



November 27, 2023

Barbara C. Hernandez

City Manager

Mr. Andrew S. Fierman, Partner
Caballero, Fierman, Llerena & Garcia, LLP
8950 SW 74th Court
Suite 1210
Miami, FL 33156

Ref: Extension of Professional Services Agreement for Public Accounting and Auditing Services

As you are aware, the above referenced professional services agreement was originally scheduled to end on September 30, 2023. The City of Doral invites your company to extend the term of this agreement for an additional one (1) year. The term of the agreement shall remain in full force and effect. The new expiration date will now be September 30, 2024.

Kindly sign this notice with your acceptance and return at your earliest convenience.

The City wishes to thank you and your team for the services you have provided. It is fully realized that on occasions you have gone over and above that of which was expected of you in your efforts to provide the best possible service to the City of Doral.

Should you have any questions, please do not hesitate to contact me.

Respectfully,

 12/8/2023

Barbara C. Hernandez
City Manager

Accepted: Caballero, Fierman, Llerena & Garcia LLP.



Andrew Fierman
Partner

12.18.2023

Date

PROFESSIONAL SERVICES AGREEMENT BETWEEN
City of Doral
and
Caballero, Fierman, Llerena & Garcia LLP.,
for
Public Accounting and Auditing Services

THIS AGREEMENT is made between **Caballero, Fierman, Llerena & Garcia LLP.**, a limited liability partnership (hereinafter the “Provider”), and the **City of Doral, Florida**, a Florida municipal corporation, (hereinafter the “City”).

WHEREAS, accordance with the City Charter Section 4.09 the Council shall provide for an independent annual audit of all City accounts, such audit shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the affairs of the City of government or any of its officers and shall be rotated every five years to a new accountant or firm of such accountants: and

WHEREAS, on August 12, 2020 the City Council approved the rankings proffered by the Evaluation Committee and authorized the City to negotiate and enter into a professional services agreement with Caballero, Fierman, Llerena & Garcia LLP, the top ranked firm; and

WHEREAS, the Provider and City, through mutual negotiation, have agreed upon a scope of services, schedule, and fee for Public Accounting and Auditing Services; and

WHEREAS, the City desires to engage the Provider to perform the Services in the Scope of Services.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Provider and the City agree as follows.

1. **Scope of Services/Deliverables.**
 - 1.1 The Provider shall furnish professional services to the City as set forth in the Scope of Services (attached and incorporated as Exhibit A).
 - 1.2 The “Scope of Services” includes a Project Schedule for the Project which includes tasks, objectives, and timelines.
2. **Term/Commencement Date.**
 - 2.1 This Agreement shall become effective upon execution by both parties and shall remain in effect through September 30, 2023, unless earlier terminated in accordance with Paragraph 8. The City shall have the option to renew this Agreement for two (2) additional one (1) year period once the initial term of this Agreement has expired.
 - 2.2 Provider agrees that time is of the essence.

3. **Compensation and Payment.**

The Provider shall be compensated the "Total All-Inclusive Maximum Fee" delineated in the Fee Proposal for each corresponding year (attached and incorporated as Exhibit B).

4. **Sub-providers.**

4.1 The Provider shall be responsible for all payments to any sub-providers and shall maintain responsibility for all work related to the Services.

4.2 Any sub-consultants used must have the prior written approval of the City Manager or his designee.

5. **City's Responsibilities.**

5.1 Furnish to Provider, at the Provider's written request, all records, information and data requested by Provider that is pertinent to the Scope of Services to be provided by Provider, in possession of the City.

6. **Provider's Responsibilities.**

6.1 The Provider shall exercise the same degree of care, skill and diligence in the performance of the Scope of Services as is ordinarily provided by professional public accounting and auditing firms.

7. **Conflict of Interest.**

7.1 To avoid any conflict of interest or any appearance thereof, Provider shall disclose any private sector entities (developers, corporations, real estate investors, etc.), doing business with the City.

8. **Termination.**

8.1 The parties without cause may terminate this Agreement in accordance with paragraph 3.7 of the Scope of Services entitled "Contract Cancellation".

