



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Annual Audit Services

TOWN OF LAKE PARK
RFP NO. 104-2024

Proposal Due: February 20, 2024
2:30PM

Submitted to:

Town of Lake Park
c/o Barbra Gould
Interim Finance Director
535 Park Avenue
Lake Park, Florida 33403-2603

Submitted by:

David Caplivski, Partner
Grau & Associates
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Boca Raton, Florida 33431

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www.graucpa.com

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Executive Summary



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 20, 2024

Town of Lake Park
c/o Barbra Gould / Interim Finance Director
535 Park Avenue
Lake Park, Florida 33403-2603

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2023, with the option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Town of Lake Park's (the "Town") Request for Proposal (RFP), and we look forward to continuing working with you on your audit. We are an energetic and robust team of knowledgeable professionals who are a recognized leader of providing services to governmental entities. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm and will meet the requirements. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs audits under Government Auditing Standards year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy your unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. Further, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Value-added Services

We believe in providing our clients with more than great audit services, as such, we also assist in implementing new standards and regulations. As soon as exposure drafts, standards, and regulations are issued, a discussion is held with our clients to determine what if any, impact the changes will have on the organization. Discussions will include; impact, how to address, and the best way to implement.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Leveraging the Audit

While our primary role for the organization is to complete a financial statement or single audit, during and after the audit we use the knowledge gained during the audit to provide ongoing recommendations for improvements in operations and processes.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

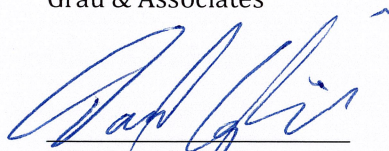
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state, and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 180 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



David Caplivski
Audit Partner

Qualifications and Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau at a Glance

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

30 +
Years of Experience

Our Team of ALL Gov Auditors



3
Partners



11
Professional Staff



2
Administrative Professionals



We are committed to maintaining staff continuity on your engagement. Having the same resources available to you reflects a commitment to your organization and a deeper understanding of what you are trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect, which is a primary reason that we maintain long-term professional relationships.



2005
Year founded



AICPA | FICPA | GFOA | FASD | FGFOA

Services Provided



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

Organization

Grau & Associates is a professionally licensed corporation in Florida and is certified by the State of Florida as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise. We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005. The Town of Lake Park has not awarded any contracts to the firm.

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. We have a total of 16 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of audit staff by employee classification are as follows:

Employee Classification	Government Auditors	No. of C.P.A.s
Partners	3	3
Managers	1	1
Advisory Consultant	1	1
Supervisor / Seniors	4	3
Staff Accountants	5	1
Total	14	9

Governmental Audit Experience

Grau & Associates is a leader in the field of governmental audits. 95% of our clients are local governments. We have provided governmental auditing services in Florida for over 30 years to various municipalities, special districts, and pension plans. Because of the wide array of governmental audits we perform, our staff works under government auditing standards year round and are exposed to the vast breadth and depth of different types of governments.

We also perform Single Audits for our government and non-profit clients. The compliance audits done are both Federal and State. Our staff has had extensive training with the Uniform Guidance and Florida Statutes.

Experience in Preparing Governmental Financial Statements

We currently assist all except one of our clients in preparing their financial statements. We currently audit over 300 governments. Some clients prepare a comprehensive annual financial report and others just basic financial statements. In drafting the financial statements, we ensure that all applicable GASBs have been implemented, that the report is in accordance with GAAP and that the GFOA checklist items are all included in the report. Once prepared the financial statements are presented to the government for review and approval prior to finalizing.

Grau & Associates has the capability and experience to assist the Town in drafting the financial statements. In addition, we will support the Town in ensuring throughout the engagement that the Town remains current with any new accounting and reporting standards issues by the GASB.

Certificate of Achievement for Excellence in Financial Reporting

We are proud to have assisted our clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (COA) to qualify for and maintain that award. Grau & Associates has the capability and experience to assist the Town in receiving the GFOA COA.

Similar Engagements with other Government Entities

MUNICIPALITIES OR RELATED COMPONENT UNITS	Attestation Services	Consulting Services	Governmental Audit	Single Audit	Utility Fund	CAFR	Current Client	Year End
City of Cooper City			✓	✓	✓	✓		9/30
City of Lauderhill			✓	✓	✓	✓		9/30
City of Miami (Program Specific Audits)			✓				✓	9/30
City of North Lauderdale			✓	✓	✓	✓		9/30
City of North Palm Beach (Internal Audit)	✓							9/30
City of Pompano Beach (Joint Venture, 40%)			✓	✓		✓		9/30
City of West Park			✓	✓		✓		9/30
City of Weston			✓	✓	✓	✓		9/30
Town of Cloud Lake			✓				✓	9/30
Town of Davie			✓	✓	✓	✓		9/30
Town of Glen Ridge			✓				✓	9/30
Town of Haverhill			✓				✓	9/30
Town of Highland Beach			✓	✓	✓	✓		9/30
Town of Hillsboro Beach			✓	✓	✓		✓	9/30
Town of Hypoluxo		✓	✓				✓	9/30
Town of Jupiter Inlet Colony			✓			✓		9/30
Town of Lantana			✓	✓	✓	✓	✓	9/30
Town of Lauderdale by the Sea		✓	✓		✓	✓	✓	9/30
Town of Mangonia Park			✓		✓			9/30
Town of Pembroke Park			✓		✓			9/30
Town of South Palm Beach			✓		✓	✓	✓	9/30
Village of Golf			✓		✓	✓		9/30
Village of Wellington			✓		✓	✓		9/30
TOTAL	1	2	22	10	14	14	9	

