

City of **Pahokee**

City of Pahokee

RFP for Independent External Auditing Services

RFP No: 2024-02



ORIGINAL

Submitted by:

HCT

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

HCT Certified Public Accountants and Consultants LLC
3816 Hollywood Boulevard, Ste. 203, Hollywood, FL 33021

Phone: 954.966.4435

Fax Number: 954.962.7747

rharvey@hct-cpa.com

Contact: Roderick Harvey CPA, CVA

Authorized Signature: Roderick Harvey CPA, CVA



ORIGINAL



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LETTER OF TRANSMITTAL

August 5, 2024

City of Pahokee
Financial Services Department
207 Begonia Drive
Pahokee, Florida 33476



Dear Finance Director and Members of the Financial Audit Services Evaluation Committee:

Thank you for the opportunity to present our team of HCT Certified Public Accountants and Consultants, LLC (“HCT”) to the City of Pahokee for the purposes of our submission for Solicitation/RFP for the purpose of providing Professional External Auditing Services. HCT offers a local firm perspective, resources, and methodology of a national CPA firm.

HCT is pleased to propose to perform financial auditing services for the City of Pahokee. It is our understanding that the proposal requires HCT to audit its annual basic financial statements for an initial term of five (5) fiscal years. Additional audit work or other services may be requested.

The review an opinion on the fair presentation of the combining and individual fund financial statements and schedules will be conducted in accordance with:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA);
- Government Auditing Standards, as issued by the Comptroller General of the United States
- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards (uniform Guidance);
- Rules of the Auditor General for the State of Florida Chapter 10.550 relating to Section 11.45 of the Florida Statutes;
- Section 215.97 Florida Statutes, Florida Single Audit Act; and
- Any other applicable Federal, State, and local laws or regulations.

Key Elements

HCT serves governmental agencies similar in size and complexity to the City of Pahokee. We are confident our proposal not only addresses your need for financial auditing services, but also demonstrates our strong capabilities in serving state and local government clients.

The Firm will be compensated in accordance with the schedule of fees established as a result of the selection process. Any fee for additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates agreed upon by negotiation. Notwithstanding the foregoing, the City of Pahokee may elect, in their sole discretion, to engage a third party to conduct such additional services.

HCT is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges
- Proactively work with you to develop solutions based on a deep understanding of your business and industry
- Address your organization's financial and operational challenges through our national and global resources
- Continually strive to the organizations we serve, the communities in which we work and live, the internal audit profession, and ourselves

This proposal will outline our comprehension of the requisite scope of work; our commitment to meet mandated deadlines and the overall value you will receive by selecting HCT and our team of professionals. HCT is located at 3816 Hollywood Boulevard, Suite 203, Hollywood, Florida 33021. HCT has a committed staff of 6 that will be maintained in both number and level to successfully conclude the audit examination in the time frames specified in this request for proposals.

HCT makes this affirmative statement that we are in the business of auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. We have the staff as well as the expertise to meet all of the City of Pahokee requirements. This Proposal will remain in effect for ninety (90) days.

HCT is a member of the American Institute of Certified Public Accountants' (AICPA) *Governmental Audit Quality Center*. The professionals at HCT are committed to ensuring open and continual communication. We will serve as a "team" that can, if chosen, provide the capacity to ensure a seamless transition into future engagements.

We believe a well-planned engagement, as well as effective communication are vital components to ensuring minimum disruption to your staff but will ultimately allow our team to produce a quality product.

Specialized Client Industry

- **Government**
- **Higher Education**
- **Not-for-Profit**
- **Public Sector**
- **Financial Services**
- **Private Industry**

We appreciate this opportunity to serve and provide efficiently if selected. Thank you for your consideration. If for any reason you have any questions, please do not hesitate to reach out to the contact person as listed below.

Sincerely,

A handwritten signature in blue ink, appearing to read "Roderick Harvey".

Roderick Harvey, CPA, CVA Managing
Partner
3816 Hollywood Boulevard, Suite 203
Hollywood, Florida 33021
Phone: 954.966.4435
Fax Number: 954.962.7747
rharvey@hct-cpa.com
Authorized Signature: Roderick Harvey CPA, CVA

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION

Understanding the Work to be performed

Based on HCT's review of the Request for Proposal No. 2024-02, it is our understanding that HCT will provide the following services:

For the City of Pahokee

- A report of a fair presentation of the basic financial statement, in conformance with generally accepted accounting principles.
- A report on compliance with applicable laws and regulations that may have a material effect on the financial statements.
- A report on the internal control structure based on the auditor's understanding of the control structure made as part of the audit of the financial statements.



For the City of Pahokee's Federal Awards and State Financial Assistance Programs

- Federal and State single audit reports in compliance with the Uniform Guidance and the Florida Single Audit Act.

Report Issues to the Director of Financial Services

- Review the management letter comments as required by F.S. 11.45(3)(a) 4
- Review the draft general distribution CAFR
- Review and advise the independent audit findings
- Management consultation with staff
- Discuss information in the audited financial statements
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit
- Discuss irregularities and illegal acts

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

- **Maintain Working Papers**

- Retain working papers and reports at HCT's expense
- Maintain the records for a period of three years
- Allow access to the working papers for inspect and reproduction as necessary

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services

We are a Limited Liability Company with two (2) offices throughout the State of Florida. The offices are located in Hollywood, and Tallahassee. The audit will be performed by the firm's Hollywood office, which serves as the main office. **Permanent Office Responsible for the City of Pahokee Audit Services is Located in Broward County**, 3816 Hollywood Boulevard, Suite 203, Hollywood, Florida 33021. Tel 954.966.4435 // Fax 954.962.7747 // www.hct-epa.com. HCT is a Limited Liability Company as registered with the State of Florida since 2000.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

HCT underwent our last peer review per AICPA standards in June 2022. The Peer Review included a **recent local government as well as an audit of a municipal Employee Pension Plan** because we focus almost exclusively in the governmental and not-for-profit areas of audit and accounting.



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



Peer Review
Program

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

May 18, 2023

Roderick Harvey
HCT of South Florida
3816 HOLLYWOOD BLVD STE 203
HOLLYWOOD, FL 33021-6750

Dear Roderick Harvey:

It is my pleasure to notify you that on May 17, 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: A Infante

Firm Number: 900010150483

Review Number: 597713

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

- American Institute of CPAs
 - Center for Audit Quality
 - Employee Benefit Plan Audit Quality Center
 - Government Audit Quality Center
 - Private Companies Practice Section
 - Tax Division
- Florida Institute of CPAs

Harrison Executive Centre
1930 Harrison Street
Suite 308
Hollywood, FL 33020
Telephone (954) 922-8888
Fax (954) 922-8884
www.infantescopa.com

Report on the Firm's System of Quality Control

February 28, 2023

To The Partners of
HCT Certified Public Accountants & Consultants, LLC
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of HCT Certified Public Accountants & Consultants, LLC (the firm) in effect for the year ended June 30, 2022. 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 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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 HCT Certified Public Accountants & Consultants, LLC in effect for the year ended June 30, 2022, 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*. HCT Certified Public Accountants & Consultants, LLC has received a peer review rating of *pass*.



Infante & Company

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

We will form a relationship between HCT and the City of Pahokee personnel that will benefit from a structured approach that draws on the broad skills of a team of experienced professionals who will service your account. **The firm members are available, within 8 hours of notice, for telephone conference calls, and we are able to be on site within 24 hours, or less, if needed.** Our engagement management style is experience, “team focus” and “personal attention.”

The Team

The services will be provided by Team HCT personnel that have in-depth knowledge of government auditing services including Generally Acceptable Accounting Principles (GAAP), the Comprehensive Annual Financial Report (CAFR), Florida Single Audit Act and Uniform Guidance requirements. Please see the profiles for key staff in the Experience and Qualifications section of our response. Team HCT is a statewide certified public accounting and consulting firm. Team HCT provides a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to individuals, governmental entities, non-profit organizations, small businesses, corporations, and financial institutions (both publicly-and privately-held) throughout the United States. Team HCT is licensed to perform work in the State of Florida.

Team HCT has the firm resources and ability to meet the timeline and budget requirements for the City of Pahokee. The firm manages its resources via technology and staff training to maintain a sustainable business. We are committed to conservation of our firm assets so that we can continue to serve governmental / private client in the United States.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

Client Focus and Specialization

HCT believes itself to be the best qualified firm and is set apart by our client focused audit teams. We believe that there is a difference between being a governmental external audit firm and being a municipal governmental audit firm. We audit municipal governments statewide with due care and diligence as we want to assist with improving municipal government for all stakeholders.

HCT has the ability to fulfill all elements of the Scope of Work for the City of Pahokee. Our mission is to serve the Florida governmental and local government by providing highly quality audit and consulting engagements.

