

# **TOWN OF MIAMI LAKES, FLORIDA**

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**AGENDA**  
**Regular Council Meeting**  
**November 1, 2016**  
**6:30 PM**  
**Government Center**  
**6601 Main Street**  
**Miami Lakes, Florida 33014**

1. **CALL TO ORDER:**
2. **ROLL CALL:**
3. **MOMENT OF SILENCE**
4. **PLEDGE OF ALLEGIANCE:**
5. **SPECIAL PRESENTATIONS:**
6. **PUBLIC COMMENTS:**

All comments or questions from the attending public to the Council shall be directed to the Mayor, in a courteous tone. No person other than the Council and the person recognized by the Mayor as having the floor, shall be permitted to enter into discussion without the permission of the Mayor. To ensure the orderly conduct and efficiency of the meeting, public comments shall be limited to three (3) minutes maximum per person; however, the Mayor may authorize the extension of the aforesaid time frame, and any extension shall apply to other individuals speaking on the same subject.

No clapping, applauding, heckling, verbal outburst in support of, or in opposition to a speaker or his/her remarks shall be permitted. Should a member of the audience become unruly, or behave in any manner that disrupts the orderly and efficient conduct of the meeting, the Mayor is given the right and the authority to require such person to leave the Council Chambers.

As a courtesy to others, all electronic devices must be set to silent mode to avoid disruption of the proceedings.

**Remote Public Comments:** Please register with the Town Clerk from the date the agenda is released (Wednesday before the meeting) to the date before the meeting. For additional information, please contact [Clerk@miamilakes-fl.gov](mailto:Clerk@miamilakes-fl.gov)

7. **ORDER OF BUSINESS(DEFERRALS/ADDITIONS/DELETIONS):**
8. **APPOINTMENTS:**
9. **COMMITTEE REPORTS:**
10. **CONSENT CALENDAR:**

**A. Approval of Minutes**

- **October 4 2016 Regular Council Meeting**

**11. RESOLUTIONS:**

- A. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, APPROVING THE SHORTLIST ESTABLISHED BY THE AUDITOR SELECTION COMMITTEE AND APPROVING THE COMMITTEE'S RECOMMENDATION TO AWARD RFP 2016-46 INDEPENDENT AUDITING SERVICES TO NUMBER ONE RANKED FIRM ALBERNI CABALLERO & FIERMAN, LLP; AUTHORIZING THE TOWN MANAGER TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONTRACT; AUTHORIZING THE TOWN MANAGER TO EXPEND BUDGETED FUNDS; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE CONTRACT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.(Rey)**
- B. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, REQUESTING THE CHIEF JUDGE TO APPOINT JUDGE DIANA VIZCAINO TO THE TOWN CANVASSING BOARD PURSUANT TO SECTION 102.141(1)(e), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE. (Rey)**
- C. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, REQUESTING THE CHIEF JUDGE TO APPOINT PERLA TABARES-HANTMAN TO THE TOWN CANVASSING BOARD PURSUANT TO SECTION 102.141(1)(d), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE. (Rey)**
- D. A RESOLUTION OF THE TOWN OF MIAMI LAKES, FLORIDA, APPROVING THE CONSTRUCTION AGREEMENT BETWEEN MIAMI-DADE EXPRESSWAY AUTHORITY AND THE TOWN OF MIAMI LAKES TO PERMIT THE TOWN OF MIAMI LAKES TO CONSTRUCT A GATEWAY FEATURE FOUNTAIN AND ASSOCIATED LANDSCAPING ON MIAMI-DADE EXPRESSWAY AUTHORITY'S RIGHT OF WAY; AUTHORIZING THE TOWN MANAGER AND TOWN ATTORNEY TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONSTRUCTION AGREEMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.(Rey)**
- E. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, MODIFYING THE BUDGET APPROVED BY ORDINANCE NO. 15-186, AS AMENDED BY ORDINANCE NOS. 16-190 AND 16-193 FOR FISCAL YEAR 2015-2016; MODIFYING BUDGETED LINE ITEMS; AUTHORIZING THE TOWN MANAGER TO TAKE ALL ACTIONS NECESSARY TO IMPLEMENT THE TERMS AND CONDITIONS OF THIS RESOLUTION; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.(Rey)**

**12. NEW BUSINESS:**

- A. Cheese-A-Palooza Hosted in Miami Lakes (Cid)**
- B. Protection of Working Families (Pizzi)**
- C. Historical Preservation Committee (Rodriguez)**
- D. RFQ For Town Legal Services (Pizzi)**
- E. Appeal of Zoning/ Special Master Decisions (Pizzi)**

**13. MAYOR AND COUNCILMEMBER REPORTS:**

- A. Venomous Snakes in Miami Lakes (Cid)**
- B. Partnership For Prevention of Chronic Diseases (Pizzi)**
- C. 154th Street Bridge Park (Pizzi)**

**14. ATTORNEY'S REPORT:**

**A. Settlement of Foreclosure Matter**

**ADJOURNMENT:**

This meeting is open to the public. A copy of this Agenda and the backup therefore, has been posted on the Town of Miami Lakes Website at [miamilakes-fl.gov](http://miamilakes-fl.gov) and is available at Town Hall, 6601 Main Street, Miami Lakes 33014. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact Town Hall at 305-364-6100 two days prior to the meeting.

Anyone wishing to appeal any decision made by the Miami Lakes Town Council with respect to any matter considered at this meeting or hearing will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.

Any member of the public wishing to speak on a public hearing matter on this Agenda or under public comments for items not on this Agenda, should fill out a speaker card and provide it to the Town Clerk, prior to commencement of the meeting. Any person presenting documents to the Town Council should provide the Town Clerk with a minimum of 15 copies.



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Councilmembers

**From:** Gina M. Inguanzo, Town Clerk

**Subject:** Approval of Minutes

**Date:** November 1, 2016

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### **Recommendation:**

Attached please see the minutes for your review and approval.

Approval of Minutes:

- October 4 2016 Regular Council Meeting

### **Attachments:**

**October 4 2016 Regular Council Meeting**



**MINUTES**  
**Regular Council Meeting**  
**October 4, 2016**  
**6:30 PM**  
**Government Center**  
**6601 Main Street**  
**Miami Lakes, Florida 33014**

**1. CALL TO ORDER:**

Mayor Pizzi called the meeting to order at 6:36 pm.

**2. ROLL CALL:**

The Town Clerk, Gina Inguanzo, called the roll with the following Councilmembers present: Manny Cid, Tony Lama, Ceasar Mestre, Frank Mingo, Nelson Rodriguez, Vice Mayor Tim Daubert and Mayor Michael Pizzi.

**3. MOMENT OF SILENCE**

Pastor Lago called for a moment of silence.

**4. PLEDGE OF ALLEGIANCE:**

Dave Oliver led the Pledge of Allegiance.

**5. SPECIAL PRESENTATION:**

Mayor and Town Council proclaimed October 2016 as Breast Cancer Awareness Month.

Mayor and Town Council recognized The Women's Breast & Heart Initiative in honor of Breast Cancer Awareness Month. This organization makes a tremendous impact in our community through its community outreach program. Through their door to door outreach, this organization provides education, screening, and referrals, targeting underserved women.

Mayor and Town Council recognized Dave Oliver for his participation in the Miami Lakes bridge club.

Mayor and Town Council recognized Officer Michelle Figueroa for her accomplishment as the officer of the quarter.

The Town of Miami Lakes was awarded The William Lynn Phillips Award which recognizes the excellence in parks recreation and conservation of open spaces, planning and design in Miami Dade County by Miami Dade County Parks through the Director Jack Curtis.

Mayor and Town Council recognized Mary Benaiges for her long history of educational advocacy and volunteer work in our Town. From serving on multiple PTSA boards to finding

funds for the auditorium at Miami Lakes Middle School to pushing for academic excellence at Barbara Goleman Senior High, she has consistently been an integral part of our local schools' success.

Mayor and Town Council recognized Omar Gonzalez for his exceptional contribution to Miami Lakes through his generous volunteer work. He has been active in groups like the Miami Lakes Civic Association, Citizen's Crime Watch, the Public Safety Committee, and the Veteran's Day Parade Committee. He has also participated in various Town events such as our Easter Egg Hunts. He was nominated two years in a row for the Citizen's Involvement Award from Crime Watch and won the award in 2008. Moreover, he is CERT certified and participated in the Citizen's Police Academy. His work has made a lasting impact in our Town.

