



Monroe County School District

REQUEST FOR PROPOSAL FOR CONSTRUCTION AUDITING SERVICES

October 14, 2016

RSM US LLP
801 Brickell Avenue Suite 1050
Miami, Florida 33131
305-446-0114

RFP 2017702 – Construction Auditing Services

**District School Board of Monroe County
Purchasing Department**

PROPOSAL FORM

RFP 2017702 – Construction Auditing Services

BID DUE DATE / TIME: OCTOBER 14, 2016 5:00 PM

BID OPENING DATE/TIME: OCTOBER 17, 2016 9:30 AM

**RETURN ONE (1) SIGNED ORIGINAL, FIVE (5)
COPIES AND ONE (1) ELECTRONIC COPY (PDF FORMAT)
OF THE PROPOSAL FORM. NO OTHER PROPOSAL
FORM WILL BE ACCEPTED**

**PLEASE BE SURE THAT THE NAME OF
YOUR COMPANY APPEARS ON EACH
PAGE OF THIS PROPOSAL FORM.**

**IF SIGNED BY AN AGENT OF NAMED COMPANY
WRITTEN EVIDENCE FROM THE OWNER OF
RECORD OF HIS/HER AUTHORITY MUST
AUTHORITY MUST ACCOMPANY THIS PROPOSAL**

RSM US LLP

NAME OF COMPANY

801 Brickell Ave. Suite 1050, Miami, FL 33131
ADDRESS OF COMPANY

Jennifer Murtha

PRINT NAME OF AUTHORIZED SIGNATURE

jennifer.murtha@rsmus.com
EMAIL ADDRESS

321.751.6200

TELEPHONE No.

321.751.1385

FAX

Proposal Certification

I hereby certify that: I am submitting the following information as my firm's (proposer) proposal and am authorized by proposer to do so; proposer agrees to complete and unconditional acceptance of the contents of Pages 1 through 35 inclusive of this Request for Proposal, and all appendices and the contents of any Addenda released hereto; proposer agrees to be bound to any and all specifications, terms and conditions contained in the Request for Proposal, and any released Addenda and understand that the following are requirements of this RFP and failure to comply will result in disqualification of proposal submitted; proposer has not divulged, discussed, or compared the proposal with other proposers and has not colluded with any other proposer or party to any other proposal; proposer acknowledges that all information contained herein is part of the public domain as defined by the State of Florida Sunshine and Public Records Laws; all responses, data and information contained in this proposal are true and accurate.

Signature of
Proposer's Authorized Representative (blue ink preferred on original)



Date 10/13/2016

Name of Proposer's Authorized Representative Jennifer Murtha

Title of Proposer's Authorized Representative Sr. Director



RSM US LLP

801 Brickell Avenue Suite 1050
Miami, Florida 33131
O 305-446-0114
www.rsmus.com

October 14, 2016

Monroe County School District
Attn: Jessica Bailey, Buyer
Administration Building, Purchasing Department R119
241 Trumbo Road
Key West, Florida 33040

We are excited about the opportunity to continue our construction auditing relationship with Monroe County School District (MCSD). RSM US LLP (RSM, formerly McGladrey LLP) offers a unique client-centered approach that applies deep construction expertise, risk management methodology, and talented resources to help you develop innovative solutions to achieve your construction auditing objectives. We have an outstanding local team focused exclusively on delivering construction auditing services here in Florida, which is further supported by over 9,000 professionals and subject matter experts nationwide. We believe that working with RSM's experienced construction auditors will allow MCSD to identify potential overcharges or instances of contractual nonconformance associated with this specific project, as well as to develop better internal procedures and practices associated with major construction.

Local presence, led by national resources - Our Florida offices employ nearly 400 professionals and 33 partners who have served the Florida marketplace for over 35 years. RSM is comprised of over 9,000 professionals in 86 offices nationwide, from which we can draw upon for expertise and support.

Construction industry and public sector expertise - RSM has designated the Public Sector as one of the five focus industries of the Firm. Nationally, **we serve more than 2,700 public sector clients, including 600 government clients**. We have successfully executed many comparable engagements in public sector and education environments, including our prior engagement with MCSD. A sample of our construction audit clients include: School Board of Broward County, School Board of Brevard County, St. Johns County Schools, Osceola County School District, Florida State University, University of Central Florida, Broward College, and Swire Properties, Inc. Your dedicated construction risk advisory services engagement team is comprised of a unique combination of certified public accountants, certified fraud examiners, certified construction auditors, construction risk management professionals, construction project managers and other industry experts who are fully dedicated to the review of construction costs and projects.

Our commitment to quality service - RSM has professionals with the appropriate subject matter expertise and experience to provide you with best-in-class service at a fair and competitive price. Your construction risk advisory services engagement team looks forward to building upon our existing relationship with MCSD and delivering value to you now and well into the future.

We look forward to discussing your needs in greater detail or make a presentation to your team. Please feel free to contact us with any questions.

RSM US LLP


Jennifer Murtha, Senior Director
jennifer.murtha@rsmus.com


David Luker, Director
david.luker@rsmus.com

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We have provided an executive summary below which highlights many of the reasons why we believe this partnership with RSM can help MCSD achieve its construction audit objectives. We expand upon these points throughout our proposal, but have succinctly included them here for your convenience.

Thank you again for the opportunity to propose on these services.

RSM's Construction experience

RSM has a dedicated team of experts that practice construction interim and closeout audit services all over the state of Florida. We know the contractors, we know the processes, we know the common issues, and we know how to uncover them using the most innovative and proven methodologies in the industry.

References

As shown by our list of education references and relevant projects on the pages that follow, you will note that not only does RSM's team of experts know the technical complexities of this industry, but we have successfully delivered construction interim and closeout audit services for large universities, colleges, school districts and other public sector entities many times before.

Staff experience and resources

The proposed management team for this engagement consists of a collection of seasoned construction auditors and some of the most highly qualified, and construction knowledgeable staff available in the State of Florida. Your local service team works closely with RSM's National Construction Industry leadership during each project to ensure the technical complexities of our engagements are handled by adhering to industry standards, methods and approaches.

Price proposal schedule

Through the successful execution of other interim and closeout construction audits, RSM has developed a streamlined approach to delivering these services. Our experience allows us to quickly drill down into the areas of increased construction project risk, and we use sampling and data analytic systems to test those areas thoroughly and efficiently. As a result, the pricing included in this proposal reflects great value for the services performed.



Type of Business

RSM US LLP is an Iowa limited liability partnership incorporated December 30, 1994, FEIN 42-0714325.

Financial Strength and Stability

In business for over 90 years, we affirm that RSM has the capacity—both in size and financial strength—to serve our clients, as illustrated by the following:

- Founded in 1926, today RSM is the fifth largest accounting, tax and consulting firm in the U.S., as ranked in Accounting Today's 2016 Top 100 Report.
- For the most recent fiscal year ended April 30, 2016, RSM reported revenue of \$1.846 billion, an increase of 12.8% in comparison to the prior year.
- The average of our last three fiscal years of revenue is \$1.651 billion.
- RSM has 9,000 professionals and associates in over 86 cities nationwide.
- RSM US LLP is a member of RSM International, a global network of independent assurance, tax and consulting firms with more than 38,300 professionals worldwide.

RSM is not bankrupt or in receivership. As of May 24, 2016, RSM US LLP was assigned a low risk commercial credit score. An independent Dun & Bradstreet (D&B) comprehensive credit report for RSM US LLP (DUNS # 07-348-2424) can be ordered via the D&B website.

As of April 30, 2016, RSM had 749 full-time equivalent partners and principals.

Litigation

RSM US LLP is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business. At any given time, most public accounting firms will have ongoing legal activity.

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, there are no pending or actual claims that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

We are excited about this opportunity and believe we are uniquely qualified to perform these services, and bring real value to MSCD.

If for any reason you complete your review of our proposal and you have unanswered questions, comments, concerns, or proposed revisions; please feel free to let us know and we will be happy to compile whatever additional information you require.

Brief History

On December 1, 2011, McGladrey & Pullen acquired RSM McGladrey from H&R Block—reuniting the firm's assurance, tax and consulting practices under an integrated McGladrey & Pullen limited liability partnership structure. In 2012 McGladrey & Pullen changed its name to McGladrey LLP. Effective Oct. 26, 2015, the firm changed its name to RSM US LLP.

About RSM

RSM US LLP is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. We are a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 38,300 people in over 120 countries. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed.



