• DAVIE, FLORIDA 33314-3399
PHONE: 954.797. • FAX: 954.797. • WWW.DAVIE-FL.GOV

Memorandum

TO: Mayor and Town Council

FROM: Herb Hyman, CPPB, Procurement Manager

THROUGH: William Underwood, Budget & Finance Director

SUBJECT: Best Practices Analysis

DATE: December 2, 2005

In response to the Town Council's request to hire an external firm to conduct a best practices analysis in Procurement and Finance, we have identified the following sources:

1. The National Institute of Government Purchasing.
2. Government Finance Officers Association
3. Moore Stephens Lovelace, P.A.
4. Government Consulting Service Company

At Council's direction, the following options would be available:
a) establish oral presentations from any or all of the firms mentioned.
b) request a proposal including cost from a selected firm. In order for any firm to provide a cost, a defined scope of work would have to be supplied. This scope of work can be developed by staff or Council.
c) a Request For Proposal document can be developed for the purpose of conducting a formal solicitation. All responses would be evaluated.

The above list is not intended to be an all inclusive list of firms involved in this type business. Information about each of the four (4) listed firms is attached hereto. As a point of reference, a formal solicitation would take 8-10 weeks.

ITEM 10.2

NIGP
Excellence in Public Procurement

NATIONAL INSTITUTE OF GOVERNMENTAL PURCHASING
151 Spring Street • Herndon, Virginia 20170 • www.nigp.org
703-736-8900 • fax: 703-736-9644

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Purchasing Manager
City of McKinney, TX

Patti J. Wallace, CPPB
Director of Purchasing and Contracts
LA Department of Education
Baton Rouge, LA

November 18, 2005

Herb Hyman CPPB
Procurement Manager
Town of Davie
6591 Orange Drive
Davie, FL 33314-3348

Dear Herb:

Thank you for your interest in the Procurement Management Assistance Program (PMAP) - one of many value-added services offered to the public procurement community by the National Institute of Governmental Purchasing (NIGP).

This letter of introduction is intended to provide an overview of the Institute's PMAP program. If you are interested in receiving a detailed proposal that addresses your specific requirements at the Town of Davie, we would be pleased to submit a formal, competitive proposal to you outlining both our methodology for addressing your needs as well as a pricing structure.

NIGP's Experience in Providing Consulting Services

NIGP is a not-for-profit educational institute dedicated to improving public purchasing through education, training, technical assistance, and networking opportunities while promoting standards and ethical conduct in public purchasing. A major objective of all NIGP programs is to "reduce the burden of government". This objective is the guiding principle of the Procurement Management Assistance Program.

The NIGP Procurement Management Assistance Program is designed to support all audit and consulting needs of governmental purchasing and materials management organizations. The consultants provided by NIGP are Certified Public Purchasing Officers (CPPO) with an average of 18 years of public purchasing experience. The majority (85%) of the consultants have Masters Degrees (generally a MBA or MPA). Each consultant has served as the Manager, Director, or Purchasing Agent of at least one public purchasing agency. They represent a broad cross section of organizations with experience in federal, state, city and county government, as well as experience in school districts, universities, authorities, etc. The team was formally organized in 1995 and has served more than fifty-five (55) clients since its inception.

LEAP
Learning and Education to Advance Procurement

Since our consultants are veteran public purchasing managers, NIGP has an extremely short learning curve when we provide consulting services. Our clients spend very little time teaching us about state and local government purchasing practices. Instead, we approach the client fully prepared to advise, not ready to learn and then advise. This obviously translates into fewer consulting hours, less cost, and we believe superior advice.

Additionally, because NIGP consultants have "walked in your shoes, sat in your seat, and dealt with your problems", we offer viable solutions that will work in government operations and pass the political and legal hurdles that exist in government. We are aware of commercial practices and know how to adapt them to government operations. We also know which commercial practices cannot be implemented in most governments. As a result, NIGP is uniquely qualified to consult for federal, state and local governmental authorities and provide solid advice regarding implementation of best practices in public contracting. We are the foremost professional public purchasing organization with international membership at the local, state and federal levels of government.

