

CLIENT FOCUSED



SOLUTION DRIVEN

**REQUEST FOR PROPOSALS
RFP #: 23-30R
FINANCIAL AUDITING SERVICES**

JULY 18, 2023

TAMARAC



The City For Your Life

CITY OF TAMARAC, FLORIDA

Presented by:



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

In association with



WatsonRice
Accountants & Advisors

Contact:

Anthony Brunson, CPA
3350 SW 148th Avenue, Suite 110 Miramar, FL 33027
(954)874-1721

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Firm: Anthony Brunson P.A. in association with BCA Watson Rice, LLP

Address: 3350 SW 148th Avenue | Suite 110 Miramar, Florida 33027

Contact: Anthony Brunson, CPA

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Email address: ABrunson@abcpasolutions.com

Date: July 18, 2023

Subject: RFP No. 23-30R Financial Auditing Services

-
1. Legal Entity in the State of Florida Yes X No
 2. Member of American Institute of Certified Public Accountants
(Governmental Audit Quality Control Center) Yes X No
 3. Member Florida Institute of Certified Public
Accountants (All Qualified Staff Members) Yes X No
 4. Member of Public Company Accounting Oversight Board (PCAOB) Yes X No
 5. Is the Firm Protected by Professional Malpractice Insurance (\$2,000,000) Yes X No
 6. Accomplished Unqualified Opinion on AICPA Peer Review since 1987 Yes X No
 7. Member Florida Government Finance Officers Association (FGFOA) Yes X No
 8. Continuous CPA Service in State of Florida Years 31



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

July 18, 2023

City of Tamarac
7525 NW 88th Avenue
Tamarac, FL 33321

Dear Members of the Selection Committee,

Anthony Brunson P.A. ("ABPA") in association with **BCA Watson Rice LLP ("Watson Rice")** (the "**ABPA Team**") greatly appreciates the opportunity to submit a proposal to serve as independent public accountants for the City of Tamarac, Florida ("**City**"). The proposed **ABPA Service Team** has over 100 years of uniquely focused experience and expertise specific to governments that make us exceptionally qualified to serve as your independent certified public accountants. The **ABPA Team's** successful track-record advising organizations like the **City** demonstrate our commitment to the industry and deliver results.

Today's complex and ultra-competitive operating environment does not make the **City** a candidate for training inexperienced auditors. **ABPA Team** members have the business acumen, industry experience, and knowledge of governmental operations to satisfy your service requirements and expectations. The **ABPA Team** members are recognized practitioners in the governmental audit sector. Our approach will be consultative in nature and not simply a compliance requirement. Team members have guided similar organizations to achieve reporting objectives of Uniform Guidance, *Government Auditing Standards*, Rules of Florida's Auditor General as well as regulations of federal, state, and local agencies. The **ABPA Team** understands the work to be done!

The **ABPA Team** has accumulated the resources and expertise you demand of firms interested in providing services to the **City**. Engagement team members have gained substantial experience performing audits of municipalities, special districts, counties, and constitutional offices as well as scores of special purpose governmental entities. As a matter of record, the local **ABPA Team** logs more than 18,000 hours annually, performing audits that satisfy *Government Auditing Standards*, Uniform Guidance, and Florida's Auditor General requirements.

The **ABPA Team** is best qualified to serve the **City** because **we understand** the complexities of the organization, South Florida governmental community, and the economic challenges governments face. Additionally, Team members have a membership history with industry trade associations like the AICPA, FICPA, and FGFOA.

The **ABPA Team** is structured to bring the most responsive service available. Our personnel are hands-on and directly involved in performing and supervising the work. Additionally, serving governmental and nonprofit organizations encompasses the core of the **ABPA Team** audit practice; hence, we have the bench strength to continue planned service levels; an inherent advantage over our competitors.

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Miramar Office

3350 SW 148th Ave. | Suite 110
Miramar, FL 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office

7300 Biscayne Blvd. | Suite 200
Miami, FL 33138
(786) 888-4534

Our skill set is complemented with the national firm resources of BCA Watson Rice LLP. Watson Rice is a full-service accounting firm with offices in New York, New Jersey, Florida, California, and Washington, D.C. Today, Watson Rice is one of the largest minority owned and multi-cultural accounting firms in the country, employing a staff of over 70 dedicated employees; experienced professionals and administrative personnel who are well trained in providing professional services to large entities. The Miramar based office will be assigned to staff the audit. Our key professional staff's business expertise allows prompt identification of the critical factors and actions necessary to increase efficiencies, decrease costs and improve productivity. The **ABPA Team** is structured to bring the most responsive service available. Our personnel are hands-on and directly involved in performing and supervising the work.

Anthony ("Tony") Brunson, CPA and Ronald Thompkins, CPA CGMA will serve as the engagement partner and quality control partner, respectively. Tariro Gatsi, CPA will serve as the engagement manager. Karen Greaves, CPA and Leslie Harden, MBA will serve as the senior auditors. The **ABPA Team** audit seniors hold a minimum of 7 years of governmental experience.

ABPA capabilities are best evidenced as prime auditor of 5 of the top 50 largest cities in Florida and significant audit and consulting services provided to 2 of the largest counties in Florida.

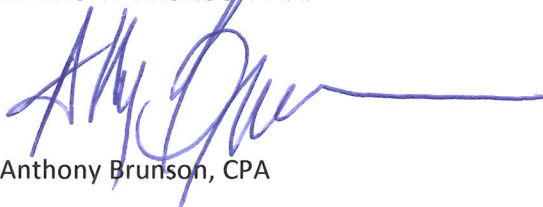
The **ABPA Team** certifies that we have adequate personnel, equipment, technology, and facilities to fulfill the requirements of this RFP within the scheduled time constraints. The **ABPA Team** has reviewed the provisions of the RFP and confirms that our past industry experience, current experience, and professional staff provide the **ABPA Team** with the technical knowledge and expertise to complete the scope of work of the RFP.

Anthony Brunson, CPA is authorized to make representations for this proposal and is the corporate officer of **Anthony Brunson P.A.** Additionally, this proposal is a firm and irrevocable offer to provide services and successfully execute the engagement in the time frames specified in this RFP.

We trust this letter conveys our enthusiastic desire to serve as independent certified public accountants to the City of Tamarac, Florida. Given the opportunity, the **ABPA Team** will not only meet but exceed your expectations!

We are excited about the opportunity to serve you, and rest assured, "you will be a priority" of the **ABPA Team**.

Very truly yours,
ANTHONY BRUNSON P.A.



Anthony Brunson, CPA

TECHNICAL PROPOSAL

2. Firm Independence

The second general standard of the AICPA requires that the auditor be independent; aside from being in private practice, he must be without bias with respect to the client since otherwise he would lack that impartiality necessary for the dependability of his findings, however excellent his technical proficiency may be.

Independence recognizes an obligation for fairness not only to management and owners of a business but also to creditors and those who may otherwise rely upon the independent auditor's report.

To be independent, the auditor must be intellectually honest. To be recognized as independent, he must be free from any obligations to or interest in the client, its management, or its owners.

Pursuant to the standard promulgated by the AICPA and **ABPA Team** guidelines, **ABPA and WatsonRice** affirm that it, its officers and team members are independent of the **City of Tamarac, Florida**.

3. Licensed to Practice in Florida

ABPA and WatsonRice affirm that the firms and all assigned professional staff are properly licensed to conduct audits in the State of Florida evidenced by the enclosed licenses.