## **6. PUBLIC COMMENTS**

Ellica Quintero came before the Town in support of item 12K, an annual ice cream social to celebrate national ice cream day.

Harry Casey came before the Town in support of item 12C. He believes the Town should make every lot a single family lot.

Mirtha Mendez came before the Town to speak about special call meetings. She stated that special call meetings should only occur in cases of emergency. She believes that the special call that was announced a couple of weeks prior was unnecessary.

Sebastian Lissa came before the Town to speak in favor of items 12C & 12E. He gave the remainder of his time to other residents choosing to speak on the items.

Edward Martos came before the Town to speak against 12C, Homeowner's Protection Act. He spoke on behalf of Comar Ventures. He stated that the Town is exposing itself to a great deal of liability. He stated item 12c could violate the Bert J Harris Act.

Susan Moore came before the Town to speak in favor of item 12c. She stated Miami Lakes is very compact and conceptual. She would like the Town to maintain the way it currently is.

Nancy Simon came before the Town to speak about the Jerry's Squad item. She thanked Councilman Lama for bringing the item to the town and urged the council to support the item and include other members of the community in it as well. She spoke about the Homeowner's Protection Act and asked the council to come to a happy medium with the residents and the developer. Moreover, she spoke about the mega mall and the benefits it could bring the Town.

Janet Lopez came before the Town to speak in favor of item 12c. She stated that she and her neighbors are invested in the Loch Ness area and does not want the developer to take away the community they have built for their children.

Gurilla Crawford came before the Town to speak about the benefits of the mega mall.

Luis E. Collazo came before the Town to speak in favor of item 12c, the Homeowner's Protection Act. He also came in support of item 12a, Jerry's Squad.

Maria Kramer came before the Town to speak against the way the candidate forum will be handled. She believes the resident questions should not be filtered by the moderator. She also came to speak about Loch Ness and urged the council not to make a decision until they have an expert opinion.

Elizabeth Delgado came before the Town to speak in favor of item 12c. She also came to speak about item 8, appointments. She stated that a member of the public safety committee was sued by a resident for domestic violence. The case number is 13-25029FC04.

Nayib Hassan came before the Town to speak in favor of item 12a.

Jose Quintero came before the Town to speak in favor of item 12c, e, and k. He believes item 12k would set a great model for other communities.

Carla de Martino came before the Town to speak in favor of item 12c. She thanked the Council for listening to all of the concerns from the neighbors in Loch Ness.

Lazaro Mesa came before the Town to speak in favor of item 12c. He stated this act would affect the whole community, not just the Loch Ness area.

Emparatriz Fernandez came before the Town to speak in favor of 12c. She stated the developers should move to another neighborhood and not settle in Loch Ness Drive.

Jose Gil came before the Town to speak in favor of 12c. He is a long-term resident of Loch Ness and does not want to see the neighborhood's style to change.

Bryan Rodriguez came before the Town to speak in favor of 12c. He stated there is already a problem with traffic. The development would just add to the problems the neighborhood has.

Rafael Schuck came before the Town to speak in favor of 12c. He wants the Town of Miami Lakes to maintain its appearance. The development could take away from the appeal the Loch Ness community has.

Claudia Lucas came before the Town to speak in reference to item 12c. She cautioned the council to make an informed decision and not a passionate decision on this item. She also spoke about the mega mall item and echoed Ms. Mendez's comments on the special call. She

thanked the Council for their vote on how to utilize the mitigation money from the Lennar project.

Gaby Llanes, Mia Meitin, and Alyssa Perez came before the Town to speak in favor of item 12k.

Mayor Wayne Slaton came before the Town to speak in reference to item 12c. He also said that HOA deed restrictions should be upheld. He believes it is imperative to maintain Miami Lakes at the highest standards. Any future development that comes to the town should be in harmony and pay respect to HOA's and their deed restrictions.

## **7. ORDER OF BUSINESS (DEFERRALS/ADDITIONS/DELETIONS):**

Mayor Pizzi requested to move up item 12K, followed by item 12C. Councilmember Lama requested to move up item 12E immediately after 12C. The Town Attorney, Raul Gastesi, requested to add an Attorney's Report for a Budget Item regarding Attorney's Fees. The Town Manager, Alex Rey, requested to add a Manager's Report Item 14D, on Hurricane Matthew.

Mayor Pizzi made a motion to accept the agenda as revised. Councilmember Lama seconded the motion and all were in favor.

## **8. APPOINTMENTS:**

No appointments.

## **9. COMMITTEE REPORTS:**

Education Advisory Board and Veterans Committee both submitted their reports in writing.

## **10. CONSENT CALENDAR:**

Mayor Pizzi made a motion to approve the Minutes on the Consent Agenda. Councilmember Lama seconded the motion and all were in favor.

- August 26 2016      9/11 Meeting Minutes
- September 6 2016    First Budget Hearing Minutes
- September 6 2016    Regular Council Meeting Minutes
- September 20 2016   Second Budget Hearing Minutes
- September 22 2016   UF Tree Assessment Site Visit Debriefing Meeting Minutes

Approved on Consent.

## **11. RESOLUTIONS**

- A. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AWARDING CONTRACT FOR REQUEST FOR PROPOSAL (RFP) 2016-49, CANAL BANK STABILIZATION, TO ENCO, LLC, AUTHORIZING THE TOWN MANAGER TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONTRACT; AUTHORIZING THE TOWN MANAGER TO EXPEND BUDGETED FUNDS; AUTHORIZING THE TOWN MANAGER TO EXECUTE CONTRACT; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE. (Rey)

The Town Clerk read the resolution. Mayor Pizzi made a motion to pass the resolution. The motion was seconded by Councilmember Lama and all were in favor.

- B. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, TO APPROVE AWARD OF RFP 2016-44, BUS OPERATIONS SERVICES TO MV CONTRACT TRANSPORTATION, INC.; AUTHORIZING THE TOWN MANAGER TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONTRACT; AUTHORIZING THE TOWN MANAGER TO EXPEND BUDGETED FUNDS; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE CONTRACT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.(Rey)

Assistant Town Attorney, Lorenzo Cobiella, read the resolution.

Mayor Pizzi made a motion to approve the contract and pass the resolution. The motion received a second from Councilmember Lama and all were in favor.

Mayor Pizzi mentioned that some kind of criteria should be developed defining the parameters as to who rides the bus and who doesn't.

## **12. NEW BUSINESS:**

- A. Jerry's Squad – Hurricane Preparation and Assistance for Seniors of Miami Lakes (Lama)

Councilmember Lama made a motion asking the Town Manager to craft a program setting up parameters, in coordination with the Elderly Affairs Committee, so that a group of volunteers would be available to support our seniors as well as disabled individuals or any individuals who may have some disability, and that these volunteers would provide assistance in the event of a tropical storm or a hurricane. The motion was seconded by Mayor Pizzi and all were in favor.

Councilmember Cid made a motion to re-open the agenda, and requested to move up item 14A. Mayor seconded the motion and all were in favor.

B. Sunday On Demand Bus (Cid)

Councilmember Cid made a motion directing staff to determine if there is some way in the budget to find \$4,500 to allocate towards a Sunday on Demand Bus service for two hours and if not, to identify any other alternatives to fund this service. All were in favor.

C. Homeowner Protection and Preservation of Resources Act (Pizzi)

Mayor Pizzi made a motion directing staff to draft a Homeowner Protection and Preservation of Resources Act that imposes a prohibition on the owner of any parcel of land anywhere in town that has contained a single housing unit for more than 10 years from making an application to use the same parcel for more than one unit from where the development is located in a subdivision where no other parcels have been so subdivided in the past 20 years and where it would drain additional resources in the subdivision greater than that has been used with the single parcel and is out of character with the other lots in the community. Councilman Lama seconded the item. Pizzi made an addition to the motion that states an analysis must come back with the item on first reading and is drafted in a manner that protects the taxpayers of the Town. Clerk called the roll and the motion passed 4-3 with the following members voting in favor: Councilmember Rodriguez, Councilmember Cid, Councilmember Lama, and Mayor Pizzi.

D. Zika Concerns (Rodriguez)

Councilmember Rodriguez would like that free flyers on Zika information that have been provided to us from Miami-Dade County, to be distributed to the residents. These flyers are in English and Spanish and are already paid by the County. All were in favor.