Services Provided in Conjunction with PMAP

Over the last ten years NIGP has assisted public purchasing agencies in the improvement of their operations. Our assistance has covered the full spectrum of support from conducting a full procurement process review for Metro-Dade County, to assessing the knowledge, skills and abilities of procurement employees of the District of Columbia.

Typically, a NIGP audit encompasses a review of:

- Enabling legislation, statutes and codes
- Purchasing Policies, Procedures, Methodology, Control of Requisitions and Purchase Orders
- Interdepartmental Relationships to include levels of delegation of authority to using departments
- Automated Systems to include item coding
- Management Reports
- Performance Evaluation, Efficiency & Effectiveness
- Organization and Staffing
- Specifications and Standards
- Automated Purchasing System
- Records Management
- Buying Assignments
- Process Re-engineering
- Benchmarking and "Best Practices"

NIGP's Client Listing

Our services have been provided throughout the United States and Canada including public entities in 13 states and the District of Columbia. Our prominent clients include:

- Miami-Dade County, Florida
- Public Health Trust of Jackson Memorial Hospital, Florida
- City of Miami Beach, Florida
- City of Coral Gables, Florida
- City of Tallahassee, Florida
- Pinellas County, Florida
- Orange County Public Schools, Florida
- St. John's River Water Management District, Florida
- State of New York Office of State Comptroller
- State of North Dakota Administrative Services
- The City of Alexandria, Virginia
- The City of Baltimore, Maryland
- The City of Burbank, California
- The City of Chicago, Illinois
- The City of Gallup, New Mexico
- The City of Kansas City, Missouri
- The City of Louisville/Jefferson County, Kentucky
- The City of Manchester, New Hampshire
- The City of New York Board of Education
- The City of Richmond, Virginia
- The City of Santa Monica, California
- The City of Yuma, Arizona
- The District of Columbia

PMAP Project Examples

A sample of our clients include the following:

- **Procurement Management Review, Miami-Dade County, Florida**
  NIGP conducted an audit of Miami-Dade's procurement practices to include existing policies and authority, organization and staffing, procurement methods and practices, information technology applications, and an assessment of customer satisfaction. These findings were compiled into an Executive Summary with specific recommendations for program enhancement.

- **Comprehensive Business Process Review, City of Kansas City, Missouri**
  NIGP interviewed internal and external customers of the City's Division of Purchasing and Supplies. NIGP also examined the City Charter, Code of Ordinances, Administrative Regulations and the Manual of Instructions. Additionally, NIGP assessed the City's procurement organization, studied methods of procurement, reviewed the use of technology, surveyed customer satisfaction, reviewed supplier relations, and identified benchmarks and 'best practices'.

- **Operational Analysis of Procurement Processes, City of Miami Beach, Florida**
  NIGP conducted an operational analysis of the City's current processes relative to the issuance of solicitations. Emphasis was placed on significantly increasing the number of respondents to City bids, RFPs and RFQs.

- **Development of Policy & Procedures Manual, City of Baltimore, Maryland**
  NIGP reviewed City Charters, Codes and Administrative Manuals and developed a Purchasing Policy and Procedures Manual to be followed by the Bureau of Purchases and the City's requesting agencies. The manual also incorporated recommendations made following a review of City Audit Reports.

- **Procurement Management Review, State of New York, Office of the State Comptroller**
  NIGP reviewed the purchasing process to include organization and staffing, staff assignments, workflow, and performance measurement and made recommendations for improvement.

- **Organization & Staffing Study, Office of Contracting & Procurement, Washington, DC**
  NIGP conducted desk audits with about 110 purchasing personnel working in 21 different agencies in the District to determine exactly what purchases were being made where and by whom. This data was combined with financial system generated data and applied to a specially developed model to analyze the District's procurements. The resulting report made recommendations for a new organization designed to centralize a portion of the business and to redistribute staff positions accordingly.