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓			9/30
South Central Regional Wastewater Treatment and Disposal Board	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (297)	✓		✓	9/30
TOTAL	333	5	327	

See pages 36-37 for listing of all governmental clients.

References

Town of Lantana	
Scope of Work	Financial Audit, ACFR
Value of Contract	\$49,500
Dates	Annually since 2011
Engagement Partner	David Caplivski
Client Contact	Stephen Kaplan / Finance Director 500 Greynolds Circle, Lantana, Florida 33462 (954) 540-5035 / skaplan@lantana.org
Town Lauderdale by the Sea	
Scope of Work	Financial Audit, ACFR, Pension
Value of Contract	\$36,500
Dates	Annually since 2010
Engagement Partner	David Caplivski
Client Contact	Lucila Lang / Finance Director 4501 Ocean Drive, Lauderdale by The Sea, Florida 33308 (954) 640-4206 / lucilal@lbts-fl.gov
Indian Trail Improvement District	
Scope of Work	Financial Audit
Value of Contract	\$56,000
Dates	Annually since 2016
Engagement Partner	David Caplivski
Client Contact	Burgess Hanson / Executive Director 13476 61 Street, West Palm Beach, Florida 33412 (561) 793-0874 / bhanson@indiantrail.com

See link to Town of Lantana ACFR below.

[2022_lantana.pdf \(flauditor.gov\)](#)

Partner, Supervisory and Staff Qualifications and Experience

You will have a partner available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE in governmental accounting as required by the GAO and Board of Accountancy.

Profile Briefs:

Antonio J Grau, CPA (Partner)

Years Performing Government Audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton. Tony has been certified by the AICPA in Advanced Single Audit and he previously served as a GFOA CAFR Reviewer.

David Caplivski, CPA (Partner + Key Member)

Years Performing Government Audits: 14+

David has audited municipalities, special districts, and pension plans throughout his career at Grau. He is certified by the AICPA as a Certified Information Technology Professional (CITP).

Antonio S. Grau, CPA (Advisory Consultant)

Years Performing Government Audits: 40+

Tony Sr. has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career. As the firm's concurring reviewer he provides an independent look at the audit engagement ensuring the firm has performed sufficient audit work and the reports issued are accurate.

Vinnette Hall, CPA (Manager)

Years Performing Government Audits: 15+

Vinnette has audited non-profits, municipalities, special districts, and pension plans throughout her career at Grau. She is a GFOA CAFR reviewer and assists the firm in ensuring that our clients' financial statements are compliant with the GFOA certificate program requirements.

Jaime Medlicott, CPA (Senior)

Years Performing Government Audits: 7+

Jaime has audited municipalities, special districts, and pension plans throughout her career at Grau.

Staff Continuity

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organization and a deeper understanding of what their organization is trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect.

The partner and manager will be available to discuss all material matters affecting the Town's financial position or operation.

In assigning staff to engagements, we place high importance on maintaining continuity of staff from one year to the next. This is important from both a client service as well as an engagement efficiency perspective. As our staff gains familiarity with a client, they are able to complete the engagement more efficiently and are able to identify recommendations for improvement within our client's operations.

Personnel will be available to the extent proposed for the duration of the project and no person designated as to the project shall be removed or replaced without the prior written concurrence of the Town of Lake Park.

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the Town.