Specific Information -Firm Qualifications and Experience

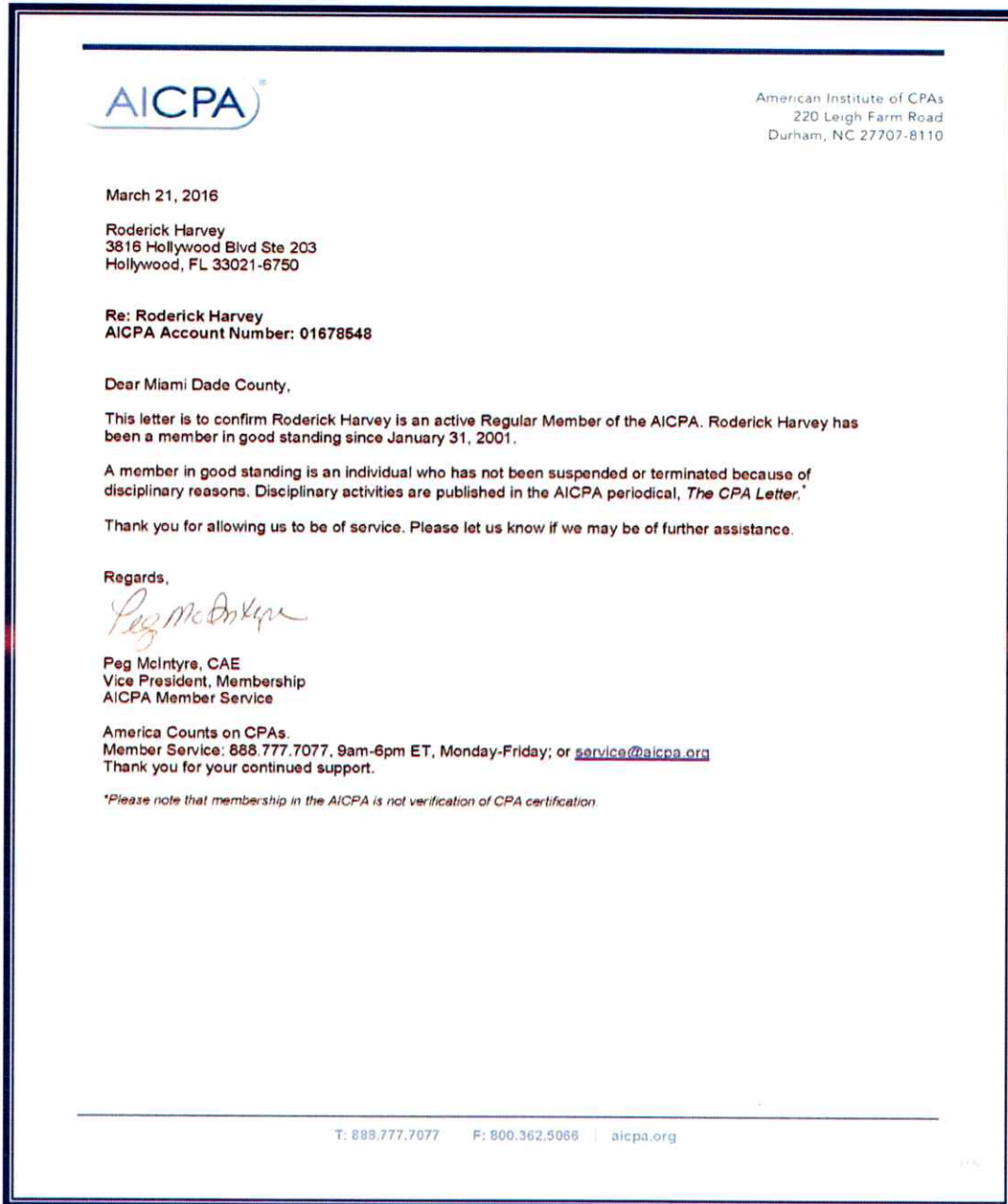
HCT is in the business of external auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the City requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

HCT is a member of the American Institute of Certified Public Accountants' (AICPA) *Governmental Audit Quality Center*. The mission of the *Governmental Audit Quality Center* is to: raise awareness about the importance of governmental audits, serve as a comprehensive resource provider on governmental audits for member firms and state audit organizations and create a community of firms that demonstrates a commitment to governmental audit quality.

Due to our accessibility and proximity with The City of Pahokee we will be able to interact in person with the City Manager, the City's Director of Financial Services, the Finance Department, and the City of Pahokee Commission.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)



3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)



Florida Institute of Certified Public Accountants

March 21, 2016

RE: Roderick A. Harvey M47576

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since August 23, 2004. Our membership year is from July 1st to June 30th of each year.

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197 or email us at membership@ficpa.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner".

Lynn Hepner
Membership Development Manager
hepnerl@ficpa.org

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

Federal and State Desk Reviews

There have not been federal or state desk reviews or field reviews of our audit engagements or field reviews of our auditors, within the last three (3) years, or ever. HCT certifies to the City that HCT Certified Public Accountants and Consultants, LLC has always provided professional quality auditing services with Florida Municipal Governments and Federal, State or Local entities.

HCT has no litigation or proceeding whereby, during the past two years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. There are no current disciplinary actions pending against HCT partner, managers or our staffers.

HCT provides this affirmative statement that we are independent of the City of Pahokee as defined by generally accepted auditing standards and the US General Accounting Office (GAS). We will maintain our license and independence for the duration of the contract. Roderick Harvey, Audit Partner, will meet all of the appropriate guidelines required for independence pursuant to Florida statute 473.315 and Florida Administrative Order 61H1-21.001. HCT meets and affirms that all of the appropriate guidelines required for independence pursuant to Florida statute 473.315 and Florida Administrative Order 61H1-21.001 will be maintained.

HCT employees are required to sign a "Personal Independence Confirmation" upon hire and to update annually as part of our quality control standards for our firm. **Additionally, for each GAGAS audit, all assigned professionals sign a statement of independence specific to the client. This procedure ensures that we will remain independent throughout the City's engagement.**

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

HCT Certified Public Accountants and Consultants is a Local Limited Liability Company with our office located in Hollywood, Florida. Normal Business Hours are 8:30am – 5:30pm, Monday through Friday. Permanent Office Responsible for The City of Pahokee's Audit Services is Located at 3816 Hollywood Boulevard, Suite 203, Hollywood, Florida 33021 in Broward County. HCT has 8 Professional Staff that will be assigned to this Project.

HCT was founded in 2000. Our Services include the analysis and preparation of state-wide cost-benefit studies, outsourcing of financial reporting and accounting, financial monitoring of state-wide programs, fraud prevention and detection consulting, and traditional audit services. Team HCT has considerable experience anticipating, planning for, and meeting well-defined, firm performance deadlines for our clients including several Florida state agencies and municipalities.

We commit to meet our performance deadlines each and every time. Team HCT has more than 550 clients in the United States, including more than 120 governmental entities. We have significant experience planning and consulting on client business matters and projects, accounting, financial reporting, economic forecasting and projections, forensic accounting, analysis work, damage studies, litigation services and report writing, among other services. Our proposed engagement team is representative of the firm's experience and is capable of assessing the County's current internal control environment and providing an internal schedule, prioritizing areas of highest risk.

HCT is in the business of external auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the County requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

HCT provides this affirmative statement that there are no conflict of interests and that we are independent of The City of Pahokee as defined by generally accepted auditing standards and the US General Accounting Office – GAS. We will maintain our license and independence for the duration of the contract.

Roderick Harvey, Managing Partner, will meet all of the appropriate guidelines required for independence pursuant to Florida Statute 473.315 and Florida Administrative Order 61H1-21.001. HCT meets all of the appropriate guidelines required for independence pursuant to Florida statute 473.315 and Florida Administrative Order 61H1-21.001. HCT provides this affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in Florida. The proposer does hold an active license in the State of Florida # AD67699. We also maintain good standing with the State of Florida Board of Accountancy to practice public accounting and meets the independence standards as defined by generally accepted auditing standards.

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.1 - Detailed statement of firm's experience, qualifications, and background for providing annual financial audit services (cont'd)

We are qualified to do business in the State of Florida under the laws of Florida per Chapter 607; F.S. All HCT key audit personnel assigned have successfully completed the number of required hours of Continuing Professional Education (CPE) for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Governmental Auditing Standards (Yellow Book).



The image shows a license document from the Florida Department of Business and Professional Regulation (DBPR). At the top left is the seal of the State of Florida, with the text "Ron DeSantis, Governor" next to it. At the top right is the text "Melanie S. Griffin, Secretary" and the "dbpr Florida" logo. The center of the document features the text: "STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES". Below this is the name of the licensee: "HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC", followed by the address: "3816 HOLLYWOOD BOULEVARD SUITE 203 HOLLYWOOD FL 33021". A box highlights the "LICENSE NUMBER: AD67699" and the "EXPIRATION DATE: DECEMBER 31, 2025". Below the box is the text "Always verify licenses online at MyFloridaLicense.com". At the bottom center, it says "ISSUED: 12/21/2023" and "Do not alter this document in any form." A QR code is located in the bottom left corner. At the very bottom, it states "This is your license. It is unlawful for anyone other than the licensee to use this document."