E. Traffic flow and Miami "Raceway" North and South (Lama)

Councilmember Lama made a motion directing staff to take measures to secure the families and residents who live on the Miami Lakeway South and Miami Lakeway North corridor, using complete street initiatives as well as solar speedometers. He also asked town staff and council to take this issue back to the county and see if a solution to the entrance and exit challenges that the Loch Ness residents are experiencing can be found. Councilmember Rodriguez seconded the motion.

Councilmember Rodriguez made an amendment to Councilmember Lama's motion to reduce the speed limit to 25 mph on Miami Lakeway North and South. Councilmember Rodriguez wants staff to look into what the cost to replace the signs is. Councilmember Cid seconded the motion. All were in favor of the amendment. Shortly thereafter, all were in favor of Councilmember Lama's motion.

F. Energy-Savings Trees Program (Cid)

Councilmember Cid made a motion to waive the rules, since this item was included late, and Councilmember Mestre seconded the motion. All were in favor of the waiver. Councilmember Cid made a motion to direct staff to look into the Energy-Saving Trees Program and to partner up FPL to provide free trees to our residents. The motion was seconded by Councilmember Mestre and all were in favor.

G. Elimination of Eyesore and Protection of Property Values (Pizzi)

Mayor Pizzi made a motion directing Town Staff to do some research and come back with legislation that provides when there is an abandoned piece of commercial property that if it is abandoned for more than a year, that there are requirements in terms of landscaping the property and reducing the aesthetically displeasing qualities of it and does not destroy the aesthetics of the town. The motion was seconded by Councilmember Mestre for discussion.

Councilmember Mestre amended the motion for it to say that if the property is abandoned, that the Town can use the fence lining that so that they can make it look much better. Mayor Pizzi accepted the friendly amendment. All were in favor.

H. Alzheimer's Awareness Month (Lama)

Councilmember Lama made a motion to designate November as Alzheimer's Awareness Month and kindly asked the Mayor's Office to provide a proclamation to be delivered at the November Council Meeting, so that it can be given to the members of this Awareness Group. The motion was seconded by Councilmember Mestre and all were in favor.

I. Retention of Employees (Pizzi)

Mayor Pizzi asked the Town Manager to come back in April 2017, with a plan, with a package, to continue taking care of staff and the Town Council will give you the resources to take our hard working employees. Councilmember Cid asked the Town

Manager to request of Miami Dade College and the Ana G. Mendez, to do a tuition waiver for our Town employees.

J. Honoring Jose Fernandez (Rodriguez, Daubert)

Mayor Pizzi moved to waived the Rules of Special Order and all were in favor.

Councilmember Rodriguez made a motion requesting that “JF16” with a big circle around it be written on the Optimist Park field, in memory of the late baseball player Jose Fernandez. The motion was seconded by Councilmember Cid and all were in favor.

K. Annual Ice Cream Social (Pizzi)

Mayor Pizzi made a motion to support item 12K, regarding the annual ice cream social and in supporting this 100%, and it was referred to the Youth Task Force, so that they come back to the Town Council with details on the funding and logistics. The motion was seconded by Councilmember Lama and all were in favor.

**13. MAYOR AND COUNCILMEMBER REPORTS:**

A. FDOT Palmetto Improvements (Pizzi)

Mayor Pizzi combined items 13A & 13B.

Mayor Pizzi said that the Town of Miami Lakes is going forward with the Bridge Park and that our position with FDOT must be strong and that the Town wants the right of way.

B. NW 154th Street Bridge (Pizzi)

Mayor Pizzi combined this item with item 13A.

C. Dream Act Mall (Pizzi)

Mayor Pizzi said that Miami Dade County was going to make a recommendation by the first week in October and that it was going in front of the Community Council 5 on October 23<sup>rd</sup> and that the Community Council 5 would submit their recommendation or denial to the state on November 4<sup>th</sup>.

D. A New Kind of Paramedic for Less Urgent 911 Calls (Cid)

Mayor Pizzi waived the Rules of Special Order. It was seconded by Councilmember Cid and all were in favor. Councilmember Cid spoke about the article on Paramedics for Less Urgent 911 Calls and asked Councilmember Rodriguez to look into this matter.



#### **14. MANAGER'S REPORT:**

##### **A. FDOT Encroachment**

Andrea Agha, Assistant Town Manager, presented the item. She explained that there is an encroachment on the FDOT property located at east of I-75 at NW 154 Street on Miami Lakes Drive. The parcel is expected to be part of the Bridge Park and the Town is trying to work with the residents who live adjacent to the proposed park. The Town is recommending allowing the encroachment to stay until just prior to when the Town is ready to take over the property from FDOT, for whatever use. FDOT stated that they are ok with the TOML allowing the encroachment to continue but that the residents need to enter an agreement with FDOT.

Aldo Avaros, the resident who lives adjacent to the parcel, spoke in favor of keeping the encroachment until the Town acquires the right of way.

Councilmember Cid made a motion to approve staff's recommendation. Vice Mayor Daubert seconded the motion and all were in favor.

##### **B. PACE Program Update**

This report was not discussed.

##### **C. Elections – Early Voting**

Alex Rey, the Town Manager, presented the item. That if needed, the runoff election would take place on November 29<sup>th</sup>, as per the Town Charter. He also explained that Early Voting is confirmed to take place on Saturday, November 19<sup>th</sup>, from 7 am to 7 pm at the Mary Collins Community Center. The Town Manager asked the Town Council as to whether they would like to have another precinct offer early voting on that same day as well.

Councilmember Mingo presented a different option. He proposed for Early Voting to take place on Saturday, November 19 and Sunday, November 20<sup>th</sup>, from 7 am to 7 pm, both at the Mary Collins Community Center. Mayor Pizzi made a motion to adopt Councilmember Mingo's option and all were in favor.

#### **15. ATTORNEY'S REPORT:**

Mayor Pizzi made a motion to extend the meeting for 15 minutes. Councilmember Mingo seconded the motion and all were in favor.

Raul Gastesi, the Town Attorney, explained that his report dealt with the Mayor's Litigation. He requested for the Town Council to approve moving the \$25,270 funds that

are left from the Charter Review Commission and whatever is left from the litigation firms budget to be moved to the Lydecker line item so that Lydecker Law Firm bill can be paid.

Councilmember Mestre made a motion to move the \$25,270 funds and whatever is left over from the \$23, 794.21 over to the Lydecker line item. Councilmember Lama seconded the motion. The Town Clerk called the roll and the motion passed 6-1, with Mayor Pizzi voting in opposition.

**ADJOURMENT:**

There being no further business to come before the Council, the meeting adjourned at 12:22 am.

Approved on this 1st day of November 2016.

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Michael Pizzi, Mayor

Attest:

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Gina M. Inguanzo, Town Clerk



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Town Councilmembers

**From:** Alex Rey, Town Manager

**Subject:** Award of Contract for Independent Auditing Services, RFP 2016-46

**Date:** November 1, 2016

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### **Recommendation:**

It is recommended that the Town Council authorize the Town Manager to execute a contract with Alberni Caballero & Fierman, LLP for Independent Auditing Services in an amount not to exceed budgeted funds. Their proposal for the Town's annual audit for the fiscal year ending September 30, 2016 is \$42,000. The initial term of the agreement is three (3) years with the option for the Town Manager to renew the contract for two (2) additional one-year periods.

### **Background:**

On September 14, 2016 the Town of Miami Lakes ("Town") issued RFP No. 2016-46 Independent Auditing Services to procure proposals from qualified firms to provide such services to the Town. The successful proposer will perform the annual examination of the Town's financial statements. Minimum qualification requirements for Certified Public Accounting Firms as stipulated in the RFP included at least 10 consecutive years of auditing experience, completion of two external audits for two different Florida municipalities within the last five years as the prime contractor, meeting state-mandated independence guidelines and confirming CPA professional education hours as required by the Generally Accepted Government Auditing Standards "Yellow Book".

The RFP was advertised in the Miami Daily Business Review, posted on the Town website and DemandStar (515 suppliers were notified under 4 commodities) and noticed in the Town Hall lobby. Procurement conducted a due diligence review including and background checks on the seven proposal responses received. Two responses were disqualified from further review due to not acknowledging four or more addenda.