A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

The assigned personnel will work closely with the partner and the Town to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939 - 6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a prior member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Certified Public Accountant (1985)
AICPA Accreditation Advanced Single Audit (2016)

Clients Served (partial list)

(>300) Various Special Districts
Brevard Workforce Board
Broward Education Foundation
City of Cooper City
City of Lauderdale Lakes
City of Lauderhill
City of Lauderhill General Pension
City of North Lauderdale
City of Oakland Park
City of Weston
Delray Beach Housing Authority
East Central Regional Wastewater Treatment Facility
Florida Community College at Jacksonville
Florida Department of Management Services
Greater Boca Raton Park & Beach District
Highland County School District
Hispanic Human Resource Council

Key Largo Water Treatment District
Mae Volen Senior Center, Inc.
North Lauderdale Academy High School
Orlando Housing Authority
Palm Beach County Workforce Development Board
Peninsula Housing Programs
School Board of Broward County
School Board of Miami-Dade County
School Board of Palm Beach County
South Florida Water Management District
Southwest Florida Workforce Development Board
Town of Davie
Town of Highland Beach
Town of Hypoluxo
Village of Golf
Village of Wellington
West Palm Beach Housing Authority

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

32
58
90 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	81 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts



Antonio S. Grau, CPA
Concurring Review Consultant

Contact : asgrau@graucpa.com

Experience

Antonio was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

Grau & Company	Partner	1977-2004
Public Company	Financial Officer	1972-1976
International Firm	Auditor	1966-1972

Education

University of Miami (1966)
Bachelor Degree
Business Administration

Certified Public Accountant (1970)

AICPA Certificate of Educational Achievement Governmental and Not-For-Profit Accounting and Auditing (1994/1995)

Clients Served (partial list)

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami / Community Development Block Grants	Village of Biscayne Park
	West Palm Beach Housing Authority

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	67
Total Hours	99 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

Member, American Institute of Certified Public Accountants	Institute of Certified Public Accountants (1996-1997)
Member, Florida Institute of Certified Public Accountants	Institute of Certified Public Accountants (1991 - 1993)
Past member, State and Local Government Committee, Florida	
Past member, Quality Review Acceptance Committee, Florida	
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing	



Vinnette Hall, CPA, Manager

Contact : vhall@graucpa.com / (561) 939-6675

Experience

Grau & Associates	Manager	2017-Present
Grau & Associates	Consultant	2010-2017
Grau & Associates	Senior Auditor	2004-2009
North Broward		
Hospital District	Chief Internal Auditor	2014-2016
Spear, Safer,		
Harmon & Co. PL	Staff Accountant	2004

Education

Florida Atlantic University (2003)	
Major: Accounting	
Bachelor of Science	
Carnegie Mellon University (1995)	
Major: Operations/Production Management & Strategy	
Master of Science	
Harvard University (1992)	
Major: Economics	
Bachelor of Arts	

Clients Served (partial list)

(>300) Various Special Districts	South Indian River Water Control District
Aid to Victims of Domestic Abuse, Inc.	Southwest Florida Workforce Board
CareerSource Brevard	Town of Davie
CareerSource Broward	Town of Haverhill
CareerSource Palm Beach County	Town of Highland Beach
Central Broward Water Control District	Town of Hillsboro Beach
City of Weston	Town of Hypoluxo
Collier Mosquito Control District	Town of Lantana
Indian Trail Improvement District	Town of Lauderdale By The Sea
Ranger Drainage District	Town of Pembroke Park
South Central Reg. Wastewater Treatment & Disp. Bd.	Village of Wellington

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	61
Total Hours	85 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
 Florida Institute of Certified Public Accountants
 Florida Government Finance Officers Association



Jaime Medlicott, CPA Senior Auditor

Contact : : jmedlicott@graucpa.com / (561) 939-6679

Experience

Grau & Associates	Senior Auditor	2014-Present
Security Pro Systems	Accounting Manager	2013-2014
Ultimate Software	Senior Accountant	2013
Ernst & Young LLP	Assurance	2010-2013
Crowe Horwath LLP	Audit Intern	2008-2010

Education

University of Florida (2010)
Bachelor of Science, Accounting
Masters of Accounting

Clients Served (partial list)

(>300) Various Special Districts

3Cinteractive

AMSA Group

CareerSource Central Florida

City of Fort Lauderdale

City of North Lauderdale

City of Weston

Coventry Health Care

East Central Regional Wastewater Treatment Fac.

Florida Public Transportation Association

Key Largo Wastewater Treatment Plant

Loxahatchee Groves Water Control District

Martin Memorial

Nova Southeastern University

Office Depot

Pal Mar Water Control District

Pinellas Park Water Management District

SEACOR

Shoes for Crews

Sunshine Water Control District

Telefonica

Town of Lantana

Town of Lauderdale by The Sea

Village of Golf

Village of Wellington

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	49
Total Hours	81 (includes 4 hours of Ethics CPE)

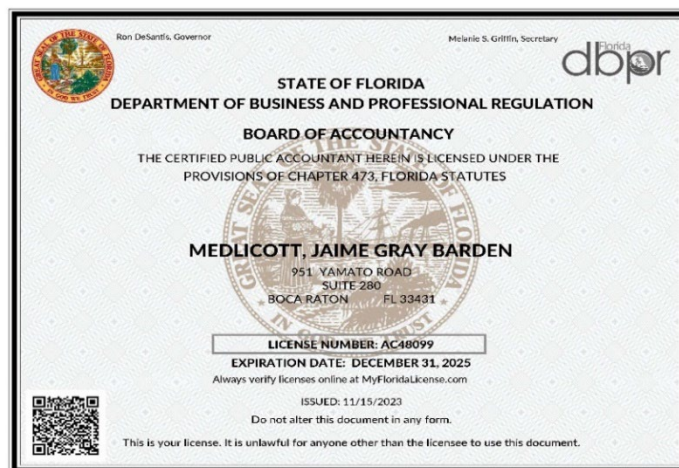
Professional Associations/ Memberships

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

FICPA Young CPAs Committee

CPA Licenses



All CPA's assigned to the engagement have properly maintained Continuing Professional Education (CPE) in governmental accounting as required by the Board of Accountancy.