4. Firms' Qualifications and Experience

a. Background, Size and Structure of Firm

Anthony Brunson P.A.

Following a career with Price Waterhouse and the largest African American firm in Florida, **Anthony Brunson P.A. (ABPA)** has provided accounting and consulting services in the State of Florida since 1991. **ABPA's** core audit and consulting practice represents public sector clients. Formerly, a member of one of Florida's top 25 accounting and consulting firms, Anthony Brunson led his former firm in performing 24,000+ hours annually serving audits that satisfied governments and non-profits.

The Firm's Managing Partner, Anthony Brunson, is a recognized public sector industry expert and has provided certified public accounting services to governments and non-profits since 1978. He has been honored as an "Outstanding Entrepreneur" and community leader on several occasions. **ABPA** is a member of the AICPA Government Audit Quality Center, the Government Finance Officers Association (GFOA), and Florida Institute of Certified Public Accountants (FICPA). Anthony Brunson leads ABPA in performing 14,000+ hours annually serving audits that satisfied Generally Accepted Government Auditing Standards.

At **ABPA**, our professional staff are knowledgeable and experienced in the issues facing the governmental and non-profit industry. We pride ourselves on the diversity of experience among the professional staff members of our team which allows us to handle a multitude of challenges, including cost-based reimbursements grants from federal, state, and local agencies, budget analysis and performance audits.

a. Background, Size and Structure of Firm

Our expertise mirrors that of national firms and other major consulting firms, however, our size and work style allow for a more personal approach and offers significant advantages over the larger firms. We provide innovative solutions in the most challenging situations, at great values.

ABPA has remained at the forefront of the governmental and non-profit industries by remaining active in the community and being cognizant of issues facing these industry sectors. Our professional staff continues to hone their skills through continuing education. We help clients implement the best control concepts to improve operating efficiencies based on our technical experience and in-depth knowledge of the governmental and non-profit industry.

The governmental and non-profit industry represents 70% - 75% of our client and revenue base. It serves as the “bread and butter” of **ABPA**’s as well as Watson Rice’s audit practice. The Firm’s government experience ranges from constitutional offices, counties, municipalities, school boards, colleges and universities, community development corporations and more. Hence, our team will have a command of auditing and accounting standards which impact the industry.

With offices in Miramar and Miami, **ABPA** maintains a staff of professionals who are veteran auditors, governmental auditors, and consultants. **ABPA** combines professionals with distinctive industry knowledge and the passion to provide exceptional personal service.

Team members shall perform all work and/ or services for the **City** from the Miramar office of Anthony Brunson P.A., located at 3350 SW 148th Avenue Suite 110, Miramar, FL 33027.

Anthony Brunson P.A. has the capability to provide a quality oriented, efficient, and cost-effective audit. All staff members are employees of **ABPA** and hold master’s degree or CPA certificates. Professional profile of **ABPA** is as follows.

Pursuant to AICPA Standards the **ABPA/ Watson Rice Team** would be recognized as a national firm.

BCA Watson Rice, LLP

BCA Watson Rice LLP (WatsonRice®) is one of the nation’s oldest culturally diverse public accounting firms, with offices in New York, NY; Rutherford, NJ; Washington, DC, Torrance, CA; and Miramar, FL. Our firm has nearly 50 years of experience in providing auditing services to governmental clients, not-for-profit organizations, and employee benefit plans.

WatsonRice rises above its competition when it comes to added value service for its clients. We have specifically audited governmental entities similar to the Council for almost 50 years. At **WatsonRice**, we believe that audits should result in more than the required reports on the financial statements and the reports set forth by regulatory bodies. Audits should result in observations, recommendations, and the transfer of information that will either improve the operations of our clients, or better position them for future events. Our dedicated tax practice identified and resolved specific tax issues related to governmental entities. Through our experience, and the preparation of management letters concerning operations, financial management and future events is a valuable product of our professional service.

a. Background, Size and Structure of Firm (cont'd)

WatsonRice distinguishes itself from its competition with its Information Technology Assurance Control Group ("ITAC"). ITAC is a cadre of IT auditors and IT security specialists with extensive experience in multiple systems and platforms – from mainframe systems to LANs, and from UNIX to MVS. This team specializes in technology risk and vulnerability assessments, IT audit techniques, and security assessments. Through ITAC, we provide superior service to clients through reviews and advisory services on emerging opportunities and threats relating to technology security.

Pursuant to AICPA standards, the 70+ member firm of **BCA Watson Rice** is recognized as a national firm.

b. Desk Reviews & Disciplinary Actions Against the Firm

Throughout the history of **Anthony Brunson P.A.** and **BCA Watson Rice LLP**, there has been no disciplinary action taken against the either firm or any of its members. As an industry leader in the governmental industry, strong relationships exist with Florida's Auditor General, as well as the AICPA and FICPA; these relationships enhance our ability to obtain prompt responses to inquiries arising from technical or procedural questions.

c. Litigation

There are no current or pending litigations or criminal investigations against **Anthony Brunson P.A.** and **BCA Watson Rice LLP** or any of its staff members, nor has there been during their history any litigations, criminal investigations, or proceedings whereby a court or any administrative agency has ruled against the firm in any manner related to the firm or its professional activities.

d. Peer Review Report

Anthony Brunson P.A. is devoted to quality, and has taken extra steps to ensure that the Firm satisfies the highest professional standards of quality. Every three years, our quality controls are examined by specially trained CPAs from other firms. Anthony Brunson has successfully participated in the AICPA's peer review program for over 30 years. **ABPA** has always met or exceeded the required professional quality control standards for an accounting and auditing practice established by the AICPA.



A copy of the most recent peer review reports for **Anthony Brunson P.A.** and **WatsonRice** have been included.

5. Partner, Supervisory and Staff Qualifications and Experience

Principal Supervisory and Management

The **ABPA Team** forms the collaboration of veteran public sector auditors. The depth of our experience in the field of accounting, audit, assurance and attestation engagements for governmental entities will deliver financial management solutions and recommendations to help you better manage your operations as a result of our assurance service.

ABPA Team members have strong personal qualities, the wisdom and ability to think strategically and experience to identify future implications of current trends and internal circumstance.



I am excited to present the **ABPA Team** to the City of Tamarac, Florida. **Anthony Brunson P.A.** will assume overall engagement responsibility under the leadership of Anthony Brunson, CPA; a 35+ year public accountant specific to the governmental sector. Ron Thompkins, CPA has over 40 years of direct experience and serves as a governmental peer reviewer for the AICPA. These firm principals are joined by Tariro Gatsi, CPA as the engagement manager. Tariro has over 15 years' experience auditing governments and nonprofit organizations. Engagement oversight and supervision will be managed by these members as well as the assessment of your required performance measures and performance standards required of your core services.

A key driver of our service delivery is providing professional staff members who are skilled, seasoned, and whose core competencies directly involve serving governmental clientele.

Our professionals have worked together as a team for over 9 years. The ABPA Team has committed over 80% of the engagement will be performed by professionals with at least 7 years of experience.

Engagement Team Specific Governmental Experience

Anthony Brunson P.A. affirms that the firms and all assigned professional staff are properly licensed to conduct audits in the State of Florida. Moreover, each key team member has serviced governmental entities in Florida for a minimum period of seven (7) years and fully satisfy CPE requirements by the Comptroller General of the United States (Yellow Book).