- **Develop Position Descriptions, Prince William County Public Schools, VA**
  NIGP administered a questionnaire designed to capture the significant duties and responsibilities of the purchasing staff and developed new position descriptions for the department.

- **Procurement Management Review, City of Louisville/Jefferson County, KY**
  NIGP conducted a comprehensive review of the Purchasing Department that serves both the City of Louisville and Jefferson County. The review included policy and procedures; organization and staffing; buying assignments and workload; procurement methods; information and computer technology; user's perception of the program and a comparative analysis with cities of similar size.

- **Procurement Management Review, City of Santa Monica CA**
  NIGP conducted a comprehensive review of the purchasing function in the City and responded to 20 detailed issues prepared by the City. The report presents over 40 recommendations designed to improve purchasing in the City of Santa Monica by revising policies, embracing new technology, and infusing best practices into the operation.

- **Procurement Policy Manual Review, Coconino County, AZ**
  NIGP reviewed the draft Procurement Policy Manual for Coconino County and made recommendations to make the manual a more comprehensive and complete manual.

- **Procurement Policy Manual Review, Workers Compensation Board, Alberta, Canada**
  NIGP reviewed the draft Procurement Policy Manual for the Workers Compensation Board and made recommendations to make the manual a more comprehensive and complete manual.

- **Procurement Management Review, City of Burbank, CA**
  NIGP reviewed the Purchasing Department to determine whether the purchasing process supported the needs of the City. The resulting report was briefed to the City Council who accepted the report and is closely monitoring the City's progress in adopting our recommendations. NIGP is assisting in the implementation phase of the project by reviewing plans, policies, and procedures.

- **Procurement Management Review, New York City Board of Education, NY**
  NIGP reviewed the purchasing practices of the central purchasing office for City's school system. The comprehensive review resulted in a report containing 18 recommendations for immediate improvement of the operation.

- **Procurement Management Review, City of Chicago, IL.**
  NIGP reviewed the purchasing process and made recommendations for its improvement. We addressed the contract award process, enabling state and municipal laws, and the contract modification process. The final report outlined six areas of concern and made 41 specific recommendations.

- **Procurement Management Review, City of Manchester, NH**
  NIGP subcontracted for Melanson, Heath & Co to write the audit protocol and to guide the analysis and propose recommendations for an audit of the City of Manchester, NH.

- **Procurement Management Review, City of Gallup, Gallup, NM.**
  This audit was a comprehensive review of the purchasing and material management function for the city. The scope included policy and procedures; organization and staffing; buying assignments and workload; procurement methods; information and computer technology; user's perception of the program; and a comparative analysis with cities of similar size.

- **Procurement Management Review, City of Yuma, Yuma, AZ**
  This audit was a comprehensive review of the purchasing and material management function for the city. The scope included policy and procedures; organization and staffing; buying assignments and workload; procurement methods; information and computer technology; user's perception of the program; and a comparative analysis with cities of similar size.

Project Methodology

NIGP would be pleased to develop a formal proposal once your scope of work and requirements are identified. The Institute has responded to both open competitive solicitations and sole-source opportunities. Once a contract is executed, a PMAP Program review typically encompasses the following phases:

- **Phase 1 - Preparation and Planning**
  The NIGP Consultant(s) will establish a dialog with the client to review project objectives, schedule the site visit, establish due dates and develop work plans.

- **Phase 2 - Data Gathering and Analysis**
  The Consultant(s) will conduct an on-site visit to gather data relevant to the project. The visit may include interviewing employees, assessing documents and reports, analyzing procedures, and studying work flow.

- **Phase 3 - Final Analysis and Draft Report**
  The Consultant(s) will analyze data collected, develop observations, draw conclusions and craft recommendations. The Consultant will prepare a written report summarizing the findings and recommendations and provide it to client for review and comment prior to the final report.

- **Phase 4 - Final Report**
  Following receipt of the client's comments on the draft report, a final report will be provided to the client. NIGP is willing to present the recommendations to elected officials if desired.