AICPA Letters in Good Standing



August 24th, 2023

Antonio Jose Grau, Jr
951 Yamato Road
Suite 280
Boca Raton, FL 33431

AICPA Account Number: 1177421

To Whom It May Concern,

This letter is to confirm that Antonio Jose Grau, Jr is an active, Regular Member of the AICPA. Mr. Antonio Jose Grau, Jr has been in good standing since June 30th, 1986.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. Antonio Jose Grau, Jr's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

*Please note that membership in the AICPA is not verification of CPA certification.

220 Leigh Farm Road, Durham, NC 27707-8110
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aicpaglobal.com | cimaglobal.com | aicpa.org | cgma.org



August 24th, 2023

David Capilviski
951 Yamato Road
Suite 280
Boca Raton, FL 33431

AICPA Account Number: 8074366

To Whom It May Concern,

This letter is to confirm that David Capilviski is an active, Regular Member of the AICPA. Mr. David Capilviski has been in good standing since July 31st, 2014.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. David Capilviski's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

*Please note that membership in the AICPA is not verification of CPA certification.

220 Leigh Farm Road, Durham, NC 27707-8110
T: +1 919.402.4500 F: +1 919.402.4505
aicpaglobal.com | cimaglobal.com | aicpa.org | cgma.org



August 24th, 2023

Antonio Grau
951 Yamato Road
Suite 280
Boca Raton, FL 33431

AICPA Account Number: 316825

To Whom It May Concern,

This letter is to confirm that Antonio Grau is an active, Honorary Member of the AICPA. Mr. Antonio Grau has been in good standing since September 30th, 1970.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Mr. Antonio Grau's Honorary membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

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August 24th, 2023

Vinnette Hall
951 Yamato Road
Suite 280
Boca Raton, FL 33431

AICPA Account Number: 3838361

To Whom It May Concern,

This letter is to confirm that Vinnette Hall is an active, Regular Member of the AICPA. Ms. Vinnette Hall has been in good standing since July 17th, 2017.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Ms. Vinnette Hall's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

*Please note that membership in the AICPA is not verification of CPA certification.

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aicpaglobal.com | cimaglobal.com | aicpa.org | cgma.org



August 24th, 2023

Jaime Gray Barden Medlicott
951 Yamato Road
Suite 280
Boca Raton, FL 33431

AICPA Account Number: 8667418

To Whom It May Concern,

This letter is to confirm that Jaime Gray Barden Medlicott is an active, Regular Member of the AICPA. Ms. Jaime Gray Barden Medlicott has been in good standing since January 31st, 2015.

A member in good standing is a member who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published on the AICPA website under For the Public.

Ms. Jaime Gray Barden Medlicott's Regular membership is valid through July 31, 2024, and he has met all the membership's requirements.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

*Please note that membership in the AICPA is not verification of CPA certification.

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aicpaglobal.com | cimaglobal.com | aicpa.org | cgma.org

Clients that have discontinued the use of our services within the past two (2) years.

CareerSource Central Florida, CareerSource Brevard, and Village of Wellington due to mandatory audit rotation.

Letters of Recommendation

Town of Lantana

COUNCILMEMBERS

Lynn J. Moorhouse, D.D.S., Vice Mayor
Mark Zeidler, Vice Mayor Pro Tem
Christopher Castle
Kern Mason



Karen Lythgoe
MAYOR

500 Greynolds Circle
Lantana, FL 33462-4544
(561) 540-5000
www.lantana.org

May 4, 2023

RE: Letter of Recommendation

To Whom It May Concern:

I am pleased to recommend the services of Grau & Associates (Grau).

Grau has been the Town of Lantana's auditors since 2012 and have provided professional and thorough work product in a most professional and courteous manner. They have also provided many helpful recommendations and are prompt in their responses to our inquiries. Their knowledge of subject matter is thorough and extensive.