We are required to maintain continuing professional education (CPE) credits as required by Florida Statutes and the AICPA. We attend seminars sponsored by the American and Florida Institute of Certified Public Accountants and qualifying courses offered by national and regional accounting firms, local colleges, universities, and professional organizations. CPE records are monitored quarterly for compliance with rules, with a minimum of 40 hours per year and 16 hours in governmental.



In conjunction with our membership in the Government Audit Quality Center of the AICPA, and GAO Standards on Continuing Education, our professionals are required to have a minimum of 84 credit hours of formal, firm-approved professional education every two years, with a minimum of 24 hours bi-annually.

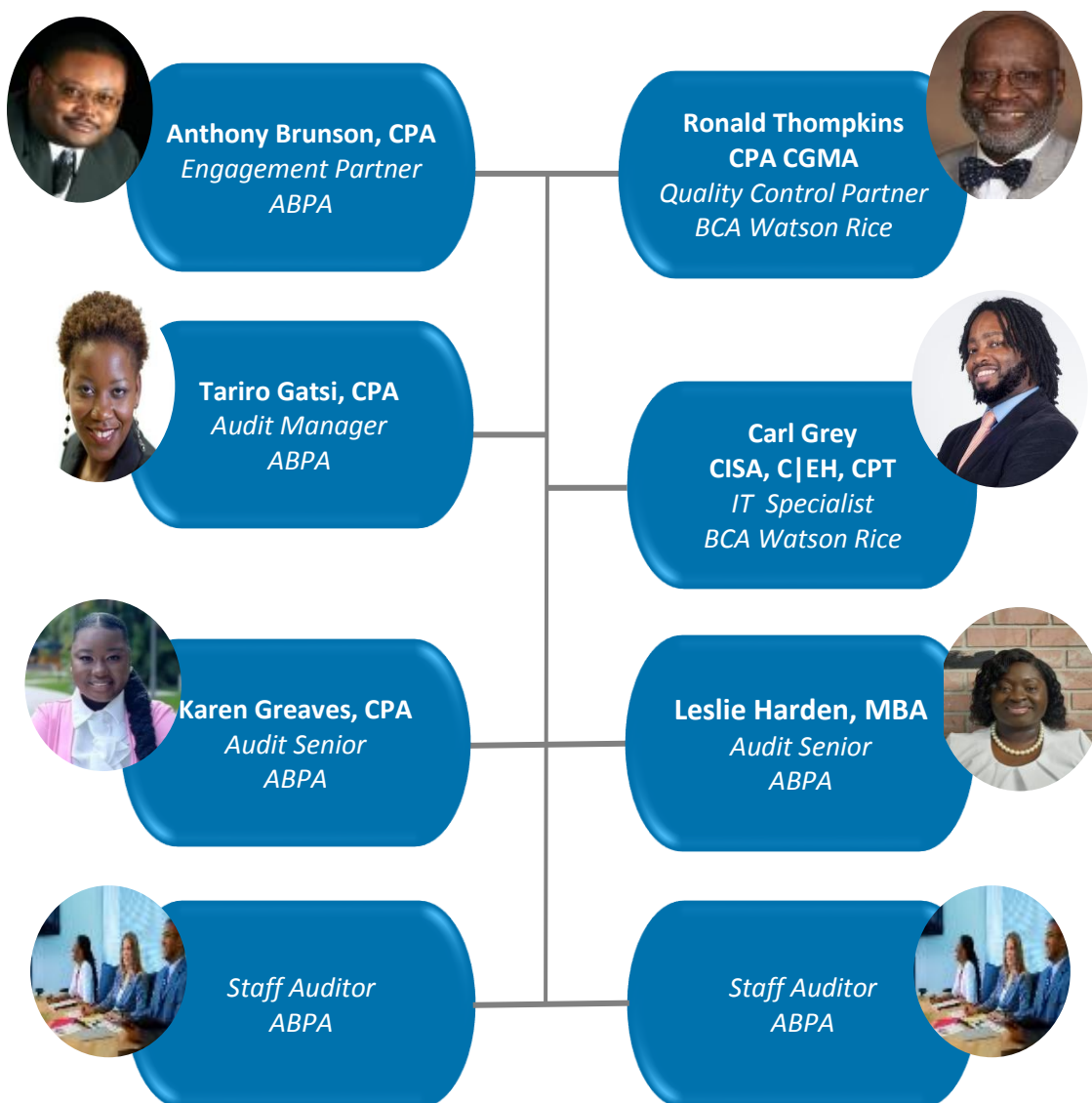
Engagement Team Qualifications (cont'd)

Organization Chart

The **ABPA Team** key team members understand the dynamics of the **City**.

All key professional staff members have delivered governmental audit services for at least seven (7) years. More importantly, *the **ABPA Team** can assure the City that any firm member assigned to the engagement currently meet mandatory continuing professional education (CPE) requirements of GAGAS.*

Our engagement team is led by audit partners Anthony Brunson, CPA and Ronald Thompkins, CPA CGMA. Tariro Gatsi, CPA will serve as engagement manager. All partners and manager hold CPA licenses in the State of Florida.



Engagement Team Qualifications (cont'd)

Listed below is the number of continuing professional education completed by key members assigned to the engagement during the last three calendar years.

PERSONNEL	TOTAL HOURS (Government, Auditing & Accounting)	MEET YELLOW BOOK REQUIREMENT	OTHER/ TEHCNICAL
Anthony Brunson, CPA	138	77	36+
Ronald Thompkins, CPA CGMA	111	72	100+
Tariro Gatsi, CPA	118	60	60+
Karen Greaves, CPA	95	40	24+
Leslie Harden, MBA*	40	24	16+

*Leslie is completing her first year of employment with Anthony Brunson P.A.

All key staff assigned to this engagement meet the continuing education requirements, as set forth in the GAGAS issued by the Comptroller of the United States.

Key Engagement Team Members



ANTHONY BRUNSON, CPA ("Tony") is a member of AICPA, FICPA, and the GFOA. Tony is a certified public accountant in Florida and Mississippi.

Tony is an audit partner and a recognized government industry specialist. He has 35+ years' experience working with publicly funded programs, counties, municipalities, special districts and scores of nonprofit and governmental organizations throughout the State of Florida. Mr. Brunson is well versed in the reporting requirements of federal and state Single Audit Act for government and not-for-profit organizations including South Florida Workforce Investment Board dba CareerSource South Florida, City of Miami General Employees and Sanitation Employees Trust; City of Ft. Lauderdale; City of Miami Gardens; City of North Miami; and City of North Miami Beach, among scores of other governmental and nonprofit organizations, as well as the Employee Retirement Income Security Act of 1974 (ERISA) for employee benefit plans.

In addition, Tony, a South Florida native, has instructed a number of industry courses to industry personnel and served as proctor and grader of finance personnel seeking governmental industry designations. He has achieved the special designation as a "certified single audit specialist".

Tony shall serve as **Engagement Partner** and be the City's main point of contact.

Engagement Team Qualifications (cont'd)

Key Engagement Team Members (cont'd)



RONALD (RON) THOMPKINS, CPA, CGMA, Ron has almost 50 years of extensive professional experience in providing various types of audit and consulting services to both the public sector and private entities. He also leads the firm's quality control programs, and serves as engagement partner on financial and compliance audits provided to various government agencies. He has led complex engagements of audits of several nonprofit organizations receiving federal and state grants and contracts in accordance with generally accepted auditing standards, Government Auditing

Standards, and OMB Uniform Guidance requirements. He serves as the firm's National Quality Assurance Partner.