Consultant Qualifications

NIGP utilizes four classifications of consultants for its PMAP Projects:

Lead Consultants

- Strong preference for Masters degree with majors in procurement, business, public administration, logistics, or supply management. Bachelor degree in the same disciplines is acceptable.
- Minimum of six years public purchasing senior level management experience as a senior supervisor, manager or director of the procurement function; minimum eight years of public purchasing senior level management experience with a Bachelor degree.
- Current Certified Public Purchasing Officer (CPPO) designation
- Experience in various agencies or levels of government as well as experience in numerous procurement disciplines

Senior Consultants

- Bachelor degree with majors in procurement, business, public administration, logistics, or supply management. Strong preference for Masters degree, especially in these disciplines.
- Minimum of five years public purchasing senior level management experience as a senior supervisor, manager or director of the procurement function.
- Current Certified Public Purchasing Officer (CPPO) designation or other professional manager certification related to the mission and goals of NIGP's consulting program
- Experience in various agencies or levels of government as well as experience in numerous procurement disciplines.
- Consultants with less than 200 billable hours under their belts are designated as Consultants and hold the same certifications and qualifications as Senior Consultants, but are billed at a lower rate until 200 hours are booked in their name.

Junior Consultants

- Bachelor or Associate degree with preference in procurement, logistics, business, public administration, or supply management.
- Minimum four years of public purchasing experience with a Bachelor degree; minimum six years of public purchasing experience with an Associate degree
- Current Certified Public Purchasing Officer (CPPO) or Certified Professional Public Buyer (CPPB) designation
- Experience in various agencies or levels of government as well as experience in numerous procurement disciplines

Technical Writers

- Bachelor or Associate degree with preference in procurement, logistics, business, public administration, or supply management.
- Minimum four years of public purchasing experience with a Bachelor degree; minimum six years of public purchasing experience with an Associate degree
- Minimum four years experience in developing complex technical proposals (RFPs) and formal bids
- Current Certified Public Purchasing Officer (CPPO) or Certified Professional Public Buyer (CPPB) designation
- Experience in various agencies or levels of government as well as experience in numerous procurement disciplines

Pricing

NIGP utilizes hourly professional rates to determine the price proposal for each project:

Lead Consultant	$200 per billable hour (utilized only when the project reflects 200+ hours)
Senior Consultant	$175 per billable hour
Consultant	$150 per billable hour
Junior Consultant	$125 per billable hour
Technical Writer	$75 per billable hour

These costs do not include the direct cost of travel, lodging and meal expenses for on-site visits. NIGP reimburses its consultants for the actual cost of travel and lodging and provides a maximum meal allowance (per diem) as established by the NIGP Board of Directors in conjunction with the annual budgeting process. In 2005, this maximum per diem allowance is $45 per day. The customer can elect to pay direct travel expenses or can request that NIGP provide a fixed, firm price for travel expenses.

While this pricing information is provided for informational purposes, it is important to note that two critical variables ultimately affect the fixed, firm pricing offered by the Institute:

- The type(s) of consultants utilized by NIGP to conduct your specific project. Where appropriate, NIGP relies on the use of Junior Consultants for data gathering exercises in order to reduce the cost to our customers
- The number of hours required by NIGP consultants to produce your intended results based on your scope of work and requirements

Next Steps

Herb, I trust that this introductory letter has provided on overview of NIGP's capabilities within the field of auditing and consulting for public procurement entities. We have also attempted to highlight the types of engagements we have coordinated through the PMAP program.

At your convenience, we would be honored to explore a PMAP relationship with the Town of Davie as well. We simply need for you to submit a scope of work and associated requirements so we can begin to develop a formal pricing proposal.

Please contact Ms. Donna McCarthy, CPPO, CPPB, C.P.M., our Research and Technical Resources Director, at (800) FOR-NIGP x246 if we can provide any additional information at this juncture. We look forward to receiving your requirements when convenient so that we can begin to serve you in this important capacity.

