

***Bogan Public Management Company***  
**Request for Proposal (RFP) Response:**  
**CCOC Financial and Accounting Services**  
**December 23, 2009**



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**Bogan Public Management Company  
(Aka)B&M Consulting Services**

**Request for Proposal (RFP) Response:  
Financial and Accounting Services  
December 23, 2009**

**EXECUTIVE SUMMARY**

Bogan Public Management Company (BPMC) is pleased to have the opportunity to offer its services to the CCOC through this RFP process. BPMC has appreciated the opportunity to provide our services to the CCOC over the past year. We believe our company has brought added value to the organization by assisting the CCOC in the following ways:

- Identifying over \$3.5 million in funds that were due to the Clerks' Trust Fund.
- Posting journal entries for several fiscal years to bring the CCOC books up to par with the audited financial statements. With the recent financial audit which yielded a dollar adjustment with a total less than \$4,000 between the audited and unaudited financial statements.
- Determining the CCOC budget FY 2010/11 five year estimate for SB 1790 funds.
- Determining which Clerks over and/or under remitted funds to the Clerk Trust Fund.
- Determining how to properly account for and disperse funds to employees when they were required to become State employees.
- Developing the employee salary and benefit package during the conversion to the State employment system. Providing financial data to the State of Florida Department of Financial Services (DFS).
- Preparing the blended component unit financial required by the DFS.
- Addressing findings for the last two Auditor General's operational audit.

It has been a joy and privilege to work with the CCOC staff. BPMC has also enjoyed working on behalf of the CCOC, when working with the Clerks and their staff, its vendors and various state agencies.

In the current political climate, extreme scrutiny is placed upon the Clerks. To ensure success, the service of individuals with an intimate knowledge of the financial operations of the CCOC and its' partners is required. In addition, the current mantra placed upon Clerks (along with the CCOC) to "do more with less" is now greater than ever. The shrinking workforce brought on by the retirement of baby boomers along with staff reductions due to budget restraints has created a vacuum formerly occupied by competent, seasoned staff performing critical tasks. BPMC has the knowledge and skills that will help the CCOC to assist Clerks in overcoming these challenges in a professional and efficient manner.

The rigors produced by Article V, plus the recent legislation changing the budget and revenue model, along with reporting and performance standards, greatly intensifies the need for highly trained financial professionals. BPMC offers services to address this and other financial needs.

BPMC currently has a staff of two people, one professional and one administrative person. Services offered in this RFP will be provided by Bill Bogan Jr. CPA, CGFO, CPFO. This is in keeping with the manner in which they were provided last year. His education, training, and experience have been included in this document. BPMC considers the CCOC a valuable client and will place a high priority in providing timely, effective and proficient service.

## Executive Summary (continued)

### Background of the Company and Owner

As Finance Director of Leon County, Bill worked with the Leon County Courts Director to develop a fee, service charges, and costs schedule in accordance with Florida Statutes. This was developed prior to the passing of Article V. Later, in accordance with Article V, the schedule was updated. Additionally, these revenues were accounted for in accordance with the State of Florida chart of accounts.

BPMC was founded in 1982 by Bill Bogan, operating as a sole proprietorship. Prior to 2004, BPMC operated as Bogan's Accounting Services, offering professional services to small businesses and individuals. In 2004 the scope of services was expanded to include public sector organizations.

Since then, the company has provided services to three cities, one county, two quasi-government and two nonprofit organizations. Additionally, BPMC assisted a CPA firm charged with monitoring early learning coalitions in the state of Florida. BPMC also serves in the capacity as Draw Auditor for the Florida Lottery as a subcontractor with Thomas Howell Ferguson PA.

Bill Bogan has over twenty-nine years of local government experience, during which time he held the following positions: two years as City Manager of City of Quincy, Florida; over thirteen (13) years as Director of Finance with Leon County Clerk of Courts, over six (6) years as Revenue Officer (Administrator) for the City of Tallahassee, and over (7) seven years as an Accountant with the City of Gainesville Regional Utilities.

