.	Total Fee for Fiscal Year 2019	\$ 20,200
2.	Total Fee for Fiscal Year 2020	\$ 20,200
3.	Total Fee for Fiscal Year 2021	\$ 20,200
4.	Total Fee for Fiscal Year 2022	\$ 20,200
5.	Total Fee for Fiscal Year 2023	\$ 20,200
6.	Total Fee for Fiscal Year 2024	\$ 20,200
	<b>GRAND TOTAL FEES for FY 2019 THRU 2024:</b>	\$ 121,200

## Schedule of Professional Fees and Expenses (total for City, Police and Fire)

The schedule below summarizes our fee proposal for the annual financial audit and compliance audit of the City, Police Officers' Retirement System and Firefighters' Retirement System.

	Hours	Std. Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	250	\$ 330	\$ 210	\$ 52,500
Managers	475	\$ 330	\$ 130	\$ 61,750
Supervisory Staff	299	\$ 330	\$ 115	\$ 34,385
Other (Staff)	200	\$ 330	\$ 90	\$ 18,000
<b>Subtotal:</b>				\$ 166,645

Other Expenses: (specify)

None

Our proposed fees include the City's Single Audit of its one federal grant program and all expenses, including but not limited to, travel related expenses and any other relevant out of pocket expenses, as well as vehicles, electronics, communications equipment, and any other equipment, facilities, or infrastructure necessary to carry out the audit engagement. All travel, lodging and subsistence expenses included in the total all-inclusive price is in accordance with Section 112.061, Florida Statutes.





As noted previously, we will continue our commitment to be a resource for the City; answering questions on routine matters, assisting with implementation of new GASB standards, preparing the annual *Financial Highlights*, and assisting in improving the efficiency of City operations – **all at no additional charge to the City.**

Our invoices will be rendered monthly as the work progresses. If we incur less time at our standard hourly rates than the above fees, we will bill you only for our actual time.

Our proposed fees are based on anticipated cooperation and schedule preparation from the City's personnel and the assumption that there are no unexpected circumstances or new entities that require additional accounting assistance or significant auditing procedures or changes, such as new auditing standards, new major funds or new major Single Audit programs.





## ***10. Attachments***

The City's required Submittal Forms are included as follows:

	<u>Page</u>
Acknowledgment of Addenda .....	54
Proposal Submittal Signature Page .....	55
Conflict of Interest Disclosure Form .....	56
Notification of Public Entity Crimes Law .....	57
Notification of Public Records Law.....	58
Drug-Free Work Place .....	59
Non-Collusion Affidavit .....	60
Truth-In-Negotiation Certificate .....	61
Scrutinized Company Certification.....	62



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### ACKNOWLEDGEMENT OF ADDENDA

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INSTRUCTIONS: COMPLETE PART I OR PART II, WHICHEVER APPLIES

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**PART I:**

List below the dates of issue for each addendum received in connection with this solicitation:

Addendum #1, Dated September 11, 2019

Addendum #2, Dated \_\_\_\_\_

Addendum #3, Dated \_\_\_\_\_

Addendum #4, Dated \_\_\_\_\_

Addendum #5, Dated \_\_\_\_\_

Addendum #6, Dated \_\_\_\_\_

Addendum #7, Dated \_\_\_\_\_

Addendum #8, Dated \_\_\_\_\_

Addendum #9, Dated \_\_\_\_\_

Addendum #10, Dated \_\_\_\_\_

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**PART II:**

☐ NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS SOLICITATION

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**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Firm Name

Signature

**Scott L. Porter, CPA Shareholder**

Name and Title (Print or Type)

**September 19, 2019**

Date



### PROPOSAL SUBMITTAL SIGNATURE PAGE

By signing this Proposal, the Proposer certifies that it satisfies all legal requirements as an entity to do business with the City, including all Conflict of Interest and Code of Ethics provisions.

Firm Name: **Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Street Address: **505 South Flagler Drive, Suite 900, West Palm Beach, Florida 33401**

Mailing Address (if different from Street Address):


Telephone Number(s): **(561) 832-9292**

Fax Number(s): **(561) 832-9455**

Email Address: **sporter@cdlcpa.com**

Federal Employer Identification Number: **59-2831281**

Prompt Payment Terms: \_\_\_\_\_ % \_\_\_\_\_ days' net \_\_\_\_\_ days **N/A**

Signature:   
(Signature of authorized agent)

Print Name: **Scott L. Porter, CPA**

Title: **Shareholder**

Date: **September 19, 2019**

By signing this document, the Proposer agrees to all terms and conditions of this solicitation and the resulting contract/agreement.