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.2 - Past Experience in Projects Related to Annual Financial Audit Services Requested by the City of Pahokee

HCT's foremost consideration is to ensure the best interest of our clients. To this end, our staff rotation policy is to maintain continuity on engagements from year to year. However, to ensure that the engagement team also remains dynamic, and to help ensure future continuity and maintain our knowledge of the entity, we also prefer to assign at least one new staff member every two years. The City can be assured of seeing known management and supervisory personnel while obtaining the benefit of meeting our sharpest staff level professionals

HCT serves governmental agencies similar in size and complexity to the City of Pahokee

City of Pahokee, Florida	\$4.7 Million	September 30th
Governmental Agencies Audited by HCT	Revenue / Assets Size	Fiscal Year Ended
Miami Dade County (Transit Segment)	\$2.3 Billion	September 30th
Broward County, Florida	Over \$3 Billion	September 30th
Palm Beach County (Palm Tran)	\$475 Million	September 30th
Central Florida Expressway Authority	\$4.3 Billion	June 30th
Florida Commission on Transportation for the Disadvantaged	Over \$50 Million	June 30th
Broward Metropolitan Planning Organization	Over \$4 Million	June 30th
City of South Bay	Over 4 million	September 30th
City of Miami Gardens	Over \$185 Million	September 30th
City of North Miami	Over \$190 Million	September 30th
City of Riviera Beach	Over \$100 Million	September 30th

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

3.1.2 - Past Experience in Projects Related to Annual Financial Audit Services Requested by the City of Pahokee

List of Florida counties and municipalities for which the firm is providing or has been providing audit services.

GOVERNMENTS

City of Coral Spring CRA, Florida
City of Dania Beach, Florida
City of Hollywood, Florida (Ambulatory Service Audits)
City of Lauderdale Lakes, Florida
City of Lauderhill HA, Florida
City of Lauderhill, Florida
City of Miami Gardens, Florida
City of Miami, Florida CIP
City of North Miami FA, Florida
City of North Miami, Florida
City of Opa Locka, Florida
City of Oakland Park, Florida (Utility Services)
City of Riviera Beach, Florida
City of Sanford Housing Authority, Florida
City of South Bay, Florida
City of Tampa, Florida
Agency for Health Care Administration
Broward County, Florida
Florida Office of Early Learning
Indian Trail Improvement District
Miami Dade County Affordable Housing Foundation
Miami-Dade County Transit

SCHOOLS/CHURCHES

Antioch Missionary Baptist Church of Miami Gardens, Florida
Cool Kids Learn, Inc.
Catholic Charities of the Archdiocese of Miami
Chancellor Elementary School
Chancellor Middle School
Church of Brotherly Love Social Services Agency
Ekklesia, d.b.a. International Center of Praise
Excel Academy School
Future Leaders Arts and Science Academy
Love to Learn Educational Center
Love to Learn Arts and Science Academy
O'Farrill Learning Center
Oasis Enrichment School
Parkway Academy
Spiral Tech School
Spirit Agency Academy
The Life Skills Center – Leon County
The Thinking Child Academy

NOT-FOR-PROFITS

Advocate Programs
Association for Retarded Citizens, South Florida, Inc.
Arts for Learning/Miami
Ayuda, Inc.
Beta Tau Royal Association
Brownsville Community
Boys & Girls Club of Miami
Centro Mater CCC
Children's Home Society
Citrus Health Network
Collins Center for Public Policy
Community Committee for Development Handicap
Community Health of South Dade
Community Medical Concepts
Concerned African Women
Creative Child Therapy
Cuban American National Council
Daily Bread Food Bank, Inc.
Dave & Mary Alper Jewish Community Center
Easter Seal Miami-Dade, Inc.
Economic Opp. Family Health Center
Educate Tomorrow
Elijah Network Family and Community Alliance
Family and Faith Coalition
Family Central, Inc.
Family Counseling Services of Greater MIA
FIU #1 / #2
Florida Immigrant Advocacy
Foster Care Review
Greater Miami Youth Symphony
Grupo De Apoyo A La Democracia United
Haitian Neighborhood Center Saint La.
Hands In Action
Human Services Coalition of Miami Dade
Informed Families
Institute for Family Health (CPC)
James E. Scott Community Association
Just Kids
Justice & Securities
Kidsworks USA
Kristi House
Liberty Agency Optimist Club
Miami Children's Museum
National Organization of Black Elected Officials
National Black Caucus of State Legislators
River Region Human Services

3.1 EXPERIENCE/QUALIFICATIONS/BACKGROUND/ REFERENCE INFORMATION (cont'd)

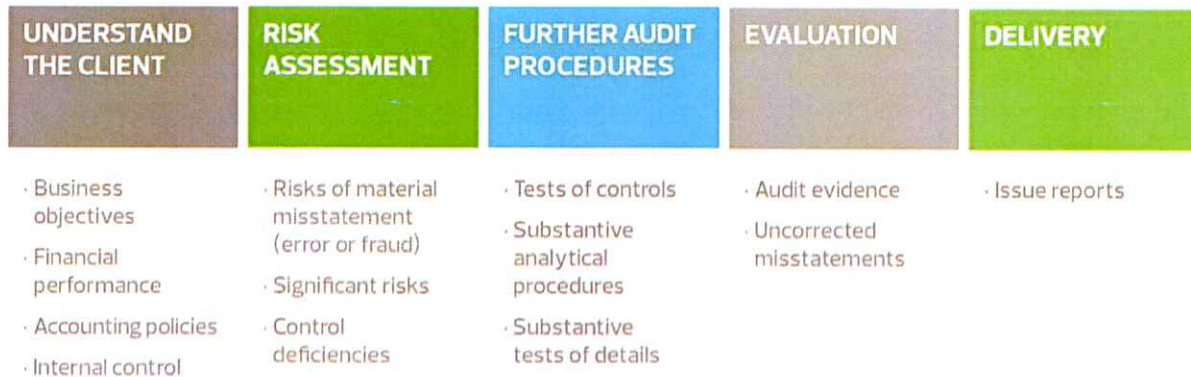
3.1.3 – Reference Information

Each proposer must submit a minimum of three (3) references demonstrating the successful provision of annual financial audit services as requested herein by CITY within the past three (3) years.

Client Name & Contact Information	Scope of Work/Types of Services	Project Period / Contract Value	Budgeted Hours/ Actual Hours	Joint Venture/ Shared Engagement
Kennie Hobbs, CPA Asst. City Manager/ Finance Director City of Lauderdale, Florida 5581 W. Oakland Park Blvd. Lauderdale, Florida 33313 (954) 730-3044 khobbs@lauderdale-fl.gov	Annual Financial Monitoring of Federal and State funds - AUP	2021 –Current \$350,000 2008 - 2017	500 hours	Prime
Anna Bo-Emmanuel, North Miami CRA, Florida Executive Director 776 NE 125 th Street North Miami, Florida (305) 895-9885 aemmanuel@northmiamifl-gov	Annual Financial Statement and Single Audits	2008 – current \$370,000	280 hours/ 300 hours	Prime
Massish Saadatmand Finance Director City of South Bay, Florida 335 S.W. 2 nd Avenue South Bay, Florida 33493 (561) 914-6330 saadatmandm@southbaycity.com	CAFR- Financial Statement and Single Audits	2013 – current \$170,000	425 hours/ 500 hours	Prime

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in this RFP solicitation. In developing the work plan, reference should be made to such sources of information as the City of Pahokee' budget and related materials, organizational charts, manuals and programs (if applicable) and financial and other management information systems.



Responsiveness

Our firm is responsive. Organizations who choose our firm rely on competent advice and fast, accurate personnel. Through hard work, we have earned the respect of the business and financial communities. HCT has the people and ability to provide optional services. Our current governmental clients have issued over 200 million in new bond placements.

Quality Staff Resources

An accounting firm is known for the quality of its service. Our firm's reputation reflects the high standards we demand of ourselves. Our primary goal as a trusted advisor is to be available to provide insightful advice to enable our clients to make informed financial decisions. We do not accept anything less from ourselves and this is what we deliver to you. We feel it is extremely important to continually professionally educate ourselves to improve our technical expertise, financial knowledge and service to our clients.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Audit Procedures

The financial / accounting system is employed, therefore, we will (i) review each active module and (ii) the extent of inherent risk and mitigated control/detection risk and the (iii) testing required.

Audit procedures include:

1. Collecting and processing a set of test data that reflects all the variants of data and errors which can arise in an application system at different times;
2. Using integrated test facilities, built into the system by the accounting system to help the External Auditor in his requirements, as one of the users of the system;
3. Simulating the auditee's application programs using audit software to verify the results of processing;
4. Reviewing program listings periodically to see that there are no unauthorized alterations to the programs;
5. Using either developed programs to interrogate and retrieve data applying selection criteria and to perform calculations and extracting samples of data from the City of Pahokee a database/files, using sampling techniques, for post analysis and review; and
6. The nature of data and type of analysis is required determines what technique is to be employed.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

HCT can fulfill all elements of the Scope of Services and Special requirements as defined below:

1. Organizational Risk Assessment

- a. HCT will conduct an organizational risk assessment that includes a review of controls currently in place to enable the firm to better understand the City of Pahokee governing and operating structure.
- b. The risk assessment will identify the areas of the highest risk.
- c. Using this information, HCT will develop an external audit schedule prioritizing areas of highest risk.
- d. Present the findings of the Organizational Risk Assessment in a report to the City of Pahokee, which will also contain an external audit schedule which will identify and prioritize the areas of greatest risk.