8.2 Upon receipt of the City's written notice of termination, Provider shall stop work on the Project.

8.3 In the event of termination by the City, the Provider shall be paid for all work accepted by the City Manager up to the date of termination, provided that the Provider has first complied with the provisions of Paragraph 8.4.

8.4 The Provider shall transfer all records, reports, working drafts, documents, maps, and data pertaining to the Services to the City, in a hard copy and electronic format specified by the City within 14 days from the date of the written notice of termination or the date of expiration of this Agreement.

9. **Insurance.**

9.1 The Provider shall secure and maintain throughout the duration of this Agreement professional liability and additional insurance required by RFP 2020-15. The certificate of insurance is attached and incorporated as

Exhibit C. The insurance carrier shall be qualified to do business in the State of Florida and have agents upon whom service of process may be made in the State of Florida.

10. Nondiscrimination.

10.1 During the term of this Agreement, Provider shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, or national origin, and to abide by all Federal and State laws regarding nondiscrimination

11. Attorneys' Fees and Waiver of Jury Trial.

11.1 In the event of any litigation arising out of this Agreement, each party shall be responsible for their attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels.

11.2 In the event of any litigation arising out of this Agreement, each party hereby knowingly, irrevocably, voluntarily and intentionally waives its right to trial by jury.

12. Indemnification.

12.1 Provider shall defend, indemnify, and hold harmless the City, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising out of, related to, or any way connected with Provider's performance or non-performance of any provision of this Agreement including, but not limited to, liabilities arising from contracts between the Provider and third parties made pursuant to this Agreement. Provider shall reimburse the City for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising out of, related to, or in any way connected with Provider's performance or non-performance of this Agreement. This section shall be interpreted and construed in a manner to comply with any applicable Florida Statutes, including without limitation Sections 725.06 and 725.08, Fla. Stat., if applicable.

12.2 The provisions of this section shall survive termination of this Agreement.

12.3 Ten dollars (\$10) of the payments made by the City constitute separate, distinct, and independent consideration for the granting of this indemnification, the receipt and sufficiency of which is voluntary and knowingly acknowledged by the Provider.

13. Notices/Authorized Representatives.

- 13.1 Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the following addresses:**

**For the City: Albert P. Childress
City Manager
City of Doral, Florida
8401 NW 53rd Terrace
Doral, Florida 33166**

**With a Copy to: Luis Figueredo, ESQ.
City Attorney
City of Doral, Florida
8401 NW 53rd Terrace
Doral, Florida 33166**

**For the Provider: Andrew S. Fierman
8950 SW 74th Court
Suite 1210
Miami, FL 33156**

14. Governing Law.

- 14.1 This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Exclusive venue for any litigation arising out of this Agreement shall be in Miami-Dade County, Florida.**

15. Entire Agreement/Modification/Amendment.

- 15.1 This writing contains the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.**
- 15.2 No agent, employee, or other representative of either party is empowered to modify or amend the terms of this Agreement, unless executed with the same formality as this document.**

16. Ownership and Access to Records and Audits.

- 16.1 All records, books, documents, maps, data, deliverables, papers and financial information (the "Records") that result from the Provider**

providing services to the City under this Agreement shall be the property of the City.

16.2 The City Manager or his designee shall, during the term of this Agreement and for a period of three (3) years from the date of termination of this Agreement, have access to and the right to examine and audit any Records of the Provider involving transactions related to this Agreement.

16.3 The City may cancel this Agreement for refusal by the Provider to allow access by the City Manager or his designee to any Records pertaining to work performed under this Agreement that are subject to the provisions of Chapter 119, Florida Statutes.

17. **Nonassignability.**

17.1 This Agreement shall not be assignable by Provider unless such assignment is first approved by the City Manager. The City is relying upon the apparent qualifications and personal expertise of the Provider, and such firm's familiarity with the City's area, circumstances and desires.

18. **Severability.**

18.1 If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and be enforceable to the fullest extent permitted by law.

19. **Independent Contractor.**

19.1 The Provider and its employees, volunteers and agents shall be and remain independent contractors and not agents or employees of the City with respect to all of the acts and services performed by and under the terms of this Agreement. This Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise or venture between the parties.

