

July 10, 2025

City of Lauderhill – Purchasing Division

Attn: Kentrea Dykes, Purchasing and Contracts Manager
5581 West Oakland Park Boulevard, Suite 330
Lauderhill, FL 33313

Re: Letter of Intent – Forensic Accounting Services (RLI 2025-044)

Dear Purchasing and Contracts Manager:

On behalf of EFPR Group Florida CPAs, PLLC, I am pleased to submit this Letter of Intent in response to the City of Lauderhill's Request for Letters of Interest (RLI 2025-044) for Forensic Accounting Services.

Qualifications & Experience

EFPR Group Florida CPAs, PLLC is a leading certified public accounting and consulting firm specializing in forensic accounting, compliance, and grant audits for a wide range of organizations, including governmental and non-profit. Our credentials include:

- Over 175 governmental organizations served annually.
- Considerable experience with federal and state grant compliance, including forensic audits for organizations funded under the American Rescue Plan Act and the U.S. Department of Health and Human Services (HHS).
- A team of more than 150 professionals and 41 partners and directors located primarily in offices in New York and Florida.
- Key partners assigned: James I. Marasco, CPA, CFE, CIA (Engagement Review Partner); Courtney S. Brock, CPA, CFE (Partner in Charge)

Understanding of Services Requested

We understand the City of Lauderhill seeks forensic audit services to review grants awarded to the City, including HHS and Lauderhill Health and Prosperity Partnership (LHPP) grants, to ensure compliance with grant requirements, policies, Code of Ordinance of City of Lauderhill, and subrecipient fund use. Our scope will mirror the City's requirements:

- Forensic audit of grant funds awarded to the City of Lauderhill by the U.S. Department of Health and Human Services and all grants awarded to the City that are related to Lauderhill Health and Prosperity Partnership (LHPP)
- Review the use of grant funds by all grant subrecipients
- Investigate compliance with all relevant federal, state, and local policies and grantor requirements
- Assessment of internal controls and risk of fraud
- Fieldwork and reporting in accordance with:
 - Generally Accepted Auditing Standards (GAAS)
 - U.S. GAO Government Auditing Standards ("Yellow Book")
 - OMB Circular A-133 (Single Audit Act)

- Deliverables: Detailed report of findings, recommendations, and presentation to the City Commission

Technical Approach

Our comprehensive forensic audit approach will ensure compliance with all federal, state, and City-specific requirements. We will conduct interviews with personnel responsible for relevant financial activities to gain a thorough understanding of the processes and internal controls. We will request and examine all supporting documentation, including purchase orders, invoices, and payment vouchers, for all vendors with payments exceeding \$2,000. Additionally, we will review all related grant agreements and internal policies to ensure compliance and identify any potential irregularities. This comprehensive approach will enable us to evaluate the effectiveness of controls and provide well-supported findings and recommendations.

Staffing

James I. Marasco, CPA, CFE, CIA – Engagement Review Partner

Jim is a Partner with nearly 30 years of experience in audit, forensic investigations, and consulting for a wide range of organizations including governmental and non-profit. He is a Certified Public Accountant licensed in New York and Florida, a Certified Fraud Examiner, and a Certified Internal Auditor. Jim has managed major forensic audits uncovering fraud and misuse of funds, served as a court-recognized expert, and is known nationally for his expertise in forensic engagements. He will provide secondary review of all deliverables and be available for consultation throughout the engagement.

Courtney S. Brock, CPA, CFE – Partner in Charge

Courtney is a Partner with experience in governmental, not-for-profit, and closely held company audits, as well as employee benefit and compliance engagements. She is a Certified Public Accountant and Certified Fraud Examiner. Courtney will oversee all accounting policy matters, participate in engagement planning, review all workpapers and reports, and be the primary liaison with City management and the Commission. She is recognized for leading forensic and fraud detection engagements and has an active role in professional development and community service.

Aleksandr Hunt, CPA, CFE – Supervisor

Alex is a Supervisor specializing in tax, audit, and compliance work, with particular experience in forensic investigations for public and private entities. As a Certified Public Accountant and Certified Fraud Examiner, Alek manages day-to-day engagement operations, ensuring timely and efficient service delivery. He has experience in compliance audits, risk assessments, and forensic reviews, and is committed to high-quality, accurate engagement execution.

Fee Summary

The total proposed fee for this engagement is based on 150 hours at a blended rate of \$185 per hour, for a total fee not to exceed \$27,750.

Appendices and Forms

- Appendix A: Proposer Guarantee (signed)
- Appendix B: Proposer Warranties (signed)
- Staff resumes

We appreciate your consideration and look forward to the opportunity to serve the City of Lauderhill.
Should you have any questions or require additional information, please contact us directly.

Sincerely,

A handwritten signature in black ink, appearing to read "James I. Marasco".

James I. Marasco, CPA, CFE, CIA
Partner | EFPR Group Florida, CPAs, PLLC
jmarasco@efpradvisory.com