We are pleased with Grau's exceptional work and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

Stephen Kaplan
Finance Director
Town of Lantana



THE TOWN OF
LAUDERDALE-BY-THE-SEA
4501 N. OCEAN DRIVE,
LAUDERDALE-BY-THE-SEA, FL 33308
Phone: 954-640-4200; Fax: 954-640-4236

May 8, 2023

To Whom It May Concern:

Grau & Associates (Grau) has been the external auditor for the Town of Lauderdale-By-The-Sea since 2010 and they have always provided a professional and thorough work product in a most professional and courteous manner. They have also provided many helpful and legitimate recommendations and their staff has been available with prompt responses to our inquiries. Their knowledge of their subject matter is thorough and extensive.

We are very pleased with Grau's exceptional work to date and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

**Lucila Lang
Finance Director
Town of Lauderdale-By-The-Sea**

www.lbts-fl.gov

RELAX... YOU'RE HERE

State of Florida

Department of State

I certify from the records of this office that ANTONIO J. GRAU, CPA P.A. is a corporation organized under the laws of the State of Florida, filed on December 20, 2004, effective January 3, 2005.


The document number of this corporation is P04000170177.

I further certify that said corporation has paid all fees due this office through December 31, 2024, that its most recent annual report/uniform business report was filed on January 17, 2024, and that its status is active.

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

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Seventeenth day of January,
2024*




Secretary of State

Tracking Number: 6387240896CC

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

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

Ability and Capability to Perform Required Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Audit Approach

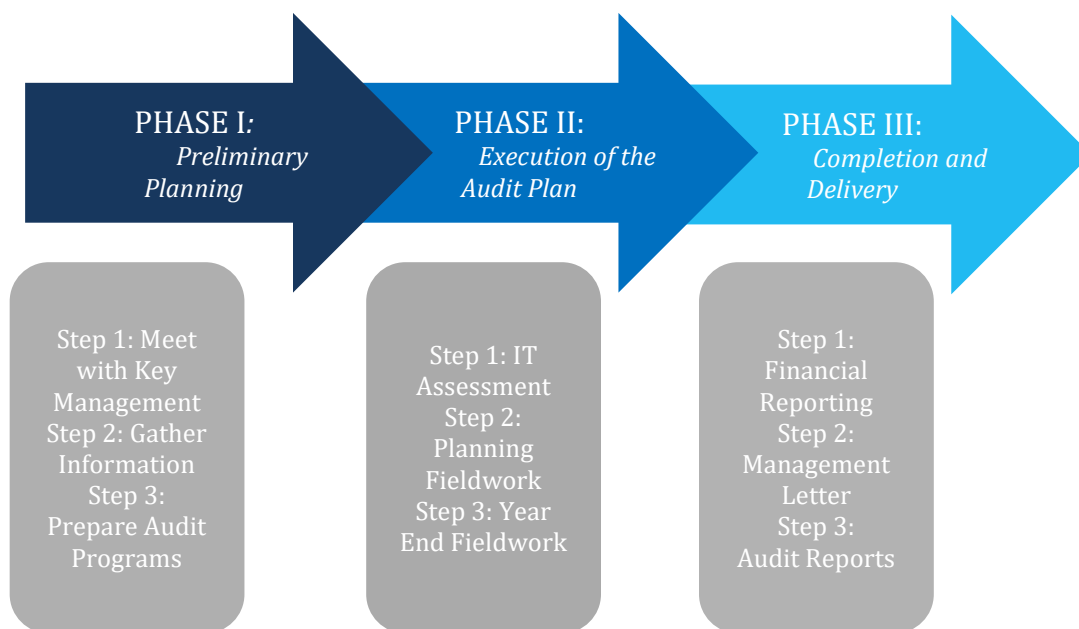
Firm Methodology

We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.



Proposed segmentation of the engagement



Phase I: Planning Phase

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year. Further, as appropriate, our audit will be planned to provide for a low level of audit risk.

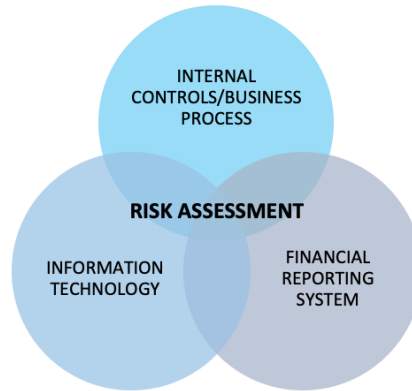
Step 1: Meet with the Town's Key Management

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the Town Commission to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- » Our audit approach and scope
- » Lines of communication
- » Scheduling to minimize disruption of your staff
- » Areas management and Commission have concerns
- » Timeline for audit services

Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;



This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the Town's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the Town's policy manuals will be stored in our electronic permanent file for future use.