20. **Compliance with Laws.**

20.1 The Provider shall comply with all applicable laws, ordinances, rules, regulations, and lawful orders of public authorities relating to the Project.

21. **Waiver**

21.1 The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation, breach or wrongful conduct.

22. **Survival of Provisions**

22.1 Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.

23. **Prohibition of Contingency Fees.**

23.1 The Provider warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Provider, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for the Provider, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.

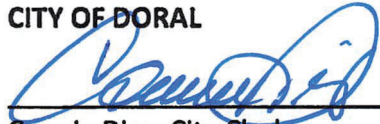
24. **Counterparts**

24.1 This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterpart shall constitute one and the same instrument.


IN WITNESS WHEREOF, the parties execute this Agreement on the respective dates under each signature: The City, signing by and through its City Manager, attested to by its City Clerk, duly authorized to execute same and by Provider by and through its _____, whose representative has been duly authorized to execute same.

Attest:

CITY OF DORAL

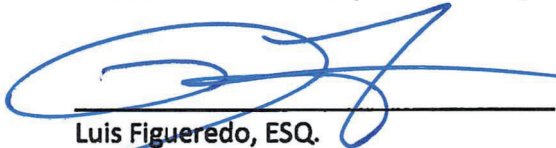


Connie Diaz, City Clerk

By: 

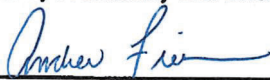
Albert. P Childress, City Manager
Date: Aug. 28 2020

Approved As To Form and Legal Sufficiency for the Use
And Reliance of the City of Doral Only:



Luis Figueredo, ESQ.
City Attorney

Cabellero, Fierman, Llerena & Garcia LLP.,

By: 

Its: Partner

Date: August 18, 2020

Exhibit A

SECTION 3 **SCOPE OF SERVICES**

3.1 SCOPE OF WORK

Proposers shall be in the business of Public Accounting and Auditing Services and must possess sufficient financial support, equipment and organization to ensure that it can satisfactorily perform the services if awarded a Contract. Proposers must demonstrate that they, or the key staff assigned to the project, have successfully provided services with similar magnitude to those specified in the scope of services to at least one entity similar in size and complexity to the City of Doral or can demonstrate they have the experience with large scale private sector clients and the managerial and financial ability to successfully perform the work.

Proposers shall satisfy each of the following requirements cited below. Failure to do so may result in the proposal being deemed non-responsive.

The services required by the awarded contractor for the City shall include the following:

- 3.1.1. The City desires the Auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles (GAAP). The financial audit shall meet the requirements of the State of Florida State Statutes and the City of Doral Municipal Charter.
- 3.1.2. The auditor shall also prepare required management reports and any other reports as may be required. The auditor shall also perform certain limited procedures involving required supplementary information as may be required by the State Statutes, the Florida Auditor General, GASB and the American Institute of Certified Public Accountants (AICPA), as mandated by generally accepted auditing standards.
- 3.1.3. The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and generally accepted government auditing standards as promulgated by the General Accounting Office (GAO) and the Rules of the Auditor General of the State of Florida, the standards of financial audits.
- 3.1.4. The City of Doral will require twenty (20) copies of the financial statements provided by the audit firm. The auditor will assist in the preparation of the financial statements and footnotes.
- 3.1.5. The auditor shall be required to make an immediate written report of all fraud and illegal acts of which they become aware to the Finance Director and the City Manager.

- 3.1.6. All working papers and reports must be retained at the auditor's office and at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Doral the need to extend the retention period. The auditor will be required to make working papers available upon request to the city.
- 3.1.7. The auditor shall be required to attend City Council Meetings if requested from the City.
- 3.1.8. Throughout the year, additional work may be requested from the auditing firm such as verification of data used in official statements, assistance with special financial projects, tax services, pension assistance, and management advisory services. A schedule of compensation rates for these various types of additional work shall be included reflecting hourly rates applicable to projects which may be requested and negotiated with the City.
- 3.1.9. The auditor is required to audit Federal & State Awards in accordance with Federal and Florida Single Audit Act Respectively.
- 3.1.10. The auditor shall be required to attend the City's Citizens Audit Advisory Board Meeting if requested from the City.
- 3.1.11. Firm and those performing the work must be appropriately licensed and registered in the State of Florida.
- 3.1.12. Serve as a general resource to the City staff.

