

Evaluator

Daniela Russell

Date

| CRITERIA | PERCENTAGE | | | |
|---|------------|-------------------|------------|--------------------------|
| | | Grau & Associates | Marcum LLP | Nowlen, Holt & Miner, PA |
| Proposer's list of Personnel to be Assigned | 30% | 27 | 29 | 28 |
| Proposers Experience in Governmental Accounting | 30% | 30 | 30 | 30 |
| Proposers Top 3 References | 30% | 20 | 30 | 28 |
| Audit Fee | 10% | 5 | 7 | 10 |
| Total | 100% | 82 | 96 | 96 |

| CHECK LIST | Grau & Associates | Marcum LLP | Nowlen, Holt & Miner, PA |
|---|-------------------|------------|--------------------------|
| | Yes | Yes | Yes |
| 6.1 RFP Information Form | Yes | Yes | Yes |
| 6.2 Certificate of Authority | Yes | Yes | Yes |
| 6.3 Insurance Requirements | Yes | Yes | Yes |
| 6.4 Proposer Background Information | Yes | Yes | Yes |
| 6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample) | Yes | Yes | Yes |
| 6.6 Debarment and Suspension Certificate | Yes | Yes | Yes |
| 6.7 Proposer (Vendor) Application | Yes | Yes | Yes |
| 6.8 Business Tax Receipt | Missing | Yes | Yes |
| 6.9 Conflict of Interest, if applicable | Yes | Yes | Yes |
| 6.10 Complete Proposal with all required documentation and attachments | No | Yes | Yes |

Comments:
All three Firms are highly competent and have extensive experience performing governmental audits

GRAU - Comments:
Grau's fee was hard to tell if they included the CRA audit - since it was not mentioned, nor was the fee for a single audit if needed. Nothing on Comfort letter or AFR ei
Grau did not present hourly fees for professional fees outside the scope of the audit or minor phone calls
Firm size comparable to NHM
They have a lot of 9/30 work but so does the other firms.
Grau had CITP on staff - this person has limited IT Professional training compared to Marcum staff
Grau has subcontracted with True Digital Security to work with the Team - I am not familiar with this company

MARCUM Comments:
Marcum has several references and also included one with CRA - City of Homestead
Marcum is a much larger firm - but the WPB office is smaller
Marcum is cutting edge with Robotic Processing
Marcum had a CISA certified Partner on Staff with a a Team
Marcum offered Free CPE - 8 hours
Marcum's proposal was the most comprehensive
Marcum's fee was detailed - breaking out the Town, CRA and if needed Single Audit
Marcum's hourly fees were detailed out, but were on the higher side
No mention of comfort letter included or AFR preparation

NHM Comments:
Firm is incumbent and has been performing the audit for many years
Team is highly competent with many years of experience
No CISA or IT Professional on Staff but they engage a CISA if they deem it necessary.
Fee did not specifically outline CRA, comfort Letter or AFR prep
Town Audit clearly the lowest on average \$10K per year lower than Marcum's Town Audit Fee alone.
Professional Service Fee are very competitive - highest Fee is \$185.
Single Audit Fee same as Marcum

Evaluator

Mary Beth Taylor

Date

March 8, 2024

CRITERIA

PERCENTAGE

| | |
|---|------|
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| Proposers Experience in Governmental Accounting | 30% |
| Proposers Top 3 References | 30% |
| Audit Fee | 10% |
| Total | 100% |

| Grau & Associates | Marcum LLP | Nowlen, Holt & Miner, PA |
|-------------------|------------|--------------------------|
| 30 | 30 | 30 |
| 30 | 30 | 30 |
| 25 | 30 | 25 |
| 10 | 10 | 10 |
| 95 | 100 | 95 |
| <i>82</i> | <i>96</i> | |

CHECK LIST

- 6.1 RFP Information Form
- 6.2 Certificate of Authority
- 6.3 Insurance Requirements
- 6.4 Proposer Background Information
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| Grau & Associates | Marcum LLP | Nowlen, Holt & Miner, PA |
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| Yes | Yes | Yes |
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195 *183* *129*
Choice

Evaluator

Jeffrey P. Dwaill
Director, Finance SWA

Date

3/1/24

CRITERIA

PERCENTAGE

| | | Grau & Associates | Marcum LLP | Nowlen, Holt & Miner, PA |
|---|------------|-------------------|------------|--------------------------|
| Proposer's list of Personnel to be Assigned | 30% | 30% | 30% | 28% |
| Proposers Experience in Governmental Accounting | 30% 4A? | 28% | 30% | 30% |
| Proposers Top 3 References | 30% | 30% | 30% | 30% |
| Audit Fee | 10% | 5% | 7% | 10% |
| Total | 100% | 93% | 97% | 98% |

CHECK LIST

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Assume
1 single audit each
year

\$65,000

All-inclusive

\$47,750 + 7,500

\$48,750 + 8,500

\$49,750 + 9,500

4 per year single

4,250 Audit

4,500

\$38,500

\$41,500

single
Audit

3 year Total \$195,000

\$184,500

\$129,000