In July of this year, the Town Council via Resolution No. 16-1394 appointed the following

individuals to serve on the Auditor Selection Committee (the “Committee”):

1. Ismael Diaz, MBA, Finance Director, Town of Miami Lakes (Committee Chair)
2. Allison R. Williams, Chief Finance Officer, City of Miami Beach
3. Amber Riviere, Chief Financial Officer, Village of Bal Harbour
4. Andre Teixeira, CPA, Chief Financial Officer, The Graham Companies

The Committee met on October 18, 2016 to evaluate the proposals. The Committee evaluated the technical proposals based on the criteria and weights set forth in the solicitation to include Proposer’s experience, qualifications and past performance, relevant experience, qualifications of key personnel and approach to providing the services. Price proposals were a weighted factor based on a 20-point scale for the total price of the initial three year contract term. After discussion of the proposals to include firm qualifications and government experience, based on its review of the proposals, the Committee ranked the proposals as follows:

<b><u>Firm</u></b>	<b><u>Total Points</u></b>	<b><u>Ranking</u></b>
Alberni Caballero & Fierman, LLP (“ACF”)	312 Points	1
S. Davis & Associates, PA	305 Points	2
Keefe McCullough	299 Points	3
Rodriguez, Trueba & Co., CPA, PA	293 Points	4
HCT Certified Public Accountants and Consultants, LLC	245 Points	5

Committee members stated they were impressed by ACF’s proposed approach in that the scope and engagement timeline matched the Town’s needs as the auditee and agreed the firm should be the number one shortlisted proposer. ACF has performed the full gamut of services such as annual financial and pension plan audits, GOB, and CAFR preparation for dozens of Miami-Dade and Broward cities to include Aventura, Hialeah, Miami Springs, Doral and Miami Shores.

The Committee agreed that all of the firms were qualified to perform the services. They established that following number one ranked firm ACF, the number two and three ranked proposers, S. Davis & Associates, PA and Keefe McCullough, respectively would comprise their recommended shortlist of three firms as required by Florida Statute 218.391.

Based on the above, the Committee recommends that the Town Council authorize the Town Manager to negotiate and award a term contract to one of the top three shortlisted firms for Independent Auditing Services, beginning with number one ranked proposer Alberni Caballero & Fierman, LLP. Should negotiations be unsuccessful with the number one proposer, the Town Manager may terminate negotiations and move forward with the next shortlisted proposer until an agreement is successfully negotiated.

The initial contract term is for a three (3) year period. The Town may opt to renew the contract for two (2) additional 12-month periods for a total possible contract length of five (5) years.

**Attachments:**

**Resolution**

**Agreement**

**FRP**

**RFP 2016-46 ACF Submittal**

**Evaluation Committee Final Ranking**

**RESOLUTION NO. 16-\_\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, APPROVING THE SHORTLIST ESTABLISHED BY THE AUDITOR SELECTION COMMITTEE AND APPROVING THE COMMITTEE'S RECOMMENDATION TO AWARD RFP 2016-46 INDEPENDENT AUDITING SERVICES TO NUMBER ONE RANKED FIRM ALBERNI CABALLERO & FIERMAN, LLP; AUTHORIZING THE TOWN MANAGER TO TAKE ALL NECESSARY STEPS TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONTRACT; AUTHORIZING THE TOWN MANAGER TO EXPEND BUDGETED FUNDS; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE CONTRACT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on September 14, 2016, the Town of Miami Lakes (the "Town") issued Request for Proposals ("RFP") No. 2016-46 to secure a Certified Public Accounting Firm, to provide for Independent Accounting Services; and

**WHEREAS**, the scope of services includes an evaluation of the Town's system of internal control to assess the extend it can be relied upon to ensure accurate information, compliance with laws and regulations, and to provide for efficient and effective operations; and

**WHEREAS**, the RFP was properly advertised, posted on the Town Website, distributed to Five Hundred Fifteen (515) suppliers via demand star and noticed in the Town Hall lobby; and

**WHEREAS**, the Town received seven proposal responses, and after a due diligence review by the Town's Procurement Department, two (2) responses were disqualified from further review due to their failure to acknowledge four or more addenda; and

**WHEREAS**, in accordance with Florida Statute § 218.391, the Town Council appointed and Auditor Selection Committee ("Audit Committee") via Resolution No. 16-1394; and

**WHEREAS**, in accordance with Florida Statute § 218.391 the Audit Committee recommended the following short list in the following order (1) Alberni Caballero and Fierman, LLP (“Alberni”), (2) S. Davis and Associates, P.A., and (3) Keefe McCullough; and

**WHEREAS**, the Town Council approves the recommendation of the Audit Committee and authorizes the Town Manager to enter into the contract with Alberni for award of RFP 2016-46 for Independent Auditing Services; and

**WHEREAS**, should negotiations with Alberni be unsuccessful, the process will be terminated and negotiations will ensue with the next highest ranked firm in the shortlisted order as follows: S. Davis and Associates, P.A., and Keefe McCullough; and

**WHEREAS**, the cost of independent audit services for the initial three (3) year term as proposed by Alberni is One Hundred Twenty Nine Thousand Dollars and 00/100 (\$129,000.00), with hourly rates established for additional services as needed; and

**WHEREAS** the Town in its sole discretion may exercise an option to renew for two (2) additional One (1) year periods; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section 1.**     **Recitals.** The foregoing Recitals are true and correct and incorporated herein by this reference.

**Section 2. Approval of the Contract.** The Town Council hereby approves the award of RFP 2016-46, to Alberni Caballero and Fierman, LLP in an amount not to exceed the proposal price for Independent Auditing Services. Should negotiations with Alberni Caballero and Fierman, LLP be unsuccessful, the process will be terminated and negotiations will ensue with the next highest ranked firm in the shortlisted order as follows: S. Davis and Associates, P.A., and then Keefe McCullough Inc.

**Section 3. Authorization of Town Officials.** The Town Manager and/or his designee and the Town Attorney are authorized to take all steps necessary to implement the terms and conditions of the successfully negotiated, Contract No. 2016-46 Contract for Independent Auditing Services.

**Section 4. Authorization of Fund Expenditure.** The Town Manager is authorized to expend budgeted funds to implement the terms and conditions of the Contract from the General Fund.

**Section 5. Execution of the Contract.** The Town Manager is authorized to execute the Contract on behalf of the Town in an amount equal to or better than the proposed prices, in substantially the form attached hereto.

**Section 6. Effective Date.** This Resolution shall take effect immediately upon adoption.



**PASSED AND ADOPTED** this 1st day of November, 2016.

Motion to adopt by \_\_\_\_\_, second by \_\_\_\_\_.

FINAL VOTE AT ADOPTION

Mayor Michael A. Pizzi, Jr.	_____
Vice Mayor Tim Daubert	_____
Councilmember Manny Cid	_____
Councilmember Ceasar Mestre	_____
Councilmember Frank Mingo	_____
Councilmember Tony Lama	_____
Councilmember Nelson Rodriguez	_____

\_\_\_\_\_  
Michael A. Pizzi, Jr.  
MAYOR

Attest:

Approve as to Form and Legal Sufficiency

\_\_\_\_\_  
Gina Inguanzo  
TOWN CLERK

\_\_\_\_\_  
Raul Gastesi, P.A.  
TOWN ATTORNEY

# **PROFESSIONAL SERVICES AGREEMENT INDEPENDENT AUDITING SERVICES**

**Contract No. 2016-46**



**The Town of Miami Lakes Council:**

**Mayor Michael A. Pizzi, Jr.  
Vice Mayor Timothy Daubert  
Councilmember Manny Cid  
Councilmember Tony Lama  
Councilmember Nelson Rodriguez  
Councilmember Ceasar Mestre  
Councilmember Frank Mingo**

Alex Rey, Town Manager  
The Town of Miami Lakes  
6601 Main Street  
Miami Lakes, Florida 33014

This Agreement made this [redacted] day of [redacted] in the year **2016** ("Agreement") by and between the Town of Miami Lakes, Florida, hereinafter called the "Town," and (Name of Consultant), hereinafter called the "Consultant", a corporation organized and existing under the laws of the State of [redacted], having its principal office at [redacted].

### **RECITAL**

A. The Town issued a Request for Proposals ("RFP") 2016-46 on (Date) for the provision of professional services ("Services") for Independent Audit Services ("Services") and Consultant's proposal ("Proposal"), in response thereto, was selected as the most qualified for the provision of said Services. The RFP and the Proposal are sometimes referred to herein, collectively, as the Solicitation Documents, and are by this reference expressly incorporated into and made a part of this Agreement as if set forth in full.

B. WHEREAS, the Town, through action of the Town Manager and/or the Town Council, as applicable, has selected the Consultant in accordance with, Florida Statutes, and the applicable provisions of the Town Procurement Ordinance, to provide the professional services as described herein.