3.2 AUDITING STANDARDS

To meet the requirements of this Request for Qualifications, the auditor shall be performed in accordance with:

- 3.2.1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
- 3.2.2. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2018 Revision).
- 3.2.3. The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently).
- 3.2.4. The Florida Single Audit Act;
- 3.2.5. The Provisions of U.S. Office of Management and Budget (OMB) Circular A-133.

- 3.2.6. Audits of States, Local Governments and Non-Profit Organizations, Audits of State and Local Governments (Revised) – AICPA.
- 3.2.7. Section 11.45, Florida Statutes.
- 3.2.8. State of Florida Department of Banking and Finance Regulators.
- 3.2.9. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
- 3.2.10. Any other applicable Federal, State and Local Laws or Regulations;

Any updates of, or amendments to, these described auditing standards are to be incorporated in future audits performed by the selected auditor performing auditing engagements for the City of Doral in future fiscal years.

3.3 REPORTS

Following the completion of the audit of the City of Doral financial statement for the fiscal year ending September 30th, the auditor shall issue:

- 3.3.1. A Report from an Independent Certified Public Accountants on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States. Pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- 3.3.2. A Report from an Independent Certified Public Accountants on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3.3.3. An Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.
- 3.3.4. An Independent Auditor's Report to City Management in Accordance with Audits of States, Local Governments, Non-Profit Organizations and Chapter 10.550, Rules of the Florida Auditor General.
- 3.3.5. In the independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters, the auditor shall communicate any material weakness

found during the audit. A material weakness is a deficiency, or combination of deficiencies in the internal control such that there is a reasonable possibility that a material misstatement of the entity's statement will not be prevented or detected and corrected on a timely basis.

- 3.3.6. The reports on compliance and internal controls shall include all instances of noncompliance.
- 3.3.7. Auditors shall also disclose the following with the Finance Director and City Manager:
- i. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.
 - ii. Significant changes to accounting policies.
 - iii. Any difficulties encountered while performing the audit.
 - iv. Significant audit adjustments.
 - v. Any concerns with management decisions.
 - vi. Any major issues must be discussed prior to retention.

3.4 SPECIAL CONSIDERATIONS

- 3.4.1. The City of Doral will submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City in order to meet the requirements of that program. The deadline for the submission of the first draft of the CAFR is March 1st.
- 3.4.2. The City of Doral anticipates issuing official statements in connection with the sale of debt securities. Statements must contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, as requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any other "comfort letters".
- 3.4.3. The Schedule of Expenditures of Federal Awards and State Financial assistance Projects and related auditor's report as well as the reports on compliance and internal controls are to be issued as part of the CAFR.

3.5 IRREGULARITIES AND ILLEGAL ACTS

The auditors shall be required to make an immediate, written report to the Finance Director and City Manager of all irregularities and illegal acts or indications of illegal acts of which they become aware.

3.6 F.O.B. POINT

Services provided under this contract shall be F.O.B. destination. All costs for transporting equipment, material and/or labor shall be borne by the awarded proposer.

3.7 CONTRACT CANCELLATION

The City of Doral reserves the right to cancel this contract for any reason without cause upon thirty (30) days written notice to Awarded proposer, and Awarded proposer reserves the right to cancel this contract for any reason with cause and documentation supporting such on a schedule acceptable to the City and upon one-hundred and twenty (120) days written notice to the City Manager. In the case of cancellation by the Awarded proposer, reparations must be paid to the City in the amount of 50% of the contract amount.

3.8 COMPLIANCE WITH OCCUPATIONAL HEALTH AND SAFETY (OSHA) STANDARDS

Proposer certifies that all materials, equipment, etc., contained in this proposal meets all O.S.H.A. requirements. Proposer further certifies, that, if he/she is the successful Proposer, and the materials, equipment, etc., delivered is subsequently found to be deficient in any O.S.H.A. requirement in effect on the date of use, all costs necessary to bring the materials equipment, etc., into compliance with the aforementioned requirements shall be borne by the Proposer.