RSM is a licensed CPA firm in the State of Florida. Our Florida offices employ over 400 professionals and 33 partners and have served the Florida marketplace for over 35 years, making us the largest non-Big Four provider of audit, tax and consulting services in the state. We have 8 offices in Florida, which include Miami, Ft. Lauderdale, West Palm Beach, Orlando, Tampa, Melbourne, Jacksonville, and Naples. The resources of all of our offices are available to meet the needs of the District and can be facilitated by utilizing our electronic methodology and web-based tools. This allows our Subject Matter Experts (SMEs) to participate from anywhere in "real time". While our proficiency with information technology tools allows us to involve resources from across the country, it does not take the place of face to face interaction. If selected, this engagement will be delivered out of our Miami office at 801 Brickell Avenue to ensure you receive timely and quality service from our team. Our Miami office includes over 70 employees that provide a wide range of services including audit, tax and consulting.

The combination of local presence and national strength assures that you will receive exceptional advice from professionals experienced in the industry, prompt responses to your needs and questions, and timely and cost-effective delivery of services. With national firm resources and a local firm service philosophy, we believe our clients receive "The Best of Both Worlds".

Local Service

Our Miami office serves over 50 accounts in their delivery of Audit, Tax and Consulting services. Of those, we provide financial auditing services to the following Florida School Districts:

- Miami-Dade Schools
- Palm Beach Schools
- St. Johns County Schools
- Broward Schools
- Collier County Schools

In addition to the school districts listed above, we have also served the following Florida governmental entities over the last three years:

Florida Public Sector Clients

| | | |
|-------------------------|--|---|
| City of Coral Gables | Miami-Dade County | Dept. of Off-Street Parking |
| City of Coral Springs | Miami-Dade Seaport Department | Florida Turnpike System |
| City of Deerfield Beach | Miami-Dade Solid Waste Dept. | Brevard County School Board |
| City of Hollywood | Brevard County | Indian River County School Board |
| City of Jacksonville | Clay County | Lake County Public Schools |
| City of Miami | Martin County | Manatee County School Board |
| City of Miami Beach | Palm Beach County | Monroe County School Board |
| City of Miramar | Hillsborough County Aviation Authority | Orange County School Board |
| City of Orlando | Jacksonville Transportation Authority | Osceola County School Board |
| City of Pompano Beach | Jacksonville Aviation Authority | Polk County School Board |
| City of Tamarac | Jacksonville Port Authority | Florida Department of Community Affairs |
| City of Tampa | South Florida Water Mgmt. District | Miami-Dade County Rickenbacker Causeway |

Administration and Staff Qualifications

Leveraging the experiences gained from our prior work with MCSD and other school districts across the state, Jennifer Murtha and David Luker will be responsible for construction auditing services provided to MCSD. Jennifer and David will reach out to national leadership for technical support as needed during each construction audit, and will ensure MCSD receives the highest quality service throughout the engagement. We believe the team structure proposed below includes a unique combination of Florida public sector construction knowledge, experienced national industry experts, and local resources to ensure MCSD's needs and objectives are met before, during and after each construction audit.

Construction Audit Team Structure



Core Engagement Team



Jennifer Murtha, CPA
Senior Director
Public Sector SME



David L. Luker, CPA
Director
Construction SME



Matthew Blondell, CPA
Manager
Construction SME

National Leadership



Bob Feldmann, CPA
Partner
National Public Sector Industry Leader



Brandon Maves, CPA
Partner
National Construction Industry Leader



Stephanie Callea
Senior Associate



Jordan Hurt, CPA
Senior Associate

Engagement team members

The following professionals have the qualifications and experience to handle your needs for this engagement and are committed to exceeding your expectations.

| Core Team Member | Qualifications | Role and Value to MCSD |
|---|---|--|
| Jennifer Murtha, CPA Senior Director, SME <i>Client Service Coordinator</i> | Jennifer brings over 20 years of experience conducting co-sourced and out-sourced internal audit. She serves as risk advisory leader of the public sector team in our Southeast Region. In her 17 years with RSM, Jennifer has focused exclusively on providing these services to governments, school districts and higher education entities. | Leveraging her extensive work with Florida School Districts, Jennifer will support MCSD in providing benchmark information, industry insights and quality assurance for all services delivered to the District. |
| David Luker, CPA Director, SME <i>Engagement Leader</i> | David has served the construction industry through his work in public accounting for over 11 years. A former external auditor of construction contractors, his background serves as the foundation for RSM's construction risk advisory services practice here in the east region. | David has led construction auditing programs for numerous clients including: Broward Schools, Brevard Schools, Osceola Schools, St. Johns Schools, University of Central Florida, Broward College, Broward Schools, City of Homestead and many others. David will be responsible for all aspects of construction auditing services provided to the District. |
| Matt Blondell, CPA Manager, SME <i>Project Execution and Staff Supervision</i> | Matt has six years of experience in public accounting, including external audit, internal audit and construction risk advisory. Matt is fully dedicated to serving RSM's construction risk advisory services practice, and has worked closely with David Luker, on numerous construction audit projects within the public sector to hone his industry specialization. | Matt has performed construction specific performance, compliance and operational internal audits, and multiple construction risk advisory projects for clients across the state including Broward Schools, St. Johns Schools, Brevard County, and many others. Matt will be responsible for the day to day operations of our work with the District. |
| Stephanie Callea Senior Associate <i>Project Execution</i> | Stephanie is a senior associate with more than five years of construction industry experience, including work for a general contractor on large scale commercial projects, and construction finance and contract review for the project Owner. | Stephanie is a graduate of Central Washington University with a Bachelor of Science in Construction Management. Since joining RSM, Stephanie has worked regularly with David and Matt on closeout audits, contract compliance engagements, forensic analysis, and other consulting services. She will assist with project planning and execution. |

| Core Team Member | Qualifications | Role and Value to MCSD |
|--|---|--|
| Jordan Hurt, CPA Senior Associate <i>Project Execution</i> | Jordan has more than five years' experience with three years of experience in private accounting and two years of experience in public accounting, including internal audit and construction risk advisory. | Jordan is a CPA and has experience conducting construction close-out audits and testing of controls and compliance. Jordan has worked closely with David and Matt on multiple construction audit projects which has given him a solid foundation of the construction practice. He will assist with project planning and execution. |
| National Team Member | Qualifications | Role and Value to MCSD |
| Bob Feldmann, CPA Managing Partner, Miami <i>Public Sector Industry Support</i> | Bob is the Firm's national public sector industry leader and the managing partner of RSM's Miami office. Bob has over 22 years of audit and accounting experience and currently serves as the assurance engagement leader for multiple public sector entities in South Florida including but not limited to; Miami-Dade Schools, Broward County, and the City of Miami. | Bob will support the District through access to local office resources, as well as benchmarking data and public sector trends throughout the state and the nation. Bob, Jennifer and David work closely together to serve the Florida public sector market and will leverage these experiences to help the District achieve the objectives of this engagement. |
| Brandon Maves, CPA Partner <i>Construction Industry Support</i> | Brandon is the Firm's national construction industry leader and the co-leader of the construction and real estate practice based in Minneapolis. Brandon has served the industry for 17 years. He has experience providing business assurance and advisory services to all segments of the construction industry, including general, sub- and specialty contractors, real estate owners, investors, real estate developers, commercial brokerage firms and property management firms. | Brandon will serve as a technical resource for complex construction accounting issues, construction benchmarking data, and other industry related issues as they arise. David Luker and Brandon have a close working relationship and will collaborate to ensure MCSD is receiving the highest quality of service in regards to construction industry matters. |

Attrition

While turnover rates fluctuate from year to year, RSM's employee attrition rates are generally consistent with the industry average. Recognizing that engagement team stability is a priority for MCSD, we will make every effort to ensure staffing consistency throughout the engagement. RSM will promptly inform the District if a proposed resource needs to be replaced, and will provide applicable resumes and qualifications for proposed staffing changes as required.

Because excellent client service begins with engaged, knowledgeable employees, we are strongly committed to continual improvement in the area of employee retention. We support this goal through a variety of career development programs and initiatives that promote work-life balance, fulfilling personal lives and overall job satisfaction.

Disciplinary Action

Like other professional services firms, RSM US LLP engages in matters with legal and regulatory implications as a part of doing business. Therefore, we maintain a system of quality control that is structured to provide reasonable assurance that our personnel comply with applicable professional standards and applicable regulatory and legal requirements.