**THE EXECUTION OF THIS FORM CONSTITUTES THE UNEQUIVOCAL OFFER OF PROPOSER TO BE BOUND BY THE TERMS OF ITS PROPOSAL, FOR NOT LESS THAN 90 DAYS, AND THE PROPOSER'S UNEQUIVOCAL OFFER TO BE BOUND BY THE TERMS AND CONDITIONS SET FORTH IN THIS SOLICITATION. FAILURE TO SIGN THIS SOLICITATION WHERE INDICATED ABOVE, BY AN AUTHORIZED REPRESENTATIVE, SHALL RENDER THE PROPOSAL NON-RESPONSIVE. THE CITY MAY, HOWEVER, IN ITS SOLE DISCRETION, ACCEPT ANY PROPOSAL THAT INCLUDES AN EXECUTED DOCUMENT WHICH UNEQUIVOCALLY BINDS THE PROPOSER TO THE TERMS OF ITS PROPOSAL.**



## CONFLICT OF INTEREST DISCLOSURE FORM

The award of this contract is subject to the provisions of Chapter 112, *Florida Statutes*. All Proposers must disclose within their Proposal: the name of any officer, director, or agent who is also an employee of the City of Delray Beach.

Furthermore, all Proposers must disclose the name of any City employee who owns, directly or indirectly, an interest of more than five percent (5%) in the Proposer's firm or any of its branches.

The purpose of this disclosure form is to give the City the information needed to identify potential conflicts of interest for evaluation team members and other key personnel involved in the award of this contract.

The term "conflict of interest" refers to situations in which financial or other personal considerations may adversely affect, or have the appearance of adversely affecting, an employee's professional judgment in exercising any City duty or responsibility in administration, management, instruction, research, or other professional activities.

Please check one of the following statements and attach additional documentation if necessary:

☒ To the best of our knowledge, the undersigned firm has no potential conflict of interest due to any other Cities, Counties, contracts, or property interest for this Proposal.

☐ The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other Cities, Counties, contracts, or property interest for this Proposal.

Acknowledged by:

**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Firm Name

Signature

**Scott L. Porter, CPA Shareholder**

Name and Title (Print or Type)

**September 19, 2019**

Date





## NOTIFICATION OF PUBLIC ENTITY CRIMES LAW

Pursuant to Section 287.133, *Florida Statutes*, you are hereby notified that a person or affiliate who has been placed on the convicted contractors list following a conviction for a 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 or real property to a public entity; may not be awarded or perform work as a contractor, supplier, sub-Proposer, 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 [F.S.] for Category Two [\$35,000.00] for a period of thirty-six (36) months from the date of being placed on the convicted contractors list.

Acknowledged by:

**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Firm Name

A handwritten signature in blue ink, appearing to be "S. L. Porter", written over a horizontal line.

Signature

**Scott L. Porter, CPA Shareholder**

Name and Title (Print or Type)

**September 19, 2019**

Date



**NOTIFICATION OF PUBLIC RECORDS LAW PERTAINING TO PUBLIC CONTRACTS AND REQUESTS  
FOR CONTRACTOR RECORDS PURSUANT TO CHAPTER 119, *FLORIDA STATUTES***

Pursuant to Chapter 119, *Florida Statutes*, Contractor shall comply with the public records law by keeping and maintaining public records required by the City of Delray Beach in order to perform the service. Upon request from the City of Delray Beach' custodian of public records, contract shall provide the City of Delray Beach 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, *Florida Statutes* or as otherwise provided by law. Contractor shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract. If the Contractor does not transfer the records to the City of Delray Beach. Contractor upon completion of the contract, shall transfer, at no cost, to the City of Delray Beach all public records in possession of the Contractor or keep and maintain public records required by the City of Delray Beach in order to perform the service. If the Contractor transfers all public records to the City of Delray Beach upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City of Delray Beach, upon request from the City of Delray Beach' custodian of public records, in a format that is compatible with the information technology systems of the City of Delray Beach.