The Contractor shall comply with all applicable Federal, State and Local laws regarding "Occupational Environmental Safety and Health". This shall include but not be limited to compliance with the U.S. Department of Labor-Occupational Safety and health and the Florida State Department of Labor Divisions of Safety Standards and regulations. Upon request the contractor shall provide the City with a copy of their written safety program pertaining to the subject of the bid/contract, if such a program is required by law.

The successful Proposer shall be solely and completely responsible for conditions of the job site, including safety of all persons, (including employees) and property during performance of the work. This requirement shall apply continuously and not be limited to normal working hours. Safety provisions shall confirm to the U.S. Department of Labor (OSHA), Florida Department of Labor, and all other applicable federal, state, county, and local laws, ordinances, codes, and regulations. Where any of these are in conflict, the more stringent requirement shall be followed. The successful Proposer's failure to thoroughly familiarize himself/herself with the aforementioned provisions shall not relieve him/her from compliance with the obligations and penalties set forth therein.

The City reserves the right to make safety inspections at any time the successful Proposer is within the City limits to ensure safety rules are not being violated.

3.9 REFERENCES

As part of the RFP evaluation process, the City may conduct an investigation of references including a record check of consumer affairs complaints. Proposer's submission of an RFP constitutes acknowledgment of the process and consent to investigate. City is the sole judge in determining Proposer's qualifications.

3.10 BACKGROUND INFORMATION

Availability of Prior Audit Reports and Working Papers

Interested Proposers who wish to review prior years' Comprehensive Annual Financial Reports (CAFR) and management letters will find this information located on the City's website at: City of Doral Annual Financial Reports. The successor Auditor may make reasonable inquiries and requests, including review of working papers, relating to matters of continuing accounting significance to the predecessor Auditor.

Preferred Schedule for Conducting Audits

The Auditor shall complete each of the following no later than the dates indicated below:

1. **Interim Work**

The Auditor shall complete interim work by September 30th.

2. **Detailed Audit Plan**

The Auditor shall provide the City of Doral by August 31st, both a detailed audit plan and a list of all schedules to be prepared by the City of Doral.

3. **Fieldwork**

The Auditor shall complete all fieldwork by December 31st.

4. **Draft Reports**

The auditor shall have drafts of the audit report and recommendations to management available for review by February 10th.

5. **Date Audit May Commence**

The City of Doral will have all records ready for audit and all management personnel available to meet with the firm's personnel as of November 30th of each year.

6. **Date Final Report Is Due**

The auditor will deliver the opinion letter, management letter, and all final requested reports on or before March 31st of each year. The final report and the up to twenty (20) signed copies should be delivered to the City Finance Director, 8401 NW 53rd Terrace, Doral, Florida 33166.

Exhibit B

**City of Doral
RFP No. 2020-15 Financial Auditing Services
Fee Proposal**

Name of Firm Caballero Fierman Llerena & Garcia, LLP
Engagement Partner Andrew S. Fierman, CPA