Other Planning Procedures include:

- » Review budgets, organization charts, and audit pertinent procedure manuals
- » Design "walkthroughs" as deemed necessary
- » Review minutes from the Town Council
- » Review agreements, debt related documents, resolutions, and contracts, etc.
- » Prepare a list of schedules and work papers to be prepared by the Town's personnel

Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

Phase II – Execution of Audit Plan

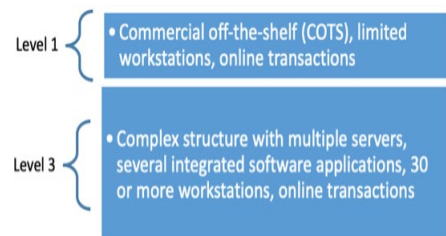
Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- » Data security including access to the data and software
- » Processes that import data from an outside source
- » Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.



We have partnered with True Digital Security, a firm recognized as one of the countries most advanced IT service providers, to work side by side with our audit team. We believe partnering with an industry expert provides additional assurance to the Town that its IT systems are being checked and evaluated accurately. True Digital Security is at the cutting edge of the rapidly evolving environment of network and database security, internet security and vulnerability testing. In today's information age, an in-house IT auditor may not have the most up-to-date experience and training for handling sensitive information and financial database security.

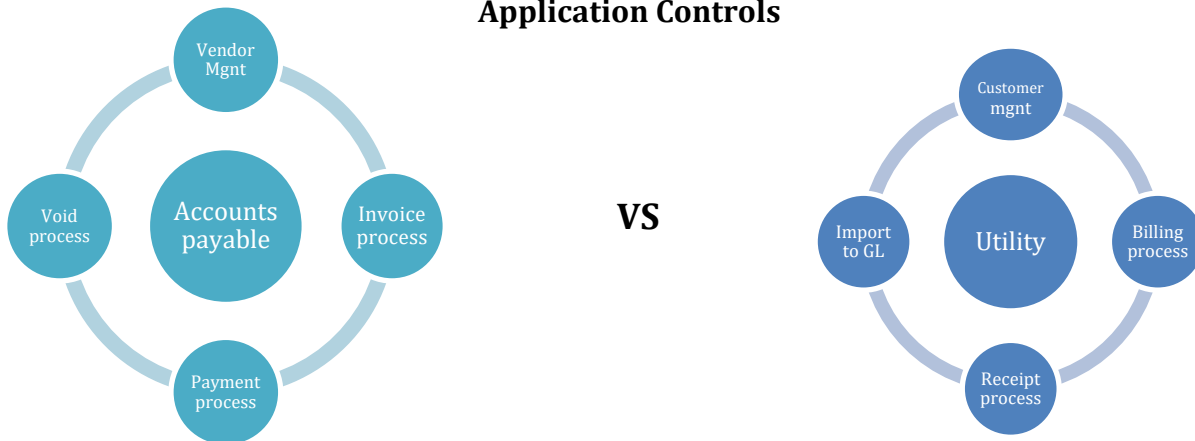
We will work alongside our IT Contractor to assess, document, and test as deemed necessary the following five areas of IT controls:

General IT Controls

Entity Level Controls	Change Management	Security	Backup & Storage	3rd Party Provider
<ul style="list-style-type: none"> •Strategic plan •Risk Assessment and Risk Management •Environmental Controls •Access Controls 	<ul style="list-style-type: none"> •Policies •Segregation of duties •Controls •Data Conversion •Tracking System 	<ul style="list-style-type: none"> •Policies •Perimeter and network •User access rights •Passwords •Physical Access 	<ul style="list-style-type: none"> •Policies •Frequency of backups •How stored •How often tested •Access 	<ul style="list-style-type: none"> •Policies •Evaluation Performed •Access Permissions •Interaction with Software •SOC report Recieved

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over utility billing and collection, as such, tests of controls will have to be different.

Application Controls



Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial, as it is the foundation of what substantive procedures will be performed in Step 3 below.

Step 3: Year End Fieldwork

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- » *Examination (inspection)* – to substantiate authenticity
- » *Observation* – to ascertain compliance
- » *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high risk area.** The engagement partner and manager will meet with Town representatives on all material matters as they arise and report promptly any potential audit issues.

Phase III: Reporting

Step 1: Financial Reporting

During this step, the audit team will complete the tasks related to financial reporting, including drafting/reviewing the financial statements. Tasks to be performed include:

- » Final analytical review procedures
- » Review and inquires for subsequent events, contingencies and commitments
- » Update to attorney's letter and minutes

Step 2: Management Letter

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change.**

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

Step 3: Audit Reports

The final step in our audit involves the preparation and review of the various audit reports. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the Town's management, to review all the draft reports and make any financial revisions before issuing the final reports.

The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP.