RSM does not release information pertaining to disciplinary actions against the firm. However, there are no pending disciplinary matters, nor have there been any such matters in the past three years, that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

Voice of the Client

University of Central Florida

Lee Kernek, Associate Vice President, Facilities & Safety
(Real Cost Savings \$378,000) – May 28, 2013



"We asked [RSM] to look outside the box when completing their construction audit and we got great results from them in potential and real cost savings. There were some lessons learned, too, in understanding change orders and fees."

"The biggest potential for us through our work with [RSM] was cost avoidance. We developed best practices based on their findings, which then helped us to develop improved contractual language. In addition, we requested that [RSM] look at should costs, that is, what should something cost."

"As a result of [RSM's] work with UCF, the university saw a savings and cost avoidance of 3 to 5 percent on major construction projects, which, for a \$20 million project, could mean as much as \$1 million in overall savings to the University."

"Through all our efforts we've always wanted to do the right things in terms of growth and advancement of the university as a whole and we also wanted to do those things in the right way," she concluded. "Getting the best value for UCF is part of that, and [RSM] helped us with that effort."

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| Client | Monroe County School District Mr. James Drake, Executive Director of Finance and Performance 241 Trumbo Road Key West, FL 3304 305-293-1400 – James.Drake@Keysschools.com |
| Engagement Scope | RSM performed a post construction closeout audit to determine contractor compliance with specific contract terms related to inclusive costs and procedures for proper usage of District funds, allowances, change orders, contingencies and other applicable provisions as they relate to the Horace O'Bryant School Construction project. |
| Nature of Services Provided | RSM obtained the contractor's job cost records and conducted sampling of labor and labor burden, general conditions / general requirements, change orders, subcontractor costs and other project costs. Through our work we helped the District identify \$170,063 of potentially disallowable costs in the following areas: <ul style="list-style-type: none"> • Billings in excess of costs • General liability insurance • Equipment • Direct owner purchases • Subcontractor costs • Other reimbursable |
| Project Dates | October 2013 – January 2015 |
| Recurring Staff for MCSD | Jennifer Murtha, Senior Director David Luker, Director Matt Blondell, Manager Jordan Hurt, Senior Associate |

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| Client | Broward County School District Ms. Shelley N. Meloni, Task Assigned Executive Director Office of Facilities & Construction The School Board of Broward County, Florida 754.321.1610 – smeloni@browardschools.com Mr. Patrick Reilly, Chief Auditor Office of the Chief Auditor 754.321.2400 – patreilly@browardschools.com |
| Engagement Scope | RSM performed an operational review of various processes within the County's Facilities and Construction Division. In addition we performed a closeout audit of an \$11.5M high school renovation and are currently performing closeout audit procedures for a \$13.9M elementary school renovation. |
| Nature of Services Provided | <p>RSM performed an operational review which consisted of benchmarking against comparable entities, identification of opportunities for process improvements, best practice recommendations, internal control review, and compliance testing with District Policies and Procedures and Florida Statutes. Processes covered as a part of the scope of this engagement included: architectural contract development, construction contract development, design process oversight, GMP development, project scheduling, project management, pay application review, change order review and project closeout.</p> <p>RSM also performed a construction closeout audit of an \$11.5M high school renovation. The scope of that project included, but was not limited to, an examination of contract terms, construction managers' employees' labor rates (wages and labor burden), subcontractor costs, change orders, allowances and contingencies, monthly applications for payment, construction manager's self-performed work, and direct owner purchases. Comparable procedures are being performed for a recently renovated elementary school with construction value of \$13.9M.</p> |
| Project Dates | 2012 - Present |
| Recurring Staff for MCSD | Jennifer Murtha, Senior Director David Luker, Director Matt Blondell, Manager Stephanie Callea, Senior Associate |

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| Client | University of Central Florida Ms. Priscilla Lee Kernek, Associate Vice President, Facilities and Safety 4000 Central Florida Boulevard Orlando, Florida 32816 407.823.3812 – lee.kernek@ucf.edu |
| Engagement Scope | UCF's construction program for multiple projects from \$1M to \$125M, including major construction projects: Biomedical Building, Residence Halls and Parking Garages. |
| Nature of Services Provided | <p>RSM performed multiple construction audits for both minor and major projects that included the following contract delivery methods: construction manager at risk (cost-plus with a GMP), design/build (cost plus with GMP), firm fixed price, time and materials and unit pricing.</p> <p>RSM assisted UCF in its analysis and negotiation of multiple contractor proposals, including cost plus, with GMP and lump sum proposals. Utilizing our extensive experience in the industry, we negotiated more favorable rates and not to exceed caps related to labor burden and overhead and profit.</p> <p>RSM helped to develop and/or revise numerous contracts for the following types of contracts: architecture engineering, professional services and construction contracts (Construction Manager (CM) at risk, design build, lump sum, time and materials, continuing services, etc.) for both major and minor projects.</p> <p>RSM participated in the negotiation process helping to facilitate cost savings, cost avoidance and cost recovery and worked with UCF to modify its Construction Management Policies & Procedures Vendor Handbook.</p> |
| Project Dates | July 2011 – Present. |
| Recurring Staff for MCSD | David Luker, Director Matt Blondell, Manager Stephanie Callea, Senior Associate |

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|------------------------------------|---|
| Client | Florida State University Mr. Sam M. McCall, Chief Audit Officer, Office of Inspector General Services 222 South Copeland Street P.O. Box 3061390 Tallahassee, Florida 32306 850.644.6031 – smmccall@fsu.edu |
| Engagement Scope | Interim and closeout reviews of the ongoing Doak Campbell Stadium Improvements (\$85M) and University Housing Replacement Phase 2 (\$74.5M) projects. |
| Nature of Services Provided | RSM is currently in the process of performing interim and closeout reviews of both the Doak Campbell Stadium Improvements and University Housing Replacement Phase 2 projects. The scope of these reviews includes, but is not limited to, an examination of contract terms, construction managers' employees' labor rates (wages and labor burden), subcontractor costs, change orders, allowances and contingencies, monthly applications for payment, general conditions costs, including insurance costs and equipment usage costs, and direct owner purchases. |
| Project Dates | October 2015 – Present. |
| Recurring Staff for MCSD | Jennifer Murtha, Senior Director David Luker, Director Matt Blondell, Manager Stephanie Callea, Senior Associate |

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|------------------------------------|--|
| Client | Swire Properties, Inc. Mr. David Gross, Senior Construction Accountant 501 Brickell Key Drive, Suite 600 Miami, Florida 33131 305.371.3877 – dgross@swireprops.com |
| Engagement Scope | We have provided construction risk advisory services, interim and closeout audits for a very large, two-phased project with a guaranteed maximum price totaling \$885M. |
| Nature of Services Provided | <p>We provided guidance on industry standards and best practices for the development and negotiation of their construction contracts and guaranteed maximum price proposal resulting in significant cost avoidance, cost savings and cost recovery.</p> <p>We also provided multiple interim audits throughout the 3+ year construction schedule and construction closeout audits for both the \$85M foundation package, as well as the \$800M superstructure package.</p> <p>In addition, we assisted the Owner in developing an overall reconciliation to properly capture the allocation and classification of project costs among allowances, contingencies, and unbought (subcontractor buyout) categories.</p> |
| Project Dates | June 2012 - Present. |
| Recurring Staff for MCSD | David Luker, Director Matt Blondell, Manager Stephanie Callea, Senior Associate |

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|------------------------------------|---|
| Client | St. Johns County Schools Paul Rose, P.E. Executive Director for Facilities and New Construction 40 Orange Street St. Augustine, FL 32084 904-547-8150 – paul.rose@stjohns.k12.fl.us |
| Engagement Scope | We performed an internal audit of the facilities and new construction department, and a follow up engagement to assist the facilities and new construction team in setting up processes and controls for their use of the Construction Manager at Risk contract delivery vehicle. |
| Nature of Services Provided | <p>We reviewed a sample of construction project for adherence to key controls and industry standards as it relates to major construction. We provided improvement opportunities around the department's review of change orders and the procurement process.</p> <p>Subsequent to our internal audit, we were asked to assist the department in their initiative to utilize the CM@Risk construction contract delivery method. This work included providing insight to management with regards to their procurement approach, contract language and Guaranteed Maximum Price negotiation procedures for a major high school renovation project.</p> |
| Project Dates | January 2015 – July 2016 |
| Recurring Staff for MCSD | Jennifer Murtha, Senior Director David Luker, Director Matt Blondell, Manager Jordan Hurt, Senior Associate |

RSM Construction Audit Methodology

The references listed above represent recent audits conducted under the methodology described within this Tab. While we do not subscribe to the “one size fits all” doctrine when it comes to providing construction audit services, we have refined the following overall approach to focus our efforts on the primary areas of risk as we have observed them through our experience in performing this work. Our approach for each engagement is to work with our client to fully understand their needs and then work with them to custom-design solutions that are responsive to those specific needs and objectives. In accordance with the AICPA’s Consulting Standard #1, RSM has utilized the following methodology to successfully deliver a multitude of engagements. The scope of services contemplated within this RFP align closely with numerous engagements RSM has recently delivered, including our work with the School Board of Broward County, Florida State University, Swire Properties and the University of Central Florida.


