

## **AUDITORS AGREEMENT**

**THIS AUDITORS AGREEMENT** (the “Agreement”) is made and entered into as of November 14, 2023, by and between the **NORTH MIAMI COMMUNITY REDEVELOPMENT AGENCY**, a public body corporate and politic (the “NMCRA”) having an address at 735 NE 125th Street, Suite 100, North Miami, Florida 33161 and **HCT CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS, LLC**, a Florida limited liability company (the “AUDITORS”) having an address at 3816 Hollywood Boulevard, Suite 203, Hollywood, Florida 33021.

### **RECITALS**

1. In accordance with Section 218.391, Florida Statutes, an Auditor Selection Committee (the “Committee”) was assembled to issue a Solicitation seeking proposals from qualified and experienced firms to provide independent auditing services for the NMCRA.

2. On September 18, 2023, the City of North Miami Purchasing Department issued RFP No. 52-22-23 (the “Solicitation”) on behalf of the NMCRA and approved by the Committee.

3. In response to this Solicitation, the City of North Miami Clerk’s Office received only one (1) proposal which was subsequently forwarded to the Committee members for their review.

4. On November 1, 2023, the Committee held a virtual public meeting to evaluate the qualifications of the proposal submitted by the AUDITORS and to determine whether to recommend for approval to the NMCRA Board or to reject the proposal and direct staff to re-advertise the Solicitation.

5. The Committee unanimously recommended approval of the proposal from the AUDITORS and forwarding it to the NMCRA Board for final approval.

6. At a duly noticed public meeting of the NMCRA Board held on November 14, 2023, pursuant to Resolution No. 023-26 (the “Resolution”), the Chair and Board Members of the NMCRA (a) approved the Committee’s selection of the AUDITOR to provide independent auditing services to the NMCRA and (b) authorized the negotiation, finalization and execution of an agreement with the AUDITORS to provide independent auditing services to the NMCRA financial advisory services to the NMCRA for an initial three (3) year term, with two (2) additional one-year renewal options, and a first-year fee not-to-exceed Eighteen Thousand Seven Hundred Fifty and 00/100 Dollars (\$18,750.00).

7. Pursuant to the Resolution, negotiations pertaining to the independent auditing services to be performed by the AUDITORS were undertaken and this Agreement incorporates the results of such negotiations, and the NMCRA desire to engage the AUDITORS to perform the independent auditing services for the NMCRA subject to the terms and conditions of this Agreement.

**NOW, THEREFORE**, in consideration of Ten and 00/100 Dollars (\$10.00) and the mutual covenants and conditions set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the parties hereto do hereby agree as follows:

**ARTICLE 1**  
**SERVICES AND RESPONSIBILITIES**

1.1 AUDITORS hereby agree to perform the professional auditing services described in this Agreement and in the Response to the Solicitation of AUDITORS attached hereto as Exhibit "A" and by this reference made a part hereof. In case of any conflict or any perceived conflict between the terms and conditions of this Agreement and the Response to the Solicitation, the terms and conditions of this Agreement shall govern in all circumstances.

1.2 During the conduct of the audit, AUDITORS shall schedule regular meetings with the NMCRA Executive Director or his designee to discuss the progress of the work.

1.3 AUDITORS shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement and all work performed under this Agreement shall be done in a professional manner in accordance with auditing standards generally accepted in the United States of America and standards for financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

1.4 AUDITORS hereby represent to the NMCRA, with full knowledge that NMCRA is relying upon these representations when entering into this Agreement with AUDITORS, that AUDITORS have the professional expertise, experience and manpower to perform the services to be provided by AUDITORS pursuant to the terms of this Agreement. AUDITORS shall maintain during the term of this Agreement all necessary licenses and qualifications required by applicable law.

**ARTICLE 2**  
**TIME OF PERFORMANCE**

2.1 AUDITORS shall perform the services identified in Article 1 above including Exhibits "A" hereof and deliver to the NMCRA in final form the written audit reports for the NMCRA's Fiscal Years 2022-2023, 2023-2024 and 2024-2025. The NMCRA shall have two (2) additional one-year renewal options for Fiscal Years 2025-2026 and 2026-2027. If the NMCRA desires to exercise either or both of the renewal options, the NMCRA shall provide the AUDITORS with written notice to such effect prior to the end of the Fiscal Year for which the renewal option applies. The final form of written audit reports shall be delivered by the AUDITORS to the NMCRA no later than March 1 of the calendar year following the Fiscal Year for which the audit applies. For example, the final form of written audit report for Fiscal Year 2022-2023 shall be delivered no later than March 1, 2024. Minor adjustments to the timetable for completion approved by NMCRA in advance, in writing, will not constitute non-performance by AUDITORS per this Agreement. Additional services requested by NMCRA Executive Director, or changes in scope, will be reviewed and any impact on the schedule determined and

the schedule modified accordingly. The agreement to minor adjustments will not be unreasonably withheld by the NMCRA. Notice of minor adjustments must be responded to by the NMCRA within three (3) business days following AUDITORS;’ written request therefor.

### **ARTICLE 3** **DELAY IN PERFORMANCE**

3.1 Anything to the contrary notwithstanding minor adjustments to the timetable for completion approved by NMCRA in advance, in writing, will not constitute a delay by AUDITORS. Furthermore, a delay due to an Act of God, fire, lockout, strike or labor dispute, riot or civil commotion, act of public enemy or other cause beyond the control of AUDITORS shall extend this Agreement for a period equal to such delay and during this period such delay shall not constitute a delay by AUDITORS for which liquidated damages are due.

### **ARTICLE 4** **COMPENSATION AND METHOD OF PAYMENT**

4.1 NMCRA agrees to compensate AUDITORS for all services performed by AUDITORS pursuant to the provisions of this Agreement a fee of Eighteen Thousand Seven Hundred Fifty and 00/100 Dollars (\$18,750.00) (the “Fee”) for Fiscal Year 2022-2023. Fees for Fiscal Years 2023-2024, 2024-2025, and the renewal options shall be negotiated by the parties and are subject to the approval of the NMCRA Executive Director. Any such negotiated fee shall also be defined herein as the Fee. If the parties cannot agree on the fees for any of the remaining Fiscal Years, the either party may terminate this Agreement upon thirty (30) days written notice to the other party. The Fee and any subsequent Fees may not be exceeded without a written amendment to this Agreement. The Fee and any subsequent Fees represent and contain all amounts due and payable for the services rendered by AUDITORS hereunder including any out of pocket and third party costs which may be incurred and/or paid by AUDITORS.

4.2 AUDITORS shall be entitled to progress payments of the Fee following delivery of the monthly invoices by AUDITORS to the NMCRA. NMCRA will pay AUDITORS the respective installments of the Fee within thirty (30) days of receipt of the invoice. Payment will be made to AUDITORS at the address set forth in the preamble of this Agreement.