2. Communication with The City of Pahokee/Financial Services Department

- a. Upon approval of the Audit Plan, Team HCT will perform audits of each area identified on the external audit schedule.
- b. Audit areas will require the Team HCT to work in conjunction with key staff in each area and conduct a thorough audit of the identified area. This work will include:
 - i. Provide recommendations for strengthening external controls in order to lower identified risks.
 - ii. Review department operations to ensure compliance with The City of Pahokee Code requirements, City of Pahokee policies and procedures.
 - iii. Assess compliance of business practices with various outside agencies, such as grant reporting agencies and other County, State and Federal regulatory agencies.
 - iv. Provide recommendations for implementing “best practices” in instances where policies, procedures and processes do not exist or should be improved upon.
 - v. Perform operational reviews of key business processes to identify deficiencies and weaknesses and make recommendations for improvements.
 - vi. Work closely with internal auditors and the City of Pahokee staff to ensure minimal duplication of effort and proper focus.
- vii. Attend Financial Services Department meetings and submit the audit

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Sample size and the extent to which statistical sampling is to be used in the engagement.

HCT utilizes several tools when selecting samples, in addition to considering sample sizes as suggested by the PPC as tailored for each individual client, we also utilize the *AICPA Audit Guide for Audit Sampling*. HCT will utilize statistical and non-statistical sampling when performing various test work, as appropriate.

During tests of controls, we will utilize attributes sampling to verify documented controls are in place and functioning for each major transaction cycle. The purpose of the controls test work is to test the deviation rate of a control to support our initial assessment of control risk. Because we would like to support a low level of control risk, and therefore decrease the level of testing required in substantive (or “final” test work), our samples will be randomly selected, with each item of the defined population having an equal chance of selection. We will verify the population is “complete” and that the sample is representative of the population, e.g., that the sample expresses the same characteristics of the population based on such factors as fund type, number of transaction types, processing methodology, etc.

HCT is in the business of external auditing governmental entities. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all the CITY OF PAHOKEE’s requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Extent of Use of EDP Software in the Engagement

Information management has become a vital process in both public and private entities. Although the systems used to gather, sort, and distribute information are becoming more sophisticated, the chance of system malfunction is also rising, a risk that could have major ramifications. Due to the significance of this risk, members of the engagement team have System-Data Risk Management experience. Our I.T. auditor will evaluate the electronic data processing general controls within the computer environment as specifically related to the information flows and will advise the other engagement team members as to how the EDP system affects the planned audit procedures.

The IT auditor would then perform specific tests and prepare a written document addressing procedures, processes, and controls. All professionals assigned to the engagement have received extensive training (provided to all HCT professionals) in computer skills.

In addition, our audit software will be used to analyze data for integrity in input, processing and output, and interfacing. We use complementary tools for results comparison when necessary. HCT's information technology auditors perform data analysis to verify the accuracy of client data, whether text or numerical. They manipulate client data to create randomly generated samples so they can identify potential errors and minimize risk. We have staff with experienced data mining skills including the use of complex data mining software such as ACL and IDEA.

IT Audit is the process of collecting and evaluating evidence to determine whether a computer system has been designed to maintain data integrity and the safeguarding of technological assets, which allows organizational goals to be achieved effectively through the use of efficient resource management. Data integrity relates to the accuracy and completeness of information as well as to its validity in accordance with the norms. An organization's information system should do the procedural legwork so that the client can focus on the interpretation and reporting of results. HCT believes that the evaluation and assessment of our client's technological environment is a keystone for the audit process.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

HCT utilizes auditing software and paperless working paper documentation and up-to-date technology to ensure the most efficient and effective performance of the audit engagement and to offer the best service for the City of Pahokee. This includes sophisticated trial balance software which groups the CITY OF PAHOKEE's trial balance. These numbers are then transferred into templates in excel through an integrated formula and inserted into a word document to create a seamless financial statement report

As outlined above, to gain an understanding on document control procedures and management information system processes; HCT will assess preliminary Control Risk, Detection Risk, and Inherent Risk in order to evaluate overall Control Risk and to determine what controls can be relied upon to minimize our substantive work performed. Based on this assessment, we will develop programs to test identified and documented controls and select samples (utilizing statistical sampling) to provide for a confidence rate of at least 90 percent. We will also utilize dual purpose testing during our single audit procedures to test the overall disbursement controls within the City of Pahokee.

HCT will perform walkthroughs for all key areas of controls based upon source documentations selection. Additionally, we will interview heads of departments to gain an understanding for the narrative processes for all of the areas of the City of Pahokee that receive and disburse cash, including payroll. We have an internal control and compliance specialist on staff that will perform these tests for the City of Pahokee.

Once HCT has documented its understanding of all key controls, we will perform a final assessment of Control Risk based on results of test work.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Type and extent of analytical procedures to be used in the engagement.

Analytical procedures are an important part of the audit process and consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures range from simple comparisons to the use of complex models involving many relationships and elements of data. A basic premise underlying the application of analytical procedures is that plausible relationships among data may reasonably be expected to exist and continue in the absence of known conditions to the contrary. Particular conditions that can cause variations in these relationships include, for example, specific unusual transactions or events, accounting changes, business changes, random fluctuations, or misstatements.

Analytical Procedures in Planning the Audit

The purpose of applying analytical procedures in planning the audit is to assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter for specific account balances or classes of transactions. To accomplish this, HCT uses analytical procedures used in planning the audit should focus on (a) enhancing the auditor's understanding of the client's business and the transactions and events that have occurred since the last audit date, and (b) identifying areas that may represent specific risks relevant to the audit. Thus, the objective of the procedures is to identify such things as the existence of unusual transactions and events, and amounts, ratios and trends that might indicate matters that have financial statement and audit planning ramifications.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

HCT employs analytical procedures in planning the audit generally use data aggregated at a high level. Furthermore, the sophistication, extent and timing of the procedures, which are based on the auditor's judgment, may vary widely depending on the size and complexity of the client. For some entities, the procedures may consist of reviewing changes in account balances from the prior to the current year using the general ledger or the auditor's preliminary or unadjusted working trial balance. In contrast, for other entities, the procedures might involve an extensive analysis of quarterly financial statements. In both cases, the analytical procedures, combined with the auditor's knowledge of the business, serve as a basis for additional inquiries and effective planning.

Although analytical procedures used in planning the audit often use only financial data, sometimes relevant nonfinancial information is considered as well. For example, number of employees, square footage of selling space, volume of goods produced, and similar information may contribute to accomplishing the purpose of the procedures.

Analytical Procedures Used as Substantive Test

Our reliance on substantive tests to achieve an audit objective related to a particular assertion may be derived from tests of details, from analytical procedures, or from a combination of both.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

The decision about which procedure or procedures to use to achieve a particular audit objective is based on the auditor's judgment on the expected effectiveness and efficiency of the available procedures.

The auditor considers the level of assurance, if any, he wants from substantive testing for a particular audit objective and decides, among other things, which procedure, or combination of procedures, can provide that level of assurance. For some assertions, analytical procedures are effective in providing the appropriate level of assurance. For other assertions, however, analytical procedures may not be as effective or efficient as tests of details in providing the desired level of assurance.

The expected effectiveness and efficiency of an analytical procedure in identifying potential misstatements depends on, among other things, (a) the nature of the assertion, (b) the plausibility and predictability of the relationship, (c) the availability and reliability of the data used to develop the expectation, and (d) the precision of the expectation.

Analytical Procedures Used in the Overall Review

The objective of analytical procedures used in the overall review stage of the audit is to assist the auditor in assessing the conclusions reached and in the evaluation of the overall financial statement presentation. A wide variety of analytical procedures may be useful for this purpose. The overall review would generally include reading the financial statements and notes and considering (a) the adequacy of evidence gathered in response to unusual or unexpected balances identified in planning the audit or in the course of the audit and (b) unusual or unexpected balances or relationships that were not previously identified. Results of an overall review may indicate that additional evidence may be needed.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Approach to be taken to gain and document an understanding of the CITY OF PAHOKEE's internal control structure.

The first step in performing the audit will be the preliminary evaluation of the computer systems covering:

1. How the computer function is organized
2. Use of computer hardware and software
3. Applications processed by the computer and their relative significance and
4. Methods and procedures for implementation of new applications or revision to existing applications

In the course of preliminary evaluation of the internal environment, Team HCT will ascertain the level of control awareness in the City of Pahokee and existence (or non- existence) of control standards.

The preliminary evaluation will identify potential key controls and any serious key control weaknesses. For each control objective, auditors will determine whether or not the

objective has been achieved; if not, we will assess the significance and risks involved with due to control deficiencies. After completing the preliminary evaluation of the computer systems, HCT will determine the appropriate audit approach for specific task order.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Approach to be taken in determining laws and regulations that will be subject to audit test work.

HCT's approach in determining laws and regulations that will be subject to audit test work involves research of applicable State and Federal Statutes, local ordinances, the Auditor General, etc. We monitor new laws and maintain up-to-date training to ensure we have timely knowledge of any changes that affect our industry or our clients. Information is obtained through examination of the law/ordinance creating the municipality. We interview the City of Pahokee's management and contact our associates at the Auditor General and, if necessary, Federal contacts (such as cognizant agents or grantor agencies).