Ron, a south Florida native, is past president of the FICPA which represents over 20,000 CPAs in Florida. He is also a past member of AICPA Board of Directors representing over 400,000 CPAs worldwide. Moreover, Ron performs dozens of peer review of other CPA firms concentrating in the governmental and non-profit industries.

Ron will serve as **Quality Control Partner**.



TARIRO GATSI, CPA is a graduate of the University of South Africa and a Certified Public Accountant with extensive accounting and auditing experience spanning three continents, working in public accounting in varying roles within Core Assurance, Finance Operations, and Resource Management. Tariro is a member of AICPA and FICPA.

Tariro has over fifteen (15) years of public accounting experience. Her responsibilities include planning and executing audit and single audit compliance requirements for the firm's engagements which include nonprofits, foundations, and special purpose districts. Tariro manages, leads, and supervises support staff on all jobs. Among the clients Tariro has served are Broward County Clerk of Courts, Broward County Housing Finance Authority, Broward County Transit, Broward County Supervisor of Elections Office, City of Palm Bay, Florida, Broward Education Foundation, Opa-Locka Community Development Corporation, Miami Dade College Foundation, City of Opa-locka, Florida, United Home Care Services among other governmental and nonprofit clientele.

Prior to joining **ABPA** in 2017, Tariro reached the rank of manager at PWC where she spent her career from 1998 to 2016.

Tariro will serve as the **Engagement Manager**.

Engagement Team Qualifications (cont'd)

Key Engagement Team Members (cont'd)



KAREN GREAVES, CPA is a graduate of Nova Southeastern University (NSU) and a member of FICPA and FGFOA. Karen has over seven (7) years of auditing experience. Her responsibilities include conducting audits to analyze, document, and test to assess a client's systems and controls, performs comprehensive test on cash, accounts receivable, investments, fixed assets, prepaid expenses, accounts payables and numerous income statement accounts, and records financial activities and prepares financial statements and footnotes in compliance with Generally Accepted Accounting Principles (GAAP).

Clients served include Miami-Dade County Clerk of Courts, City of Miami, City of Miami Gardens, City of Opa-locka, City of North Miami, and Miami-Dade and Broward School Boards, among other governmental and nonprofit clientele.

Prior to joining **ABPA** in 2016, Karen worked as an IT support services for the Office of Information and Technology at NSU.

Karen will serve as lead ***Engagement Senior for the City.***



LESLIE HARDEN, MBA is an accounting professional with over twenty (20) years of industry experience. A graduate of Florida A&M University (FAMU), she has obtained extensive knowledge in design and implementation of controls and control environment assessment. A concept driven leader who is able to establish best practices, cost reduction and lasting business relationships to assist management with achieving their company's fiscal goals. Audit areas including local/state government, public school funding such as Impact Fees, and local government pension plans.

Clients served include Miami-Dade County Aviation, Miami-Dade Schools, City of Lauderdale Police and C&M Pension Funds, Broward County, Broward County Housing Finance Authority, Broward County Transit, Broward County Supervisor of Elections Office, Opa-Locka Community Development Corporation, and Miami Dade College Foundation, City of Fort Lauderdale, and City Miami among other governmental and nonprofit clientele.

After obtaining an MBA from FAMU, Leslie worked 6 years at PWC. Thereafter she worked as a senior internal auditor for Systemacis, Inc. and Office Depot over a period of 6 years. She began her CPA practice in 2016 serving as a joint venture participant for national firms in government as well as serving on her small and medium business organizations and pension plans in both the practice and public sector. Leslie joined ABPA as an audit supervisor in 2022.

Leslie will serve as the ***Engagement Senior overseeing single audit services as well as benefit plans.***

Engagement Team Qualifications (cont'd)

Key Engagement Team Members (cont'd)



CARL GREY CISA, C|EH, CPT is a security expert in the Information Technology Assurance and Control (ITAC) Division. He has more than ten years of professional experience in IT and related industries. Carl has performed over 60 general and applications controls review during the last two years and recently performed an independent verification and validation project of major financial systems. Carl also performs penetration testing and vulnerability assessments, forensic IT investigations and reviews of Disaster Recovery Plans. Carl ensures consistency with the clients' objectivity, integrity, confidentiality, and availability of information.

Carl will serve as our **IT Specialist**.



STAFF AUDITORS, All of our staff auditors/accountants are graduates of accredited universities, most are MBAs. All are full time employees of **ABPA** and currently satisfy relevant continuing education requirements.

Staff Rotation

We ensure the quality of staff over the term of the engagement by keeping the engagement staffed with highly skilled and competent professionals. Our assigned staff shall remain on the engagement throughout the agreement term. **ABPA Team** attests that principal supervisory and management staff will not be changed without the express prior written permission of the City. However, if staff should leave the firm, we shall provide a replacement with substantially equivalent qualifications and experience.



6. Similar Engagements with Other Governments

GFOA Certificate of Achievement Audits

The following is a select listing of governmental organizations audits serviced by **ABPA Team** members that have attained the GFOA's Certificate of Achievement.

GOVERNMENTAL ENTITIES	YEAR CERTIFICATE RECEIVED							
	2014	2015	2016	2017	2018	2019	2020	2021
City of Miami Gardens	✓	✓	✓	✓	✓	✓	✓	✓
City of Miami*	✓	✓	✓	✓	✓	✓	✓	✓
City of Miami General Employees' and Sanitation Employees Retirement Trust†	†	†	†	†	†	†	†	†
Miami Off-Street Parking Authority†	†	†	†	†	†	†	†	†
City of North Miami							✓	✓
Broward County*	✓	✓	✓	✓	✓	✓	✓	✓
Broward Housing Finance Authority†				†	†	†	†	†
Broward Supervisor of Elections†								†
Broward County Property Appraiser†				†	†	†	†	†
Clerk of the Circuit and County Court Broward County, Florida†	†	†	†	†	†	†	†	†
Broward County School Board*	✓	✓	✓	††	††	††	††	††
Broward Education Foundation†	†	†	†	†	†	†	†	†
Miami-Dade County*	✓	✓	✓	✓	✓	✓	✓	✓
Miami-Dade Clerk of Courts†	†	†	†	†	†	†	†	†
Miami-Dade County School Board*	✓	✓	✓	✓	✓	✓	✓	✓

*Client component serviced as part of Joint Venture

† Report issued as contributory to ACFR

†† Selected new audit team as a result of client rotation policy.

Five Most Significant Engagements Performed In The Last Five Years

	a.	b.	c.	d.	e.	f.	h.
Entity	Scope	Dates Performed	Eng. Partners	Budgeted Hours	Actual Hours	Contact Name & Number	GFOA Cert.
1. City of Miami Gardens	Annual Financial Auditing and Annual Comprehensive Financial Reporting; Federal and State Single Audit; Building Better Communities General Obligation Bond Program; and The Children's Trust Grant Program.	2014-Present	Anthony Brunson Ronald Thompkins (QC)	900	874	Mr. Craig Clay, Asst. City Manager (305) 622-8000	Y
2. City of North Miami	Annual Financial Auditing and Annual Comprehensive Financial Reporting; Federal Single Audit; State Single Audit; and Landfill.	2021-Present	Anthony Brunson Ronald Thompkins (QC)	920	1271	Mr. Miguel Augustin, CPA Finance Director (305)863-6651 x12401	Y
3. Miami-Dade Clerk of Courts	Annual audit examinations pursuant to GAGAS, GAAS, issued by the Comptroller General of the United States, Florida statutes, and Rules of Florida's Auditor General.	2016-Present	Anthony Brunson	880	836	Ms. Jacqueline Williams Finance Director (786) 469-2408	++
4. Clerk of the Circuit and County Court Broward County, Florida	Annual audit examinations pursuant to GAGAS, GAAS, Florida's Single Audit Act, and Rules of Florida's Auditor General.	2014-Present	Anthony Brunson	550	542	Mr. Jason Maraj Acting Finance Director (954) 831-6244	++
5. Broward County, Florida Single Audit	Federal and State Single Audit examination pursuant to GAGAS, GAAS, Florida's Single Audit Act, and Rules of Florida's Auditor General.	2017-Present	Anthony Brunson	1000	965	Mr. William O'Reilly, Director of Accounting (954) 357-7130	++

++ major component unit of County's ACFR and GFOA certificate.