### **ARTICLE 5** **CHANGES IN SCOPE OF WORK; ADDITIONAL SERVICES**

5.1 NMCRA or AUDITORS may request changes that would increase, decrease or otherwise modify the scope of services to be provided under this Agreement. Such changes must be contained in a written amendment, executed by the parties hereto, with the same formality and with equality and dignity prior to any deviation from the terms of this Agreement including the approval of the NMCRA Board.

5.2 Notwithstanding the provisions of Section 5.1, in accordance with the Solicitation and the Response to the Solicitation of AUDITORS, the NMCRA may request the AUDITORS from time to time perform additional services including consultation services on an as needed

basis. The AUDITORS shall perform such requested additional services at the Standard Hourly Rates set forth in the Response to the Solicitation of AUDITORS. Payment shall be made by NMCRA to AUDITORS for such additional services based upon invoices submitted no more than monthly and otherwise in accordance with Section 4.2 above. Additional services shall not materially increase, decrease or otherwise modify the scope of services and, therefore, shall not be subject to Section 5.1 above.

## **ARTICLE 6** **MISCELLANEOUS**

6.1 Ownership of Documents. Reports, surveys, studies and other data provided by the AUDITORS to the NMCRA required by or in connection with this Agreement are and shall remain the property NMCRA.

6.1.1 AUDITORS further acknowledge that NMCRA may post its audited financial statements on NMCRA's website. Such statements may be posted by NMCRA without the prior authorization of AUDITORS. No additional fee or compensation will be paid to the AUDITORS by NMCRA for such posting.

6.1.2 The NMCRA may include its audited financial statements in any offering statement without the prior authorization of the AUDITORS. AUDITORS acknowledge that they will assist and provide their services to NMCRA, as an additional service to NMCRA in accordance with Section 5.2, in the event that NMCRA requests AUDITORS to review and provide comments on the unaudited material or information associated with any audited financial statement which is included in an offering statement related to any loan or bond transaction by the NMCRA.

### **6.2 Term and Termination.**

6.2.1 This Agreement may be terminated by either party for cause, or by the NMCRA for convenience, upon thirty (30) days written notice by the NMCRA to AUDITORS in which event the AUDITORS shall be paid their compensation for services performed to termination date but in no event more than the Fee. In the event that AUDITORS abandon this Agreement or cause it to be terminated, AUDITORS shall indemnify the NMCRA against any loss pertaining to such termination. All finished or unfinished documents, data, studies, surveys, and reports prepared by AUDITORS shall become the property of NMCRA and shall be delivered by AUDITORS to NMCRA. NMCRA shall provide AUDITORS with written notice of reason for termination of cause. AUDITORS will be entitled to a fifteen (15) day period to cure the reason for cause before the thirty (30) day termination period begins

6.2.2 This Agreement shall take effect as of the date of approval by the NMCRA Board and shall end upon the AUDITORS completion of the work described herein.

6.3 Records. AUDITORS shall keep books and records and require any and all subcontractors to keep books and records as may be necessary in order to record complete and correct accurate records with respect to this engagement. Such books and records will be

available at all reasonable times for examination and audit by NMCRA and shall be kept for a period of six (6) years after the completion of all work to be performed pursuant to this Agreement, unless contacted by NMCRA and advised such records must be kept for a longer period. AUDITORS shall further be required to respond to the reasonable inquiries of successor auditors up to a limit of five (5) professional staff hours of time and allow successor auditors to review AUDITORS' working papers related to matters of continuing accounting, reporting or auditing significance. Incomplete or incorrect entries in such books and records will be grounds for disallowance by NMCRA of any fees or expenses based upon such entries.

#### 6.4 Indemnification.

6.4.1 AUDITORS shall indemnify and save harmless and defend the NMCRA, its Board Members, employees, agents and servants from and against any and all actions, claims, suits, causes of action, proceedings, penalties, liabilities and judgments for damages, or equitable relief of any nature whatsoever, arising out of or in connection with any processes, or procedures, acts or omissions, errors, or negligent act of AUDITORS, its agents, servants or employees in the performance of services of under this Agreement, excluding bona fide statements/expressions of opinion, set forth as such, and contained in the audit reports, for all costs, losses and expenses, including but not limited to, damages to persons or property, judgments and attorneys' fees and costs arising out of, related to or in connection with the services performed by the AUDITORS pursuant to this Agreement. In any litigation brought against the NMCRA arising out of or in connection with this Agreement, NMCRA will have the option of either (i) accepting counsel retained by the AUDITORS, or (ii) retaining its own counsel and having AUDITORS reimburse the NMCRA for its reasonable attorneys fees cost and expenses, provided, however, AUDITORS shall have the right upon request to audit the amount of such fees, cost and expenses to insure they were reasonably incurred.

6.4.2 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the AUDITORS and that Florida Statutes may require a specific consideration be given therefore. The parties therefore agree that the sum of Ten Dollars and 00/100 (\$10.00), receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by AUDITORS. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

#### 6.5 Insurance.

6.5.1 The AUDITORS shall not commence work under this Agreement until they have obtained all insurance required under this paragraph and such insurance has been approved by the NMCRA Executive Director.

6.5.2 Certificates of insurance, reflecting evidence of the required insurance shall be filed with the NMCRA Executive Director prior to the commencement of this Agreement. These Certificates shall contain a provision that coverages afforded under these

policies will not be cancelled until at least thirty (30) prior written notice has been given to the NMCRA. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Financial Ratings must be not less than "A-VI" in the latest edition of "Best Key Rating Guide", published by A.M. Best Guide.

6.5.3 Insurance shall be in force until the obligations required to be fulfilled under the terms of the Agreement are satisfied. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in the event, the AUDITORS shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of this Agreement and extension there under is in effect. The AUDITORS shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. AUDITORS shall be liable to NMCRA for any lapses in service resulting from a gap in insurance coverage.

#### **6.5.4 Required Insurance**

6.5.4.1 Comprehensive General Liability insurance to cover liability bodily injury and property damage. Coverage must be written on an occurrence basis, with the following limits of liability:

\$1,000,000	Combined Single Limit – Each Occurrence
\$1,000,000	Combined Single Limit – Annual Aggregate
\$1,000,000	Professional Liability – Per Occurrence

The AUDITORS shall hold the NMCRA, their agents, and employees, harmless on account of claims for damages to persons, property or premises arising out of the operations to complete this Agreement and name the NMCRA as an additional insured on its Comprehensive General Liability policy.

6.5.4.2 Workers Compensation insurance shall be maintained during the term of this Agreement to comply with statutory limits for all employees, and in the case any work is sublet, the AUDITORS shall require the subcontractors similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the AUDITORS. The following limits must be maintained:

Workers Compensation	Statutory
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If AUDITORS claim to be exempt from this requirement, AUDITORS shall provide NMCRA proof of such exemption along with a written request for NMCRA to exempt AUDITORS, written on AUDITORS' letterhead.