We also review minutes, prior to leaving the field, to ensure we have complete understanding of any new City of Pahokee Commissioners mandates or ordinances. We examine the entities' policies and procedures to determine compliance with applicable laws and regulations. And, finally, before leaving the field or opining on compliance, we obtain attorney confirmation letters to substantiate any contingent liabilities that may arise due to pending litigation as well as perform a search for related party transactions.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

When determining which laws and regulations will be subject to analysis, we assess both the qualitative as well as the quantitative risks of non-compliance in consideration of external parties and/or public perception. For example, while we have always obtained related party confirmations from Commission members and upper management, we have recently lowered our materiality scope to analyze all possible instances of noncompliance. Because of the current climate related to City of Pahokee Commissioners and senior management in Florida, an organization does not have incur a material instance of related party noncompliance for the City of Pahokee and the general perception can be adverse. As a part of our engagement, we will evaluate the City of Pahokee's' policies and procedures for identifying and disclosing potential related party transactions and assess the risk related to potential noncompliance non-compliance.

3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

Approach to be taken in drawing audit samples for purposes of tests of compliance

Audit Segmentation Detail	
Planning / Internal Control / Compliance	
Engagement Administration and Planning	<ul style="list-style-type: none"> ■ Communication with those charged with governance to discuss goals, audit timetable, audit work plan and particular areas of specialized concentration. ■ Make preliminary assessment of the City of Pahokee, its environment, and its internal controls.
Partner, Manager	<ul style="list-style-type: none"> ■ Update systems documentation and permanent file information. ■ Review status of prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved. ■ Identify all federal and state financial awards programs and evaluate scope for Federal and Single Audit Acts requirements (part of work plan, but do not anticipate any). ■ Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing. Identify modifications or new inter-local agreements. ■ Discuss implementation of recent GASB pronouncements, and determine applicability of pending matters.
Evaluation of the Entity, its Environment, and its Internal Controls	<ul style="list-style-type: none"> ■ Obtain and document our understanding of the entity, its environment, and its internal controls, organizational structure, and operating characteristics. ■ Evaluate organization, personnel, and financial practices. ■ Document existing EDP controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
Manager, Senior, IT Specialist	<ul style="list-style-type: none"> ■ Evaluate financial reporting systems and administrative monitoring capabilities. ■ Design preliminary tests of controls for compliance with prescribed systems. ■ Identify specific compliance requirements related to, ordinances, and Florida Statutes. ■ Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, journal entries, contracts, etc. ■ Review minutes of meetings and prepare an abstract of information relative to the audit of the financial statements.
Minutes, Contracts, & Resolutions Manager	<ul style="list-style-type: none"> ■ Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy. ■ Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida. ■ Develop a compliance work program and incorporate it into the overall audit plan.
Budgets Senior and Staff	<ul style="list-style-type: none"> ■ Document budgetary process and confirm compliance with applicable local ordinances, procedures, and regulations. ■ Review authorization and impact of interim budget amendments, if any.
Substantive External Audit Testing	

Audit Segmentation Detail	
Cash, Investments, and Restricted Funds	<ul style="list-style-type: none"> ■ Ascertain that cash in the balance sheet is on hand or on deposit with third parties (trustees) in the name of the City of Pahokee. Ascertain that all cash funds of the City of Pahokee are included in the balance sheets. ■ Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City of Pahokee's deposits, and that separate depository accounts are maintained for each fund for which required.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount. ■ Ascertain that cash balances are properly presented in accordance with related restrictions and those disclosures are adequate. ■ Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City of Pahokee's investments. ■ Ascertain that investments are the types authorized by law, contract, and the investment policy of the City of Pahokee. ■ Ascertain that investment values, incomes, gains, or losses are correctly stated and properly allocated to accounts. ■ Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures. ■ Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City of Pahokee has satisfied the relevant legal requirements to receive all revenues recorded. ■ Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount. ■ Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates. ■ Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.
Receivables, Revenue and Cash Receipts	<ul style="list-style-type: none"> ■ Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.
Accounts Payable and Expense Cutoff	<ul style="list-style-type: none"> ■ Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received. ■ Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements. ■ Ascertain that expenses and related disbursements and liabilities have been recorded correctly as to account, budget category, period, and amount. ■ Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Audit Segmentation Detail	
Payroll and Related Liabilities	<ul style="list-style-type: none"> ■ Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel. ■ Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate. ■ Ascertain the status of employee compensatory benefits for accruals and disclosure.
Inventories	<ul style="list-style-type: none"> ■ Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City of Pahokee., and that such assets are physically on hand.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that inventory listings are accurately valued and the totals are properly recorded in the accounts. ■ Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.
Property, Plant, Equipment, and Capital Expenditures	<ul style="list-style-type: none"> ■ Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand. ■ Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts. ■ Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable. ■ Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.
Long-Term Debt and Debt Service Expenditures	<ul style="list-style-type: none"> ■ Ascertain that debt is authorized and properly recorded. ■ Ascertain that all indebtedness of the City of Pahokee is identified, recorded, and disclosed.
Manager, Senior	<ul style="list-style-type: none"> ■ Ascertain that the City of Pahokee has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds. ■ Ascertain that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed. ■ Ascertain that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate. ■ Review arbitrage calculations if applicable for reasonableness.
Risk Management and Internal Service Funds	<ul style="list-style-type: none"> ■ Document and evaluate controls over self-insurance programs, if any, including evaluation of the work of any specialists. ■ Ascertain that claims paid during the year are recorded correctly as to account, amount, and period and are disbursed in accordance with the City of Pahokee's policies and procedures for claims settlement.
Manager, Senior	<ul style="list-style-type: none"> ■ Review the estimated liability for insurance claims at year-end and the related cost allocations.

Audit Segmentation Detail	
	<ul style="list-style-type: none"> ■ Ascertain that insurance transactions are properly classified and described in the combined financial statements and related disclosures are adequate. Review GASB Statement No. 10 disclosures related to risk management.
Net Assets	<ul style="list-style-type: none"> ■ Ascertain that all reservations of net assets are recorded and properly authorized.
Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that components of net assets are determined in accordance with applicable regulations and requirements. ■ Ascertain that components of net assets and changes in net assets are properly computed and are described, classified, and disclosed appropriately.
Revenues	<ul style="list-style-type: none"> ■ Perform analytical procedures related to charges for services.
Senior and Staff	<ul style="list-style-type: none"> ■ Compare revenue data for current period and historically to demographics. ■ Develop other customized procedures once planning and risk assessments are performed.
Expenses	<ul style="list-style-type: none"> ■ Perform analytical procedures related to expenses.
Senior and Staff	<ul style="list-style-type: none"> ■ Through testing and observation, determine that expenses are appropriate and properly classified. ■ Determine that expenses are properly classified for budgetary purposes.
Grant Compliance External Audit	
Grant Programs	<ul style="list-style-type: none"> ■ Evaluate and test controls over compliance requirements. ■ Ascertain status and resolution of prior-year findings and questioned costs. ■ Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
Manager, Senior and Staff	<ul style="list-style-type: none"> ■ Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated. ■ Ascertain that grants are administered and grant revenues and expenditures are recorded in accordance with grant provisions and related laws and regulations. ■ Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.
Wrap-up and Reporting	
General	<ul style="list-style-type: none"> ■ Coordinate review of the Management's for inclusion in the report of findings with the City of Pahokee/ Financial Services Department ■ Complete the Entity Wide controls checklists.
Partner, Manager, Senior	<ul style="list-style-type: none"> ■ Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved. ■ Provide current-year audit findings and recommendations for improvement related to the internal control, accounting, accounting systems, and compliance with policies and procedures. ■ Prepare preliminary drafts of internal audit reports and meet with management to review drafts prior to issuance. ■ Schedule and attend final meeting with management to finalize all finding / reporting matters. ■ Present Report of Findings to management/City of Pahokee