WITNESSETH, that the Town and the Consultant, for the considerations herein set forth, agree as follows:

### **SECTION A    GENERAL TERMS AND CONDITIONS**

#### **Article 1    Definitions**

***Additional Services*** means any Services that increase, decrease, or otherwise modifies the Scope of Services.

***Attachments*** mean any Attachments to this Agreement which are expressly incorporated by reference and made a part of this Agreement as if set forth in full.

***Consultant*** means the individual, partnership, corporation, association, joint venture, or any combination thereof, which has entered into the Agreement to provide the professional services to the Town required by this Agreement.

***Deliverables*** mean all documentation and any items of any nature submitted by the Consultant to the Town's Project Manager for review and acceptance pursuant to the terms of this Agreement.

**Hourly Rates** means the expense to Consultant and on an hourly rate basis for employees in the specified professions and job categories assigned to provide Services under this Agreement. Hourly rates are inclusive off all indirect expenses, cost, overhead, and margin.

**Procurement Manager** means the Town's Procurement Manager whom is responsible for the management of the Agreement.

**Professional Services** means those services within the scope of the practice of auditing, as defined by the laws of the State of Florida and the federal government, or those routinely and typically performed by any auditing firm in connection within its professional practice for the Services provided under this Agreement.

**Project Manager** means an employee or representative of the Town designated by the Town Manager to manage the Services to be performed under this Agreement.

**Scope of Services or Services** means the comprehensive description of the activities, tasks, design features, objectives, deliverables and milestones contained in this Agreement, which required for the completion of work performed by the Consultant, under this Agreement.

**Town Council** means the legislative body of the Town of Miami Lakes.

**Town Manager** means the duly appointed chief administrative officer of the Town of Miami Lakes or designee.

**Town or Owner** means the Town of Miami Lakes, Florida, a Florida municipal corporation, the public agency which is a party hereto and for which this Agreement is to be performed. In all respects hereunder, Town's performance is pursuant to Town's position as the Owner of the Project. In the event the Town exercises its regulatory authority as a governmental body, the exercise of such regulatory authority and the enforcement of any rules, regulations, codes, laws and ordinances shall be deemed to have occurred pursuant to Town's authority as a governmental body and shall not be attributable in any manner to Town as a party to this Agreement. The Town of Miami Lakes shall be referred to herein as "Town". For the purposes of this Agreement, "Town" without modification shall mean the Town Manager.

**Work Order** means a document issued by the Town authorizing the Consultant to perform Additional Services or authorizing the Consultant to proceed with an audit.

**Work Order Proposal** means a document prepared by the Consultant, at the request of the Town, for Additional Services to be provided by the Consultant.

## **Article 2      Term**

The Agreement shall be effective upon its execution by the Town and shall be for an initial term of three years commencing with the audit for fiscal year ending September 30, 2016. The Town, at its sole discretion may exercise an option to renew ("OTR") for two (2) additional one (1) year periods. The Agreement shall continue in full force and effect until all of the Services have been completed and the Town has issued final payment to the Consultant.

**Article 3      Order of Precedence**

Should a conflict exist between or among the provisions of, or the Attachments to the Agreement, the order of precedence shall be as follows: 1) these terms and conditions of the Agreement, 2) Attachments to the Agreement, 3) the Town's RFP No. 2016-46 and any associated addenda and attachments thereto, and 4) the Contractor's Proposal.

**Article 4      Notices**

Whenever either party desires to give notice unto the other, such notice must be in writing, sent by registered or certified United States mail, return receipt requested, delivered personally, or delivered via e-mail addressed to the party for whom it is intended at the place/address last specified; and the place for giving of notice shall remain such until it shall have been changed by written notice to or by the Procurement Manager. For the present, the parties designate the following as the respective places for giving of notice:

For Town of Miami:

Alex Rey

Town Manager

6601 Main Street

Miami Lakes, Florida 33014

[reya@miamilakes-fl.gov](mailto:reya@miamilakes-fl.gov)

With a copy to:

Christina Semeraro, Procurement Manager

at the same address as above

[semeraroc@miamilakes-fl.gov](mailto:semeraroc@miamilakes-fl.gov)

For Consultant:

(name)

(title)

(address)

(address)

(e-mail)

**Article 5      Compensation**

The amount of compensation payable by the Town to Consultant in accordance with the Price Schedule established in Attachment B; provided, however, that in no event shall the amount of compensation exceed (total value of award) (\$00,000.00) in total for the initial three (3) year period, unless explicitly approved by action of the Town Council or Town Manager as applicable and put into effect by written amendment to this Agreement. Said fee is comprised of a fee of \$00,000.00 plus \$0,000.00 for additional services. Additional Services shall be authorized at the sole discretion of the Town.

All Services undertaken by the Consultant before the Town's approval of this Agreement shall be at the Consultant's own risk and expense.

## ***Article 6        Payments***

Consultant shall invoice the Town not more than once per month in accordance with the Price schedule contained in Attachment A. Invoices that include payments based on hourly rates must identify the employee classification, hourly Wage Rate, and the number of hours worked per classification. All invoices must have a unique invoice number and include the Town's Contract Number and must be submitted to the Project Manager.

The Consultant shall attach to the invoice all supporting data for payments, including but not limited to, copies of payroll records or distribution, or other documentation acceptable to the Town that documents the costs incurred on an hourly rate.

All payments shall be made in accordance with the Florida Statute 218.74, which is also known as the Local Government Prompt Payment Act.

## ***Article 7        Indemnification***

The Consultant shall hold harmless, indemnify and defend the Town, its officials and employees from any and all claims, losses and causes of actions which may arise out of the performance of this Agreement as a result of any act of negligence or negligent omission, recklessness, or intentionally wrongful conduct of the Consultant. The Consultant shall pay all claims and losses of any nature whatsoever in connection therewith and shall defend all project related suits, in the name of the Town when applicable, and shall pay all costs, including without limitation reasonable attorney's and appellate attorney's fees, and judgments which may issue thereon. The Consultant's obligation under this paragraph shall not be limited in any way by the agreed upon contract price, or the Consultant's limit of, or lack of, sufficient insurance protection and shall apply to the full extent that it is caused by the negligence, act, omission, recklessness or intentional wrongful conduct of the Consultants, its agents, servants, or representatives.

## ***Article 8        Insurance***

The Consultant shall not start Services under this Agreement until the Consultant has obtained all insurance required hereunder and the Town has approved such insurance.

All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida and satisfactory to the Town Manager. All companies shall have a Florida resident agent and be rated at least B as to management and Class V as to financial strength, as per A.M. Best Company's Best Insurance Guide, latest edition or its equivalent.

The company must hold a valid Florida Certificate of Authority as shown in the latest "List of All Insurance Companies Authorized or Approved to Do Business in Florida", issued by the State of Florida Department of Insurance and are members of the Florida Guaranty Fund.

The Consultant shall furnish certificates of insurance to the Town Manager for review and approval prior to the execution of this Agreement. The Certificates shall clearly indicate that the Consultant has obtained insurance of the type, amount and classification required by these provisions, in excess of any pending claims at the time of contract award to the Consultant. Consultant shall maintain coverage with equal or better rating as identified herein for the term of this Agreement. Consultant shall provide written notice to the Town Manager of any

material change, cancellation and/or notice of non-renewal of the insurance within 30 days of the change. Consultant shall furnish a copy of the insurance policy or policies upon request of the Town Manager within ten (10) days of written request. The Certificate(s) of Insurance must include the Town's Agreement Number and Title.

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operation of the Contractor.

#### **Commercial General Liability and Automobile Liability**

The Consultant shall maintain commercial general liability coverage with limits of at least \$300,000 combines single limit per occurrence for bodily injury and property damage. The Town is to be listed as an additional insured with respect to this coverage. Notice of cancellation should read (30) days/ (10) days for nonpayment.

#### **Business Automobile**

The Consultant shall provide business automobile liability coverage including coverage for all owned, hired and non owned autos with a minimal combined single limit of \$300,000 naming the Town as an additional insured with respect to this coverage. Notice of cancellation should read (30) days/(10) days for nonpayment.

#### **Professional Liability Insurance**

The Consultant shall maintain Professional Liability Insurance in the minimum amount of 300,000 per claim.

#### **Worker's Compensation Insurance**

The Consultant shall maintain Worker's Compensation Insurance in compliance with Florida Statutes, Chapter 440, as amended.