He received his B.S. in Accounting from the University of Florida with additional education at the University of Florida and Florida State University. He has three professional designations: Certified Public Accountant (CPA), Certified Government Finance Officer (CGFO), and Certified Public Finance Officer (CPFO).

Bogan taught Accounting at Florida A & M University for five years. He served on the Florida Government Finance Officers Association Board for over four years. He is a member of the FICPA, AICPA, and NABA.

BPMC has successfully provided, and is able to continue to provide, all of the services desired in this RFP. In addition, the level of services offered in this proposal is unrivaled in that BPMC has a seasoned, experienced professional. BPMC offers the "soup to nuts" solution with over thirty years of experience working in all aspects of finance and management for local municipal governments. This includes, but is not limited to, coordinating annual audits for counties and cities, strategic financial planning and budgeting, and the turn around of distressed financial operations. BPMC is a registered vendor with the State of Florida Department of Management Services and is a Non-Certified Minority Business Enterprise.

It would be an honor and privilege to be selected to assist the CCOC in any or all areas described in the RFP. It is my understanding that assistance is being requested in the following areas:

- **Provide financial and accounting assistance to the CCOC staff in complying with requirements of its Legislative Budget Request.**
- **Assist as a liaison with External Auditors and State Auditing Agencies by preparing necessary financial data to support CCOC annual financial reviews and completing any forms required by the Department of Financial Services (DFS).**
- **Assist in providing financial data to respond to auditor findings and recommendations.**
- **Assist CCOC staff with quality control by reviewing work papers, reports, and charts developed by CCOC staff.**
- **Assist CCOC staff in developing inventory control process.**

**Executive Summary (continued)**

**This offer is irrevocable and will remain in effect during the entire evaluation period.**

Sincerely,

Bill Bogan Jr., CPA, CGFO, CPFO  
Bogan Public Management Company  
President  
P.O. Box 13893  
Tallahassee, FL 32317  
b\_mconsulting@comcast.net  
Telephone: (850) 933-4559

Date : \_\_\_\_\_

**Bogan Public Management Company (BPMC) proposes to provide services listed in Section 2 Scope of Services of the RFP in the following areas:**

**2.0 Scope of Services**

**2.1 Provide financial and accounting assistance to the CCOC staff in complying with requirements of its Legislative Budget Request.**

Over the past year, Bill Bogan has worked extensively with the CCOC staff and its' partners addressing matters involving financial and accounting assistance in this area. Additionally, he has had significant experience establishing methods to collect, track and report financial and accounting activity. An example of experience in this area includes, but is not limited to, working with CCOC staff and other state officials in determining budget projections for revenues related to SB1790.

BPMC understands that the process of assisting the CCOC staff in this area is one that requires forethought and understanding. BPMC will work with the CCOC staff and its' partners in determining the best and most appropriate method to use in addressing financial and accounting issues related to legislative budget request. BPMC not only understands, but also has the direct experience in working with the CCOC for compliance with Legislative Budget Request.

**Understood and Accepted**

**2.2 Assist as a liaison with External Auditors and State Auditing Agencies by preparing necessary financial data to support CCOC annual financial reviews and completing any forms required by the Department of Financial Services (DFS).**

As the successful bidder last year, BPMC was selected at a time prior to the completion of the FY 2007/08 audit. As a result, Bill Bogan has had the privilege of providing assistance to the CCOC staff in matters with the External Auditors, the State Auditing Agencies and the Department of Financial Service for two audit years (FY 2008/07, FY 2008/09). As a result, Mr. Bogan has completed the forms required by the DFS as well as working on other activities related to the audit in a proficient manner.

Additionally, Mr. Bogan has worked with auditors on governmental financial related matters for thirty years. This experience was gained through both working as an employee in government finance within an organization and as a financial consultant.