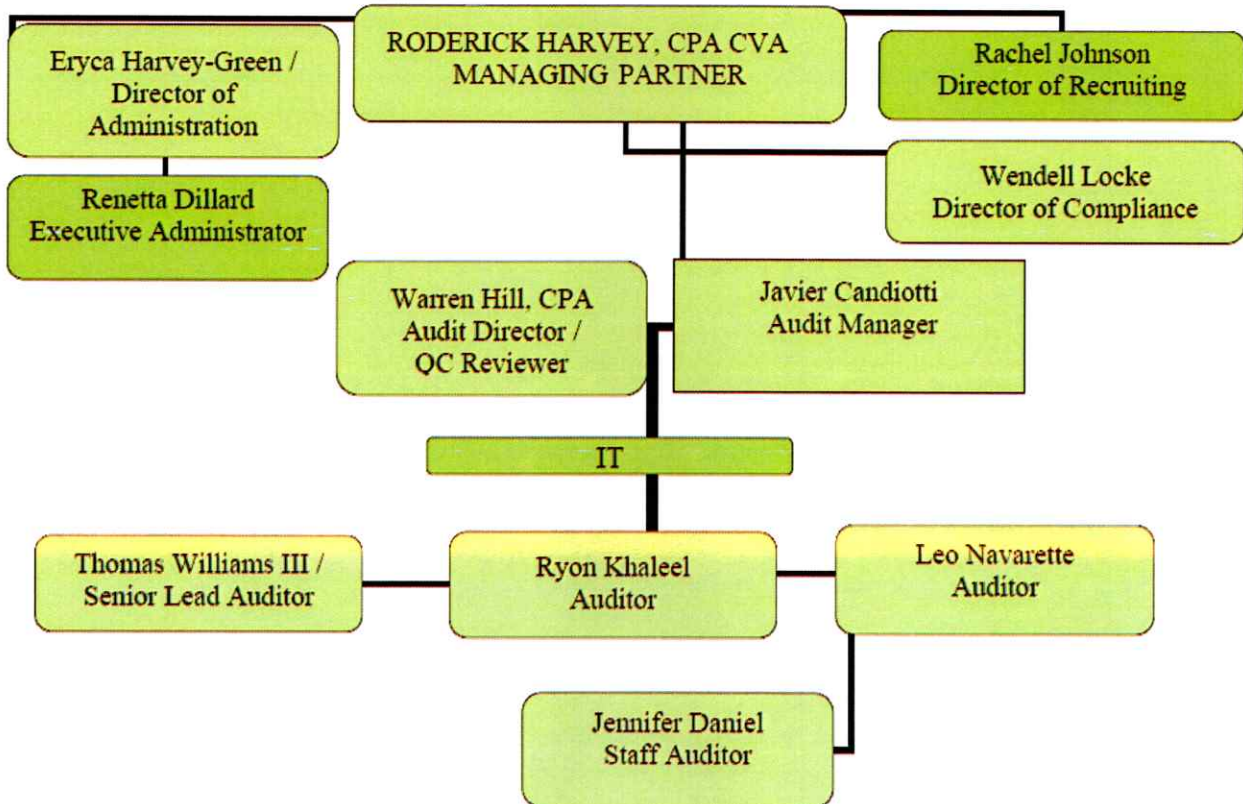
3.2 PROJECT APPROACH UNDERSTANDING AND INFORMATION (cont'd)

At the conclusion of each audit, upon issuance of the draft report, management of the audited unit is responsible for developing and implementing an action plan that will remediate any risks associated with the observations noted during the audit. This written action plan is known as the management response. This written action plan is known as the management response.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION

3.3.1 An Organizational Chart identifying the structure of firm and the primary responsibilities of the operational staff.

HCT Certified Public Accountants and Consultants, LLC
ORGANIZATIONAL CHART



3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

3.3.2 A list of key personnel and a complete resume detailing their experience, education, expertise, qualifications and training experience.

Name & Title	Area of Responsibility	Years Governmental/NPO	Years of Audit Experience
Roderick Harvey, CPA, CVA Licensed CPA in Florida	Managing Partner	25 Years	25 Years
Warren Hill, CPA Licensed CPA in Florida	Audit Director	20 Years	20 Years
Javier Candiotti	Audit Manager	30 Years	30 Years
Thomas Williams III	Senior Lead Auditor	20 Years	20 Years
Ryon Khaleel	Senior Auditor	9 Years	9 Years
Leo Navarette	Senior Auditor	16 Years	16 Years
Jennifer Daniel	Staff Auditor	3 Years	3 Years

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Roderick Harvey, CPA, CVA will be the Primary Engagement Partner responsible for coordinating all segments of the engagement. He will serve as the primary point of contact and responsible for all audit deliverables. The auditor assigned to be in-charge for the project will be available on site 95-99% of the time!

Roderick Harvey, CPA, CVA
Managing Partner

Experience
24 years at HCT Certified Public Accountants & Consultants, LLC
KPMG
Peat Marwick

Education
Masters, Accounting, University of Texas
B.A. Accounting, Florida State University
A.A. Business Administration, Broward College

PROFESSIONAL ORGANIZATIONS
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
National Association of Certification of Valuation Analysts
Government Finance Officers Association

Experience

Roderick Harvey has over 25 years' experience in public accounting, governments, and nonprofit organizations primarily in the areas of management consulting, auditing and attestation services. Roderick is the managing partner of HCT Certified Public Accountants and Consultants, LLC. He has attended numerous seminars and courses related to accounting, auditing, management, financial reporting and taxation. These courses include accounting and reporting for not-for-profit organization, governmental agencies and the federal and Florida Single Audit Act. Roderick has worked with multiple municipalities and government agencies in planning for and implementing GASB-67, GASB-68 Accounting and Financial Reporting for Pensions.

Roderick is experienced with over 170 municipalities, authorities and districts.

- ✓ Roderick Harvey conforms to Yellow Book CPE requirements.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Roderick Harvey CPA, CVA (Continued)

Project Duties - Roderick Harvey is expected to perform the following duties during the financial professional CPA services:

- Partner-in-charge
- File Review
- Management Approval

Current Title and Description of Duties

Roderick Harvey's current position title is **Managing Partner**. His duties for the firm include:

- Leading and planning engagements at a high level, including engagements performed under GAAS, Government Auditing Standards (Yellow Book), and OMB A-133 Single Audit requirements.

Consult with nonprofit, governmental, and business entities regarding regulatory compliance, tax compliance, internal controls, accounting systems, financial reporting, and best practices.

- Providing timely, high quality client service that meets or exceeds client expectations.
- Ability to work within budgetary and time constraints while providing a high-level of client satisfaction.
- Providing appropriate and timely performance feedback to those supervised.
- Attracting, developing, and retaining top talent.
- Ensuring that all deliverables and related reports and findings are prepared with an eye on quality, thoroughness, and accuracy.
- Keeping lines of communication open with staff and clients.
- Keeping abreast of latest developments as they affect GAAP and the Firm's standards and policies.
- Ensuring professional development through ongoing education and obtaining additional certifications as appropriate.
- Anticipating and addressing client concerns.
- Increasing level and types of services to clients.
- Promoting new ideas and business solutions that result in extended services to existing clients.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Warren Hill CPA
Audit Director

Experience
HCT Certified Public Accountants & Consultants, LLC
KPMG
Trice Center
Beckers CPA

Education
Undergraduate--BA Accounting-Florida Atlantic University,
AS Miami Dade College. Graduate Course Work--Florida
Atlantic University, Florida International University,
University of Miami. Various continuing education training

Professional Affiliations:
CPA - Certified Public Accountant
AICPA/FICPA CPA Firm Peer Reviewer

Experience

Warren Hill is a certified public accountant, registered in the state of Florida. Prior to opening private practice, Warren worked at the prestigious firm of KPMG, LLP. He also held Executive and Management positions such as *Director of Finance*, *Controller* and *Chief Financial Officer* at various commercial and non-profit companies. Over 25 years accounting experience.

Software proficiencies:

Microsoft Office (Excel, Word, Outlook, PowerPoint), ProSystem Fx Engagement, Creative Solutions (CS Accounting and Engagement), QuickBooks (Pro, Premier, and Enterprise), Sage/Peachtree (various versions), SAP Software, Idea Data Analysis Software, Adobe Acrobat , Thomson Reuters PPC Practice Aids, Checkpoint Tools and PPC Smart Aids, Various proprietary full cycle ERP and accounting programs.

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Warren Hill conforms to Yellow Book CPE requirements.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Javier Candiotti
Audit Manager

Experience
HCT Certified Public Accountants & Consultants, LLC
Ernst & Young
USAA Bank
KPMG
Deloitte

Education
Forensic Accounting and Fraud Examination Diploma
U.S. Certified Fraud Examiner (CFE)

Professional Affiliation
U.S. Association of Certified Fraud Examiner (ACFE)

Experience

Mr. Candiotti is a highly accomplished and well-rounded Senior Audit Executive with extensive experience in Internal Audit, Financial Audit and Assurance; Governance, Risk & Compliance (GRC) including Bank Regulatory Risk Compliance frameworks. Transformed Internal Control Systems and GRC's frameworks through effective risks assessments. Experienced leading global diverse and multidisciplinary teams. Proposed strategic value-added solutions to the Board, Audit Committees and Senior Leadership while building trust and confidence.

Software proficiencies: MS Office Professional, QuickBooks, Lacrete Tax, Caseware Working Papers and Creative Solutions Accounting

Professional Affiliations

Member - FICPA - Section membership of State and local governments

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Javier Candiotti conforms to Yellow Book CPE requirements.

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3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Thomas H. Williams III
Lead Senior Auditor

Experience
HCT Certified Public Accountants & Consultants, LLC
BCA Watson Rice LLP

Education
B.A. Business Management-Accounting,
Morehouse College

Professional Affiliation
Florida Institute of Certified Public Accountants

Experience

Mr. Williams has more than 15 years of professional and accounting experience and has been with the firm since 2015. He has performed governmental professional audits for many years and is familiar with Uniform Guidance as well as the Florida compliance and management. Thomas has extensive experience in with the adoption of new GASB Standards and the most recent Standards. He has advanced excel analysis skills and is able to utilize these skills during the professional CPA engagement to facilitate detailed testing of transactions. He is a proven and highly capable lead professional CPA or with excellent interpersonal skills and a hands-on approach which ensures that the HCT professional CPA team will work efficiently and seamlessly with the engagement's finance department.