Sincerely,

Rick Grimm, CPPO, CPPB
Chief Executive Officer

MOORE STEPHENS
LOVELACE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

November 30, 2005

Mr. William F. Underwood
Budget & Finance Director
6591 Orange Drive
Davie, Florida 33314

Dear Mr. Underwood,

Thank you for allowing us the opportunity to express an interest in serving the Town of Davie, Florida. We understand that the Town Council was interested in soliciting letters of interest from firms who have experience with performing internal control assessments, with designing and consulting regarding anti-fraud programs, and experience with providing auditing and consulting services to local governments. We believe our firm processes the prerequisite skills and knowledge to perform the scope of services the Town will designate for theses areas.

Moore Stephens Lovelace, P.A. (MSL) is the 15th largest certified public accounting firm in Florida. We are the only true home-grown statewide CPA firm in Florida. With offices in Orlando, Miami, Tallahassee, and Tampa we able to serve our Florida clients effectively and efficiently. Our assurance practice makes up approximately 50% of our firm's revenue. Of this amount, 20% is directly related to the government sector. As part of our governmental practice, we provide accounting, auditing, and consulting services to a wide range of governmental clients. We have provided a variety of services in the area of internal control evaluation, assessment, design, and implementation. We have also provided forensic services as part of investigations, anti-fraud programs, and data reconstruction and assembly.

Your engagement would be headed by **Dan O'Keefe**, the shareholder in-charge of our governmental practice. Mr. O'Keefe is a Certified Public Accounting and has over 28 years of public accounting experience. Mr. O'Keefe is one of the most experienced governmental auditors in the state of Florida. The attached resume shows the extent of Mr. O'Keefe's experience. He is also one of the most recognized speakers in the Florida governmental finance and accounting community. **Sue Bunevich** would be in-charge of developing any forensic procedures that would be used during the engagement. Ms. Bunevich is a Certified Public Accountant and Certified Fraud Examiner. Ms. Bunevich has over 19 years of public accounting experience.

We would be happy to provide you with a more extensive look at our firm's credentials. Again, thank you for the opportunity to express our interest in serving the Town of Davie.

Very truly yours,

1201 S. Orlando Avenue, Suite 400 • Winter Park, FL 32789-7192 • 407.740.5400 • 407.740.0012 (facsimile) • www.ms-lovelace.com

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Daniel O'Keefe, CPA

Shareholder

Background

Dan O'Keefe is a Shareholder at Moore Stephens Lovelace, P.A. (MSL) and is a key member of the Firm's Public Sector Practice Group. Dan has nearly 30 years of public accounting, governmental and not-for-profit experience and has provided services to numerous municipalities, counties and other governmental entities. He is a nationally recognized expert in the area of governmental auditing and is one of the most sought after public sector instructors in the state of Florida. As author of the Florida Single Audit Act, he is routinely called on by other states to provide guidance in drafting similar legislation.

Professional Experience

Dan has extensive experience auditing governmental and nonprofit agency financial operations, including services provided to 45 municipalities, 13 counties, four state agencies and numerous special districts and authorities. He has significant experience in the issuance and refunding of conventional and tax-exempt debt obligations and is well-known in the financial community. He has performed, managed, or provided technical support to hundreds of audit conducted in accordance with *Government Auditing Standards*.

Dan provides Continuing Professional Education (CPE) services to clients, peers and governmental agencies throughout the state of Florida and the United States and is the author of numerous CPE courses on governmental accounting and auditing. He provides CPE to the American Institute of CPA's and the Florida Institute of CPA's and previously served a four year term on the Florida Board of Accountancy CPE Committee. During the past two years, Dan has earned over 150 hours of CPE in the areas of public sector accounting and auditing. He is the three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award.

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida's Local Governments*; author of the *Florida Single Audit Act;* and author of the *1996 Single Audit Requirements*.