Phase 1 – Planning & Discovery

RSM will conduct facilitative session(s) with relevant Client personnel in an effort to obtain a detailed understanding of the policies, procedures and projects of the entity. These sessions will include, but not be limited to:

- Establish project administration guidelines
 - Client contact(s)
 - Reporting protocols
 - Workspace and logistics arrangements
 - Workpaper generation, storage and retention protocols
 - Formal and informal communications protocols
 - Confidentiality
- General familiarization with project
 - Obtain an overview of the project
 - Schedule introductions to and discussions with project personnel
 - Establish a high-level understanding of the project scope
 - Review the key project budget and schedule documents
 - Obtain an understanding of the project management organization structure
 - Obtain an understanding of project spend and major contracts
 - Obtain an understanding of project management tools, processes, procedures and controls

Phase 2 – Fieldwork

RSM will perform detailed testing procedures to validate the reimbursable nature of all costs to the Owner incurred by the General Contractor. These procedures will include, but not be limited to:

- A. Review of applications for payment for compliance with the contract including:
 - Proper supporting documentation
 - Billings in excess of costs
 - Mathematical accuracy
- B. Labor and labor burden review including:
 - Billed to actual reconciliation
 - Overtime pay review
 - Contractual compliance of burden rates
 - Validation of actual cost through detailed testing of source documentation
 - Reasonableness and consistency review of labor billing procedures
- C. Detailed source documentation and contractual compliance review of all general conditions, requirements and contractor labor costs including, but not limited to:
 - Living expenses
 - Auto/truck expenses
 - Travel
 - Equipment
 - Bonds and insurance
 - OCIP / CCIP
- D. Change order and contingency usage review including:
 - Rate contractual compliance (fee, insurance, labor, etc.)
 - Entitlement
 - Proper incorporation into the schedule of values/application for payment
 - Mathematical accuracy
 - Equipment
- E. Subcontractor source document review for contractual compliance and to ensure costs have actually been incurred. These procedures are designed to detect billed overcharges and instances where MCSD has not received the full value of all contracted work included in the subcontract agreement. These procedures include detailed testing of source documentation utilizing a high value scoping approach including, but not limited to:
 - Subcontractor pay applications
 - Reimbursable invoices
 - Reasonableness and data analytics to identify outliers, related parties and potential duplicative transactions
 - Bids
 - Original subcontracts
 - Lien waivers
- F. Contractor's job cost to billings reconciliation (final pay application or interim period application)
 - Final subcontractor pay apps (interim procedures include reconciliation to most current application)
 - Permits and certificates of inspection (not applicable for interim audits)
- G. Review of direct owner purchase invoices including:
 - Mathematical accuracy
 - Duplication with cost of work charges
 - Tax exemption
 - Proper incorporation into the schedule of values (if applicable)
- H. Detailed testing of source documentation through the following methods:
 - Statistical sampling
 - Non-statistical sampling
 - High value scoping
 - Data analytics
 - Reasonableness tests
 - Industry benchmarks
- I. Final buyout / savings validation

Phase 3 – Vetting/settlement meetings

RSM takes an active approach to observation/finding validation by staying in constant communication with the owner and the contractor as findings are developed during each audit. We make every effort to obtain general contractor acceptance of findings prior to reporting. We do this to ensure the most effective utilization of all involved party's time and resources. In the event a settlement or final negotiation meeting is required, RSM will attend and aid the owner in the defense of each finding.

Phase 4 – Reporting

The following outlines RSM's standard procedures as it relates to construction audit services reporting:

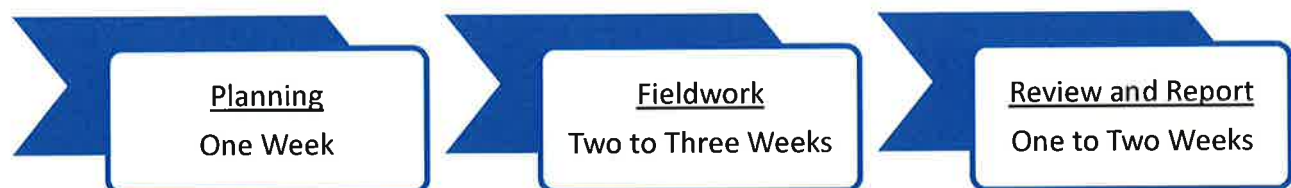
- A. Prepare project audit reports as required
- B. Prepare status reports as required
- C. Review the reports with the client, refine as appropriate and obtain acceptance
- D. Prepare and present final project review results

Our audit reports include an executive summary and our detailed observations which will include specific quantifiable findings, identified control deficiencies, and opportunities for improvement. RSM will provide a draft report for review prior to issuing the final audit report. While RSM will make every attempt to obtain the contractor's concurrence with the respect to the audit findings, RSM does not guarantee that it will obtain the contractor's concurrence.

If during the course of the engagement RSM identifies other areas or process improvements, these will be discussed with MCSD. At MCSD's discretion, RSM will prepare a report noting the area(s) of improvement and our recommendations for improvement.

Estimated Timeline

The total project timeline is dependent upon the type of contract and the dollar value of the contract and which project phase is in view (preconstruction, construction in progress, contract closeout). The work performed under the Planning, Fieldwork and Review/Report phase is set forth in the Process section above. Normally a project takes approximately four to six weeks as follows:



Tailoring Our Approach To Meet MCSD's Needs

In order to ensure the execution of our procedures meets the specific needs of the District, as outlined in the Scope of Work for RFP 2017702, RSM has identified the following procedures to be added to our typical approach and methodology described above. These procedures will be incorporated into our typical construction closeout audit procedures and have been included in the proposal pricing included with Tab 4.

- **Scope of Work Item A:** Review all construction contracts during negotiation period to provide guidance.
- **Scope of Work Item M:** Review of Certificate of Substantial Completion and the Certificate of Final Inspection signed by Architect to verify the project was completed in accordance with the contract and determine Liquidated Damages are chargeable.
- **Scope of Work Item N:** Obtain evidence of Purchase Order reconciliation to ensure that final contract value to the CM was accurate and reflected final pre-attestation adjustments.

The engagement team selected to serve the District has experience providing all items included in the RFP's scope of work through our work on comparable projects, and we believe the incorporation of the three bullets above into our standard construction audit approach puts RSM in a strong position to help the District efficiently and effectively achieve the objectives of this engagement.

External Peer Review

In order to ensure the execution of our procedures meets the specific needs of the District, as outlined in the Current peer review and inspection reports refer to "McGladrey LLP." The following explanatory language may accompany these documents when included in a proposal.

After 50 years of operating as a member of the RSM International network, our firm (formerly McGladrey LLP) united with these fellow firms, effective October 26, 2015, under a common name and global brand: RSM. The attached report was issued prior to this name change, report in attachments.

RFP 2017702 – Construction Auditing Services

PROPOSAL PRICE SHEET - APPENDIX A

| Description | Unit Price (\$) |
|--|-----------------|
| Provide Construction Auditing Services for New/Replacement Elementary Schools, as specified herein | \$65,000 |
| Provide Construction Auditing Services for New/Replacement K-8 Schools, as specified herein | \$65,000 |
| Provide Construction Auditing Services for New/Replacement High Schools, as specified herein | \$65,000 |
| Renovations and Additions to existing schools with construction cost between \$0 -10 million, as specified herein | \$45,000 |
| Renovations and Additions to existing schools with construction cost between \$10 -20 million, as specified herein | \$55,000 |
| Renovations and Additions to existing schools with construction cost between \$20+ million, as specified herein | \$65,000 |

Additional Services -The District may request the use of the firm's staff to provide additional services. Therefore, firms should propose a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the firm. It is expected that the District would authorize additional services in advance, in writing, on an individual basis. The District would jointly determine with the firm a not-to-exceed price for each project, using the contractually established rates.