2020				2021				2022							
Level	Standard Rate	Discounted		Level	Standard Rate	Discounted		Level	Standard Rate	Discounted					
		Hours	Rate			Hours	Rate			Hours	Rate				
Partners	\$250	50	\$175	\$8,750	Partner	\$258	50	\$180	\$9,013	Partner	\$265	50	\$186	\$9,283	
Manager	\$100	70	\$140	9,800	Manager	\$206	70	\$144	10,094	Manager	\$212	70	\$149	10,397	
Seniors	\$125	180	\$88	15,750	Seniors	\$129	180	\$90	16,223	Seniors	\$133	180	\$93	16,709	
Staff	\$100	120	\$70	8,400	Staff	\$103	120	\$72	8,652	Staff	\$105	120	\$74	8,912	
		<u>420</u>		<u>\$42,700</u>		<u>420</u>		<u>\$43,981</u>		<u>420</u>		<u>\$45,300</u>			
Total All-Inclusive Maximum Fee		Fee rounded		<u>\$42,700</u>	Total All-Inclusive Maximum Fee		Fee rounded		<u>\$44,000</u>	Total All-Inclusive Maximum Fee		Fee rounded		<u>\$45,300</u>	
Option Year 1				Option Year 2											
Level	Standard Rate	2023 <i>ASF</i>		Level	Standard Rate	2024 <i>ASF</i>		Level	Standard Rate	2023		Level	Standard Rate	2024	
		Hours	Rate			Hours	Rate			Hours	Rate			Hours	Rate
Partner	\$273	50	\$191	\$9,561	Partner	\$281	50	\$197	\$9,848	Partner	\$281	50	\$197	\$9,848	
Manager	\$219	70	\$153	10,709	Manager	\$225	70	\$158	11,030	Manager	\$225	70	\$158	11,030	
Seniors	\$137	180	\$96	17,210	Seniors	\$141	180	\$98	17,727	Seniors	\$141	180	\$98	17,727	
Staff	\$109	120	\$76	9,179	Staff	\$113	120	\$79	9,454	Staff	\$113	120	\$79	9,454	
		<u>420</u>		<u>\$46,659</u>		<u>420</u>		<u>\$48,059</u>		<u>420</u>		<u>\$48,059</u>			
Total All-Inclusive Maximum Fee		Fee rounded		<u>\$46,700</u>	Total All-Inclusive Maximum Fee		Fee rounded		<u>\$48,100</u>	Total All-Inclusive Maximum Fee		Fee rounded		<u>\$48,100</u>	
Total All-Inclusive Maximum Fee without Option Years												<u>\$132,000</u>			
Total All-Inclusive Maximum Fee with Option Years												<u>\$226,800</u>			

Note: These fees are all inclusive and include all direct and indirect costs including out of pocket expenses. There will be no additional fees for the audits.

If the City becomes subject to either the Federal or Florida Single Audit Acts in any year of the engagement with the City, the additional fee will be \$5,000

Andrew S. Fierman, CPA is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.

If it becomes necessary for the City to request the auditor to render any additional services to either supplement the services in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the Firm. Any such additional work agreed to between the City and the firm shall be performed at the rates set forth in our proposal.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/27/2020

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 have ADDITIONAL INSURED provisions or 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 iSure Insurance Brokers, Inc. 10631 N. Kendall Drive Suite 210 Miami FL 33176	CONTACT NAME: Yeni Linares PHONE (A/C, No, Ext): (305) 223-2533 FAX (A/C, No): (305) 220-0765 E-MAIL ADDRESS: Yeni@iSureBrokers.com <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Blackboard Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B : Travelers Indemnity of America (TIA)</td> <td>25666</td> </tr> <tr> <td>INSURER C : Travelers Casualty & Surety Company of America</td> <td>31194</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Blackboard Insurance Company		INSURER B : Travelers Indemnity of America (TIA)	25666	INSURER C : Travelers Casualty & Surety Company of America	31194	INSURER D :		INSURER E :		INSURER F :	
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INSURED Caballero, Fierman, Llerena & Garcia, LLP 8950 SW 74th Court, Ste 1210 Miami FL 33156															

COVERAGES **CERTIFICATE NUMBER:** CL202603111 **REVISION NUMBER:**

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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <hr/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			RISKMAG00001HIBP-25783-01	09/30/2019	09/30/2020	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			RISKMAG00001HIBP-25783-01	09/30/2019	09/30/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	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	UB-8J849698-20-42-G	01/01/2020	01/01/2021	<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
C	Professional Liab			106805268	09/30/2019	09/30/2020	Each Claim \$3,000,000 All claims \$4,000,000