6.5.4.3 The NMCRA reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

6.5 Independent Contractor. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the AUDITORS are independent contractors under this Agreement and not the NMCRA's employees for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution act, the Social Security Act, the Federal Unemployment Tax Act, the provision of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The AUDITORS shall retain sole and absolute discretion in the judgment of the manner and means of carrying out AUDITORS' activities and responsibilities hereunder. The AUDITORS agree that they are a separate and independent enterprise from the NMCRA, that they have full opportunity to find other business, that they have to make their own investment in their business, and that they will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the AUDITORS and the NMCRA and the NMCRA will not be liable for any obligation incurred by AUDITORS, including by not limited to unpaid minimum wages and/or overtime premiums.

6.6 Assignments; Amendments.

6.6.1 This Agreement, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by AUDITORS without the prior written consent of NMCRA. However, this Agreement shall run to the NMCRA and its successors and assigns.

6.6.2 It is further agreed that no modification, amendment or alteration in the terms or conditions contained here shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith and approved by the NMCRA Board.

6.7 No Contingent Fees. AUDITORS warrant that they have not employed or retained any company or person, other than a bona fide employee working solely for the AUDITORS to solicit or secure this Agreement, and that they have not paid or agreed to pay any person, company, corporation, individual or form, other than a bona fide employee working solely for AUDITORS any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, the NMCRA shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

6.8 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, or by nationally recognized overnight delivery service, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. Notice may also be sent by electronic means (facsimile or email) provided such is followed by a hard copy of such notice provided in the manner set forth above.

Notice is deemed given when received. For the present, the AUDITORS and the NMCRA designate the following as the respective places for giving such notice:

NMCRA: Anna-Bo Emmanuel, Esq.  
Executive Director  
North Miami Community Redevelopment Agency  
735 NE 125<sup>th</sup> Street, Suite 100  
North Miami, Florida 33161  
Telephone No. (305) 895-9888  
Facsimile No. (305) 893-1367

With a copy to:

Steven W. Zelkowitz, Esq.  
NMCRA Attorney  
Taylor English Duma LLP  
2 S. Biscayne Boulevard, Suite 2050  
Miami, Florida 33131  
Telephone No. (786) 840-1437  
Facsimile No. (770) 434-7376

AUDITORS: Roderick Harvey, CPA, CVA  
HCT Certified Public Accountants and Consultants, LLC  
3816 Hollywood Boulevard  
Suite 203  
Hollywood, Florida 33021  
Telephone No. (954) 966-4435  
Facsimile No. (954) 962-7747

6.9 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

6.10 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

6.11 Exhibits. Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement, and are incorporated herein by reference.

6.12 Severability. If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

6.13 Governing Law. This Agreement shall be governed by the laws of the State of Florida with venue lying in Miami-Dade County, Florida.

6.14 Extent of Agreement. This Agreement represents the entire and integrated agreement between the NMCRA and the AUDITORS and supersedes all prior negotiations, representations or agreements, either written or oral.

6.15 Ethics Requirements. AUDITORS is responsible for educating itself on the various ethics and conflict of interest provisions of Florida law, Miami-Dade County Ordinance and City Code. AUDITORS shall not employ, directly or indirectly, the mayor, any member of the City Council, or any director or department head of the City. The City Code prohibits any employee, or member or their immediate family or close personal relation from receipt of a benefit or to profit from any contract entered into with the City, either directly or through any firm of which they are a member, or any corporation of which they are a stockholder, or any business entity in which they have a controlling financial interest. Any affected party may seek a conflict of interest opinion from the State of Florida Ethics Commission and/or Miami-Dade County Ethics Commission regarding conflict of interest provisions.

6.16 Prevailing Party's Attorney's Fees. If any party commences an action against the other party to interpret or enforce any of the terms of this Agreement or as the result of a breach by the other party of any terms hereof, the non-prevailing party shall pay to the prevailing party all reasonable attorneys' fees, costs and expenses incurred in connection with the prosecution or defense of such action, including those incurred in any appellate proceedings, and whether or not the action is prosecuted to a final judgment.

## ARTICLE 7 PUBLIC RECORDS

7.1 Public Records. To the extent required by law, the AUDITORS shall comply with all public records requests, whether made to the NMCRA or to the AUDITORS, for the AUDITORS's books and records which relate to this Agreement and which books and records are not exempted under Chapter 119, Florida Statutes. In the event the AUDITORS is required by law to comply with a public records request and fails to do so, the AUDITORS shall indemnify the NMCRA and the Related Parties in accordance with Section 8 above. The foregoing obligation shall expressly survive the expiration or earlier termination of this Agreement.

**IF THE AUDITORS HAVE QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE NMCRA SECRETARY AT (305) 895-9817, BY EMAIL AT CITYCLERK@NORTHMIAMIFL.GOV, OR AT NORTH MIAMI CITY HALL, 776 N.E. 125<sup>TH</sup> STREET, NORTH MIAMI, FLORIDA 33161.**

**ARTICLE 8**  
**WAIVER OF JURY TRIAL**

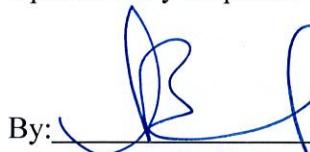
**8.1 WAIVER OF JURY TRIAL. EACH PARTY WAIVES ALL RIGHTS TO ANY TRIAL BY JURY IN ALL LITIGATION RELATING TO OR ARISING OUT OF THIS AGREEMENT.**

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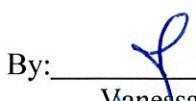
**IN WITNESS WHEREOF**, the parties have set their hands and seals the day and year first written above.

**NMCRA:**

**NORTH MIAMI COMMUNITY  
REDEVELOPMENT AGENCY,**  
a public body corporate and politic

By:   
Anna-Bo Emmanuel, Esq.  
Executive Director

Attest:

By:   
Vanessa Joseph, Esq.  
NMCRA Secretary

Approved as to form and legal sufficiency:

By:   
Taylor English Duma LLP  
NMCRA Attorney

**AUDITORS:**

**HCT CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS, LLC,**  
a Florida limited liability company

By:   
Roderick A. Harvey  
Managing Member

EXHIBIT "A"



## North Miami Community Redevelopment Agency

RFP for Independent Auditing Services

RFP No: 52-22-23

Due Date: October 9, 2023 by 3:30pm

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](mailto:rharvey@hct-cpa.com)

Contact: Roderick Harvey CPA, CVA

A handwritten signature in blue ink that reads "Roderick Harvey".

Authorized Signature: Roderick Harvey CPA, CVA



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## LETTER OF TRANSMITTAL

October 9, 2023

City of North Miami  
Office of The City Clerk  
City Hall, 1<sup>st</sup> Floor  
776 NE 125<sup>th</sup> Street  
North Miami, Florida 33161

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 North Miami Community Redevelopment Agency (“The CRA”) 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 auditing services for North Miami Community Redevelopment Agency. 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, with the option to audit for an additional five (5) year period, under the same terms, conditions, and specifications, subject to negotiation and CRA Commission approval of subsequent fees. 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 North Miami Community Redevelopment Agency. 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.