BPMC is also aware that the CCOC has some accounting challenges in the near future with the change from writing checks in house to having its' bills paid by vouchers from the state. BPMC stands ready and able to assist with the preparation of the appropriate W2s, 1099's, and other comparable documents in the coming year.

**Understood and Accepted**

### **2.3 Assist in providing financial data to respond to auditor findings and recommendations.**

This is an area that requires experience in understanding the manner in which financial data is gathered, reviewed, audited and reported. Individuals lacking the sophistication required could cause unnecessary delays as well as reporting errors.

Over the past year, Mr. Bogan has worked with the CCOC staff and their auditors' financial data and recommendations for two audits. In addition, Mr. Bogan has over thirty years working with auditors on financial activity for numerous institutions.

#### **Understood and Accepted**

### **2.4 Assist CCOC staff with quality control by reviewing work papers, reports, and charts developed by CCOC staff.**

The CCOC is required to collect and analyze a significant amount of data prepared by the Clerks statewide. The CCOC is also responsible for establishing the format along with the training and instructions on how to submit the data. This is an area that requires review for appropriateness on a consistent basis. Additionally, the reviewer needs to have the discernment to know when a modification and/or deletion should occur, and make said recommendation to the CCOC staff for such changes. Although the reports and data requested are the same, no two Clerk offices are the same. The individual reviewing these documents must have an understanding of how these offices function as well as the requirement of various documents.

Additionally, while the information requested from the Clerks is provided in the format requested, effort should be made to review their methods and associated policies used in collecting this data. Mr. Bogan had the opportunity to visit several counties, including one with Doug Isabelle in which a review of the methods and associated policies used to collect traffic data occurred. Mr. Isabelle used the information from this county along with several others to make recommendations regarding best practices for collecting traffic fines and fees.

Over the past year Mr. Bogan has worked successfully with the CCOC staff and representatives of all sixty-seven (67) clerks to insure that documents are developed in compliance with the requirements.

#### **Understood and Accepted**

### **2.5 Assist CCOC staff in developing inventory control process.**

Mr. Bogan has had the opportunity to work with the CCOC staff and its' auditors to determine the list of fixed assets with a value over \$ 1,000. It is understood that the CCOC now desires to develop a list and tag all assets in the organization with any consumable value. BPMC is able and ready to work with the CCOC staff to determine the threshold and other requirements for this list.

For more than twenty years, Mr. Bogan has worked with matters related to inventories (including thirteen plus years in the Leon County Clerk's office). This work includes providing assistance and direction in tracking items under the fixed asset value established by the State of Florida. BPMC would be pleased to assist the CCOC in developing an inventory system for all of its assets, including those with value to the organization, but under price of the State of Florida threshold for fixed assets.

In addition, Mr. Bogan provided assistance to two cities in determining the value of their fixed assets. The values of these assets were over \$8 million and \$15 million respectively.

## **Understood and Accepted**

### **3.0 SERVICES**

**3.1 Services shall be provided at CCOC headquarters unless directed otherwise by the Executive Director of CCOC. Understood and accepted.**

**3.2 Subcontracting of work is not allowed. Understood and accepted.**

**3.3 There will be no guarantee of a minimum level of services to be acquired by CCOC. Understood and accepted.**

### **4.0 INFORMATION TO BE PROVIDED IN PROPOSAL**

**4.1 Format and Number of Copies To Be Submitted:** In order to be considered for selection, Respondent must submit a complete response to this RFP. One (1) original and three (3) copies of each proposal must be submitted. In addition, one (1) electronic copy of each proposal must be submitted, via CD or USB flash drive. **Understood and accepted.**

**4.2 Proposal shall be signed by the person authorized by the Respondent as the primary representative or officer. Please see the executive summary.**

**4.3 Respondents shall include as part of their proposal responses to the following information at a minimum:**

**4.3.1 Name, address, telephone number, etc. of the firm or person submitting the proposal. Understood and accepted.**

**Bogan Public Management Company (BPMC)  
P.O. Box 13893  
Tallahassee, FL 32317-3893  
Telephone: (850) 933-4559  
Email: b\_mconsulting@comcast.net  
Primary contact: Bill Bogan Jr. CPA, CGFO, CPFO**

