



Letter of Interest for

City of Lauderhill

RLI 2025-044

Forensic Accounting Services

July 10, 2025

www.forensicrisk.com

July 10, 2025

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

Forensic Risk Alliance
One Cowboys Way
Suite 470
Frisco, Texas 75034
www.forensicrisk.com

Dear Review & Selection Committee,

Forensic Risk Alliance (“FRA”) is pleased to respond to Request for Letters of Interest 2025-044 for Forensic Accounting Services for the City of Lauderhill (the “City”) based on Resolution 25R-04-88 passed by the City of Lauderhill Commission (the “Commission”).

We recognize the critical nature of this endeavor and the importance of partnering with the right firm to ensure an effective and timely review. For more than 25 years, FRA has worked with government agencies and regulators such as the U.S. Department of Justice, U.S. Securities and Exchange Commission, New York Department of Financial Services, U.S. Department of Treasury, Federal Reserve Bank of New York, and the Public Company Accounting Oversight Board. We have extensive experience with complex forensic audits, including reviewing financial records and evaluating compliance with federal grant agreements. FRA offers:

- **Qualifications and Experience.** FRA’s proposed team includes Certified Public Accountants (“CPA”) who specialize in forensic audits, with additional credentials including Certified in Financial Forensics (CFF) and Certified Fraud Examiner (CFE). Our experience includes forensic reviews and audits of state and federally funded programs.
- **Scope of Work.** Our proposal carefully considers and responds to each defined element of the required scope of work. We will investigate the use of grant funds by Lauderhill Health and Prosperity Partnership (“LHPP”) for compliance with relevant grant requirements, policies and Code of Ordinance of the City of Lauderhill. Additionally, we will review each transaction against the U.S. Code of Federal Regulations (“CFR”) to identify potential indications of nonallowable costs or misuse of funds.
- **Deliverables.** We will provide regular updates to the City, culminating with the submission of a detailed report outlining observations and findings, evidence gathered, and any recommendations for corrective action. Additionally, we are happy to present the findings to the full Commission at a meeting or workshop.



Please let us know if you have any questions after reviewing our response. We appreciate your time and consideration of FRA and look forward to working with you in the future.

Sincerely,

A handwritten signature in blue ink that reads "Samantha Hsu".

Samantha Hsu
Partner
(469) 867-7260
shsu@forensicrisk.com

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QUALIFICATIONS AND EXPERIENCE

FRA is an internationally recognized consultancy that has provided forensic audit services to clients for more than 25 years. We offer expert guidance to companies, executives and government entities across the world. Our team of highly qualified experts includes former Public Company Accounting Oversight Board (PCAOB) officials and certified public accountants with “Big Four” audit experience. We leverage decades of combined experience to help clients around the world address their most complex accounting, auditing and regulatory issues. Our specializations include:

- Audit and accounting advisory
- Anti-bribery, corruption and fraud
- Anti-money laundering
- Sanctions and export control
- Cryptocurrency

Why FRA?

Collaborative partners aligned with your goals

From targeted audits and compliance reviews to holistic design and enhancement of compliance programs, FRA provides actionable advice aligned with client goals. We communicate complex ideas clearly and practically for clients, regulators and peers.

Risk-based and nuanced methodology

“One size fits all” audits can ultimately leave you more exposed. Applying our investigative mindset and risk-based approach, we target specific areas for review and audit based on factors such as industry regulations, resources and use of technology.

Lending credibility with stakeholders and authorities

FRA experts regularly support clients in matters involving global regulators, courts and stakeholders. Our credibility in the market and among regulators enable our clients to make informed decisions, mitigate risks, and employ defensible systems and processes.

Industry Recognition



Awarded “Investigations Consultancy of the Year 2023” (and previously in 2020, 2017 and 2016). Consistently ranked among top investigations consultancies



Recognized in Band 1 for UK-wide and USA-wide forensic accounting, and also ranked in eDiscovery US and UK, Chambers & Partners Litigation Support rankings 2025



Ranked in Global Arbitration Review's GAR 100 Expert Witness Power Index 2024



FRA experts consistently named among Lexology's (formerly Who's Who Legal) global thought leaders and consulting experts

Client Recognition

From Chambers and Partners Litigation Support Rankings 2025

“FRA’s size and relationships built with their clients enable them to provide a personal touch. This results in their services being tailored to our needs. They are incredibly responsive and provide excellent value for money, which drives our loyalty and means they are the first choice.”

“They're the best. They are exceptional, and because they're not [other firms], they're more nimble to get things done more readily and are more cost-effective.”