#### **Additional Insured**

The Town is to be specifically included as an Additional Insured under the Commercial General Liability and the Business Automobile. This must be reflected in the "Description of Operations" section of the Certificate of Insurance.

#### **Modifications To Coverage**

The Town Manager reserves the right to require modifications, increases, or changes in the required insurance requirements, coverage, deductibles or other insurance obligations by providing a thirty (30) day written notice to the Consultant in accordance with Article 10.06 herein. Consultant shall comply with such requests unless the insurance coverage is not then readily available in the national market, and may request additional consideration from Town accompanied by justification.

### **Article 9      Performance**

The Contractor shall provide the Services described in Attachment A, Scope of Services, in a competent and professional manner satisfactory to the Town in accordance with the Agreement. The Town shall be entitled to a satisfactory performance of all Services described herein and to full and prompt cooperation by the Consultant in all aspects of the Services.

The Consultant agrees that at all times it will employ, maintain and assign to the performance of the Services a sufficient number of competent and qualified professionals and other personnel to meet the requirements of the Agreement.

The Consultant shall comply with all provisions of all federal, state and local laws, statutes, ordinances, and regulations that are applicable to the performance of this Agreement.

**Article 10      Removal of Unsatisfactory Personnel**

The Town Manager may make written request to Consultant for the prompt removal and replacement of any personnel employed or retained by the Consultant, or any Subconsultants or subcontractors, or any personnel of any such Subconsultants or subcontractors engaged by the Consultant to provide and perform Services pursuant to the requirements of this Agreement. All decisions involving personnel will be made by Consultant. Such request shall solely relate to said employees work under this Agreement.

Consultant shall defend, hold harmless and indemnify the Town and shall be liable and responsible for any and all claims, suits, actions, damages and costs (including attorney's fees and court costs) made against the County, occurring on account of, arising from or in connection with the removal and replacement of any Contractor's personnel performing services hereunder.

**Article 11      Consultant Key Staff**

The parties acknowledge that Consultant was selected by Town, in part, on the basis of qualifications of particular staff identified in Consultant's response to Town's solicitation, hereinafter referred to as "Key Staff". Consultant shall ensure that Key Staff identified in Attachment C are available for Services hereunder as long as said Key Staff is in Consultant's employ. Consultant will obtain prior written acceptance of Town Manager or designee to change Key Staff. Consultant shall provide the Town Manager with such information as necessary to determine the suitability of proposed new Key Staff. The Town Manager will act reasonably in evaluating Key Staff qualifications. Such acceptance shall not constitute any responsibility or liability for the individual's ability to perform.

**Article 12      Independent Consultant**

The Consultant is engaged as an independent business and agrees to perform Services as an independent consultant. In accordance with the status of an independent consultant, the Consultant covenants and agrees that the Consultant will conduct business in a manner consistent with that status, that the Consultant will not claim to be an officer or employee of the Town for any right or privilege applicable to an officer or employee of the Town, including, but not limited to: worker's compensation coverage; unemployment insurance benefits; social security coverage; retirement membership, or credit.

**Article 13      Subconsultants**

Consultant must directly provide all Services. No Subcontracting of the Services to be performed will be authorized by the Town.



**Article 14      Authority of Town's Project Manager**

The Town Manager hereby authorizes the Project Manager to determine in the first instance, all questions of any nature whatsoever arising out of, under or in connection with, or in any way relating to or on account of the Services, including without limitation, questions as to the value, acceptability and fitness of the Services; questions as to either party's fulfillment of its obligations under the Agreement and questions as to the interpretation of the Services to be performed under the Agreement.

The Consultant shall be bound by all determinations or orders of the Project Manager and shall promptly respond to requests of the Project Manager, including the withdrawal or modification of any previous order, and regardless of whether the Consultant agrees with the Project Manager's determination or requests.

The Project Manager and the Town will not be responsible for the acts or omissions of the Consultant, or any of their agents or employees, or any other persons performing any of the Work.

**Article 15      Assumptions, Parameters, Projections, Estimates and Explanations**

The Consultant understands and agrees that any assumptions, parameters, projections, estimates and explanations presented by the Town may be provided to the Consultant for evaluation purposes only. However, since these assumptions, parameters, projections, estimates and explanations represent predictions of future events the town makes no representations or guarantees; and the Town shall not be responsible for the accuracy of the assumptions presented; and the Town shall not be responsible for conclusions to be drawn therefrom; and any assumptions, parameters, projections, estimates and explanations shall not form the basis of any claim by the Consultant. The Consultant accepts all risk associated with using this information.

**Article 16      Patent & Copyright Infringement**

The Consultant shall not infringe any copyright, trademark, service mark, trade secrets, patent rights, or other intellectual property rights in the performance of the Services. The Consultant warrants that all Deliverables furnished hereunder, including but not limited to: programs, documentation, software, analyses, applications, methods, ways, processes, and the like, do not infringe upon or violate any patent, copyrights, service marks, trade secret, or any other third party proprietary rights.

The Consultant shall be liable and responsible for any and all claims made against the Town for infringement of patents, copyrights, service marks, trade secrets or any other third party proprietary rights, by the use or supplying of any programs, documentation, software, analyses, applications, methods, ways, processes, and the like, in the course of performance or completion of, or in any way connected with providing the Services, or the Town's continued use of the Deliverables furnished hereunder. Consultant at its own expense, including the payment of attorney's fees, shall indemnify, and hold harmless the Town and defend any action brought against the Town with respect to any claim, demand, cause of action, debt, or liability. Consultant shall notify the Town within forty-eight (48) hours of any action by a third party alleging any infringement as detailed above.

#### **Article 17      Nondisclosure**

To the extent allowed by law, Consultant agrees not to divulge, furnish or make available to any third person, firm or organization any Deliverables, materials, data, transactions of all forms, financial information, documents or other similar information or documentation, without Town Manager's prior written consent unless required by law. This includes all Town employee information and Town financial information, which shall be considered confidential information. Consultant is immediately notify the Town of any disclosure of such information by its employees or agents. The Town may seek injunctive relief to restrain any such breach or potential breach.

#### **Article 18      Documents And Records**

Consultant acknowledges and agrees that the Town retains all rights, title, and interest in and to all materials, data, documentation, and copies of thereof furnished by the Town to the Consultant.

All documents, data, computer files, and/or reports prepared or obtained under this Agreement by the Consultant, as well as all data collected, together with summaries and charts derived therefrom, including all electronic digital copies shall be considered works made for hire and are the property of the Town. The Town shall retain all rights, title, and interest and the neither the Consultant nor its employees or agents shall have any proprietary or ownership rights to any of the above.

#### **Article 19      Maintenance of Records**

Consultant will keep adequate records and supporting documentation, which concern or reflect its Services hereunder. Records subject to the provisions of Public Record Law, Florida Statutes Chapter 119, must be kept in accordance with statute. Otherwise, the records and documentation will be retained by Consultant for a minimum of three (3) years from the date of termination of this Agreement or the date the Project is completed, whichever is later. Town, or any duly authorized agents or representatives of Town, has the right to audit, inspect, and copy all such records and documentation as often as they deem necessary during the period of this Agreement and during the three (3) year period noted above; provided, however such activity will be conducted only during normal business hours. The Consultant agrees to furnish copies of any records necessary, in the opinion of the Town Manager, to approve any requests for payment by the Consultant.

Consultant shall also comply with the following requirements of the Florida Public Records Law including:

- a) Consultant must keep and maintain all public records required by the Town in order to perform services under this Agreement.
- b) Upon request from the Town's custodian of public records, Consultant shall provide the Town with a copy of the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
- c) Consultant shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by

law for the duration of the Agreement term and following completion of the contract if the Consultant does not transfer the records to the Town.

- d) Upon completion of the contract, Consultant shall transfer, at no cost, to the Town all public records in the possession of the Consultant, or keep and maintain public records required by the Town to perform the service under this contract. If the Consultant transfers all public records to the Town upon completion of the contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records, in a format that is compatible with the information technology systems of the Town.

**IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE TOWN'S CUSTODIAN OF PUBLIC RECORDS VIA PHONE (305) 364-6100 x 1138; EMAIL [CLERK@MIAMILAKES-FL.GOV](mailto:CLERK@MIAMILAKES-FL.GOV); OR MAIL AT TOWN OF MIAMI LAKES, 6601 MAIN STREET, MIAMI LAKES, FL 33014.**

***Article 20      Default***

**a.      General**

If Consultant fails to comply with any term or condition of this Agreement, or fails to perform any of its obligations hereunder, then Consultant shall be in default. Upon the occurrence of a default hereunder the Town, in addition to all remedies available to it by law, may immediately, upon written notice to Consultant, terminate this Agreement whereupon all payments, advances, or other compensation paid by the Town to Consultant while Consultant was in default shall be immediately returned to the Town. Consultant understands and agrees that termination of this Agreement under this section shall not release Consultant from any obligation accruing prior to the effective date of termination.

In the event of termination due to default, in addition to the foregoing, Consultant shall be liable to the Town for all expenses incurred by the Town in preparing and negotiating this Agreement, as well as all costs and expenses incurred by the Town in the re-procurement of the Services, including consequential and incidental damages. In the event of default, Town may also suspend or withhold reimbursements from Consultant until such time as the actions giving rise to default have been cured.

**b.      Conditions of Default**

Conditions of default include, but are not limited to:

- A finding of default and subsequent termination for cause may include, without limitation, any of the following:

- Consultant fails to obtain or maintain the required insurance.
- Consultant has failed to obtain the approval of the Town where required by the Agreement
- Consultant fails to comply, in a substantial or material sense, with any of its duties under this Agreement.
- Consultant fails to commence the Services within the time provided or contemplated herein, or fails to complete the Services in a timely manner as required by this Agreement.

**c. Time To Cure Default; Force Majeure**

Town through the Procurement Manager shall provide written notice to Consultant as to a finding of default, and Consultant shall take all necessary action to cure said default within time stipulated in said notice, after which time the Town may terminate the Agreement. The Town at its sole discretion, may allow additional days to perform any required cure if Consultant provides written justification deemed reasonably sufficient.

Should any such failure on the part of Consultant be due to a condition of Force Majeure as that term is interpreted under Florida law, then the Town may allow an extension of time reasonably commensurate with the cause of such failure to perform or cure.

**Article 21 Termination Of Agreement**

The Town, including the Town Manager, has the right to terminate this Agreement for any reason or no reason, upon ten (10) days' written notice. The date of notification shall serve as the effective date of termination and Consultant shall immediately stop all Services under this Agreement as of the date stipulated in the notification. Upon termination of this Agreement, all charts, sketches, studies, drawings, and other documents, including all electronic copies related to Services authorized under this Agreement, whether finished or not, must be turned over to the Town Manager. The Consultant shall be paid in accordance with provisions of this Agreement, provided that said documentation is turned over to Procurement Manager within ten (10) business days of termination. Failure to timely deliver the documentation shall be cause to withhold any payments due without recourse by Consultant until all documentation is delivered to the Procurement Manager or designee.

Consultant shall have no recourse or remedy from a termination made by the Town except to retain the fees earned compensation for the Services that was performed in complete compliance with this Agreement, as full and final settlement of any claim, action, demand, cost, charge or entitlement it may have, or will, have against the Town, its officials or employees.

**Article 22 Successors and Assigns**

The performance of this Agreement shall not be transferred pledged, sold, delegated or assigned, in whole or in part, by the Consultant without the written consent of the Town Council or Town Manager, as applicable. It is understood that a sale of the majority of the stock or partnership shares of the Consultant, a merger or bulk sale, an assignment for the benefit of creditors shall each be deemed transactions that would constitute an assignment or sale hereunder requiring prior Town approval. The Consultant's services are unique in nature and

any transference without the prior written approval of the Town shall be cause for the Town to terminate this Agreement. The Consultant shall have no recourse from such cancellation.

The Consultant and the Town each binds one another, their partners, successors, legal representatives and authorized assigns to the other party of this Agreement and to the partners, successors, legal representatives and assigns of such party in respect to all covenants of this Agreement.

**Article 23      Resolution of Disputes**

Consultant understands and agrees that all disputes between it and the Town based upon an alleged violation of the terms of this Agreement by the Town shall be submitted for resolution in the following manner.

The initial step shall be for the Consultant to notify the Procurement Manager in writing of the dispute identified in Article 4, Notices. Consultant shall, within five (5) calendar days of the initial notification, all supporting documentation to the Procurement Manager. Failure to submit such appeal of the written finding shall constitute acceptance of the finding by the Consultant. Upon receipt of said documentation the Procurement Manager shall review the issues relative to the dispute and issue a written finding.

Should the Consultant and the Procurement Manager fail to resolve the dispute the Consultant shall submit their dispute in writing within five (5) calendar days to the Town Manager. Failure to submit such appeal of the written finding shall constitute acceptance of the finding by the Consultant. Upon receipt of said notification the Town Manager shall review the issues relative to the dispute and issue a written finding.

Appeal to the Town Manager for his/her resolution, is required prior to Consultant being entitled to seek mediation in connection therewith, as stipulated in Article 24.

**Article 24      Mediation - Waiver of Jury Trial**

In an effort to engage in a cooperative effort to resolve conflict which may arise during the course of the design and /or construction of the subject project(s), and/or following the completion of the projects(s), the parties to this Agreement agree all disputes between them shall be submitted to non-binding mediation prior to the initiation of litigation, unless otherwise agreed in writing by the parties. A certified Mediator, who the parties find mutually acceptable, will conduct any Mediation Proceedings in Miami-Dade County, State of Florida. The parties will split the costs of a certified mediator on a 50/50 basis. The Consultant agrees to include such similar contract provisions with all Subconsultants and/or independent contractors and/or Consultants retained for the project(s), thereby providing for non-binding mediation as the primary mechanism for dispute resolution.

In an effort to expedite the conclusion of any litigation the parties voluntarily waive their right to jury trial or to file permissive counterclaims in any action arising under this Agreement.

**Article 25      Priority of Provisions**

If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document

incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in this Agreement shall prevail and be given effect.

**Article 26      Compliance With Laws**

Consultant shall comply with all applicable laws, codes, ordinances, rules, regulations and resolutions including, without limitation, the Americans with Disabilities Act (“ADA”), as amended, and all applicable guidelines and standards in performing its duties, responsibilities, and obligations related to this Agreement. The Consultant represents and warrants that there shall be no unlawful discrimination as provided by law in connection with the performance of this Agreement.

**a.    Non-Discrimination**

Consultant warrants and represents that it does not and will not engage in discriminatory practices and that there shall be no discrimination in connection with Consultant’s performance under this Agreement on account of race, color, sex, religion, age, handicap, marital status or national origin. Consultant further covenants that no otherwise qualified individual shall, solely by reason of his/her race, color, sex, religion, age, handicap, marital status or national origin, be excluded from participation in, be denied services, or be subject to discrimination under any provision of this Agreement.

**b.    OSHA Compliance**

The Consultant warrants that it will comply with all safety precautions as required by federal, state or local laws, rules, regulations and ordinances to ensure employee safety.

**c.    ADA Compliance**

Consultant shall affirmatively comply with all applicable provisions of the Americans with Disabilities Act (“ADA”) in the course of providing any work, labor or services funded by the Town, including Titles I & II of the ADA (regarding nondiscrimination on the basis of disability) and all applicable regulations, guidelines and standards. Additionally—the Consultant shall take affirmative steps to—insure nondiscrimination in employment of disabled persons.

**Article 27      Discretion of Town Manager**

Any matter not expressly provided for herein dealing with the Town or decisions of the Town shall be within the exercise of the reasonable professional discretion of the Town Manager.

**Article 28      Contingency Clause**

Funding for this Agreement is contingent on the availability of funds and continued authorization for program activities and the Agreement is subject to amendment or termination due to lack of funds, reduction of funds and/or change in regulations, upon thirty (30) days notice.

**Article 29      Third Party Beneficiary**

Consultant and the Town agree that it is not intended that any provision of this Agreement establishes a third party beneficiary giving or allowing any claim or right of action whatsoever by any third party under this Agreement.

**Article 30      No Estoppel**

Neither the Town's review, approval and/or acceptance of, or payment for Services performed under this Agreement shall be construed to operate as a waiver of any rights under this Agreement of any cause of action arising out of the performance of this Agreement, and the Consultant shall be and remain liable to the Town in accordance with applicable laws for all damages to the Town caused by the Consultant's negligent performance of any of the Services under this Agreement. The rights and remedies provided for under this Agreement are in addition to any other rights and remedies provided by law.

Where the Consultant is comprised of more than one legal entity, each such entity shall be jointly and severally liable under this Agreement.