7. Conflict of Interest

The undersigned proposer certifies under penalty of perjury, that to the best of their knowledge and belief, that no member of the firm's ownership, management, or staff currently have a vested interest which might be considered a conflict of interest with the **City of Tamarac, Florida**, nor any employee, or person, whose salary is payable in whole or in part by the **City of Tamarac, Florida**, in the award of this Proposal, or in the services to which this Proposal relates, or in any of the profits, real or potential, thereof, except as noted otherwise herein.



Anthony Brunson, President & CEO
ANTHONY BRUNSON P.A.

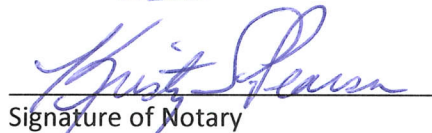
State of: Florida

County of Broward

SUBSCRIBED AND SWORN TO (or affirmed) before me this 17th day of July, 20 23

He/She is personally known to me or has presented _____ as identification.

Type of identification



Signature of Notary

Kristy S. Pearson
Print or Stamp Name of Notary



KRISTY S. PEARSON
Notary Public
State of Florida
Comm# HH028470
Expires 8/14/2024

8/14/2024
Expiration Date

8. Specific Audit Approach

Understanding of Scope of Services

Government auditing is unique in many respects. Its multi-fund structure, extensive reporting requirements, basis of accounting, and budgetary and other legal compliance requirements present an environment that is significantly different from that encountered in the audit of a commercial organization.

As a result thereof, the audit of the City shall be conducted under three (3) different levels of audit standards or requirements.

I) Generally Accepted Auditing Standards (GAAS)

GAAS captures standards promulgated by the AICPA, grouped into general standards, fieldwork and reporting standards.

II) Generally Accepted Government Auditing Standards (GAGAS or Yellow Book)

GAGAS capture standards contained in the 2018 revision with the 2021 technical update, to Government Auditing Standards, as amended, issued by the Comptroller General of the United States. Moreover, GAGAS scope considerations include Florida Statute Section 11.45, and other applicable rules and regulations.

III) Compliance with Florida Statutes, and Other Legal Requirements

The scope of the City's examination will also encompass the rules and guidelines of Florida's Auditor General and the City's Charter. Specific emphasis shall be given to Chapter 10.550 that contain Florida Single Audit guidelines and rules that govern auditing Florida's governmental entities. The Uniform Guidance encompasses OMB Circulars, compliance supplements outlining the general requirements and federal grant awards, if applicable. Every Single Audit must meet a number of specific requirements that apply to the City's single audit.

Primary Audit Objectives

The City is desirous to contract with a knowledgeable firm to perform a government-wide and fund financial statement audit of the basic financial statements. Internal control reviews and management letters pursuant to industry standards. The scope of our work will also include data processing review, special audit of the Landfill Trust and additional services on an as needed basis.

The audits will be performed in accordance with generally accepted government auditing standards, the U.S. General Accounting Office's (GAO) Government Auditing Standards; the Federal Single Audit Act (as amended); the Florida Single Audit Act; U.S. Office of Management and Budget Circular A-133; Section 11.45 of the Florida Statutes; Rules Adopted by the State of Florida Auditor General for form and content of governmental audits (Chapter 10.550); the American Institute of Certified Public Accountants' "Audits of State and Local Governmental Units"; and any other promulgating authority (collectively referred to as the "Guides").

Methodology

Principles of our audit methodology entail these principles:

Audit Work Plan

- ☒ Realizing timeliness is critical in the performance of the audit; **ABPA's** audit plan reflects our interest in providing the City with the highest quality of professional services available. Our client service strategy is simple:
- ☒ Meticulous planning
- ☒ Identify key people and issues early
- ☒ Provide seasoned professionals to execute our Work Plan
- ☒ Timely response on all technical matters, issues

Approach

ABPA has a business risk driven audit approach. Namely:

- ☒ Identify risk material to the audit
- ☒ Identify risk in which the City has a particular interest
- ☒ Assess processes in place to reduce risk to an acceptable level
- ☒ Create a comprehensive risk assessment map to understand the operations behind the financial data.

Organization and Industry Information

ABPA's approach encompasses our workforce conducting:

- ☒ Pre-audit conference
- ☒ Understand the City's control environment and operating characteristics
- ☒ Identify Best Practices within the industry
- ☒ Evaluate management characteristics and influence over the control environment
- ☒ Establish timetables



During this phase, audit objectives are determined and agreed upon between senior management and auditors. Additionally, we shall assess the status of the City's policy and procedures manuals, review prior audit workpapers, and evaluate economic characteristics, in Florida, as well as research operating statistics of Florida's other municipalities. The **ABPA Team** will review debt covenants, property value trends and budgetary controls. Industry impacts are discussed, and timetables are finalized.

Understand Internal Control Environment and Related Assessments

Achieve audit objectives to mitigate risk by evaluating and assessing the City's environment by the following processes:

- ☒ Internal Control Documentation
- ☒ Risk Assessments
- ☒ Communication and Monitoring Process
- ☒ Financial Reporting System



During this phase, the **ABPA Team** will focus on establishing a thorough understanding of the internal administrative and accounting controls that relate directly to the accuracy and reliability with which information in the general ledger is compiled from other sources, and procedures used to prepare financial reports. Additionally, we will evaluate the City's systems that monitor compliance with laws, regulations, grant awards, and IT systems.

The **ABPA Team** will build upon its understanding of the control environment via review of the City's organizational structure, policy and procedures manuals, documentation of compliance matters for grants received from the U.S. Environmental Protection Agency, U.S. Housing and Urban Development, and other U.S. agencies, as well as varied other activities to capture management's philosophy and operating style.

- ☒ Overall Documentation of the City's Control Environment
- ☒ Risk Assessment Documentation
- ☒ Tailored Audit Work Plan
- ☒ Determined Major and Non-Major Programs

Senior audit team members will concurrently conduct interviews with applicable key City management personnel. Once the information base is developed, the internal control environment is documented in flowcharts, memorandum and checklist format.

Execution of Audit Procedures

The **ABPA Team** **ABPA** will conduct the following tests and techniques to ensure fair presentation of annual financial information:

- ☒ Evaluate Findings and Audit Differences
- ☒ Review Findings and Evaluate Corrective Action Plan
- ☒ Report Findings
- ☒ Quality Control Reviews

During this phase, the **ABPA Team** members execute the audit plan. Team members shall be focused upon two (2) distinctive audit tasks. One team shall concentrate on audit objectives related to financial statements and related account balances. Concurrently, other team members shall primarily direct their efforts to compliance matters required for the Single Audit Act and rules required by Florida Auditor General and Florida statutes.