“FRA are highly responsive. They have total command of the material. They are very easy to work with, and they provide clear, client-friendly explanations and presentations.”

“I was very pleased with their work. It was an area outside of my comfort zone, and they took the lead and did an outstanding job. They don't just add more people to a task, which is typical of [other firms]. They assign two or three of the right people to a task so you see those people consistently. FRA is willing to jump into anything and commit significant resources to the matter, whether it's large or small.”

“FRA overall is just extremely reliable, very detail-oriented, very proactive and a really well-run organisation.”

“FRA is very responsive, able to work to tight deadlines, creative and highly accurate.”

Select Experience

Following are select credentials demonstrating **FRA's experience in grant-related accounting and audit matters, as well as healthcare, not-for-profit and public sector matters.**

- **National Science Foundation Grant Funding Recipient** – FRA was retained by counsel for an individual facing fraud and false statements charges related to their use of federal grant funds received from the National Science Foundation. An FRA partner submitted an expert opinion in the U.S. District Court for the Western District of New York, quantifying the costs incurred in accordance with the approved grant. FRA reviewed accounting records, payroll records, bank statements and receipts to assess the nature of costs incurred and their alignment with the approved uses of funding. Following counsel's submission of the expert opinion, the prosecution proposed a reduced plea offer to the individual.
- **Large-Scale Government Program** – An FRA Partner led a team supporting a large-scale government program that distributed billions in federal funds to homeowners affected by a major disaster through HUD and the U.S. Federal Emergency Management Agency. The team conducted comprehensive risk and fraud assessments, including evaluating policies and procedures to embed anti-fraud measures and providing fraud awareness training to program employees. The team performed forensic data analytics on over 150,000 applications to identify patterns of fraud and benefit duplication and developed risk-based monitoring protocols to ensure compliance while minimizing the risks of waste, fraud and abuse. Additionally, the team conducted forensic accounting and quality control reviews to prevent the misuse of disaster funds given the scale and scrutiny of the expenditures involved. The team also played a key role in supporting rebuilding efforts by conducting contract compliance analyses and performing cost investigations.
- **International Not-For-Profit Organization** – FRA provided support to a not-for-profit organization that had identified potential anomalies in its accounting and banking records. FRA performed an in-depth analysis of hundreds of cash donations and disbursements over a period of three years to determine whether the organization 1) received donations it was expecting to receive, and 2) paid out grants in accordance with its commitments to donors. FRA reviewed accounting records, supporting documentation, and correspondence to build a complex model to identify potential anomalies and reconstruct the flow of funds over the three-year period. FRA's analysis helped the organization better understand its current cash position and have greater insight and visibility into the volume of donations received and grants disbursed during the specified scope period.

- **International Healthcare Provider** – FRA assisted counsel for an international healthcare provider regarding concerns about overbilling prescriptions to the NHS Business Services Authority (“NHSBSA”), part of the UK’s Department of Health and Social Care. The issue involved manual prescriptions processed at a regional handling center, including receiving prescriptions from healthcare professionals and dispatch of products. FRA investigated the extent and motives of the overbilling by analyzing NHS EMIS system data against prescriptions and delivery records. While no fraud was found, internal control weaknesses were identified as the cause. FRA reported to NHSBSA and collaborated with the company’s external auditors to finalize financial statements.
- **Global Pharmaceutical Company** – FRA is assisting a global pharmaceutical company’s compliance monitoring team in several important ways. First, FRA is providing staff augmentation to assist the company in performing proactive compliance testing of employee expense reports. Second, FRA is performing compliance testing on (i) payments made to healthcare providers and (ii) grants provided by the company to not-for-profit organizations. These various workstreams allow the company to extend its oversight of sensitive compliance areas while promoting efficiency.

UNDERSTANDING & TECHNICAL APPROACH

Our Understanding of Services Requested

We understand the City was awarded grants by the U.S. Department of Health and Human Services (“DHHS”) that were managed by LHPP. The City has a fiduciary duty to ensure that all grant funds awarded to the City, and those used by subrecipients, are managed properly and comply with grant requirements, policies and the Code of Ordinance of the City. Of the grant funds awarded by the DHSS, we understand the City did not receive reimbursement of USD 1,679,455.17 of general funds managed by LHPP. The City is therefore looking to retain a financial expert/consultant to audit expenditures by LHPP to ensure compliance with the requirements. The work to be performed will include investigation and review of the use of grant funds by LHPP to ensure compliance with grant requirements, policies and the Code of Ordinance of the City of Lauderhill.