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

CPA

CERTIFICATE HOLDER

City of Doral , Florida
8401 NW 53rd Terrace

Doral FL 33166

CANCELLATION

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

RESOLUTION No. 20-152

A RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, APPROVING THE RANKING OF RESPONDENTS TO REQUEST FOR PROPOSAL 2020-15 “FINANCIAL AUDITING SERVICES”; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND ENTER INTO AN AGREEMENT WITH CABALLERO, FIERMAN, LLERENA AND GARCIA LLP., AS THE TOP RANKED FIRM, SUBJECT TO APPROVAL AS TO FORM AND LEGAL SUFFICIENCY BY THE CITY ATTORNEY, FOR THE PROVISION OF THE CITY’S FINANCIAL AUDITING SERVICES; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND ENTER INTO AN AGREEMENT WITH THE NEXT HIGHEST RANKED FIRM SUCCESSIVELY IF AN AGREEMENT CAN NOT BE NEGOTIATED WITH THE TOP RANKED FIRM; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR THE EXPENDITURE OF BUDGETED FUNDS AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, accordance with the City Charter Section 4.09 the Council shall provide for an independent annual audit of all City accounts, such audit shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the affairs of the City of government or any of its officers and shall be rotated every five years to a new accountant or firm of such accountants: and

WHEREAS, the City of Doral (the “City”) issued a Request for Proposal No. 2020-15 for “Financial Auditing Services” (the “RFP”), and the City received seven (7) submittals by the May 5, 2020 deadline with six (6) of the firms meeting the required criteria set forth in the RFP; and

WHEREAS, In Accordance with Florida Statutes Section 218.391 and Resolution No. 20-54, The City Manager appointed an Evaluation Committee comprised of Mayor Juan Carlos Bermudez, Gabriel Rodriguez, and Nubielena Medina; and

WHEREAS, the Evaluation Committee met on July 7th, 2020 to score and rank the proposals and recommended that the top three (3) firms to proceed to phase II, the

presentation phase. Presentations were held on July 16th, 2020, after the presentations, the committee evaluated and scored the firms based on a five hundred (500) point system; and

WHEREAS, staff recommends that the City Council accept the ranking of the firm as specified herein and authorize the City Manager to negotiate and enter into an agreement with Caballero, Fierman, Llerena & Garcia LLP., or, if negotiations fail with the top ranked firm, to negotiate an agreement with the next highest ranked firm successively until an agreement is reached, for the provision of financial auditing services for a three (3) year contract period, with an option to renew for two (2) additional one (1) year periods, payable from the Finance Department's professional services for independent auditors line item; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DORAL AS FOLLOWS:

Section 1. Recitals. The foregoing recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

Section 2. Approval of Rankings. The City Council hereby approves the ranking of the three (3) firms as provided by the Evaluation Committee as follows:

- (1) Caballero, Fierman, Llerena & Garcia LLP
- (2) Marcum LLP
- (3) Mauldin & Jenkins LLC

The foregoing rankings do not vest any contractual rights on any of the foregoing parties.

Section 3. Authorization to Procure Services. The City Manager is hereby authorized to negotiate and with Caballero, Fierman, Llerena & Garcia LLP, as the top

ranked firm, and enter into an agreement, or, if negotiations fail with the top ranked firm, to negotiate an agreement with the next highest ranked firm successively until an agreement is reached, subject to approval by the City Attorney, as to form and legal sufficiency, for the provision of internal auditing services, for a three (3) year contract period, with an option to renew for two (2) additional one (1) year periods, payable from the Finance Department's professional services for independent auditors line item; and

Section 4. Implementation. The City Manager and the City Attorney are hereby authorized to take such action as may be necessary to implement the provisions of this Resolution.

Section 5. Effective Date. This Resolution shall become effective immediately upon adoption.

The foregoing Resolution was offered by Councilmember Mariaca who moved its adoption. The motion was seconded by Councilmember Cabral and upon being put to a vote, the vote was as follows:

Mayor Juan Carlos Bermudez	Yes
Vice Mayor Christi Fraga	Yes
Councilwoman Digna Cabral	Yes
Councilman Pete Cabrera	Yes
Councilwoman Claudia Mariaca	Yes

PASSED AND ADOPTED this 12 day of August, 2020.



JUAN CARLOS BERMUDEZ, MAYOR

ATTEST:



CONNIE DIAZ, MMC
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
FOR THE USE AND RELIANCE OF THE CITY OF DORAL ONLY:



LUIS FIGUEREDO, ESQ.
CITY ATTORNEY

RESOLUTION No. 20-152

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ATTEST:



CONNIE DIAZ, MMC
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
FOR THE USE AND RELIANCE OF THE CITY OF DORAL ONLY:



LUIS FIGUEREDO, ESQ.
CITY ATTORNEY