Communication and Reporting

ABPA will share audit results, opportunities to improve operations and ensure adherence to generally accepted accounting principles.

- ☒ Exit Conferences
- ☒ Action Plans for Solutions and Improvements in Client Processes
- ☒ Deliverables

During this phase, the **ABPA Team** will settle responses to all audit issues with management. We will discuss significant matters noted during the audit and recommend potential resolutions. Thereafter, we shall issue final reports.

Deliverables include:

- ☒ The City's financial statements and related audit opinion pursuant to yellow book requirements;
- ☒ Single audit reports in compliance with federal and state requirements, if applicable Management letters required by Florida Statutes and Rules of the Auditor General; and
- ☒ Special reports required by Florida's Auditor General as well as any other agencies or local governments.












Continuous Assessment

A key aspect of our client service approach requires on-going communication throughout the course of the year to ensure that management needs are met timely; and our senior professionals remain knowledgeable of your business operations.

- ☒ We identify Opportunities for Improved Performance
- ☒ We serve as a Sounding Board for the City's Issues

Proposed Segmentation of Engagement

The ABPA Team will assure the City that we will assign and maintain professionals that are essential to the continuity of the engagement and that will be available throughout the contract period. Moreover, the engagement partner and the audit supervisor will always be available to meet with the City representatives on service matters.

PROPOSED SEGMENTS	STAFF LEVEL	ANTICIPATED HOURS	September	December-January	February	March
<i>Organization and Industry Information</i>	<i>Partner / Manager</i>	<i>100-120</i>				
<i>Understanding Control Environment and Related Assessments</i>	<i>Manager / Senior</i>	<i>120-160</i>				
<i>Compliance and Single Audit Testing</i>	<i>Senior / Staff</i>	<i>150-180</i>				
<i>Execution of Audit Procedures</i>	<i>Senior / Staff</i>	<i>480-520</i>				
<i>Communication and Reporting</i>	<i>Partner / Manager</i>	<i>100-120</i>				
<i>Continuous Assessment</i>	<i>Partner / Manager</i>	<i>Year Round</i>				

EDP (IT) Audit Approach

Our audit methodology integrates evaluation and testing of IT systems into all phases of the audit. Our information technology services specialists perform IT risk assessments and studies and evaluations of IT controls, and assist in the development and execution of computer-assisted audit techniques, including the application of statistical procedures. The objective of Information Technology (IT) audit support work is to provide value-added services that increase the efficiency and effectiveness of the audit.

In evaluating internal controls affected by IT, our IT specialists assist in the evaluation and test phases. Because they have both a financial audit and an IT backgrounds, these IT professionals are able to communicate effectively to all concerned regarding IT technicalities. In this way, they are able to develop meaningful, practical suggestions for improvements in IT controls. The IT evaluation is conducted early in the audit process.

Our IT audit approach is tailored specifically for the particular audit environments. We will work with you to identify areas of risk or significance and then channel our efforts into those areas.

As corporations and governmental organizations cyber risks increase and rely more heavily on technology to provide timely, complete, and accurate financial information in order to make critical business decisions as well as to comply with governing laws and regulations, the **ABPA Team** has responded to the need for increased information security by creating the Information Technology Assurance & Control Group (ITAC). ITAC is a cadre of IT auditors and IT security specialists with extensive experience in multiple systems and platforms: from mainframe systems to LANs, from Unix to MVS. This team specializes in technology risk and vulnerability assessments, IT audit techniques, and security assessments. ITAC has significantly improved the service delivery process of the **ABPA Team** and has clearly distinguished the **ABPA Team** from its competitors. Through ITAC, the **ABPA Team** provides superior services to existing and new clients through reviews and advisory services on emerging opportunities and threats relating to technology security.

Approach to Document/File Sharing



Citrix ShareFile is a simple, single point of access, to give our clients quick and easy access to documents through cloud-based file-sharing. With enterprise-level security features, ShareFile's client portal software allows us to safely share and comment on ongoing client projects. A secure client portal provides a personalized and flexible solution to collaborate with stakeholders from outside Anthony Brunson P.A.

Upon inception of the engagement, key stakeholders and engagement team members are identified for access to the ShareFile client portal. Each user is then created and sent an individual time-sensitive activation link. Using ShareFile's secure client portal avoids the frustration and wasted time of prolonged email chains. Data protection features of ShareFile include:

- **Password Policy** —Password policies, including password history, expiration, and complexity controls such as length, uppercase and lowercase letters, at least one number, and at least one special character.
- **Multi-factor Authentication** —Multi-factor authentication process that requires submission of the account password and a secondary authentication, such as Google Authenticator or SMS/text message, in order to access the account.
- **File Transfer** —ShareFile employs TLS protocols to protect client authentication, authorization, and file transfers.
- **High-grade Encryption** —ShareFile secures files in transit with up to 256-bit encryption using industry-standard encryption protocols.
- **File Integrity** —ShareFile employs a keyed hashed message authentication code (HMAC) to authenticate and ensure the integrity of intra-system communications. ShareFile verifies file size and file hash to ensure integrity.
- **Link Generation** —ShareFile download links are uniquely and randomly generated using strong hash-based message authentication codes. Technical countermeasures provided to protect links from guessing attacks

Sampling, Audit and Sample Sizes

The **ABPA Team** will implement IDEA Data Analysis software to assist with sampling and data analysis of the City's accounts. IDEA allows our team to analyze 100% of your data and measure risk associated with outlier transactions or unexpected results. As a result, our experience with IDEA allows team members to identify relationships, patterns and anomalies as well as provide a more comprehensive analysis of transactional data.

Due to increased need for data integrity, regulation, tighter budgets and higher client expectations; it has become necessary to conduct processes more effectively and efficiently. Most importantly, it has become critical that clients be able to rely on data and qualify the important decisions that come with securing, processing and correlating big data.



IDEA
Data Analysis Software

IDEA is a data extraction, analysis and manipulation tool which provides numerous advanced audit techniques including statistical sampling. Our data analysis and sampling methodology allows us to adapt to our client's requirements and specifications, as well as leverage our

IDEA driven processes to meet our clients' needs.

Our data analysis methodology allows us to adapt to our client's requirements and specifications and leverage our IDEA driven processes to provide our clients with exactly what is needed.

Population sizes and the nature of populations usually is the most important factor in determining sample sizes. Generally, the larger the risk, the larger the required sample size. Pursuant to the determination of varied risk factors, the **ABPA Team** will employ sample sizes of 25, 40 or 60 items for detail testing.

Analytical Procedures

The **ABPA Team** employs analytical procedures in the planning and substantive stages of the audit. During the planning stage, analytical procedures are primarily used to gather information to identify risks. Initial analytical procedures would include analysis of trends in revenue and expenses. Liquidity, solvency, and unexpected changes in balances or relationships are also identified.

Analytical tasks are also used in year-end substantive procedures attempting to identify potential audit issues and to reach conclusions about the reasonableness of a specific account balance. Procedures could include budget versus actual results, turnover ratios of accounts receivables or annualization of certain expense accounts as well as debt covenant analysis.