Hourly Rates for Title/Specialty

| | |
|------------------|------------|
| Paraprofessional | \$ 80 /hr |
| Junior Account | \$ 150 /hr |
| Senior Account | \$ 200 /hr |
| Manager | \$ 250 /hr |
| Partner | \$ 350 /hr |
| Specialists | \$ 300 /hr |

Offer of Payment Discount: _____ % If paid in _____ days

Core Team Resumes

Jennifer Murtha

Senior Director, Risk Advisory Services
jennifer.murtha@rsmus.com



Summary of experience

Jennifer started her career in 1993 with a Big 5 firm where she gained experience in auditing large first time through engagements. Her experience has continued to grow at RSM as a key leader of the public sector team. Jennifer has been with the firm over 18 years focusing on education, school districts and governments throughout the Southeast.

Jennifer spends 100% of her time dedicated to providing out-sourced and co-sourced internal audit services to the public sector. Her experience includes assisting her clients start-up internal audit functions like Brevard, St. Johns and Lake County Public School Districts as well as supplementing well established internal audit functions like University of Florida and Florida State University. She has assisted her client in creating internal audit charters, forming audit committees, developing reporting structures and evaluation criteria. Jennifer presents often to the Board and Audit Committee's at her clients and has facilitated numerous workshops and discussions on high risk areas and internal audit.

Jennifer is very involved in the firm's methodology team in determining risk assessment and internal audit methodology. As noted in the proposal, RSM offers a full day of CPE to our public sector clients in the spring. Jennifer is a recurring speaker and presents topics regarding internal controls, governance and internal audit at the conference. She also has been a speaker at GFOA, FGFOA and FSFOA.

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Certified Public Accountant licensed in New York
- Institute of Internal Auditors

Education

- Bachelor of Arts, Finance, Catholic University of America
- Post graduate work in accounting, Hofstra University

Core Team Resumes

David L. Luker

Director, Risk Advisory Services
david.luker@rsmus.com



Summary of experience

David has over 11 years in public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. David is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing.

Prior to joining RSM, David led external audit and tax services for construction contractors at a regional accounting firm. In 2014, David was named among the Orlando Business Journal's top 40 professionals under 40 years old.

Representative client list

- Arlington County, Virginia
- Brevard County
- Brevard County School District
- Broward College
- Broward County School District
- Capital One Services
- City of Charlotte
- City of Orlando
- Florida State University
- Jacksonville Aviation Authority
- Osceola County School District
- Prince William County, Virginia
- Swire Properties
- University of Central Florida

Professional affiliations and credentials

- Alabama Institute of Certified Public Accountants
- American Institute of Certified Public Accountants
- Certified Public Accountant licensed in Alabama

Education

- BSBA, Accounting, Auburn University, Alabama
- Masters of Accountancy, Auburn University, Alabama

Core Team Resumes

Matthew Blondell

Engagement Manager, Risk Advisory Services
matthew.blondell@rsmus.com



Summary of experience

Matt is a Manager and Construction Specialist in RSM's construction risk advisory group where he is responsible for the execution of projects and supervision of staff, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. Matt has been in public accounting for over 6 years and his experience includes planning, supervising, and executing closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. Matt has led teams on construction audit projects throughout the country. Prior to joining RSM, Matt worked as an external auditor at a regional accounting firm in North Florida.

At RSM, Matt is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of public sector, government and school district construction auditing.

Representative client list

- Arlington County, Virginia
- Brevard County, Florida
- Brevard County School District, Florida
- Broward County School District, Florida
- Capital One Services
- City of Orlando
- DC Water and Sewer Authority
- Florida State University
- Jacksonville Aviation Authority
- Northern Virginia Community College
- Osceola County School District
- Polo Club of Boca Raton
- Prince William County, Virginia
- Seminole Tribe of Florida
- Swire Properties
- The State of Florida
- University of Central Florida

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Certified Public Accountants, licensed in Florida
- Florida Institute of Certified Public Accountants
- Institute of Internal Auditors

Education

- Bachelor of Science, Accounting and Finance, Florida State University
- Master of Accounting, Florida State University

Core Team Resumes

Stephanie Callea

Senior Associate, Risk Advisory Services
stephanie.callea@rsmus.com



Summary of experience

Stephanie is a Senior Associate in RSM's consulting group with more than five years of construction related experience. Her prior employment includes work for a general contractor on large scale commercial projects. Additionally, Stephanie has experience with construction finance for a large gaming company, where she prepared construction disbursement applications and reviewed payment applications for contract compliance for projects such as the High Roller Wheel in Las Vegas, Nevada and new casinos and hotels across the country. Stephanie works closely with RSM's construction risk advisory group on closeout audits, contract compliance engagements, forensic analysis, and other consulting services.

Representative client list

- Arlington County, Virginia
- Brevard County
- Brevard County School District
- Broward County School District
- City of Orlando
- Florida State University
- Seminole Tribe of Florida
- Swire Properties

Professional affiliations and credentials

- Institute of Internal Auditors, member
- Certified Fraud Examiners, member

Education

- Bachelor of Science, Construction Management, Central Washington University

Core Team Resumes

Jordan Hurt

Senior Associate, Risk Advisory Services
jordan.hurt@rsmus.com



Summary of experience

Jordan is a Senior Associate in RSM's consulting practice where he works closely with RSM's construction risk advisory group on closeout audits, contract compliance engagements, forensic analysis, and other consulting services. Prior to joining RSM, Jordan was a staff accountant where he gained relevant accounting experience which includes reviewing and processing major transaction cycles, including cash receipts, disbursements, payroll, major financial statement account reconciliations and ensuring adherence to established policies and procedures.

Representative client list

- Brevard County
- Capital One Services
- City of Homestead
- DC Water
- Prince William County, Virginia
- St. John's County School District

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Certified Public Accountant licensed in Michigan
- Institute of Internal Auditors

Education

- Master of Business Administration, Central Michigan University
- Bachelor of Science in Business Administration, Accounting, Central Michigan University

Core Team Resumes

Bob Feldmann, CPA

Florida Public Sector Leader
bob.feldmann@rsmus.com



Summary of Experience

Bob Feldmann heads up our Florida Public Sector practice and was recently appointed as the National Public Sector Assurance Leader for the Firm. He is also the managing partner of our Miami office.

Bob has over 22 years of audit and accounting experience. Bob's experience includes serving as partner for various healthcare, not-for-profit and governmental clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A partial listing of his public sector audit and accounting experience follows:

- Boca Raton Airport Authority
- Broward County
- City of Jacksonville
- City of Aventura
- City of Cooper City
- City of Coconut Creek
- City of Coral Gables
- City of Deerfield Beach
- City of Hallandale Beach
- City of Miami
- City of North Miami
- City of North Lauderdale
- City of Palm Beach Gardens
- Miami-Dade County School Board
- Seminole Tribe of Florida

Professional Affiliations and Credentials

- Member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, the Florida Healthcare Association, HFMA, the Government Finance Officers Association and the Florida Government Finance Officers Association
- Chairman of the Advisory Council of the Broward County Salvation Army Adult Rehabilitation Center
- Member of the Florida International University President's Council and School of Accounting Advisory Board

Education

- University of Florida, with a Bachelor of Science degree in Accounting
- University of Miami, Master of Science degree in Taxation
- University of Minnesota Graduate School of Business – CFO Program

Core Team Resumes

Brandon Maves

Partner, Assurance Services
brandon.maves@rsmus.com



Summary of experience

Brandon is the Firm's national construction industry leader and the co-leader of the construction and real estate practice based in Minneapolis. Brandon has served the industry for 17 years. He has experience providing business assurance and advisory services to all segments of the construction industry, including general, sub- and specialty contractors, real estate owners, investors, real estate developers, commercial brokerage firms and property management firms. Brandon's industry specialization has allowed him to serve the municipal, single and multifamily residential, industrial, commercial, hospitality and retail segments of the construction marketplace.

Brandon also performs internal control documentation and analysis, administrative and back-office restructuring projects, strategic planning, benchmarking, merger and acquisition assistance for both business and income-producing real estate, regulatory compliance projects, and litigation support and expert testimony in the construction industry.