## **Understanding the Work to be performed**

Based on HCT's review of the Request for Proposal No 52-22-33, it is our understanding that HCT will provide the following services:

### **For the North Miami Community Redevelopment Agency**

- 1) A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
- 2) A report on the internal control structure based on the auditors' understanding of the control structure and assessment of control risk.
- 3) A report on compliance with applicable laws and regulations.
- 4) A "management letter" defined by Florida Statutes § 218.39, and in accordance with the rules of the Auditor General of the State of Florida.
- 5) Reports required by the Federal and State Single Audit Act (as amended) and Office of Management and Budget (OMB) Compliance Supplement to include:
  - a) A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
  - b) A report on compliance and internal control over compliance applicable to each major federal program and state project.
  - c) An "in-relation-to" report on the Schedule of Expenditures of Federal Awards and State Financial Assistance.
  - d) A schedule of findings and questioned costs.
- 6) Additional Services If, during the contractual period, additional Services are needed, the Firm may, at the option of the NMCRA, be engaged to perform these Services. Upon receipt of a written request from the NMCRA Executive Director or designee, the Firm shall proceed to perform such additional Services. Such Services, if offered by the Firm, may include, but not be limited to:
  - (a) Management advisory services;
  - (b) Tax consulting services;
  - (c) Actuarial consulting services;
  - (d) Assistance in the preparation of or performance of extended audit procedures;
  - (e) Assistance in the preparation of or performance of procedures required by Bond Counsel in connection with the issuance of Official Statements;
  - (f) Any additional "In Relation To" reports requested by the NMCRA.



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 NMCRA 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 North Miami Community Redevelopment Agency 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**

• <b>Government</b>	• <b>Higher Education</b>
• <b>Not-for-Profit</b>	• <b>Public Sector</b>
• <b>Financial Services</b>	• <b>Private Industry</b>

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,



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

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM

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 # AD67899. 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. 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).



## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)

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. See below for the AICPA Peer Review Report.



Florida Institute of Certified Public Accountants

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

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)



### 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing 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.

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)

### **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

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)

**Provide a list of comparable contracts the firm has conducted single audits, and/or financial audits for at least three (3) public entities within the past five (5) years.** We audit several similar governmental entities/ local governments to the North Miami Community Redevelopment Agency. See the charts below for the attest services that HCT performed for five of our governmental entities.

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 Lauderhill, Florida 5581 W. Oakland Park Blvd. Lauderhill, Florida 33313 (954) 730-3044 <a href="mailto:khobbs@lauderhill-fl.gov">khobbs@lauderhill-fl.gov</a>	<b>Annual Financial Monitoring of Federal and State funds - AUP</b>	2021 – Current \$350,000 2008 - 2017	500 hours	Prime
Duane A. Mathis, CPA Controller Miami-Dade Transit 701 N.W. 1 Court 12 <sup>th</sup> Floor Miami, FL 33136 (786) 469-5526 <a href="mailto:duane.mathis@miamidade.gov">duane.mathis@miamidade.gov</a>	Financial Statement, and Single Audits	2011 – 2015 \$110,000	200 hours/ 225 hours	Joint
Jill Keiser Finance Manager City of Palatka, Florida 201 North 2 <sup>nd</sup> Street Palatka, Florida 32177 (386) 329-0100 <a href="mailto:jkeiser@palatka-fl.gov">jkeiser@palatka-fl.gov</a>	CAFR- Annual Financial Statement and Single Audits	2018 – current \$500,000	550 hours/ 565 hours	Prime
Anna Bo-Emmanuel, North Miami CRA, Florida Executive Director 776 NE 125 <sup>th</sup> Street North Miami, Florida (305) 895-9885 <a href="mailto:aemmanuel@northmiamifl.gov">aemmanuel@northmiamifl.gov</a>	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 <sup>nd</sup> Avenue South Bay, Florida 33493 (561) 914-6330 <a href="mailto:saadatmandm@southbaycity.com">saadatmandm@southbaycity.com</a>	CAFR- Financial Statement and Single Audits	2013 – current \$170,000	425 hours/ 500 hours	Prime

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)

### Proof of Certificate of Insurance



### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/18/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERs NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER <b>CS&amp;S/NORTHEAST AGENCIES INC</b> PO BOX 958489 LAKE MARY, FL 32746-8989 Phone - 800-742-9705 Fax - 877-763-5122	CONTACT NAME:		
	PHONE (A/C, No. Ext.):	FAX (A/C, No.):	
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: <b>Transportation Insurance Company</b>		20494	
INSURED <b>HCT CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS LLC.</b> 3816 HOLLYWOOD BLVD SUITE 203 HOLLYWOOD, FL 33021	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGEs CERTIFICATE NUMBER: REVISION NUMBER:  
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSURER	TYPE OF INSURANCE	INSD	BU#	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	Y	N	5094264871	07/15/2023	07/15/2024	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ex OCCURRENCE) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV. INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
	GENL AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PROJ <input checked="" type="checkbox"/> LOC OTHER						
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> Hired AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY	Y	N	5094264871	07/15/2023	07/15/2024	COMBINED SINGLE LIMIT (\$8,000,000) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE						
	DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS BELOW		N/A				PER STATUTE <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is added as an additional insured as provided in the blanket additional insured endorsement as it pertains to work being performed or services provided by named insured under contract.

#### CERTIFICATE HOLDER

#### CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Ryan McLaughlin*

## PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)

**Describe the experience and length of time the firm has provided services performing Audits of governmental entities, including preparing governmental financial statements in conformance with GASB Pronouncements, Statements, and Interpretations.**

**HCT has been performing Audits for over 23 years. See list below of work performed.**

### 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  
Eklesia, 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

## **PART I – QUALIFICATION AND EXPERIENCE OF THE FIRM (Continued)**

**Describe the procedures of the firm for ensuring quality control and the confidentiality of information obtained from clients;**

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.

**Indicate how the firm ensures compliance with applicable independence criteria, including, but not limited to, Government Auditing Standards issued by the Comptroller General of the United States of America (The Yellow Book), Section 473.315, Florida Statutes (Independence) and 61H1-21.001, Florida Administrative Code, Independence. Each Respondent shall provide with their proposal a statement that they meet the appropriate criteria for independence.**

HCT is 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 North Miami Community Redevelopment Agency requirements. HCT Provides this affirmative statement that we are Independent of the North Miami Community Redevelopment Agency.