Technical Approach

Develop a workplan. FRA will hold initial planning sessions with the City upon award of the contract to establish administrative processes (e.g., timeline of deliverables, structure of the report etc.), confirm our understanding of the issues and understand other concerns or relevant facts, if any, and develop a workplan that addresses those issues and concerns.

Document review and testing. FRA will collect and analyze applicable data and documentation including, but not limited to, contractual documentation, financial records (e.g. schedule of expenditures, general ledgers, etc.), and relevant policies and procedures (e.g. City’s Grant Policy). Where necessary, we will perform interviews and walkthroughs with relevant individuals. In doing so, we will:

- prepare a timeline of the legislative actions and awarding of grant contracts managed by LHPP;
- review each transaction against the relevant grant contracts and the requirements of the U.S. CFR to identify (i) the fund recipient, (ii) how / when the funds were spent, and (iii) any potential indications of nonallowable costs or misuse of funds; and
- review the work performed by the City to date on the USD 1,679,455.17 pending reimbursement and support the City in building its case to receive those funds.

Final reporting and recommendations. FRA will prepare a final report in an agreed upon format with the City that summarizes our findings and any applicable recommendations. We are also happy to present the findings to the full Commission during a meeting or workshop.

ASSIGNED STAFF

FRA operates with nimble teams of experienced personnel and we tailor our work plans to the nuances of each matter. We optimize each team with the right skillsets, location and experience, ensuring each engagement is staffed efficiently and focused on the matter at hand.

Proposed Team

Our proposed team has extensive experience with governmental agencies and public authorities, including, but not limited to, (i) conducting forensic audits for the U.S. Department of Housing and Urban Development (“HUD”), (ii) leading a comprehensive risk and fraud assessment for a government program that distributed billions in federal funds to homeowners affected by a major disaster, (iii) Single Audits of not-for-profit, higher education and healthcare clients, including organizations serving public needs, social service agencies, and colleges and universities, and (iv) leading program-specific audits where funding was derived from various government agencies, including DHHS. FRA has worked with many major government agencies and regulators, both at the Federal and State levels, for more than 25 years and regularly provides written and verbal reports to these agencies.

Based on the scope of work provided in the RFP, we are proposing the following team, which is subject to refinement as we learn more about the engagement. We have the capability to supplement our core team with additional resources or skill sets, as needed.

- **Lead Partner Samantha Hsu** has 20 years of experience in forensic audits and investigations and holds Certified Public Accountant (CPA) and Certified in Financial Forensics (CFF) credentials. Based in FRA’s Dallas, Texas office, will serve as Lead Partner and the City’s primary contact and will be responsible for project communications, direction of FRA staff, review of key deliverables, and the overall success of the engagement. Samantha has extensive experience in compliance assessments and forensic audits and investigations and will provide valuable guidance to the assigned project team, taking responsibility for the successful delivery of services and quality deliverables to the City.
- **Associate Director Philip Tejeda** and **Senior Associate Ruth Blackburn** offer additional CPA and Certified Fraud Examiner (CFE) credentials and specialize in forensic audits. Both have strong project management experience, allowing for realistic budgeting and timely completion of project timelines.

Team Member Bios



Samantha Hsu, CPA, CFF – Lead Partner

Samantha Hsu has 20 years of experience providing forensic accounting services to clients across various industries. Recognized by Chambers as an “outstanding practitioner,” Samantha specializes in conducting fraud and misconduct investigations, fraud risk management services, assessing, enhancing, and developing compliance programs and related internal controls across a variety of industries for Audit Committees, external or internal legal counsel, or management on behalf of companies.

Samantha has extensive experience providing investigative, fraud risk management, and advising companies efficiently and effectively address compliance-related matters on a global scale. She has managed various internal investigations including cash misappropriation, third-party administration billing, falsification of company records, theft and misuse of company assets, and third-party fraud. She also has significant experience developing and executing various internal audit programs designed to evaluate fraud and anti-bribery and corruption (“ABC”) related internal controls. She has assisted management with developing remedial measures to help demonstrate their commitment to continuous improvement of overall compliance programs.

Samantha has led global teams addressing Anti-Bribery and Corruption-related matters, including Foreign Corrupt Practices Act (“FCPA”), and subsequently advising clients develop and implement leading practice compliance program enhancements. Specifically, Samantha has managed numerous investigations into alleged violations of ABC laws across a variety of industries and geographic locations. Samantha has assisted various companies pro-actively address ABC-related compliance efforts including, risk assessments, third-party risk management, pre- and post-acquisition due diligence, designing and enhancing compliance programs and related internal controls, and the development and execution of ABC audit procedures. Additionally, she has worked closely with regulator-appointed monitors and guided companies addressing regulatory compliance issues.