Education and Certifications

- B.S. Degree in Accounting, Canisius College in Buffalo, New York
- Candidate for MBA, Florida State University
- C.P.A., Certified Public Accountant

Affiliations and Community Involvement

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association
- Florida Government Finance Officers Association, Technical Review Committee
- Served on the Government Finance Officers Association Special Review Committee for 15 years
- UCF Accounting Advisory Board
- Former Chairman of the FICPA State Legislative Policy, CPE, and State and Local Government Policy Committees
- FICPA Board of Governors, former member
- FICPA Volusia County Chapter, former President
- Former member of the FICPA Standards Review Committee and the Educational Foundation
- Chairman of the Osceola County School District Audit Committee

Daniel O'Keefe, CPA, continued

Shareholder

Counties

- Alachua
- Collier
- DeSoto
- Hillsborough
- Indian River
- Lake
- Manatee
- Marion
- Okeechobee
- Orange
- Osceola
- Seminole
- Volusia

Municipalities

- Altamonte Springs
- Apopka
- Belle Isle
- Bradenton
- Bunnell
- Casselberry
- Cocoa Beach
- Crystal River
- Dania
- Daytona Beach
- Daytona Beach Shores
- DeBary
- DeLand
- Deltona
- Green Cove Springs
- Holly Hill
- Maitland
- Margate
- Orchid
- Orlando
- Ormond Beach
- Pahokee
- Palm Bay
- Palm Beach
- Palm Beach Gardens
- Pembroke Park
- Pomona Park
- Port Orange

Municipalities, Continued

- Sanford
- Sebring
- South Daytona
- Tamarac
- Tampa
- Vero Beach
- Wellington
- West Palm Beach
- Winter Garden
- Winter Haven
- Winter Park
- Winter Springs

State Agencies

- Florida Lottery
- Florida Health Department
- Florida Housing Finance Agency
- Florida Department of Elder Affairs

Airports

- Greater Orlando Airport Authority
- Memphis-Shelby County Airport Authority
- New Orleans International Airport
- Daytona Beach International Airport
- Orlando-Sanford Regional Airport
- Kissimmee Executive Airport
- Vero Beach Executive Airport
- West Orange County Airport Authoirty

Special Districts and Authorities

- Central Florida Commuter Rail Authority
- East Central Fl. Regional Planning Council
- METROPLAN ORLANDO
- Orange County Housing Finance Authority
- Orange County Library District
- Reedy Creek Improvement District
- VOTRAN
- Toho Water Authority
- West Volusia Hospital District

Educational Related

- Stetson University
- Florida A&M University
- Bethune Cookman College
- Futures
- Reading Edge Academy
- Kissimmee Charter School
- Orlando Lutheran Academy
- Frank Scanga Charter School
- DaVinci Academy
- Pinellas Preparatory Academy

Not-for-Profits (Government Funded)

- Over 40 HUD backed mortgage projects
- Senior Resource Allicance
- Osceola Council on Aging
- Qwest

Sue Bunevich, CPA, CFE

Shareholder

Background

Sue Bunevich is a Shareholder at Moore Stephens Lovelace, P.A. (MSL) and is the Director of the Firm's Senior Housing Practice Group. Sue has over 19 years of public accounting experience and specializes in developing business strategies for corporate expansion and providing high level financial analyses. As a Certified Fraud Examiner (CFE), Sue has expertise in the areas of fraud prevention, detection and investigation.

Professional Experience

Sue has extensive experience working as a strategic advisor to both healthcare and corporate clients during transactions involving the development of new entities, expansions and refinancing of existing entities, and operational and project budgeting and analysis. She guides clients through all of the financial aspects involved in the research, development and construction of new facilities by first developing strategic plans, annual budgets, and multi-year financial projections. Sue also prepares short and long-term feasibility projections for development sites under consideration and examines client requests to purchase additional property, prior to their submission to credit committees. Additionally, Sue assists clients to estimate the cost of sales and establish sale prices for new housing units by performing analyses of construction and development costs.

Sue has held speaking engagements with multiple health care associations including presentations to Florida Health Care Association (FHCA) and Florida Association of Homes for the Aging (FAHA) on Benchmarking for Senior Housing and Assisted Living Facilities. Sue has also spoken on Identity Theft to FAHA and on Budgeting to Florida Assisted Living Association (FALA) and to FAHA.