Tentative Schedule for FY2023 and forward

Audit Phase and Tasks	NOV/ DEC	JAN / FEB	MAR / APRIL
I. <u>Planning Phase</u>			
Planning discussions with financial management			
Understanding the entity and environment			
Develop understanding of IT controls & systems			
Preliminary analytical reviews on financial statements			
Conduct risk assessments			
Develop audit plan			
Request the Town's assistance & documentation needs			
II. <u>Internal Control Phase</u>			
Conduct tests of internal controls and systems			
Perform information technology evaluation & follow-up			
Conduct Single Audit Testing, if applicable			
Provide the Town with list of all schedules to be prepared			
Review and finalize audit plan			
III. <u>Fieldwork Phase</u>			
Perform analytical procedures & respond to variances			
Perform substantive tests of account balances			
Perform compliance testing of transaction classes			
Review subsequent events, contingencies & commitments			
Review preliminary results with financial management			
IV. <u>Reporting Phase</u>			
Perform final analytical procedures			
Review the financial statements			
Hold audit exit conference with financial management			
Issue opinion report on financial statements			
Issue internal control & compliance report and single audit report			
Issue management letter, if applicable			
The Town to provide responses to management comments and Single Audit findings, if applicable			

Current Workload and Capacity

We are committed to the Town's timeline for completing the audit and we will plan and perform the audit to meet your deadlines. We have always met the reporting deadline set forth by management. You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

Most Recent Two External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent two quality review can be found below.



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.6190 | www.ficpa.org

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

Disciplinary Action

During the last three (3) years, Grau & Associates, its partners or employees have not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

Litigation Status

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

Audit Fee



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$65,000
2024	\$65,000
2025	<u>\$65,000</u>
TOTAL (2023-2025)	<u>\$195,000</u>

The above fees are based on the assumption that the Town maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Affidavits/Acknowledgments



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

6.1. RFP Information Form

Mailing Date:
RFP 104 -2024

Buyer: Town of Lake Park
Email: townclerk@lakeparkflorida.gov

Responses must be received by:
February 20, at 2:30 A.M. Eastern Time

THE LETTER OF ENGAGEMENT

EXTERNAL AUDITING SERVICES

RFP 104 -2024

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm, or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am legally authorized to sign for the Proposer. (Please print the following and sign your name below where indicated.)

Firm's Name: Grau & Associates

Telephone: (561) 994-9299

Principal Business Address:

Fax: (561) 994-5823

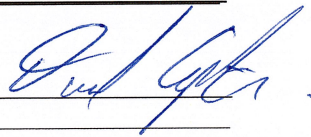
951 Yamato Road, Suite 280, Boca Raton, FL 33431

E-mail address: dcaplivski@graucpa.com

Contact Name: David Caplivski

Mailing Address: 951 Yamato Road, Suite 280, Boca Raton, FL 33431

Title: Vice President

Authorized Signature: 

RFP Certification Form (page 1 of 4)

**CERTIFICATE OF AUTHORITY
(IF CORPORATION)**

STATE OF Florida)
) SS:
COUNTY OF Palm Beach)

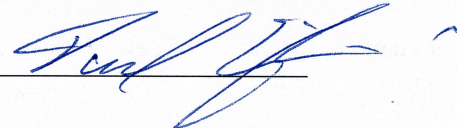
I HEREBY CERTIFY that a meeting of the Board of Directors of the
Grau & Associates

a corporation existing under the laws of the State of Florida, held on February
19, 20 24, the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, February 20, 20 24, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this 19, day of February, 20 24.

Secretary: 

(SEAL)

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY
THE PROPOSAL.**

BINDERS ARE UNACCEPTABLE.

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Letter of Engagement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

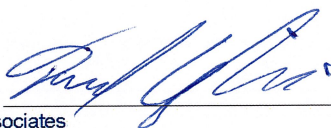
--If insurance certificates are scheduled to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

A) Suspend the Letter of Engagement until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP: or

B) Terminate the Letter of Engagement for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Letter of Engagement.

The undersigned Proposer acknowledges that he/she has read the above information and agrees to comply with all the above Town requirements.

Proposer:  Signature:
Grau & Associates
(Company name)

Date: 2/19/2024 Print Name:
David Caplivski

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL**

6.4. Proposer Background Information

INSTRUCTIONS:

This questionnaire is to be included with the Proposal. **Do not leave any questions unanswered.** When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

COMPANY NAME:

Grau & Associates

COMPANY OFFICERS:

President Antonio J. Grau

Vice President David Caplivski

Secretary Michelle Grau

Treasurer Antonio J. Grau

COMPANY OWNERSHIP:

Antonio J. Grau 95 % of
ownership

David Caplivski 5 % of
ownership

_____% of
ownership

_____% of
ownership

LICENSES:

1. County or Municipal Business Tax Receipt Number 200911993 (attach copy with Response)

2. Business Tax Receipt Classification AD64305

3. Business Tax Receipt Expiration Date: 9/30/2024

4. Social Security or Federal I.D. Number 20-2067322

EXPERIENCE:

6. Number of Years the Proposer has been in business: 19 years.

7. Number of Years' experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: 35 years

8. Number of Years' experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 19 years

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

Proposer Background Information (continued)