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants
- National Association of Real Estate Companies, board member, membership chair, Financial Accounting Standards Committee member
- Associated General Contractors, Minnesota Chapter, People in Construction PAC Chair, Legislative Committee member
- Construction Financial Management Association, Twin Cities Chapter, board member.
- Minnesota Building Jobs Coalition, member
- McGladrey Construction Alliance, board member
- Northern Star Boy Scout Council, past board member

Education

- Bachelor of Business Administration degree in accounting, University of Iowa

RFP 2017702 – Construction Auditing Services**PROPOSAL PRICE SHEET - APPENDIX A**

| Description | Unit Price (\$) |
|---|------------------------|
| Provide Construction Auditing Services for New/Replacement Elementary Schools, as specified herein | \$65,000 |
| Provide Construction Auditing Services for New/Replacement K-8 Schools, as specified herein | \$65,000 |
| Provide Construction Auditing Services for New/Replacement High Schools, as specified herein | \$65,000 |
| Renovations and Additions to existing schools with construction cost between \$0 -10 million, as specified herein | \$45,000 |
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| Renovations and Additions to existing schools with construction cost between \$20+ million, as specified herein | \$65,000 |

Additional Services -The District may request the use of the firm's staff to provide additional services. Therefore, firms should propose a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the firm. It is expected that the District would authorize additional services in advance, in writing, on an individual basis. The District would jointly determine with the firm a not-to-exceed price for each project, using the contractually established rates.

Hourly Rates for Title/Specialty

Paraprofessional \$ 80 /hr
Junior Account \$ 150 /hr
Senior Account \$ 200 /hr
Manager \$ 250 /hr
Partner \$ 350 /hr
Specialists \$ 300 /hr

Offer of Payment Discount: _____ % if paid in _____ days

RFP 2017702 – Construction Auditing Services

RESPONDENT'S REFERENCE FORM - APPENDIX B

Provide three references from agencies you have provided similar goods or services to in the past three (3) years, at least one reference should be a public school system.

Reference # 1

Organization Name: Monroe County School District Telephone # 305.293.1400

Contact Name: Mr. James Drake Email Address: james.drake@keysschools.com

Scope of Work Provided: Performed a post construction closeout audit to determine contractor compliance with specific contract terms related to inclusive costs and procedures for proper usage of District funds, allowances, change orders, contingencies and other applicable provisions as they relate to the Horace O'Bryant School Construction project.

Project Dollar Value: \$24.3M Present Contract Status: Complete Contract Dates: Oct. 2013 - Jan. 2015

Key Professionals involved with project above that would be assigned this project: See individuals listed above.

Reference # 2

Organization Name: Broward County School District Telephone # 754.321.2400

Contact Name: Mr. Patrick Reilly Email Address: patreilly@browardschools.com

Scope of Work Provided: Performed an operational review of various processes within the County's Facilities and Construction Division. In addition we performed a closeout audit of an \$11.5M high school renovation and are currently performing closeout audit procefares for a 13.9M elementary school renovation.

Project Dollar Value: \$11.5m and \$13.9M Present Contract Status: On-going Contract Dates: 2012-Present

Key Professionals involved with project above that would be assigned this project: See individuals listed above

Reference # 3

Organization Name: University of Central Flroida Telephone # 407.823.3812

Contact Name: Ms. Priscilla Lee Kemek Email Address: lee.kernek@ucf.edu

Scope of Work Provided: Construction audit services for multiple projects from \$1M to \$125M, including major construction projects: Biomedical Building, Residence Halls and Parking Garages.

Project Dollar Value: \$1M to \$125M Present Contract Status: On-going Contract Dates: July 2001-Present

Key Professionals involved with project above that would be assigned this project: See individuals listed above

Authorized Representative's Signature  Date: 10/13/2016

Name (Printed) and Title: Jennifer Murtha, Sr. Director

RFP 2017702 – Construction Auditing Services

RESPONDENT'S STATEMENT OF QUALIFICATION – APPENDIX C

Please provide written responses to the following questions. If the answer to any of the questions is "Yes", Vendor shall describe fully the circumstances, reasons therefore, the current status, and ultimate disposition of each matter that is the subject of this inquiry.

1. Has Vendor been declared in default of any contract?

☐ Yes ☒ No

2. Has Vendor forfeited payment of performance bond issued by a surety company on any contract?

☐ Yes ☒ No

3. Has an uncompleted contract been assigned by Vendor's surety company on any payment of performance bond issued to Vendor arising from its failure to fully discharge all contractual obligations thereunder?

☐ Yes ☒ No

4. Within the past three (3) years, has Vendor filed for reorganization, protection from creditors, or dissolution under the bankruptcy statutes?

☐ Yes ☒ No

5. Is Vendor now the subject of any litigation in which an adverse decision might result in a material change in the respondent's financial position or future viability?

☐ Yes ☒ No

6. Is Vendor currently involved in any state of a fact-finding, negotiations, or resistance to a merger, friendly acquisition, or hostile take-over, either as a target or as a pursuer?

☐ Yes ☒ No

7. License Sanctions: List any regulatory or license agency sanctions. The School Board may perform a background check on respondent with all state and regulatory agencies.

☐ Yes ☒ No

Authorized Representative's Signature:  Date: 10/13/2016

Name (Printed) and Title: Jennifer Murtha, Sr. Director

RFP 2017702 – Construction Auditing Services

ACKNOWLEDGMENT OF ADDENDUM

As the person authorized to sign the statement, I certify that this firm acknowledges any and all addendum that may have been issued as part of this bid. All addendum are issued via www.demandstar.com

ADDENDUM NO. 1 DATED 10/12/2016 Q&A No 1

ADDENDUM NO. DATED

ADDENDUM NO. DATED

ADDENDUM NO. DATED

ADDENDUM NO. DATED

ADDENDUM NO. DATED

Date: 10/13/2016


Applicant's Signature

MARK T. PORTER
Superintendent of Schools



Members of the Board

District # 1
BOBBY HIGHSMITH

District # 2
ANDY GRIFFITHS
Chairman

District # 3
ED DAVIDSON

District # 4
JOHN R. DICK
Vice- Chairman

District # 5
RONALD A. MARTIN

Bid No: RFP 2017702

Name of Bid: Construction Auditing Services

Post Date: 10/7/2016

Notice Post Time: 11:00 AM

Q&A No1

1. Will the Monroe County School Board provide a working area with Internet access and sanitary facilities for the proposer's staff? **Yes, with visits as necessary to construction sites/offices.**
2. What types of licenses and/or permits are required for this engagement? **CPA for accountants**
3. Can you tell us if someone is actually doing this job or has someone done this type of work in the past? **Currently we do not have anyone performing construction auditing services; we have used McGladrey, LLP in the past.**
4. Do you have a CM under contract at the time of this RFP? If so, who they are and what's the duration of their contract? **We have two construction managers under contract, Ajax Building Corporation and Biltmore Construction Co., Inc. Ajax is under contract until 11/12/19 and Biltmore until 9/13/19.**
5. Where can we obtain information about the scope of work been performed by the CM and information about past, present and upcoming projects? **Information regarding current contracts and future projects can be found at www.keysschools.com/rfp and <http://contracts.keysschools.schoolfusion.us/>. Further information can be found by reviewing documents on our Board Agenda at <http://agendas-and-minutes-2016-17.keysschools.schoolfusion.us/> and <http://agendas-and-minutes-2015-16.keysschools.schoolfusion.us/>.**
6. Can the CPA firm subcontract an engineering firm to assist in the evaluations and audits of the CM? If so what will be required from this firm in terms of licenses and permits? **Yes, Professional Engineer license or equivalent is required.**
7. What is the duration of the expected contract for the audit scope depicted in the RFP? **Contract will coincide with construction schedule.**
8. Will you require any Professional Liability insurance (RFP page 16)? If so please indicate the pertaining limits and requirements. **Minimum \$1 million occurrence / \$2 million aggregate**

Purchasing | Property Control | Contracts | Records Management Divisions

AJ Henriquez Administrative Complex
241 Trumbo Road | Key West, FL 33040
305-293-1400
www.KeysSchools.com