Featured Successes

Sue designed an analysis model to compare the effects of exchanging portions of rated bond debt for those with lower interest rate. Her "swap" analysis allows clients to make effective and informed decisions when managing debt.

Sue was recently engaged for Fraud Examination services and uncovered the theft of $700,000 and assisted in the recovery of the stolen funds.

Sue performed a feasibility study for a bond issue for an entity in partnership with a state university for the development of a new medical facility. She also made projections for the client regarding the financial success of the planned facility.

Education and Certifications

B.S. Degree in Accounting, West Virginia State College
C.P.A., Certified Public Accountant
C.F.E., Certified Fraud Examiner

Affiliations

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
West Virginia Society of Certified Public Accountants
Florida Health Care Association, Assisted Living Facility Committee
Florida Association of Homes for the Aging
Assisted Living Facilities Association of America
Georgia Association of Homes and Services
Governor's Continuing Care Advisory Committee
Retirement Housing Council

GCSC

The Government Consulting Services Company

PROVIDING FINANCIAL CONSULTING TO LOCAL GOVERNMENTS

P.O. Box 12876
Tallahassee, Fl 32317-2876
850-668-4746

Robert R. Garner
CPA, CMA, CGFO
850-445-8880 cell

It is a city government's fiduciary responsibility to the citizens to protect the assets of the city in a most efficient and effective manner. This occurs when the city has a system of internal control which gives assurance that those assets are safeguarded. An effective control system provides reasonable but not absolute assurance for the safeguarding of assets, reliability of financial information and compliance with laws, rules and regulations. Reasonable assurance is a concept that acknowledges that control systems should be developed and implemented to provide management with the appropriate balance between risk of a certain business practice and level of control required to ensure that business objectives are met.

An internal control system starts at the top with management establishing an environment of internal control which sends the message that the fiduciary responsibility is taken seriously, controls are important and policies will be followed and there will be consequences if they are not. Without the establishment a good control environment, no system of internal controls will be successful.

Management is responsible for creating, implementing and monitoring policies, procedures and processes that will safeguard the assets of the city. These policies, procedures and processes are the mechanism that guides each transaction through the financial system. Each of these has two objectives (which sometime conflict) of (1) process the transaction efficiently and effectively and (2) ensure the transaction is valid, legal and approved. An internal control system must be constructed with the acknowledgement that controls must also be cost effective and that the best controls might be cost prohibitive or an impediment in the normal course of business.

A good internal control system provides all of the stakeholders with the comfort that the financial transactions are being handled correctly and assets are being safeguarded which establishes the trust and creditability necessary to effectively manage a government's operations.

PROPOSAL

The Government Consulting Service Company (GCSC) proposes to review the internal control system relative to the procurement and payment function in the Town of Davie. The review will:

1. Assess the control environment in the Town of Davie.
2. Encompass a review of each policy, procedure and process related to the procurement and payment functions
3. Determine level of compliance with the existing policies and procedures
4. Prepare a gap assessment
5. Preliminary report to management and/or City Commission
6. Recommend new practices
7. If requested, assist in the implementation of new policies, procedures or processes

QUALIFICATIONS

The Government Consulting Services Company (GCSC) was incorporated in April 2004 with the purpose of providing cost effective financial consulting to local governments. The President of GCSC, Robert Garner, has over 30 years experience in local government financial management serving in both small and large governments. Since forming GCSC, Mr. Garner has consulted in cities ranging in size from 9 million to 10,000 in population. His area of expertise has been the review of existing practices and processes and the recommendation of "best practices" type improvements. As a past local government finance official, he brings a unique perspective familiar with the government environment. His recommendations will reflect the best alternatives while still meeting the Town of Davies's objectives.

Thank you for the opportunity to respond. I will be happy to provide further information on request.

s/Robert R. Garner
President
Government Consulting Service Company

The information for the Government Finance Officers Association will be provided under separate cover.