**Provide descriptive information on the firm's methodology for compliance with Section 473.3101, Florida Statutes (Licensure of sole proprietors, partnerships, corporations, limited liability companies and other legal entities) and 61H1-20.001, Florida Administrative Code, Types of Certified Public Accountants and Firms.**

In addressing an issue, communication and timely resolution are critical. HCT takes pride in developing professional relationships and rapport with clients, which facilitate open and honest communication. We use the following approach to seek resolutions on accounting, reporting, and administrative issues:

- Step 1: Define and understand the issue through meetings with management**
- Step 2: Make an initial assessment of the impact of alternative resolutions**
- Step 3: Discuss with management preferred position and rationale**
- Step 4: Resolve**

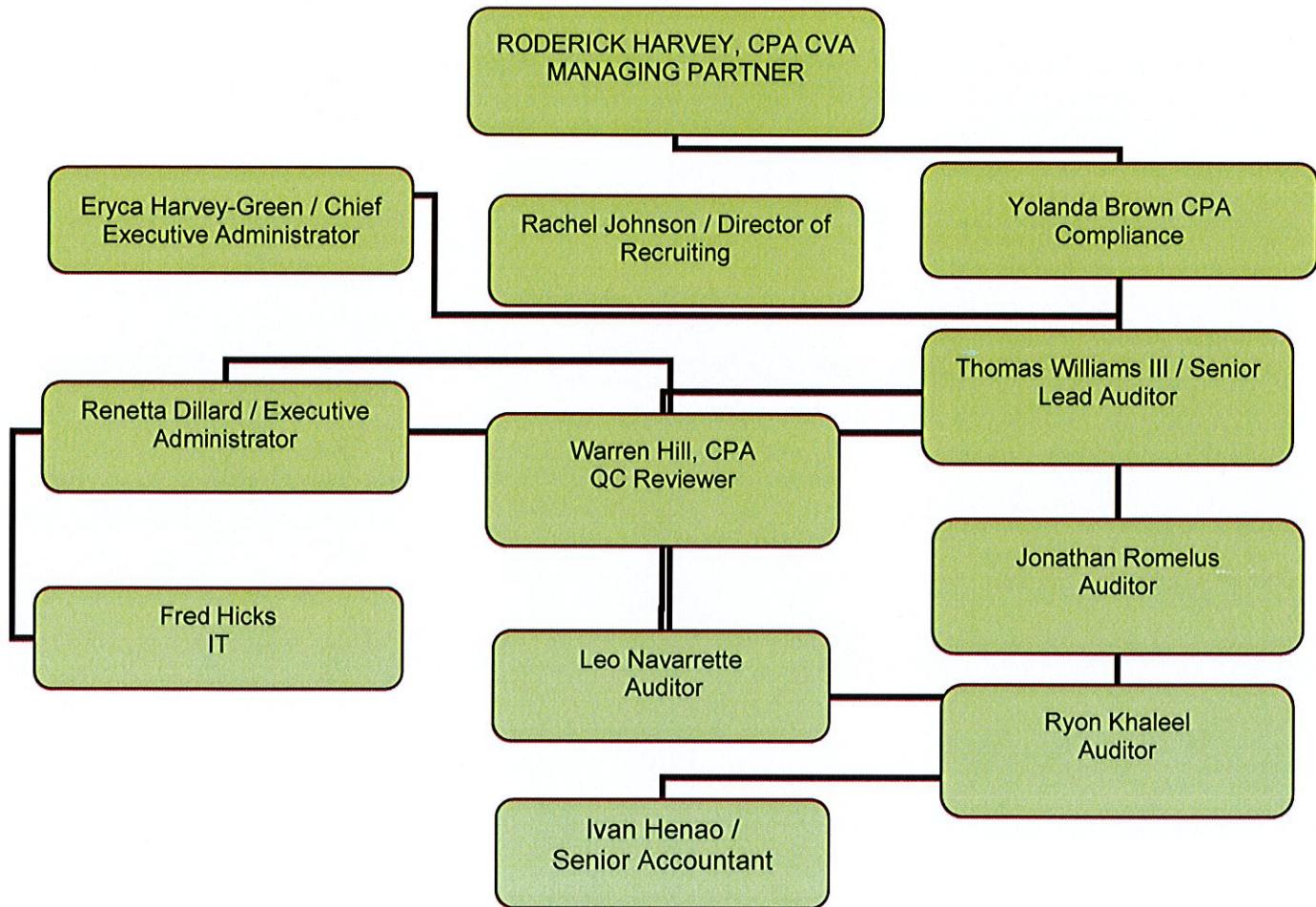
**Describe current and projected workloads/contractual obligations and how these obligations will impact the firm's ability to provide the required Services during the required timeline described in Scope of Services**

### **HCTs Current Workload and Capacity**

	Name of Client	Audit Timing
<b>1</b>	Lauderhill Housing Authority	May and June 2024
<b>3</b>	City of Riviera Beach	No Assigned date
<b>4</b>	North Miami CRA	November - December 2023
<b>5</b>	City of Rivera Beach CRA	No Assigned date
<b>6</b>	Riviera Beach CDE Consolidated	No Assigned date
<b>7</b>	City of Lauderdale Lakes, FL	November - December 2023
<b>8</b>	City of South Bay Florida	March 2024
<b>10</b>	City of Pahokee, FL	April 2024
<b>11</b>	Greater Orlando Aviation Authority	Various
<b>12</b>	Hillsborough County	October / November and Final fieldwork - January - February 2024
<b>13</b>	City of Palatka, FL	October / November and Final fieldwork - January - February 2024

## PART II – QUALIFICATION AND EXPERIENCE OF THE STAFF

Provide an organization chart showing all key personnel, including their titles to be assigned to this Project



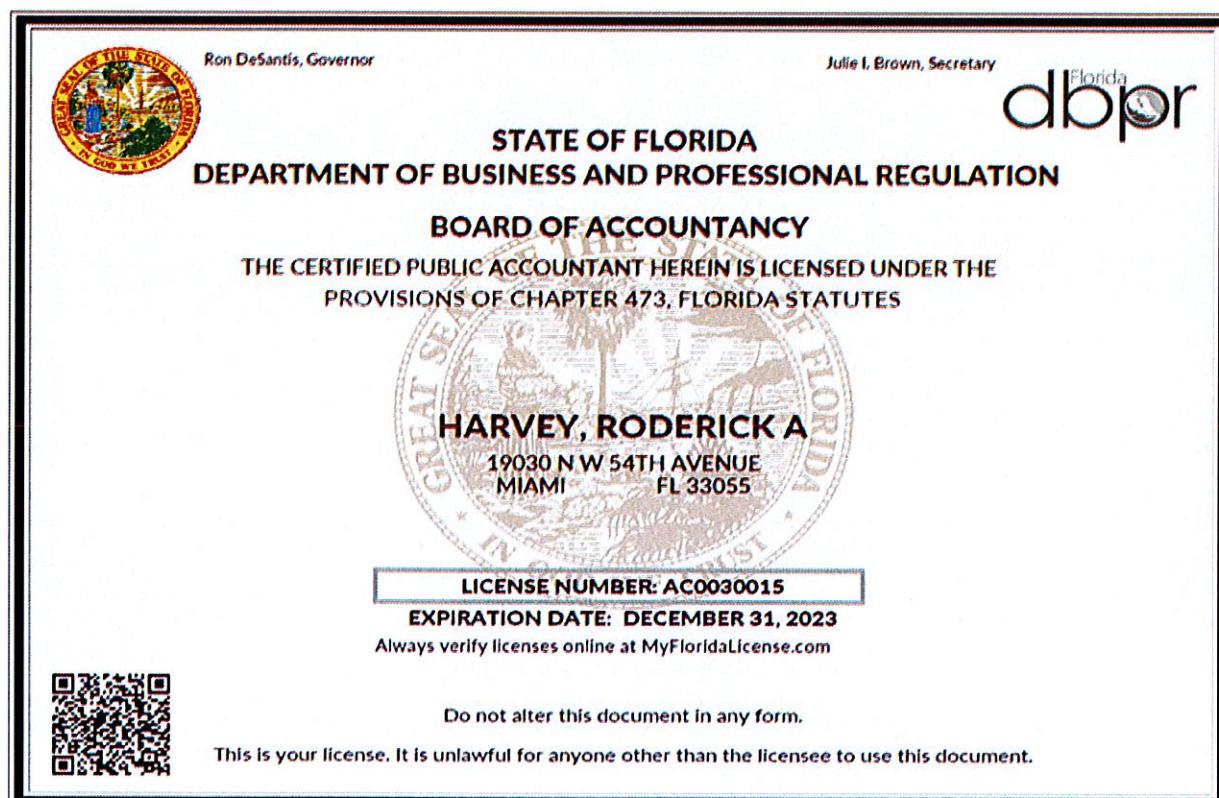
## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF

Describe the experience, qualifications, and other critical information, including relevant experience on previous similar projects, of all key personnel, including those of the Sub-consultant who will be assigned to the Project. Provide resumes and jobs and other detailed qualifications for all key personnel who will be assigned to this Project, including any key personnel of Sub-consultants.

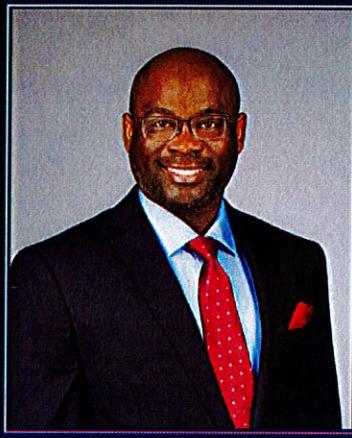
The proposed engagement team is well qualified to provide quality, timely, and personalized services to you. The following provides a snapshot of the key personnel who will be involved on The North Miami Community Redevelopment Agency' audit and over the term of the agreement.

Roderick Harvey CPA, CVA is the Partner in charge and will be the point of contact.

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.



## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



**Roderick Harvey, CPA, CVA**  
Managing Partner

### **Experience**

24 years at **HCT CPA**  
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.

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)

### Roderick Harvey CPA, CVA (Continued)

- ✓ Roderick Harvey conforms to Yellow Book CPE requirements.

**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.

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



**Yolanda Brown CPA**  
Director of Compliance

**Experience**

HCT CPA

Brown Financial and Consulting Services Group LLC  
CFO, Large NPO

**Education**

B.A., Geography/Urban Planning and Development (GIS), Towson University, Towson, MD

M.S.F., Finance, George Washington University, Washington, DC

M.E.N.E., Nuclear Engineering, Washington, DC

Certified Public Accountant (December 2004)

Maryland Board of Accountancy

**Professional Affiliation**

American Institute of Certified Public Accountants

### Experience

Fiscal and grants executive with a proven track record for managing processes, procedures, and staff.

Budgeting, oversight and monitoring for compliance with applicable city and federal regulations and laws. Proven ability to manage sensitive relationships with executive directors, managers, regulators, venture capitalists, and investment bankers. Excellent skills in strategic planning, budget forecasting, expenditures, marketing/advertising, promotions, and fundraising.

**Software proficiencies:** MS Office Professional, Working Papers and Creative Solutions Accounting

### Client Focus

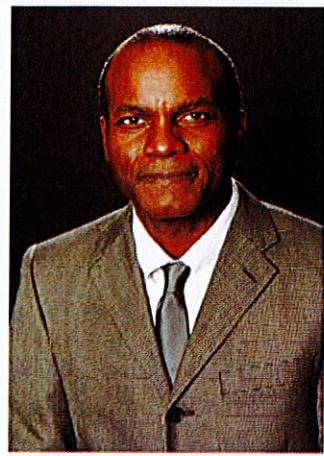
**Services:**

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

**Industries:**

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

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



### Warren Hill CPA

Director

#### Experience

HCT Certified Public Accounts & 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.

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



### Thomas H. Williams III

Lead Senior Auditor

#### Experience

HCT CPA

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.

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



**Ryon Khaleel**  
Auditor

**Experience**  
HCT CPA  
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:

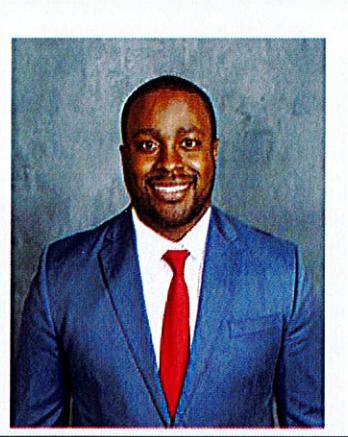
- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

#### Industries:

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

Ryon Khaleel conforms to Yellow Book CPE requirements.

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)



**Jonathan Romelus**  
Accountant / Auditor

**Experience**  
HCT CPA  
Broward County Clerk of Court

**Education**  
Bachelor of Business Administration & Accounting Degree  
Florida Atlantic University  
Certified Fraud Examiner Certification ACFE

**Professional Affiliation**  
Florida Institute of Certified Public Accountants

### Experience

Jonathan Romelus demonstrates strengths in Finance, Quantitative and Qualitative Analysis, Audit, and Compliance. Proven ability to effectively provide senior leadership with financial insight and strategic support to implement policies and evaluation of specific audit related-issues. Recognized for consistent ability to exceed performance expectations.

### Software proficiencies:

MS Office Professional, QuickBooks, Adobe Suite, Google Suite, 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

**Jonathan Romelus conforms to Yellow Book CPE requirements.**

## PART 2 – QUALIFICATION AND EXPERIENCE OF THE STAFF (Continued)

A professional headshot of a man with short dark hair, wearing a dark suit jacket, a white shirt, and a dark blue patterned tie. He is smiling and looking directly at the camera.

**Leo Navarrette**  
Auditor

**Experience**

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

**Education**

Florida International University

**Professional Affiliations:**

### Experience

Leo Navarrette 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 Navarrette conforms to Yellow Book CPE requirements.**

## **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES**

*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 North Miami Community Redevelopment Agency 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 North Miami Community Redevelopment Agency, which will also contain an external audit schedule which will identify and prioritize the areas of greatest risk.

### **2. *Communication with The North Miami Community Redevelopment Agency/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 CRA Code requirements, CRA 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 North Miami Community Redevelopment Agency staff to ensure minimal duplication of effort and proper focus.
- vi. Work closely with internal auditors and the North Miami Community Redevelopment Agency staff to ensure minimal duplication of effort and proper focus.
- vii. Attend Financial Services Department meetings and submit the audit plan before September 30<sup>th</sup>.

### PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)

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 North Miami Community Redevelopment Agency' budget and related materials, organizational charts, manuals and programs (if applicable) and financial and other management information systems.

UNDERSTAND THE CLIENT	RISK ASSESSMENT	FURTHER AUDIT PROCEDURES	EVALUATION	DELIVERY
<ul style="list-style-type: none"><li>· Business objectives</li><li>· Financial performance</li><li>· Accounting policies</li><li>· Internal control</li></ul>	<ul style="list-style-type: none"><li>· Risks of material misstatement (error or fraud)</li><li>· Significant risks</li><li>· Control deficiencies</li></ul>	<ul style="list-style-type: none"><li>· Tests of controls</li><li>· Substantive analytical procedures</li><li>· Substantive tests of details</li></ul>	<ul style="list-style-type: none"><li>· Audit evidence</li><li>· Uncorrected misstatements</li></ul>	<ul style="list-style-type: none"><li>· Issue reports</li></ul>

#### 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.

#### 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 North Miami Community Redevelopment Agency 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.

## **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

### **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 CRA’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.

### ***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.

### **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

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.

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 North Miami Community Redevelopment Agency. This includes sophisticated trial balance software which groups the CRA'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 North Miami Community Redevelopment Agency.

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 North Miami Community Redevelopment Agency that receive and disburse cash, including payroll. We have an internal control and compliance specialist on staff that will perform these tests for the North Miami Community Redevelopment Agency.

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.

## **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

### **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.

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.

### **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

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.

#### **Approach to be taken to gain and document an understanding of the CRA'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 North Miami Community Redevelopment Agency 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.

### **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

#### **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 CRA'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 CRA 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.

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 CRA Commissioners and senior management in Florida, an organization does not have incur a material instance of related party noncompliance for the CRA and the general perception can be adverse. As a part of our engagement, we will evaluate the CRA's' policies and procedures for identifying and disclosing potential related party transactions and assess the risk related to potential noncompliance non-compliance.

### PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)

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

Audit Segmentation Detail	
<b>Planning / Internal Control / Compliance</b>	
<b>Engagement Administration and Planning</b>	<ul style="list-style-type: none"> <li>■ Communication with those charged with governance to discuss goals, audit timetable, audit work plan and particular areas of specialized concentration.</li> <li>■ Make preliminary assessment of the North Miami Community Redevelopment Agency, its environment, and its internal controls.</li> <li>■ Update systems documentation and permanent file information.</li> <li>■ Review status of prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.</li> <li>■ 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).</li> <li>■ 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.</li> <li>■ Discuss implementation of recent GASB pronouncements, and determine applicability of pending matters.</li> </ul>
<b>Partner, Manager</b>	<ul style="list-style-type: none"> <li>■ Obtain and document our understanding of the entity, its environment, and its internal controls, organizational structure, and operating characteristics.</li> <li>■ Evaluate organization, personnel, and financial practices.</li> <li>■ Document existing EDP controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.</li> <li>■ Evaluate financial reporting systems and administrative monitoring capabilities.</li> <li>■ Design preliminary tests of controls for compliance with prescribed systems.</li> <li>■ Identify specific compliance requirements related to, ordinances, and Florida Statutes.</li> <li>■ Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, journal entries, contracts, etc.</li> <li>■ Review minutes of meetings and prepare an abstract of information relative to the audit of the financial statements.</li> </ul>
<b>Evaluation of the Entity , its Environment, and its Internal Controls</b>	<ul style="list-style-type: none"> <li>■ Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.</li> <li>■ Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.</li> <li>■ Develop a compliance work program and incorporate it into the overall audit plan.</li> </ul>
<b>Manager, Senior, IT Specialist</b>	<ul style="list-style-type: none"> <li>■ Document budgetary process and confirm compliance with applicable local ordinances, procedures, and regulations.</li> <li>■ Review authorization and impact of interim budget amendments, if any.</li> </ul>
<b>Minutes, Contracts, &amp; Resolutions Manager</b>	
<b>Budgets Senior and Staff</b>	

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

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

<b>Audit Segmentation Detail</b>	
	<ul style="list-style-type: none"> <li>■ 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.</li> </ul>
<b>Net Assets</b>	<ul style="list-style-type: none"> <li>■ Ascertain that all reservations of net assets are recorded and properly authorized.</li> </ul>
<b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Ascertain that components of net assets are determined in accordance with applicable regulations and requirements.</li> <li>■ Ascertain that components of net assets and changes in net assets are properly computed and are described, classified, and disclosed appropriately.</li> </ul>
<b>Revenues</b>	<ul style="list-style-type: none"> <li>■ Perform analytical procedures related to charges for services.</li> </ul>
<b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Compare revenue data for current period and historically to demographics.</li> <li>■ Develop other customized procedures once planning and risk assessments are performed.</li> </ul>
<b>Expenses</b>	<ul style="list-style-type: none"> <li>■ Perform analytical procedures related to expenses.</li> </ul>
<b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Through testing and observation, determine that expenses are appropriate and properly classified.</li> <li>■ Determine that expenses are properly classified for budgetary purposes.</li> </ul>
<b>Grant Compliance External Audit</b>	
<b>Grant Programs</b>	<ul style="list-style-type: none"> <li>■ Evaluate and test controls over compliance requirements.</li> <li>■ Ascertain status and resolution of prior-year findings and questioned costs.</li> <li>■ Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.</li> <li>■ Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.</li> <li>■ Ascertain that grants are administered and grant revenues and expenditures are recorded in accordance with grant provisions and related laws and regulations.</li> <li>■ Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.</li> </ul>
<b>Manager, Senior and Staff</b>	
<b>Wrap-up and Reporting</b>	<ul style="list-style-type: none"> <li><b>General</b> <ul style="list-style-type: none"> <li>■ Coordinate review of the Management's for inclusion in the report of findings with the North Miami Community Redevelopment Agency./ Financial Services Department</li> </ul> </li> <li><b>Partner, Manager, Senior</b> <ul style="list-style-type: none"> <li>■ Complete the Entity Wide controls checklists.</li> <li>■ Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.</li> <li>■ Provide current-year audit findings and recommendations for improvement related to the internal control, accounting, accounting systems, and compliance with policies and procedures.</li> <li>■ Prepare preliminary drafts of internal audit reports and meet with management to review drafts prior to issuance.</li> <li>■ Schedule and attend final meeting with management to finalize all finding / reporting matters.</li> <li>■ Present Report of Findings to management/North Miami Community Redevelopment Agency</li> </ul> </li> </ul>

### **PART III – PROPOSED APPROACH TO PROVIDING THE SERVICES (continued)**

HCT is 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 North Miami Community Redevelopment Agency' requirements.

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.

**PART IV – MINORITY/WOMAN OWNED BUSINESS AND/OR SMALL BUSINESS ENTERPRISE PARTICIPATION**

Indicate whether the Respondent or any of its Sub-consultants is classified as either a Minority Owned or Women Owned Business and/or Small Business Enterprise. Please submit proof of current MWB and/or SBE certification.

HCT is Certified as an MBE and SBE. See Certificates Below.