Compliance Testing

The provisions of some laws or regulations have a direct effect on the City's financial statements. We will review the regulatory and statutory compliance requirements within which the City operates via examination of past SEFA reports, or third party exams performed by regulatory federal or state agencies. These encompass reviews of applicable federal laws, state statutes, resolutions, ordinances, contracts, debt instruments, and other agreements. We will also review minutes of meetings of the city council and minute of meetings of other committees.

Compliance Testing (cont'd)

Following the identification of applicable grants and awards, our approach followed a number of actions prior to conducting tests.

In connection with both state and federal awards we shall:

- ☒ Employ single audit major program determination worksheets.
- ☒ Conduct low risk and high-risk program determinations
- ☒ Development program rotation schedules to ensure most relevant grants are tested.
- ☒ Prepare materiality worksheets to determine scope of testing.
- ☒ Perform risk assessments and sampling tasks.

Thereafter, samples are tested pursuant to grant agreements. Non-federal and state grants will also be selected and tested pursuant to resolutions and ordinances, state statutes or actual agreements.

Management Letter Recommendations

A key aspect of the development of management letter comments involves the hands-on involvement of senior executives throughout the audit process not merely present for presentations.

Our emphasis of going beyond the basic routine to provide an extra dimension in quality service serves as a springboard for more insightful and a meaningful management letter comments. Our veteran audit professionals are trained to focus on understanding the client's business, an understanding much deeper than gaining the knowledge of routine accounting system and records. We emphasize matters such as the manner in which the business operates, the principal concerns and objectives of management as well as the techniques used by management to evaluate operations.

Throughout the engagement, our professional staff will be accumulating discussion points. Our findings and recommendations will be discussed thoroughly with the City's staff at all levels to ensure that there are "no surprises." Thereafter, we will prepare a draft report of the final recommendations. This draft will be reviewed with appropriate operating and financial personnel. A final memorandum will be delivered on a timely basis so that problems can be addressed as soon as possible.

9. Proof of Professional Liability Insurance

Anthony Brunson P.A. and **BCA Watson Rice LLP** carry insurance coverage as listed below.

- **Professional Liability** (Errors and Omissions) policies with a minimum limit of \$2 million aggregate coverage;
- **Commercial General Liability** policies with project dedicated minimum limits of \$1 million per occurrence for bodily injury and property damage, including personal, advertising injury, and medical payments;
- **Automobile Liability** policies with minimum limit of \$1 million, covering any auto including owned, non-owned, hired, or leased; and
- **Worker's Compensation** policies as required by the State of Florida with statutory limits and Employer's Liability with a minimum limit of \$1 million per accident for bodily injury or disease.

Insurance certificates for **Anthony Brunson P.A.** and **BCA Watson Rice LLP** are included as Document Upload 4.

10. Anticipated Potential Audit Problems

A key aspect of our audit approach requires on-going communication before and during the engagement to ensure that management's needs are met timely and that our efforts are coordinated properly. the **ABPA Team**, as a matter of record shall hold conferences with key personnel that focus on the progress of the engagement, discussion of our findings and any other special requirements. All parties concerned will be knowledgeable of the plans and timetable, the preparation for the audit and problems encountered along the way.

Potential audit risks, accounting issues, internal control concerns, etc., identified during the planning phase are reviewed with the audit engagement team members at the start of the fieldwork.

Potential audit issues include the following:

Data Breaches

Cyber-attacks have increased annually on municipalities and other key government facilities. Attackers exploit flaws in IT products, services, and software infrastructure. The City should ensure that its authentication process, infrastructure, and applications are assessed annually to mitigate breaches.

GASB Implementations

The introduction of recent GASB 94, 96, and 99 and their required implementation will require attention in fiscal year 2023 with the most challenging likely will be GASB 96.

Economic Environment

Assess the availability of revenue sources to fund the City's objectives given reliance on property taxes used and permitted taxes and fees. In addition, use of funds for restricted purposes poses significant audit risk. Increase working capital and operating deficits may be heightened in the present economic environment due to an increase in public safety costs and pension obligations. Moreover, the expiration of the American Rescue Plan Act (ARPA) has occurred resulting in the loss of a significant grant with flexible conditions.

11. Additional Information

a. Summary of Litigation

There are no current or pending litigations or criminal investigations against **Anthony Brunson P.A.** and **BCA Watson Rice LLP** or any of its staff members, nor has there been during their history any litigations, criminal investigations, or proceedings whereby a court or any administrative agency has ruled against the firm in any manner related to the firm or its professional activities.

b. Proposer's Financial Stability

Anthony Brunson P.A. certifies that we have adequate personnel, equipment, technology, and facilities to fulfill the requirements of this RFP and meet the expenses incurred during the period between the acquisition of services and payment by the City of Tamarac for the term of this engagement.

Anthony Brunson P.A. has been in operations since 1991 and maintains a very healthy financial position. Actual financial statements are deemed proprietary and confidential. Hence not considered subject to "Sunshine Law." Evaluation of ABPA can be assessed based upon our Dun & Bradstreet report; D-U-N-S #: 60-752-3151.

c. Entity Type

Anthony Brunson P.A. is a legal Corporation in the State of Florida since 1991 as evidenced below.

7/12/23, 3:32 PM

Detail by Entity Name

FLORIDA DEPARTMENT OF STATE

DIVISION OF CORPORATIONS



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Profit Corporation
ANTHONY BRUNSON, P.A.

Filing Information

Document Number S70358
FE/EIN Number 65-0321690
Date Filed 07/29/1991
State FL
Status ACTIVE

Principal Address

3350 SW 148 Avenue
Suite 110
Miramar, FL 33027

Changed: 01/28/2021

Mailing Address

12506 Ridgeway Court
Davie, FL 33330

Changed: 03/31/2019

Registered Agent Name & Address

SHARPE, LEON E.
4770 BISCAYNE BLVD.
SUITE 901
MIAMI, FL 33137

Address Changed: 03/30/2014

Officer/Director Detail

Name & Address

Title P

BRUNSON, ANTHONY
12506 RIDGEWAY CT.
DAVIE, FL 33330

Annual Reports

<https://search.sunbiz.org/Inquiry/CorporationSearch/SearchResultDetail?inquirytype=EntityName&directionType=Initial&searchNameOrder=ANTHON...> 1/2

BCA Watson Rice LLP is a Limited Liability Partnership and has performed certified public accounting services since 1971 as evidenced below.

7/12/23, 3:30 PM

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FLORIDA DEPARTMENT OF STATE

DIVISION OF CORPORATIONS



DIVISION of CORPORATIONS
an official State of Florida website

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[No Partner Info](#)
[Name History](#)

Partnership Detail

Limited Liability Partnership Name

BCA WATSON RICE LLP

Principal Address

2875 NE 191ST STREET
500
AVENTURA, FL 33180
Change Date: 04/05/2022

Filing Information

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Total Partners	1
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Expiration Date	NONE
Name History	0001

Mailing Address

BCA WATSON RICE LLP
2875 NE 191ST STREET
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Change Date: 04/05/2022

Registered Agent

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3841 SW 144TH TER
MIRAMAR, FL 33027 US

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d. Federal Employer ID Number

Anthony Brunson P.A. – 65-0321690

BCA Watson Rice LLP – 26-1936394

e. Additional Pertinent Information

Firm Experience with Governmental Audits and Federal and State Single Audits

Governments and Nonprofit entities represent the “bread and butter” practice of ABPA and BCAWR. Messrs. Brunson and Thompkins have led their Firms’ efforts in serving these industries for 35+ years. The ABPA core team members have been engaged as core auditors for many of South Florida’ municipalities, special districts, authorities, and inter-local governmental agencies. Additionally, Firms’ have participated as integral members of audit firms who have serviced Florida’s largest governments since its Firms’ inception.