Prior to joining FRA, Samantha was a Director in KPMG’s Forensic practice. Samantha has a Master of Business Administration and a Master of Science in Accounting from the University of Texas at Dallas. She is a CPA licensed in Texas and is Certified in Financial Forensics.



Phillip Tejeda, CPA, CFE – Project Manager

Philip Tejeda has over 12 years of auditing and accounting experience, which includes work on global matters involving bribery and corruption, fraud and misconduct, due diligence, and risk management.

Phil was part of the FRA team supporting Airbus in a multi-year forensic accounting and eDiscovery review within the context of the company's multinational investigation, reporting to investigative authorities in the US, UK and France. Other significant engagements he has supported include due diligence reviews, internal investigations and arbitration reviews. He is currently supporting a multi-year US compliance monitorship of a global cryptocurrency exchange.

Prior to joining FRA, Phil worked for a US national accounting firm as a financial and compliance auditor. During his time at the firm, he performed Single Audits of not-for-profit, higher education and healthcare clients, including organizations serving public needs, social service agencies, and colleges and universities. This included program-specific audits where funding was derived from HUD, U.S. Department of Health and Human Services, U.S. Department of Agriculture, U.S. Department of Energy, U.S. Department of Treasury, U.S. Small Business Administration, National Science Foundation, U.S. Department of Homeland Security, and U.S. Department of Education.

As part of these audits, he oversaw and performed financial and compliance reviews for clients with state and federal funding. These audits included an assessment of internal controls over financial reporting and compliance and provided observations and recommendations to the organizations for improvement. Periodically, Phil reevaluated those observations to confirm corrective actions were taken, which improved effectiveness and efficiency. Phil also performed transaction testing to validate that proper documentation was maintained by the organization and provided feedback and guidance in instances of error and noncompliance.

Phil is also deeply involved in FRA's Corporate Social Responsibility initiatives. As a lifetime Eagle Scout, Phil has volunteered with various not-for-profit organizations. His latest work involved the formation of a Junior Board for a New York City-based social service organization to raise funds to support children with severe medical and developmental disabilities in foster care.

Phil holds a Bachelor of Science in Accounting and Finance from Ithaca College. He is a New York State licensed CPA and Certified Fraud Examiner.

**Ruth Blackburn, CPA – Project Support**

Ruth has worked in a variety of practice areas, including litigation support, gain calculations, compliance monitorships, and fraud risk assessment matters.

Ruth is currently supporting the DOJ-appointed compliance monitorship for one of the largest providers of privatized military housing to the US Armed Forces following its role in connection with a scheme to defraud the US military. In this matter, Ruth has primarily performed transaction testing, document review, and various analyses, and is part of the Training & Guidance workstream. Additionally, she recently assisted a team engaged to provide forensic support to the defense counsel for an employee facing charges in a high-profile corruption matter prosecuted by the US government.

Prior to joining FRA, Ruth worked as a staff accountant in the construction industry, where she completed monthly interim financial reporting and comprehensive job cost analyses. While in this role, Ruth also designed and implemented new processes for verifying material pricing in accordance with supplier pricing agreements and investigated discrepancies, resulting in cost savings to the company.

Ruth is a CPA licensed in the State of Texas and holds a Master of Science in Accounting from the University of Texas at Dallas and a Bachelor of Business Administration in Accounting from Schreiner University.

PRICE PROPOSAL

The following table provides our hourly rates. To demonstrate our significant interest in working with the City on this matter, we have proactively applied a considerable discount on our standard rates.

Based on FRA's current understanding of the scope, we estimate that the fees to fulfill the requirements of Resolution no. 25R-04-88 will range between **\$65,000 and \$85,000**.

Title	Discounted Hourly Rate (USD)
Partner	780
Director	670
Associate Director	580
Manager	540
Senior Associate	470
Associate	390

APPENDIX APROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in the section entitled "Nature of Services Required."

Signature of Official: Samantha Hsu

Name (typed): Samantha Hsu

Title: Partner

Firm: Forensic Risk Alliance

Date: July 10, 2025

APPENDIX B
PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a \$1,000,000 of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Lauderhill.
- D. Proposer warrants that all information provided by it in connection with its LOI is true and accurate.

Signature of Official: *Samantha Hsu*

Name (typed): Samantha Hsu

Title: Partner

Firm: Forensic Risk Alliance

Date: July 10, 2025