**Board of County Commissioners  
Economic Development Department  
Minority and Disadvantaged Business Development**

**Minority/Woman Business Certification**

HCT Certified Public Accountants and Consultants

HC-2634/23

Valid from June 27, 2023 - July 8, 2025

**Approved Lines of Business:**

Certified Public Accountant - Audit, External and Internal, Consulting and Technical Support

A handwritten signature in black ink, appearing to read "Theresa Kempa".

Theresa Kempa, Manager, MCA  
Minority & Small Business Enterprises Division

**PART IV – MINORITY/WOMAN OWNED BUSINESS AND/OR SMALL BUSINESS  
ENTERPRISE PARTICIPATION (continued)**



**Minority and Small Business Development**

**Certification Program**

This is to certify that in accordance with City of Tampa Ordinance 2008-89

**HCT Certified Public Accountants and Consultants DBA HCT**

is hereby certified as a

**Minority Business Enterprise (MBE)**

In the following specialty(ies)

**CPA Audit - external and internal, consulting, and technical support**

**The certification is valid from October 3, 2022 to November 5, 2024**

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**Updates for recertification are required prior to the expiration date listed above. If at any time changes are made in the firm that are not in concert with our eligibility requirements, you agree to report those changes to us for evaluation. The City of Tampa reserves the right to terminate this certification at anytime it determines eligibility requirements are not being met.**

A handwritten signature in black ink, appearing to read "Gregory K. Hart".

**Gregory K. Hart, Manager  
Minority and Small Business Manager**

PART IV – MINORITY/WOMAN OWNED BUSINESS AND/OR SMALL BUSINESS  
ENTERPRISE PARTICIPATION (continued)



## PART V – REFERENCE LETTERS

**MAYOR**  
Richard J. Kaplan, Esq.

**VICE MAYOR**  
M. Margaret Bates

**COMMISSIONERS**  
Hayward J. Benson, Jr., Ed.D.  
Howard Berger  
Ken Thurston

# CITY OF LAUDERHILL



**ADMINISTRATION**  
Charles Faranda, CM  
Desorae Giles-Smith, DCM  
Kennie Hobbs, Jr., ACM

**CITY ATTORNEY**  
Earl Hall, Esq.  
**CITY CLERK**  
Andrea Anderson

**KENNIE HOBBS, JR.**  
Assistant City Manager

January 15, 2017

**TO WHOM IT MAY CONCERN**

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The City of Lauderhill, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC, LLC for several years to perform the Financial Statement Audit for the primary government; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of *Generally Accepted Accounting Principles*.

As a member of the AICPA Governmental Quality Center, the firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of Lauderhill, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC., LLC to any organization requiring auditing and financial services.

Do not hesitate to contact my office (954)730-3033 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,

  
Kennie Hobbs, Jr.  
Assistant City Manager/Finance Director

## PART V – REFERENCE LETTERS (Continued)



### City of Lauderdale Lakes Department of Financial Services

4300 NW 36th Street • Lauderdale Lakes, Florida 33319-5599

Phone (954) 535-2828 • Fax (954) 535-1892 • [www.lauderdalelakes.org](http://www.lauderdalelakes.org)

June 8, 2015

TO WHOM IT MAY CONCERN

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The City of Lauderdale Lakes, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC. for several years to perform the Financial Statement Audit for the primary government; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of *Generally Accepted Accounting Principles*.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of Lauderdale Lakes, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC. to any organization requiring auditing and financial services.

Do not hesitate to contact my office at (954) 535-2828 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,

*Marie W. Elianor*

Marie W. Elianor, CGFO,  
Financial Services Director.

## PART V – REFERENCE LETTERS (Continued)

**City Hall**  
561-996-6751 • 561-996-6752

**Public Works**  
561-996-2477 • 561-996-3998

### ***City of South Bay***

335 S.W. 2nd Avenue  
South Bay, Florida 33493

May 18, 2015

#### **TO WHOM IT MAY CONCERN**

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The City of South Bay, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC.LLC for three years to perform the Financial Statement Audit for the primary government; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of *Generally Accepted Accounting Principles*.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of South Bay, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC., LLC to any organization requiring auditing and financial services.

Do not hesitate to contact my office (561)996-6751 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,

*M. S. Suttor, CPS*  
Title  
*Finance Director*

## **PART VI – PRICE PROPOSAL**

**Proposer must submit a fully completed and signed price proposal form indicating proposed fees for each of the potential five-year term of this contract (see Appendix “B”).**

## **PART VII – LOCAL VENDOR PREFERENCE**

**The evaluation of competitive bids is subject to Section 7-151 of the CRA of North Miami Code of Ordinances which, except where contrary to federal and state law, or any other funding source requirements, provides that preference be given to local businesses.**

Local business means the offeror, supplier, or contractor satisfies the following requirements:

Has a business located in the city with a current city business tax receipt and certificate of use issued at least twelve (12) months prior to the city's issuance of the solicitation for supplies or services; and

Has a physical business address located within the city's limits, in an area zoned for the conduct of such business, from which the vendor operates or performs business on a day-to-day basis, which is a substantial component of the goods or services being offered to the city; and

Has certified in writing and provided all required documentation supporting its compliance with the foregoing at the time of submitting its bid or proposal.

Alternatively, a business who subcontracts at least twenty (20) percent of the contractual amount of a city project with subcontractors who meet the above listed criteria is deemed a local business for award of preference in accordance with this section.

The offeror, supplier, or contractor seeking the local business preference has the burden of showing that it qualifies for the preference, to the satisfaction of the city.

Business must complete and submit **Contract Form A-3** to certify in writing and provide all required documentation supporting its compliance with the foregoing at the time of submitting its bid or proposal by signing and notarizing this form.

Alternatively, a business who subcontracts at least twenty (20) percent of the contractual amount of a City project with subcontractors who meet the above-listed criteria is deemed a Local Business for award of preference in accordance with Section 7-151 of the CRA of North Miami Code of Ordinances. In the event that the prime Bidder/Respondent utilizes subcontractors to qualify for Local Business Preference, the prime Bidder/Respondent must also submit **Contract**

**Form A-6** with their submittal, along with this form.

Business location means a permanent office or other site where the local business conducts, engages in, or carries on all or a portion of its business. A post office box or location at a postal service center shall not constitute a business location.

**The offeror, supplier, or contractor seeking the local business preference has the burden of showing that it qualifies for the preference, to the satisfaction of the CRA.**

## PART VIII – CONTRACT FORMS

See Attached

Form A-1 Public Entity Crimes Affidavit

Form A-2 Non- Collusive Proposal Certificate

Form A-3 Local Preference Affidavit (*if applicable, attach evidence*)

Form A-5 Acknowledgement of Addenda (*if applicable, attach copies of addendum*)

Form A-6 Disclosure of Sub-consultants (*if applicable*)

Form A-7 Insurance Requirements

*Thank you for the opportunity to present our firm HCT Certified Public Accountants and Consultants, LLC (“HCT”) to the North Miami Community Redevelopment Agency.*