Software proficiencies: MS Office Professional, QuickBooks, Lacrete Tax, Caseware Working Papers and Creative Solutions Accounting

Professional Affiliations

Member - FICPA - Section membership of State and local governments

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Thomas Williams III conforms to Yellow Book CPE requirements.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Ryon Khaleel
Senior Auditor

Experience
HCT Certified Public Accountantss & Consultants, LLC
Ernst & Young LLP
Napoli Shkolnik PLLC
Liberty Tax

Education
Stony Brook University – Stony Brook, NY
Bachelor of Science Degree in Accounting, May 2013

Professional Affiliation
Florida Institute of Certified Public Accountants

Experience

Mr. Khaleel has more than 9 years of professional and accounting experience and has been with the firm since January 2022. He has performed professional audits for over 3 years and is familiar with Uniform Guidance as well as the Florida compliance and management. He has advanced excel analysis skills and is able to utilize these skills during the professional engagements to facilitate detailed testing of transactions. He is shown to have excellent interpersonal skills and a hands-on approach with many years of experience performing analysis and documentation of business, financial technical processes.

Software proficiencies: MS Office Professional, QuickBooks, Net Suites, JD Edwards, Vertex, Caseware Working Papers and Creative Solutions Accounting

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Ryon Khaleel conforms to Yellow Book CPE requirements.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Leo Navarette
Senior Auditor

Experience
HCT Certified Public Accountants & Consultants, LLC
Broward Art Guild
Realogy Franchise Group
Systemex Inc.
Emerson Electric

Education
Florida International University

Experience

Leo Navarette is a United States Air Force Veteran with 10 years of experience in conducting both SOX internal controls and operational audits at multi-national business organizations. A team player with a strong focus on details. Fluent in Portuguese, Spanish and conversational French.

Software proficiencies:

Microsoft Office (Excel, Word, Outlook, PowerPoint), ProSystem Fx Engagement, Creative Solutions (CS Accounting and Engagement), QuickBooks (Pro, Premier, and Enterprise), Sage/Peachtree (various versions), SAP Software, Idea Data Analysis Software, Adobe Acrobat , Thomson Reuters PPC Practice Aids, Checkpoint Tools and PPC Smart Aids, Various proprietary full cycle ERP and accounting programs.

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Leo Navarette conforms to Yellow Book CPE requirements.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION (cont'd)

Jennifer Daniel
Staff Auditor

Experience
HCT Certified Public Accountants & Consultants, LLC
Price Waterhouse Cooper

Education
Bachelor's Degree in Accounting

Experience

Ms. Daniel has 14 years of experience as an Accountant, Jennifer has consistently provided exceptional customer service and financial management solutions to individuals and organizations across various industries. With a Bachelor's degree in Accounting and soon will be completing her MBA with a concentration in Finance, she is well equipped with the knowledge to offer comprehensive counseling and guidance to clients with complex tax and financial planning needs.

Software proficiencies:

MS Office Professional, QuickBooks, Adobe Suite, Google Suite, Oracle, SAP, Aura, Gusto, Caseware Working Papers and Creative Solutions Accounting

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Jennifer Daniel conforms to Yellow Book CPE requirements.

3.3.3 A designated contact person for coordination and communication between the City and Consultant. Please include that individual's title, telephone number, fax number, cell phone number and E-Mail.

A designated contact person for coordination and communication between the City and Consultant. Please include that individual's title, telephone number, fax number, cell phone number and E-Mail.

Roderick Harvey, CPA, CVA will be the Primary Engagement Partner responsible for coordinating all segments of the engagement. He will serve as the primary point of contact and responsible for all audit deliverables. The auditor assigned to be in-charge for the project will be available on site 95-99% of the time! He can be contact by e-mail rharvey@hct-cpa.com.

The proposed engagement team is well qualified to provide quality, timely, and personalized services to you. The following provides a snapshot of the key personnel who will be involved on The City of Pahokee' audit and over the term of the agreement. HCT provides this affirmative statement that the Managing Partner is properly licensed to practice in Florida. The Managing Partner Roderick Harvey CPA, CVA does hold an active licensed in the State of Florida # AC0030015.

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

HARVEY, RODERICK A
19030 N W 54TH AVENUE
MIAMI FL 33055

LICENSE NUMBER: AC0030015

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/12/2023

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



3.4 PRICE PROPOSAL INFORMATION

This section of the proposal shall include all goods and services to be provided by the vendor to complete the project as stated in this RFP, the statement of work and the applicable drawings. The minimum requirements stated in the statement of work shall be included and re-stated in this section of the proposal. A total price for all goods and services shall be provided in this section. Vendor shall submit a flat fee proposal for the initial year of the contract. Fees for the option years shall be at the same terms and conditions of the original year.

HCT Certified Public Accountants and Consultants, LLC Price and Fee Structure						
Maximum Number of Professional Hours by Staff Classification / Audit Cost Calculations						
<u>Level of Professional</u>	<u>Hourly Rate</u>	<u>Qualifications</u>	<u>Responsibilities</u>	<u>Estimated Maximum No. of Hours</u>	<u>Percentage of Involvement</u>	
Managing Partner	\$ 225	CPA, CVA	PL/RPT	12	6%	
Audit Director Quality Review/ Technical Manager	215	CPA, CFE, CA	PL/RPT	24	11%	
Audit Manager	195	CPA, CFE	PL/RPT	8	4%	
Senior Auditor	175		PL/FW/RPT	40	19%	
Administrative	135	CPA	FW	120	57%	
	40		RPT	8	4%	
				212	100%	

Total Hours for Audit - Rounded: 210 *	
Proposed Audit Fee FYE #1 \$ 32,940	

* HCT agrees to perform additional services at a same rates as noted above in accordance with the RFP.

Proposed Not to Exceed Annual Fees for Financial Statement Audit		
<u>Fiscal Year Ended,</u>	<u>Proposed Cost**</u>	<u>Not to Exceed Fixed Annual Fee per Year</u>
Fiscal Year #1	32,940	\$ 32,940
		*** only if threshold amount is achieved
Single audit - Federal / State	9,500	\$ -
	TOTAL PROFESSIONAL FEE	\$ 32,940

Cost Proposal Comments / Considerations	
1	HCT expects minimal out-of-cost expenses separate from the proposed fees for professional services. All Auditors are local, therefore HCT will incur no travel-related costs. Direct engagement-related expenses will include only CAFR printing/publication and delivery costs, which are considered de minimis.
2	Anticipated and not to exceed expenses to be billed to the City are equal to zero dollars (\$ - 0 -).
3	Monthly progress billings are acceptable anticipated terms of payment for the Firm. Invoices shall show total professional hours for the engagement, with rates and extensions. As stated, HCT will not incur travel expenses.

Submitted by:
HCT


Roderick A. Harvey, CPA, CVA
Managing Partner

August 05, 2024

3.5 VENDOR'S CERTIFICATION

We acknowledge, agree and certify to all sub sections as listed in 3.5 vendor's certification on page 11 and 12 of the RFP document.

3.6 BUSINESS INFORMATION

Each proposer shall complete a Business Information page on the type of entity i.e., Corporation, Partnership (General/Limited), Joint Venture and Sole Proprietorship and supporting documentation.

HCT is a Florida Limited Liability Corporation. We completed the required forms.

3.7 AMENDMENTS TO THE RFP

It is the proposer's responsibility to assure receipt of all amendments. The proposer shall verify with the designated contact person, prior to submitting a proposal, the number of amendments that have been received. Each amendment to the RFP shall be signed by an authorized person and shall be submitted with the proposal or the proposal shall be deemed non-responsive.

HCT reviewed the City website for amendments. We noted none. We have completed the required forms.

3.8 ADDITIONAL INFORMATION

Thank you for the opportunity to present our firm HCT Certified Public Accountants and Consultants, LLC (“HCT”) to the City of Pahokee.

REQUIRED FORMS

The forms listed below must be completed by an official having legal authorization to contractually bind the company or firm. Each signature represents a binding commitment upon the Proposer to provide the goods and/or services offered to the City if the Proposer is determined to be the most responsive and responsible Proposer.

- ✓ 7.1 Acknowledgement of Addenda
- ✓ 7.2 Drug Free Workplace Program
- ✓ 7.3 Solicitation, Giving, and Acceptance of Gifts Policy
- ✓ 7.4 Indemnification Clause
- ✓ 7.5 Sworn Statement Pursuant to Section 287.133(3)(a) Florida Statutes on Public Entity Crimes
- ✓ 7.6 Anti-Kickback Affidavit
- ✓ 7.7 Proposer Questionnaire



ORIGINAL

7.1 ACKNOWLEDGEMENT OF ADDENDA

INSTRUCTIONS: COMPLETE PART I OR PART II, WHICHEVER APPLIES

PART I:

LIST BELOW THE DATES OF ISSUE FOR EACH ADDENDUM RECEIVED IN CONNECTION WITH THIS RFP.