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

<u>Town of Lantana</u>	<u>Annually since 2011</u>	<u>Financial Audit, ACFR</u>
------------------------	----------------------------	------------------------------

<u>500 Greynolds Circle, Lantana, Florida 33462</u>		
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Contact Person: Stephen Kaplan / Finance Director Phone Number (954) 540-5035

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

<u>Town Lauderdale by the Sea</u>	<u>Annually since 2010</u>	<u>Financial Audit, ACFR, Pension</u>
-----------------------------------	----------------------------	---------------------------------------

<u>4501 Ocean Drive, Lauderdale by The Sea, Florida 33308</u>		
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Contact Person: Lucila Lang / Finance Director Phone Number (954) 640-4206

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
-------------------	-------------	--------------------

<u>Indian Trail Improvement District</u>	<u>Annually since 2016</u>	<u>Financial Audit</u>
--	----------------------------	------------------------

<u>13476 61 Street, West Palm Beach, Florida 33412</u>		
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Contact Person: Burgess Hanson / Executive Director Phone Number (561) 793-0874

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
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Contact Person: _____ Phone Number _____

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL**

**6.5. Sample Affirmative Action Policy
For Equal Employment Opportunity**

**AFFIRMATIVE ACTION/
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **(Grau & Associates)** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

One of the management duties of all principals at **(Grau & Associates)** is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity, age, familial status, veteran and handicapped status.

2. Maintain equitable principles in the recruitment, hiring, training, compensation, and promotion of employees.

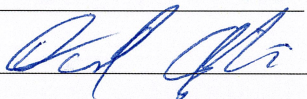
3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, sexual orientation or gender identity age, familial status, veteran and handicapped status.

(Grau & Associates) is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **(Grau & Associates)** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (David Caplivski) at ((561) 939-6676) regarding this Affirmative Action Policy.

DATE: 2/19/2024

(SIGNATURE/TITLE):  Vice President

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL.**

6.6. Debarment and Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Finance Director and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Finance Director after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

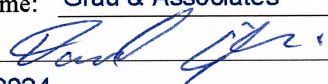
1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract, or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under State or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under State or Federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Finance Director to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any Federal, State or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred

or suspended as set forth in paragraph (b) (5).

Company name: Grau & Associates
Signature: 
Date: 2/19/2024

**FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM
MAY DISQUALIFY THE PROPOSAL.**



Vendor Information Form

If your company would like to be placed on the Town's vendor list, please fill out the following information, and provide to the Town Clerk.

Contact Person: Elizabeth Strong
Name of Company: Grau & Associates
Company Address: 951 W. Yamato Rd. Suite 280
City: Boca Raton State: Florida Zip Code: 33431
Phone Number: (561) 994-9299 Fax Number: (561) 994-5823
Email Address: estrong@graucpa.com
Website: www.graucpa.com

Brief explanation of what the company does or specializes in: _____

Certified Public Accounting firm providing comprehensive financial and compliance auditing,
attestation and accounting, and other management consulting services.

Any additional information you would like to provide the Town about your company: _____

Date: 2/19/2024

Submit

Occupational License



Conflict of Interest

Grau & Associates has no conflict of interest with regard to any other work performed by the firm for the Town of Lake Park.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Partial List of Clients

The following is a partial list of clients served and related experience:

RETIREMENT PLANS	Financial Audit	ERISA/DOL	Current Client	Year End
Campbell Property Management 401(k)	✓	✓	✓	12/31
CareerSource Central Florida 403(b) Plan	✓		✓	6/30
City of Cooper City General Employee Retirement Plan	✓			9/30
City of Lauderhill General Employee Retirement System	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓		9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Greater Naples Fire Rescue District Firefighters Pension Plan	✓		✓	9/30
Jacksonville Police and Fire Pension Fund	✓			9/30
San Carlos Park Fire Protection and Rescue Service District Retirement Plan	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			10/1
Town of Lauderdale by The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
TOTAL	14	4	8	

NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE	Attestation Services	Financial Audit	Consulting Services	Governmental Audit	Single Audit	Tax Services	Current Client	Year End
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Brevard				✓	✓	✓		6/30
CareerSource Broward				✓	✓			9/30
CareerSource Central Florida				✓	✓	✓		6/30
CareerSource Palm Beach County		✓		✓	✓	✓	✓	6/30
CareerSource Pasco-Hernando				✓	✓	✓		6/30
CareerSource Polk				✓	✓	✓		6/30
CareerSource Southwest Florida				✓	✓	✓		6/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓							12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Urban League of Palm Beach County				✓	✓			6/30
TOTAL	8	13	5	17	14	19	4	

ADDITIONAL SERVICES

Consulting / Management Advisory Services

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

Accounting systems	Fixed asset records	Organizational structures
Development of budgets	Cost reimbursement	Financing alternatives
IT Auditing	Indirect cost allocation	Grant administration and compliance

Arbitrage

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.