**IF 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 OFFICE OF THE CITY CLERK LOCATED AT 100 NW 1ST STREET, DELRAY BEACH, FLORIDA 33444, PHONE NUMBER (561) 243-7000, EMAIL ADDRESS: JOHNSONK@MYDELRAYBEACH.COM.**

Acknowledged:

**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Firm Name

Signature

**Scott L. Porter, CPA Shareholder**

Name and Title (Print or Type)

**September 19, 2019**

Date



## DRUG-FREE WORKPLACE

**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.** is a drug-free workplace and has  
(Company Name)  
a substance abuse policy in accordance with and pursuant to Section 440.102, *Florida Statutes*.

Acknowledged by:

**Caler, Donten, Levine, Cohen, Porter & Veil, P.A.**

Firm Name

Signature

**Scott L. Porter, CPA Shareholder**

Name and Title (Print or Type)

**September 19, 2019**

Date



# **NON-COLLUSION AFFIDAVIT**

STATE OF Florida  
COUNTY OF Palm Beach

Before me, the undersigned authority, personally appeared Scott L. Porter,  
who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

- a. He/She is Shareholder of Caler, Donten, Levine, Cohen, Porter & Veil, P.A.,  
the Proposer that has submitted a Proposal to perform work for the following:

RFP No.: 2019-043 Title: Financial Auditing Services

- b. He/She is fully informed respecting the preparation and contents of the attached Request for  
Proposals, and of all pertinent circumstances respecting such solicitation.

Such Proposal is genuine and is not a collusive or sham Proposal.

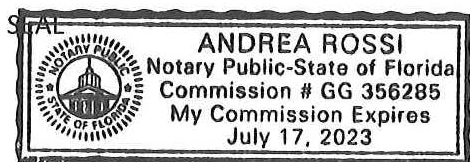
- c. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives,  
employees, or parties in interest, including this affiant, has in any way colluded, conspired,  
connived, or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a  
collusive or sham Proposal in connection with the solicitation and contract for which the  
attached Proposal has been submitted or to refrain from proposing in connection with such  
solicitation and contract, or has in any manner, directly or indirectly, sought by agreement or  
collusion or communication or conference with any other Proposer, firm, or person to fix the  
price or prices in the attached Proposal or any other Proposer, or to fix any overhead, profit, or  
cost element of the Proposal price or the Proposal price of any other Proposer, or to secure  
through any collusion, conspiracy, connivance, or unlawful agreement any advantage against  
the City or any person interested in the proposed contract.

- d. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by  
any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or  
any of its agents, representatives, owners, employees, or parties in interest, including this  
affiant.

*[Handwritten Signature]*

Signature

Subscribed and sworn to (or affirmed) before me this 19<sup>th</sup> day of September 2019, by  
Scott L. Porter, who is personally known to me or who has produced  
\_\_\_\_\_ as identification.



Notary Signature Andrea Rossi  
Notary Name: Andrea Rossi  
Notary Public (State): Florida  
My Commission No: GG 356285  
Expires on: July 17, 2023



### TRUTH – IN – NEGOTIATION CERTIFICATE

The undersigned warrants (i) that it has not employed or retained any company or person, other than bona fide employees working solely for the undersigned, to solicit or secure the Agreement and (ii) that it has not paid or agreed to pay any person, company, corporation, individual, or firm other than its bona fide employees working solely for the undersigned or agreed to pay any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of the Agreement.

The undersigned certifies that the wage rates and other factual unit costs used to determine the compensation provided for in the Agreement are accurate, complete, and current as of the date of the Agreement.

(This document must be executed by a Corporate Officer.)

Name: Scott L. Porter, CPA

Title: Shareholder

Date: September 19, 2019

Signature: 





### SCRUTINIZED COMPANY CERTIFICATION

RFP No. 2019-043

Financial Auditing Services

This certification is required pursuant to Florida State Statute Section 287.135.

As of July 1, 2011, a company that, at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract, is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services of \$1 million or more.

Companies must complete and return this form with its response.

Company: Caler, Donten, Levine, Cohen, Porter & Veil, P.A. FEIN No.: 59-2831281

Address: 505 South Flagler Drive, Suite 900

City: West Palm Beach State: Florida Zip: 33401

I, Scott L. Porter (name of authorized representative), as an authorized representative of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (name of company) certify and affirm that this company is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

Signature  Title Shareholder

Printed Name Scott L. Porter Date September 19, 2019