Addendum #1, Dated _____

Addendum #2, Dated _____

Addendum #3, Dated _____

Addendum #4, Dated _____

Addendum #5, Dated _____

PART II:

XX **NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS RFP.**

Firm's Name: HCT Certified Public Accountants and Consultants LLC

Authorized Signature:  Date: 8/5/2024

Printed Name: Roderick Harvey CPA, CVA

Title: Authorized Representative



ORIGINAL


7.2 DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE BIDS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug- free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied firms have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business’s policy of maintaining drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee’s community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Firm’s Name: HCT Certified Public Accountants and Consultants LLC

Authorizes Signature:  Date: 8/5/2024

Printed Name: Roderick Harvey CPA, CVA



ORIGINAL

7.3 SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. - “No Public officer, employee of an agency, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, or candidate would be influenced thereby.”“... The term ‘public officer’ includes any person elected or appointed to hold office in any agency, including any person serving on an advisory body.”

City of Pahokee prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City does business. Only advertising office stationery or supplies of small value are exempt from this policy - e.g. calendars, note pads, pencils.

The State of Florida definition of “gifts” includes the following:

Real property or its use,
Tangible or intangible personal property, or its use,
A preferential rate of terms on a debt, loan, goods, or services, Forgiveness of indebtedness,
Transportation, lodging, or parking, Membership dues,
Entrance fees, admission fees, or tickets to events, performances, or facilities, Plants, flowers or floral arrangements

Services provided by persons pursuant to a professional license or certificate. Other personal services for which a fee is normally charged by the person providing the services. Any other similar service or thing having an attributable value not already provided for in this section.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy.

Firm’s Name: HCT Certified Public Accountants and Consultants LLC

Signature:  Date: 8/5/2024

Printed Name: Roderick Harvey CPA, CVA

Failure to sign this page may render your bid non-responsive.



ORIGINAL

7.4 INDEMNIFICATION CLAUSE

The Consultant shall indemnify, defend and hold harmless the City Commission, City of Pahokee and their agents and employees from and against all claims, damages, losses and expenses (including attorney's fees) arising out of or resulting from the Consultant's performance of the work, provided that any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or damage to or destruction of property including the loss of use resulting there from, and (2) is caused in whole or in part by any breach or default by Consultant or negligent act or omission of the Consultant, any Sub consultant, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

Firm's Name: HCT Certified Public Accountants and Consultants LLC

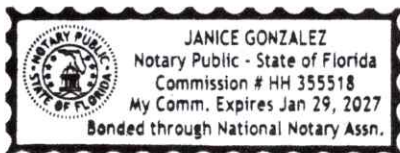
Signature: *[Handwritten Signature]* Date: 8/5/2024

STATE OF FLORIDA COUNTY OF PALM BEACH

SWORN TO AND SUBSCRIBED before me, the under signed authority,

Janice Gonzalez who, after first being sworn by me, affixed his/her
[name of individual signing]

signature in the space provided above on this 1 day of August, 2024



Janice Gonzalez
NOTARY PUBLIC

[Red stamp]
ORIGINAL

7.5 SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ONPUBLIC ENTITY CRIMES

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

1. This sworn statement is submitted to the City of Pahokee, Florida,

By: Roderick Harvey CPA, CVA
(print individual's name and title)

For: HCT Certified Public Accountants and Consultants LLC
(print name of entity submitting sworn statement)

whose business address is: 3816 Hollywood Boulevard Suite 203, Hollywood, Florida 33021

and (if applicable) its Federal Employer Identification Number (FEIN) is: 65-0984330
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement -----).

2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or non contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - A. A predecessor or successor of a person convicted of a public entity crime; or
 - B. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers' directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in

Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and partners, shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.



Signature



ORIGINAL

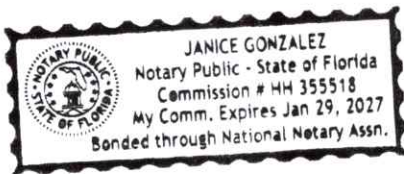
Sworn to and subscribed before me this 1 day August, 2024

Personally known OR Produced the following

identification _____

Notary Public – State of Florida

Janice Gonzalez
NOTARY PUBLIC



Janice Gonzalez
(Printed Name)

My commission expires: 1/29/2027



ORIGINAL

7.6 ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA }
 } SS:
COUNTY OF }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of City of Pahokee, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an Officer of the Corporation.

By: HCT Certified Public Accountants and Consultants LLC
Signature: [Handwritten Signature]
Title: Authorized Representative

Sworn to and subscribed before me this 1 day August, 2024

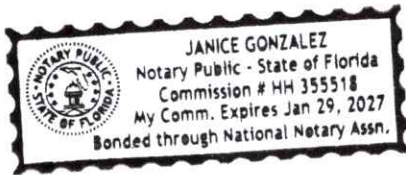
Personally known ✓ OR Produced the following

identification _____

Notary Public – State of Florida



ORIGINAL



[Handwritten Signature]
NOTARY PUBLIC

Janice Gonzalez
(Printed Name)

My commission expires: 1/29/2027

City of Pahokee Response Form

QUESTIONNAIRE

The completed Questionnaire form should be submitted with the solicitation response. If not submitted with solicitation response. Failure to timely submit may affect may result in Firm being deemed non-responsive.

If a response requires additional information, the firm should upload a written detailed response; each response should be numbered to match the question number. The completed questionnaire and attached responses will become part of the procurement record. It is imperative that the person completing the form be knowledgeable about the proposing Firm's business and operations.

- 1. Legal Business Name: HCT Certified Public Accountants and Consultants LLC
 - 2. Doing Business as / Fictitious Name: (if applicable): _____
 - 3. Federal Employer I.D. No.(FEIN): 65-0984330
 - 4. Website address: (if applicable): www.hct-cpa.com
 - 5. Principal place of business address: 3816 Hollywood Blvd Suite 203, Hollywood Florida 33021
 - 6. Office location responsible for this project: Hollywood office
- Telephone No.: 954-966-4435

- 7. Type of business (*check appropriate box*):
 - Corporation (specify the State of Incorporation): _____
 - Sole Proprietor
 - Limited Liability Company (LLC)
 - Limited Partnership
 - General Partnership (State and County filled in) _____
 - Other – Specify: _____

- 8. AUTHORIZED CONTACT(S) FOR YOUR FIRM:
 - Name: Roderick Harvey
 - Title: Authorized Representative
 - E-mail: rharvey@hct-cpa.com
 - Telephone No. 954-966-4435



Name: Renetta Dillard / Eryca Harvey Green

Title: Executive Admin

E-mail: hctadmin@hct-cpa.com

Telephone No. 954-966-4435

9. List name and title of each principal, owner, officer, and major shareholder:

a) Roderick Harvey CPA, CVA

b) Rachel Johnson - Director

c) Warren Hill CPA - Director

10. Affiliated Entities of the Principal(s):

List the names and addresses of "affiliated entities" of the Firm's principal(s) over the last five (5) years (from the solicitation opening deadline) that have acted as a prime Consultant with the City. Affiliated entities of the principal(s) are those entities related to the Firm by the sharing of stock or other means of control, including but not limited to a subsidiary, parent or sibling entity.

a) None

b) _____

c) _____

11. Has your firm, its principals, officers or predecessor organization(s) been debarred or suspended by any government entity within the last three (3) years? *If yes, specify details in an attached written response.*

Yes, No

12. How many years has your firm been in business while providing the services offered within this solicitation? years. HCT CPAs has been in business for 25 years

13. Is your firm's business regularly engaged in and routinely providing the services offered within this solicitation?

Yes, No

14. Has your firm ever failed to complete any services during the last three (3) years? *If yes, specify details in an attached written response.*

Yes, No

15. Are your firms or any of its principals or officers currently principals or officers of another organization? *If yes, specific details in an attached written response.*

Yes, No

Roderick Harvey serves as an officer, shareholder and member

to other companies/organizations.

16. Have any voluntary or involuntary bankruptcy petitions been filed by or against your firm, its parent or subsidiaries or predecessor organizations during the last three (3) years? *If yes, specify details in an attached written response.*

Yes, No

17. Non-Collusion Certification: Firm shall disclose, to their best knowledge, any City of Pahokee officer or employee, or any relative of any such officer or employee as defined in Section 112.3135 (1)(c), the Florida Statutes who is an officer or director of, or has a material interest in, the Firm's business, who is in a position to influence this procurement. Any City of Pahokee officer or employee who has input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement. Failure of a Firm to disclose any relationship described herein shall be reason for debarment (*check one*).

Firm certifies that this offer is made independently and free from collusion;
or

Firm is disclosing names of officers or employees who have a material interest in this procurement and is in a position to influence this procurement. *Firm must include a list of name(s), and relationship(s) with its submittal.*

18. Participation in Solicitation Development (*check one*):

I have not participated in the preparation or drafting of any language, scope, or specification that would provide my firm or any affiliate an unfair advantage of securing this solicitation that has been let on behalf of City of Pahokee.

I have provided information regarding the specifications and/or products listed in this solicitation that has been let on behalf of City of Pahokee.

If this box is checked, provide the following: _____

Name of Person the information was provided: _____

Title: _____

Date Information provided: _____

For what purpose was the information provided? _____



OFFICIAL