9. On page 21, Item 29, Basis of Award of Solicitation, you are including as respondents degree of responsibility "Bonding Capacity". Please explain why you are asking for this since this is a professional services agreement type of engagement and not a construction type of job. **That is a list of items that the district "may apply", it does not necessarily apply to all bids.**
10. What is the anticipated budget for this scope of work? **The District has not established a budget at this time.**
11. Is there any OCIP active at the time of the RFP? **No**
12. On the Proposer's Price Sheet, you are requesting a Lump Sum amount per type of school and also for renovations based on magnitude; do you have a headcount of possible events? **At a minimum, 3.**
13. On the hourly rate, can we add title/specialties to this list? **Yes, but list individually.**
14. Do we need to become vendors before submitting our offer? **Prequalification is not required to submit a proposal.**
15. What are the projected construction costs for a new elementary school, a K-8 school, and a high school? **Elementary and K-8 estimate \$30-\$33 million. There are no high school projects included at this time.**
16. Are the General Conditions costs fixed or reimbursable? **Reimbursable**
17. Are any subcontracts being performed under a reimbursable or GMP arrangement? **Yes**

RFP 2017702 – Construction Auditing Services

CONTRACTOR RULES

The following is a list of rules that contractors/vendors and their personnel must adhere to while working on Monroe County School projects. Failure of the contractor/vendor to abide by the rules will result in the violators being removed from the job site. All costs resulting from this will be the responsibility of the contractor/vendor. Please sign these rules and indicate the contractor/vendor's agreement to follow them.

- Casual communications by contract/vendor personnel with students, staff, or faculty is prohibited.
- Convicted felons and employees with a past history of child abuse or molestation shall not be used on Monroe County School projects.
- The schools are "Drug Free Zones," use or possession of illegal substances and alcohol in any form are prohibited.
- The schools are "Tobacco Free," no tobacco use is permitted on the school campus, in parking lots, or inside school restrooms.
- Vulgar language or gestures discernible to students or school staff is prohibited.
- Fighting or physically abusive actions of a similar nature are prohibited.
- Appropriate and modest attire is required while working on school campus. Revealing clothing will not be permitted.
- Clean up of work area is required on a daily basis. Hazardous materials shall not be put in school trash receptacles.
- Work that may be disruptive to the school shall be scheduled with the school administration or done after normal school hours.
- Pets are not allowed on campus.



Signature

10/13/2016

Date

Jennifer Murtha

Printed Name

RFP 2017702 – Construction Auditing Services

DEBARMENT CERTIFICATION

"The bidder certifies that, neither the firm nor any person associated therewith in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, and/or position involving the administration of federal funds:

(a) Is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions, as defined in 49 CFR s29.110(a), by any federal department or agency;

(b) Has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local Governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; and

(d) Has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The bidder certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this project by any federal agency.

Dated this 13th day of October, 2016.

By



Authorized Signature/Contractor

Jennifer Murtha, Sr. Director

Typed Name/Title

RSM US LLP

Contractor's Firm Name

801 Brickell Avenue, Suite 1050

Street Address

Miami, Florida 33131

City/State/Zip Code

321.751.6200

Area Code/Telephone Number

RFP 2017702 – Construction Auditing Services

IDENTICAL TIE PROPOSALS

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

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

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


Vendor's Signature

RFP 2017702 – Construction Auditing Services

NON-COLLUSION AFFIDAVIT

I, Jennifer Murtha of the City of Miami
according to law on my oath, and under penalty of perjury, depose and say that;

1) I am RSM US LLP, the bidder making the proposal for
the project described as follows:

Construction Auditing Services

2) The prices in this proposal have been arrived at independently without collusion, consultation, communication or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other bidder with any competitor;

3) Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to proposal opening, directly or indirectly, to any other bidder to any competitor; and

4) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit, or not to submit, an proposal for the purpose of restricting competition;

5) The statements contained in this affidavit are true and correct, and made with full knowledge that Monroe County School District relies upon the truth of the statements contained in this affidavit in awarding contracts for said project.

Jennifer Murtha
Signature of Authorized Representative

10/13/2016

Date

STATE OF Florida,

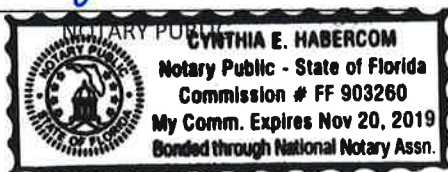
COUNTY OF Brevard

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Jennifer Murtha, who, X
being personally known, ___ or having produced ___ as
identification, and after first being sworn by me, affixed his/her signature in the space provided above on this
13th day of October, 20 16.

Cynthia E. Habecom

11/20/2019

My Commission Expires:



RFP 2017702 – Construction Auditing Services

PUBLIC ENTITY CRIME STATEMENT

"A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

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RELATIONSHIP DISCLOSURE AFFIDAVIT (CONTRACT FORM 'RDA')
(REV. 4/13)

THE SCHOOL DISTRICT OF MONROE COUNTY

BUSINESS/PERSONAL RELATIONSHIP DISCLOSURE AFFIDAVIT

I, Jennifer Murtha, of the City/Township/Parrish of Miami, State of Florida, and according to law on my oath, and under penalty of perjury, depose and say that;

1) I am the authorized representative of the company or entity making a proposal for a project described as follows:

Name of company/vendor: RSM US LLP and
Nature of services presently being offered to School District: Construction Auditing Services

2) I have ___ have not X, at any time, and excluding the instant proposal, had a business or personal relationship with any member of the School Board of Monroe County, Florida, and/or with any employee of the School District of Monroe County, Florida.

a.) The details of my or my company's present and/or former relationship, excluding the instant proposal, are: {include particular Board member or employee's name(s), position held by such member or employee and relevant date(s); use reverse for space if needed}

3) The statements contained in this affidavit are true and correct, and made with full knowledge that The School Board of Monroe County, Florida, relies upon the truth of the statements contained in this affidavit in awarding contracts for the subject project.

10/13/2016
Date

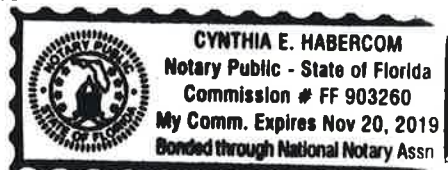
Jennifer Murtha
(Signature of Authorized Representative)

STATE OF Florida
COUNTY OF Brevard

PERSONALLY APPEARED BEFORE ME, the undersigned authority, Jennifer Murtha who, X being personally known, ___ or having produced ___ as identification, and after first being sworn by me, affixed his/her signature in the space provided above on this 13th day of October 2016.

Cynthia E. Haberman
NOTARY PUBLIC

11/20/2019
My commission expires:



RFP 2017702 – Construction Auditing Services

DRUG FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that:

RSM US LLP

(Name of Business)

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

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


Applicant's Signature

10/13/2016
Date

RSM works with school districts throughout the state and we are very familiar with Jessica Lunsford Act provision. Any RSM employee sent to the District will have current background checks as we do for all our applicable clients.

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SB 988 – HIGH-RISK OFFENDERS

by Argenziano (HB 7103 by Safety & Security Council)

AMENDS: ss. 322.141, 322.212, 775.21, 943.0435, 944.607, 1012.465, F.S.

CREATES: ss. 1012.321, 1012.467, 1012.468, F.S.

EFFECTIVE: July 1, 2007

THIS BILL HAS SCHOOL BOARD POLICY IMPLICATIONS

This bill amends Jessica Lunsford Act provisions that require background checks for contractors on school grounds. The bill defines “noninstructional contractor” to mean any vendor, individual, or entity under contract with a school or with the school board who receives remuneration for services performed for the school district or a school, but who is not otherwise considered an employee of the school district. The term also includes such contractor’s employees and subcontractors and subcontractor’s employees. The bill defines “school grounds” to mean the buildings and grounds of any public prekindergarten, kindergarten, elementary school, middle school, junior high school, high school, or secondary school, or any combination of grades prekindergarten through grade 12, together with the school district land on which the buildings are located. The term does not include any other facility or location where school classes or activities may be located or take place, the public school buildings and grounds during any time period in which students are not permitted access, or any such buildings during any period in which it is used solely as a career or technical center for postsecondary or adult education.

The bill provides a list of offenses that automatically disqualify a noninstructional contractor from being on school grounds when students are present. The bill also provides an exemption from the screening requirement for a non-instructional contractor who:

- is under direct line-of-sight supervision of a person who meets the screening requirements;
- is already required, and has undergone, a level 2 background screening;
- is a law enforcement officer assigned or dispatched to school grounds, or an employee or medical director of an ambulance provider;
- works and remains in an area separated from students by a 6-foot chain link fence;
- provides pick-up or delivery services to school grounds.