**4.3.2 Qualifications, certifications, and educational professional resume of all persons that would provide services under any resulting contract. Please see Attachment A.**

**4.3.3 A straightforward, concise description of capabilities to satisfy the requirements of the RFP. Please see the Executive Summary and Section 2 of this document.**

**4.3.4 References. Please see Attachment B.**

**4.3.5 Fee schedule and rates – the cost to CCOC for the services offered. The fee schedule should be included in a separate, sealed envelope and labeled accordingly. See Attachment C in the envelope addressed as "Fee schedule and rates".**

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## **Attachment A**

### **RESUME**

Bill Bogan, Jr., 2651 S. Hannon Hill Drive, Tallahassee, FL 32309, (850) 933-4559

### **EXPERIENCE AND QUALIFICATIONS**

Manager-Accountant with over 29 years of management and professional accounting experience in governmental and utilities accounting.

Supervisory experience includes directing a staff of 166 employees for the City of Quincy in position as City Manager, 28 employees in prior position as Director of Finance, Leon County Clerk of Courts, supervising a staff of 24 employees in previous position as Revenue Officer for the City of Tallahassee. Adjunct professor at Florida A & M University from Fall 2000 thru Spring 2005. Own and operate a business offering financial consulting services to governmental organizations. These services cover a variety of activities and functions. Also, extensive experience in working with personal and mainframe computers.

### **PROFESSIONAL HISTORY SUMMARY**

7/2008 – current (full-time); 01/1982-6/2008 (part-time)

President, Owner

B&M Consulting Service, aka Bogan Public Management Company  
Tallahassee, FL

6/2006-5/27/2008

City Manager  
City of Quincy  
Quincy, FL

1/1993 – 6/2006:

Director of Finance  
Leon County Clerk of Courts  
Tallahassee, FL

7/1986 - 1/1993:

Revenue Officer  
City of Tallahassee  
Tallahassee, FL

5/1981 - 7/1986:

Accountant II  
City of Gainesville Utilities Department  
Gainesville, FL

## **Attachment A**

### **PROFESSIONAL HISTORY SUMMARY (continued)**

6/1979 - 5/1981:

Accountant I

City of Gainesville Utilities Department

Gainesville, FL

### **PROFESSIONAL HISTORY (DETAILED)**

6/2006-5/27/2008:

City Manager

City of Quincy

Quincy, FL

#### **Major Function and Responsibilities:**

The City Manager is the Chief Administrative Official of the City, who provides the primary source of leadership to the administration and staff. Directs the operation of all municipal functions, and is responsible for the supervision and efficient operation of City departments. The City Manager is responsible for establishing organizational goals and coordinates the provision of services to residents. Also assumes responsibility for asserting a leadership role in the community while striving to improve intergovernmental relationships. The City Manager assists the City Commission in developing policies, proposals and program alternatives, establishing long-range goals and objectives for the City, and determining revenues saving options.

1/1993 – 6/2006:

Director of Finance

Leon County Clerk of Courts

Tallahassee, FL

#### **Major Function and Responsibilities:**

Highly responsible administrative and professional work in directing all accounting and financial management activities for the Board of County Commissioners and the Clerk of Courts, and their operation.

Advises department heads on fiscal procedures and administration. Determines and administers fiscal policies and procedures for all County departments within federal and state guidelines. Directs the preparation of special financial statements and reports for the information and guidance of County officials. Prepares monthly budgetary and other status reports, as well as annual fiscal reports. Represents the County, if designated, in meetings with federal, state and other external auditors. Prepares analyses and projections of the County's cash position to insure that temporarily idle funds are invested, and that investments mature at the correct time to provide an adequate cash flow. Analyzes the County's fiscal policies, interprets data and formulates recommendations for action by the various officials and Board of County Commissioners. Ensures that expenditures are controlled throughout the year to conform to the approved budget. Notifies appropriate officials of any potential or actual revenue shortfall.