Team members’ governmental audit experience as Prime auditor spans from South Florida Water Management District, whose assets total \$2.8 billion and operating budget, totaled \$610 million to cities like North Miami Beach, Oakland Park, Miami Gardens, Lake Worth and others; transit authorities like Tri-Rail and the Dade Expressway Authority; special governmental entities like Miami Dade and Broward County Clerk of Courts, South Florida Work Force Agencies, Community Re-development Agencies, Planning Councils or Tourism districts. All which have similar reporting characteristics of the **City of Tamarac**.

As engagement team members for Miami-Dade County or the City of Miami as well as Miami-Dade and Broward School Boards our staff members’ primary responsibility is to deliver completed work efforts surrounding Federal and State single audit procedures, *often training inexperience staff members of national firms*. In addition, similar testing is required for our prime engagement cities, large nonprofit organizations, universities, and governmental authorities.

Special audits and compliance type audits are performed for Universities, Housing Authorities, Redevelopment Agencies and Community Development Corporations pursuant to rules of Florida’s Auditor General, Florida Statutes or Federal Guidelines.

The following listing is representative of the governmental clients served by team members currently or over the last few years and **is not intended to be all-inclusive**.

CLIENT NAME/ SERVICEdelete this section	COMPLIANCE AUDIT	ACFR AUDIT	OTHER SERVICES
SINGLE AUDIT SERVICES			
Broward County School Board	AB	†	AB
Miami-Dade County School Board	AB	†	AB
Broward County, Florida	AB	†	AB
Miami-Dade County, Florida	AB	†	AB
City of Miami, Florida	AB	†	AB
City of Fort Lauderdale, Florida	AB	†	AB
COMPREHENSIVE FINANCIAL STATEMENTS AUDIT			
South Florida Regional Transportation Authority (Tri-Rail)	AB	AB	AB
South Florida Workforce Investment Board (dba CareerSource South Florida)	AB	N/A	AB
Broward County Property Appraiser's office	AB	N/A	AB
CareerSource Broward	AB	N/A	AB
City of Lauderhill, Florida	III	III	III
City of Miami Beach, Florida	III	III	III
City of Miami Gardens, Florida	AB	AB	AB
City of Miami General Employees' and Sanitation Employees Retirement Trust and Other Managed Trusts	AB	AB	AB
City of Miami James L. Knight Center	AB	N/A	AB
City of Miami Sports & Exhibition Authority	AB	N/A	AB
City of North Miami, Florida	AB	AB	AB
City of North Miami Beach, Florida	AB	AB	AB
City of Oakland Park, Florida	III	III	III
City of Opa-Locka, Florida	AB	AB	AB
City of Palm Bay, Florida	AB	AB	AB
City of Pembroke Pines, Florida	III	III	III
City of Wilton Manors, Florida	III	III	III
Clerk of the Circuit and County Court Broward County, Florida	AB	*	AB
Clerk of the Circuit and County Courts Miami-Dade County, Florida	AB	*	AB
Broward Housing Finance Authority	AB	N/A	AB
AUDIT OF SELECTED UNITS OR OTHER SERVICES			
Bal Harbour Village	AB	N/A	AB
Broward Housing Finance Authority	AB	N/A	AB
City of Hallandale Community Redevelopment District	AB	N/A	AB
Coconut Grove Business Improvement District	AB	N/A	AB
City of Miami Department of Off-Street Parking	AB	*	AB
City of Fort Lauderdale, Florida	AB	*	AB
City of Miami Downtown Development Authority	III	*	III

† Performed as a joint venture participant with a national firm; however, **ABPA** has completed, and issuance reports on special projects and/ or segments of the Organization.

N/A Reporting requirements did not require an Annual Comprehensive Financial Report (ACFR) or the client did not pursue an ACFR, usually related benefit versus cost savings evaluated.

* Compliance Audit or Special Reports, ACFR not a part of scope of service.

Moreover, over the past several years, ABPA has obtained the “Certificate of Achievement for Excellence in Financial Reporting” for the City of Miami General Employment & Sanitation Employees Retirement Trust of Florida (GESE). GESE’s assets at its pinnacle have exceeded \$900 million and its additions have exceeded \$200 million; complemented by a variety of smaller plans audited by team members.

References of a sample of annual documents have been selected for your review for services sought in this RPF.

City of North Miami ACFR
https://www.northmiamifl.gov/DocumentCenter/View/16004/2022-Complete---Annual-Comprehensive-Financial-Report-PDF
City of Miami General Employees’ and Sanitation Employees Retirement Trust and Other Managed Trusts (GESE)
https://gese.org/publications/annual-reports/2023/
Broward County Florida, Single Audit
https://www.broward.org/Accounting/Documents/BC-SingleAudit2021.pdf

ATTACHMENTS

Licenses

Peer Review Reports



Ron DeSantis, Governor

Julie I. Brown, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

ANTHONY BRUNSON P A

3350 SW 148 AVE
SUITE 110
MIRAMAR FL 33027

LICENSE NUMBER: AD68458

EXPIRATION DATE: DECEMBER 31, 2023

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Ron DeSantis, Governor

Julie I. Brown, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE
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BCA WATSON RICE LLP

2875 NE 191ST ST
SUITE 500
AVENTURA FL 33180

LICENSE NUMBER: AD0003182

EXPIRATION DATE: DECEMBER 31, 2023

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Julie I. Brown, Secretary



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BRUNSON, ANTHONY

3350 SW 148TH AVENUE
SUITE 110
MIRAMAR FL 33027

LICENSE NUMBER: R002067

EXPIRATION DATE: DECEMBER 31, 2023

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THOMPSON, RONALD

2875 NE 191ST STREET SUITE 500
AVENTURA FL 33180

LICENSE NUMBER: AC0004576

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Melanie S. Griffin, Secretary



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BOARD OF ACCOUNTANCY

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GATSI, TARIRO

12650 NW 33RD COURT
SUNRISE FL 33323

LICENSE NUMBER: AC43072

EXPIRATION DATE: DECEMBER 31, 2023

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Melanie S. Griffin, Secretary



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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

GREAVES, KAREN VENETIA

4011 SW 19TH STREET
WEST PARK FL 33023

LICENSE NUMBER: AC57683

EXPIRATION DATE: DECEMBER 31, 2024

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PRIDA, GUIDA & PEREZ, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

1106 N. FRANKLIN STREET

TAMPA, FLORIDA 33602

TELEPHONE: (813) 226-6091

FAX: (813) 229-7754

Report on the Firm's System of Quality Control

June 24, 2022

To the Owner of Anthony Brunson, P.A.
And the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Anthony Brunson, P.A. (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended December 31, 2021. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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 Anthony Brunson, P.A., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended December 31, 2021, 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*. Anthony Brunson, P.A. has received a peer review rating of *pass*.

A handwritten signature in cursive script, reading "Prida Guida Perez".

Prida Guida Perez P.A.



Report on the Firm's System of Quality Control

October 31, 2022

To the Partners of Watson Rice LLP and National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Watson Rice LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended March 31, 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.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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 Watson Rice LLP in effect for the year ended March 31, 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. Watson Rice LLP has received a peer review rating of pass.

Birmingham, Alabama

Banks, Finley White & Co.