The bill also exempts instructional personnel who work with children with developmental disabilities or who are child care personnel meeting certain requirements. The exempted contractors are subject to a search of the online state and national registry of sexual predators and sexual offenders at no charge to the contractor.

For those subject to a fingerprint-based background check, the check must be performed at least every five years and may be paid for by the school board, the school, or the contractor. Any fee charged by a school board may not exceed 30 percent of the total costs charged by FDLE and the FBI for the check. FDLE is required to implement an Internet-based system for school districts to share the results of the background checks.

Further, the bill requires a contractor who is arrested for a disqualifying offense to report the arrest to the employer or primary contractor and the school district within 48 hours. If a contractor has been arrested for a qualifying offense, it is a third-degree felony for the contractor to willfully fail to report the arrest or for an employer or primary contractor to knowingly authorize the contractor to be on school grounds when students are present. If a contractor is to be denied access to school grounds, the school district must notify the contractor of the basis for denial. The only basis for contesting the denial is mistaken identity and misinterpretation of an offense from another jurisdiction. The bill provides immunity from civil and criminal liability for employees of school districts and schools who share background check information in good faith. It also provides that the new or amended portions of the School Code are not intended to create a new duty of care or basis of liability, or to create a private cause of action.

RFP 2017702 – Construction Auditing Services

**Monroe County School District
Vendor Information Sheet**

Vendor Name: RSM US LLP

Federal EIN/SSN: 42-0714325

Primary Address: 801 Brickell Avenue, Suite 1050
Miami, Florida 33131

Payment Address: 5155 Paysphere Circle
Chicago, IL 60674

Contact Name: Jennifer Murtha

Phone: 321.751.6200 **ext.**

Fax: 321.751.1385

E-Mail: jennifer.murtha@rsmus.com

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

| | | |
|---|---|--|
| Print or type See Specific Instructions on page 2. | 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. RSM US LLP | |
| | 2 Business name/disregarded entity name, if different from above | |
| | 3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) P Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ | |
| | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i> | |
| | 5 Address (number, street, and apt. or suite no.) 331 West 3rd Street, Suite 200 | Requester's name and address (optional) ***REMITTANCE ADDRESS*** 5155 Paysphere Circle Chicago, IL 60674-0051 |
| | 6 City, state, and ZIP code Davenport, IA 52801 | |
| | 7 List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

| | | | | | | | | |
|---------------------------------------|---|--|---|---|---|---|---|-------|
| Social security number | | | | | | | | |
| | | | - | | | | - | |
| or | | | | | | | | |
| Employer identification number | | | | | | | | |
| 4 | 2 | | - | 0 | 7 | 1 | 4 | 3 2 5 |

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

| | | |
|------------------|--|--------------------------------|
| Sign Here | Signature of U.S. person ▶  | Date ▶ October 26, 2015 |
|------------------|--|--------------------------------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)

- Form 1099-C (canceled debt)

- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 19, 2013

Joseph Michael Adams, CPA
McGladrey LLP
1 S Wacker Dr Ste 800
Chicago, IL 60606

Dear Mr. Adams:

It is my pleasure to notify you that on December 12, 2013 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2016. 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.

Sincerely,

Betty Jo Charles
Chair, National Peer Review Committee
nprc@aicpa.org 919 402-4502

cc: John Mark Edwardson; Andrew V. Lear

Firm Number: 10046712

Review Number 347652

Letter ID: 850189

System Review Report

To the Partners of
McGladrey LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey LLP (the “firm”) applicable to non-SEC issuers in effect for the year ended April 30, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, and audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey LLP applicable to non-SEC issuers in effect for the year ended April 30, 2013, 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*. McGladrey LLP has received a peer review rating of *pass*.

BKD, LLP

December 4, 2013

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Partnership Name Search

Limited Liability Partnership Name

RSM US LLP

Principal Address

ONE SOUTH WACKER DRIVE
SUITE 800
CHICAGO, IL 60606
Change Date: 04/24/2013

Filing Information

| | |
|--------------------------|--------------|
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| Expiration Date | NONE |
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Mailing Address

RSM US LLP
801 NICOLLET MALL
SUITE 1100
MINNEAPOLIS, MN 554022526
Change Date: 04/24/2013

Registered Agent

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

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11:22:48 AM 1/13/2016

Licensee Details**Licensee Information**

Name: **RSM US LLP (Primary Name)**
Main Address: **801 NICOLLET MALL, SUITE 1100
MINNEAPOLIS Minnesota 55402**
County: **OUT OF STATE**

License Mailing:

LicenseLocation: **ONE SOUTH WACKER DRIVE
SUITE 800
CHICAGO IL 60606**
County: **OUT OF STATE**

License Information

License Type: **FIRM**
Rank: **CPA Firms**
License Number: **ADP004384**
Status: **Current**
Licensure Date: **03/05/1984**
Expires: **12/31/2017**

Special Qualifications **Qualification Effective**
Partnership **10/01/2013**

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/24/2015

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 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 Marsh USA Inc. 2405 Grand Boulevard, #900 Kansas City, MO 64108 Attn: KansasCity.CertRequest@marsh.com Fax: 212-948-0015 052914 CraigB | CONTACT NAME: | FAX (A/C, No): | |
| | PHONE (A/C, No, Ext): | E-MAIL ADDRESS: | |
| INSURED RSM US LLP One South Wacker Drive, Suite 800 Chicago, IL 60606 | INSURER(S) AFFORDING COVERAGE | | NAIC # |
| | INSURER A : Sentry Insurance A Mutual Company | | 24988 |
| | INSURER B : Sentry Casualty Company | | 28460 |
| | INSURER C : Federal Insurance Company | | 20281 |
| | INSURER D : | | |
| | INSURER E : | | |
| INSURER F : | | | |

COVERAGES**CERTIFICATE NUMBER:**

CHI-006058318-05

REVISION NUMBER:14

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.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|----------|---|--|----------|---------------------------------------|--------------------------|--------------------------|---|--------------|
| A | COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER: | | | 90-18524-04 | 11/30/2015 | 11/30/2016 | EACH OCCURRENCE | \$ 1,000,000 |
| | | | | | | | DAMAGE TO RENTED PREMISES (Ea occurrence) | \$ 1,000,000 |
| | | | | | | | MED EXP (Any one person) | \$ 10,000 |
| | | | | | | | PERSONAL & ADV INJURY | \$ 1,000,000 |
| | | | | | | | GENERAL AGGREGATE | \$ 2,000,000 |
| | | | | | | | PRODUCTS - COMP/OP AGG | \$ 2,000,000 |
| | | | | | | | | \$ |
| A | AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS | | | 90-18524-05 (AOS) 90-18524-06 (MA) | 11/30/2015 11/30/2015 | 11/30/2016 11/30/2016 | COMBINED SINGLE LIMIT (Ea accident) | \$ 1,000,000 |
| | | | | | | | BODILY INJURY (Per person) | \$ |
| | | | | | | | BODILY INJURY (Per accident) | \$ |
| | | | | | | | PROPERTY DAMAGE (Per accident) | \$ |
| | | | | | | | | \$ |
| C | UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$ | | | 9364-18-93 | 11/30/2015 | 11/30/2016 | EACH OCCURRENCE | \$ 5,000,000 |
| | | | | | | | AGGREGATE | \$ 5,000,000 |
| | | | | | | | | \$ |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input checked="" type="checkbox"/> N | N/A | 90-18524-01 (AOS) 90-18524-02 (WI) | 11/30/2015 11/30/2015 | 11/30/2016 11/30/2016 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER | |
| | | | | | | | E.L. EACH ACCIDENT | \$ 1,000,000 |
| | | | | | | | E.L. DISEASE - EA EMPLOYEE | \$ 1,000,000 |
| | | | | | | | E.L. DISEASE - POLICY LIMIT | \$ 1,000,000 |

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

CERTIFICATE HOLDER**CANCELLATION**

| | |
|--|--|
| RSM US LLP One South Wacker Drive, Suite 800 Chicago, IL 60606 | 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 of Marsh USA Inc. Keith A. Stiles <i>Keith A. Stiles</i> |

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www.rsmus.com

RSM US LLP is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. It is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 38,300 people in over 120 countries. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed.

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