## **Attachment A**

7/1986 - 1/1993

City of Tallahassee

Revenue Officer/Administrator

Tallahassee, FL

Duties and responsibilities: This is a division director position that reports to the Deputy Treasurer-Clerk. Responsibilities and job duties include managing the activities of the Collections and Occupational License sections. Establishing and monitoring internal controls and procedures for the collection, safekeeping and deposit of all City revenue. Supervising the collection of utility bills, recreation fees, airport fees, cemetery fees, parking meter fees, police parking tickets and all other revenue collected by the City. Establishing and monitoring internal controls and procedures relating to collection of revenues and operation of petty cash funds by all City personnel. Coordinating the development and design of data processing systems' needs to meet the demands and requirements of collecting and processing utility and other revenues. Collecting and analyzing data relating to revenue flows and recommending systemic changes as appropriate. Conducting training for operating departments regarding methods and for the collection and safekeeping of cash. Performing related work as required.

5/1981 - 7/1986

City of Gainesville (Utilities)

Accountant II

Gainesville, FL

Duties and responsibilities: This position functioned as an Assistant Controller and reported to the City Utility Controller. Job duties and responsibilities include reconciliation of inventory stores to general ledger, posting monthly journal entries, general account analysis, preparing Electric, Water, Wastewater and Combined Income statements, accounting for Major Construction Fund accounts, accounting for various investments accounts, maintaining and reconciling Intergovernmental Balances, assisting in audits, coordinating Annual Utilities Budget (approximately \$140 million), preparing various tax returns, reconciling Encumbrance file detail to Control. All duties performed in compliance with federal and state regulations. Also, duties listed below under Accountant I

6/1979 - 5/1981

City of Gainesville (Utilities)

Accountant I

Gainesville, FL

Duties and responsibilities: Input/Output Supervisor, control entry of computerized financial data, coordinate Date Processing Report Generation and Verification, assist in corrective action for Output Reporting, reconcile Major Construction Trust Fund Accounts, maintain and reconcile Intergovernmental Balances, preparation of various tax returns, Vehicle Maintenance Reporting, preparation of financial statements.

## **Attachment A**

### **EDUCATION & TRAINING**

BSBA, University of Florida, 1976

Passed CPA exam 1988

CPA License 1991

Certified Government Finance Officer (CGFO) since November 1999

Certified Public Finance Officer (CPFO) June 2005

### **PROFESSIONAL AFFILIATIONS**

Served as a board member for the Rattler Boosters.

Current member Board member for the Florida Government Finance Officers Associations (FGFOA).

Member Florida Government Finance Officers Association (FGFOA)

Member Government Finance Officers Association for United States and Canada (GFOA)

Member Florida Institute of Certified Public Accountants (FICPA)

Member American Institute of Certified Public Accountants (AICPA)

Member National Association of Black Accountants (NABA)

Served as State Representative for FGFOA from 1993-2003

Served as Chairman of Legislative Committee FGFOA 2003-2004

Served as Treasurer and Vice President for NABA various years

Served on FICPA State and Local Government Committee late 1990's and 2003

Board member of the Tallahassee-Leon Federal Credit Union for nine years.

### **COMMUNITY INVOLVEMENT**

Past-President of the Centerville Trace Homeowners Association.

Served as Board member for Church of Christ for sixteen years.

Serve as member 100 Black Men.

Recognized by the Leon County School Board for volunteering over 100 hours in a year.

## **Attachment A**

### **COMMUNITY INVOLVEMENT (continued)**

Participated in mentoring program through Leon County Schools.

Served as member and Public information Officer for the Lincoln High Band Boosters.

Served as statistician and spotter for the Lincoln High Football team.

Served as Chairman for benevolent committee of the Church of Christ.

Served as team leader and teacher for vita (tax) program.

Served as office liaison for the United Way campaign.

### **REFERENCES**

References will be provided upon requests.