**Article 31      Interpretation**

The language of this Agreement has been agreed to by both parties to express their mutual intent and no rule of strict construction shall be applied against either party hereto. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein," "hereof," "hereunder," and "hereinafter" refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a Section or Article of this Agreement, such reference is to the Section or Article as a whole, including all of the subsections of such Section, unless the reference is made to a particular subsection or subparagraph of such Section or Article.

**Article 32      Joint Preparation**

Preparation of this Agreement has been a joint effort of the Town and Consultant and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than any other.

**Article 33      Applicable Law and Venue of Litigation**

This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any suit or action brought by any party, concerning this Agreement, or arising out of this Agreement, shall be brought in Miami-Dade County, Florida. Each party shall bear its own attorney's fees except in actions arising out of Consultant's duties to indemnify the Town under Article 7 where Consultant shall pay the Town's reasonable attorney's fees.

**Article 34      Severability**

If this Agreement contains any provision found to be unlawful, the same shall be deemed to be of no effect and shall be deemed stricken from this Agreement without affecting the binding force of this Agreement as it shall remain after omitting such provision.

**Article 35      Entire Agreement**

This Agreement, as it may be amended from time to time, represents the entire and integrated Agreement between the Town and the Consultant and supersedes all prior negotiations, representations or agreements, written or oral. This Agreement may not be amended, changed, modified, or otherwise altered in any respect, at any time after the execution hereof, except by a written document executed with the same formality and equal dignity herewith. Waiver by either party of a breach of any provision of this Agreement shall not be deemed to be a waiver of any other breach of any provision of this Agreement.

**END OF SECTION**



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IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

WITNESS/ATTEST

**Consultant,**

---

Signature

---

Signature

---

Print Name, Title

---

Print Name, Title of Authorized Officer or Official

ATTEST:

(Corporate Seal)

Consultant Secretary  
(Affirm Consultant Seal, if available)

ATTEST:

**Tow of Miami Lakes**, a municipal corporation of  
the State of Florida

---

*Gina Inguanzo, Town Clerk*

---

Alex Rey, Town Manager

APPROVED AS TO LEGAL FORM AND  
CORRECTNESS:

---

Town Attorney

---

**CERTIFICATE OF AUTHORITY**

**(IF CORPORATION)**

I HEREBY CERTIFY that at a meeting of the Board of Director's of \_\_\_\_\_, a corporation organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) \_\_\_\_\_ as (Title) \_\_\_\_\_ of the corporation to execute agreements on behalf of the corporation and providing that his/her execution thereof, attested by the secretary of the corporation, shall be the official act and deed of the corporation.

I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_

Print: \_\_\_\_\_

---

**NOTARIZATION**

STATE OF \_\_\_\_\_)

) SS:

COUNTY OF \_\_\_\_\_)

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who (did / did not) take an oath.

\_\_\_\_\_  
SIGNATURE OF NOTARY PUBLIC  
STATE OF FLORIDA

\_\_\_\_\_  
PRINTED, STAMPED OR TYPED  
NAME OF NOTARY PUBLIC

## **ATTACHMENT A - SCOPE OF SERVICES**

### **1. Standard Audit Requirements**

#### **A. Financial Statements**

The examinations will be financial and compliance audits in accordance with Florida Statutes 11.45, Chapter 10.550 Rules of the Auditor General, and US Office of Management and Budget (OMB) Circular A-133 in order to express opinions on the financial statements of the Town. The examinations should be to the extent necessary for the auditors to express opinions of the fairness with which the financial statements present the financial position, results of operations, and changes in financial position in conformity with the U.S. Generally Accepted Accounting Principles, the requirements of the Federal Single Audit Act of 1984, as amended, and the Florida Single Audit Act.

To this effect, the selected Proposer shall be familiar with the compliance requirements of any and all Federal, State, and County rules and regulations that may pertain to the work required in the engagement to include, but not limited to, the following:

1. Florida Statutes Section 11.45 and Chapter 10.550 Rules of the Auditor General
2. AICPA's Audits of State and Local Governments
3. Comptroller General of the United States Government Auditing Standards
4. Federal Single Audit Act and OMB Circular A-133
5. Florida Single Audit Act
6. Federal Grant Contract Requirements
7. State Grant Contract Requirements

The statements to be audited will be prepared by the Town's Finance Department. The Successful Proposer shall submit any proposed adjusting journal entries to the Town's Finance Director for review and approval in a timely manner.

The Town understands and agrees that the underlying books and records of account must be properly closed as required by Florida Statutes to maintain the independence of the auditors and allow the auditors reasonable time to meet completion deadlines.

#### **B. Review of Internal Control**

The selected Proposer shall conduct an evaluation of the system of internal control to assess the extent it can be relied upon to ensure accurate information, compliance with laws and regulations, and to provide for efficient and effective operations. The study of internal control should include:

1. Review of processes, which consist of obtaining an understanding of the organization and its prescribed procedures to serve as the basis for tests of compliance and evaluation of internal controls.
2. Tests of controls, which are made to provide reasonable assurance that accounting control procedures are being applied as prescribed.

### **C. Data Processing Review**

The Successful Proposer shall conduct a review to compare the calculating operations of the computerized systems with the desired results by tests of transactions, including a review of controls designed to assure protection of files and prevention of processing errors and a review of the data processing reports.

### **D. Additional Services**

If services are required which are related to, but not included in the Scope of Services for the annual audit services, the Town may request the selected Proposer to provide additional services which may include, but are not limited to:

1. The preparation of special reports for financing purposes as determined by the Town's Finance Director, litigation support as determined by the Town's Attorney, and any other special audits as deemed necessary by the Town's Finance Director.
2. Any other additional work, such as special internal control reviews, single audits, efficiency reviews, benchmarking studies, rate matters or specialized research and training.

All additional services must be approved in advance in writing by the Town Manager or designee.

## **2. Annual Audit Requirements**

### **A. General**

The Successful Proposer shall perform in the capacity of principal auditor of the Town's Basic Financial Statements, auditing approximately 10 funds including the Town's General Fund, other governmental funds, and enterprise funds.

#### **Annual Audit Requirements**

The selected Proposer shall provide:

- a. A report on the fair presentation of the basic financial statements as a whole, including all fund financial statements and supporting schedules in conformity with GAAP.
- b. Complete all audit field work by January 31st. and submit required independent auditor's report to the Town's Finance Director no later than February 28th.
- c. Auditor shall prepare all individual, combining and entity wide Financial Statements, and issue the independent Auditor Report. The Town will provide front cover, inserts back cover, transmittal letter, management's discussion and analysis and statistical schedules for the binding and printing (up to 25 copies) of the Comprehensive Annual Financial Report (CAFR) which shall be the responsibility of the Auditor. Auditor shall also provide an electronic copy of the CAFR in Acrobat (pdf) format. Please refer to the latest Town CAFR provided as an electronic file in Attachment B. CAFR shall be completed by March 15th.

- d. Provide an annual financial and compliance audit of all Federal and State grant-in-aid programs and loans due 30 days subsequent to the audit report but no later than June 30th in accordance with OMB Circular A-133 (including American Recovery and Reinvestment Act (ARRA grants).
- e. Submit an annual management letter within 30 days after auditor's opinion in accordance with the Auditor General Rules 10.550 to make known certain recommendations of the selected Proposer which if implemented would, in the selected Proposer's opinion, increase efficiency, improve internal controls, improve management, etc.
- f. Preparation of IRS 990-N tax returns for two non-profit organizations: Miami Lakes Town Foundation and Miami Lakes Youth Center Fund.

### **3. Annual Audit Requirements For All Segments**

The Successful Proposer shall:

- a. Provide dedicated key personnel (i.e., Audit Partners, Audit Managers, Seniors, and staff) for the Town's audit engagement which will be primarily responsible for the timely completion of the audit.
- b. Submit thirty (30) days prior to the commencement of each Town audit an annual audit work plan which shall identify the audit schedule; the key personnel assigned to the engagement including the responsibilities, and number of hours allocated to the Town's audit engagement; information on certification, licensure and CPE training; key tasks, audit quality control measures, and specific policies, procedures and techniques to be used for the timely completion of the audit. The work plan shall specifically address any substitution of the key personnel which were previously approved by the Town to perform services for the Town audit engagement. The recommended substitute shall have the same or higher qualifications, years of government experience, etc. as the personnel they are substituting for. The Town reserves the right to reject or approve substitution of key personnel. (See Article 11 of Attachment A.)
- c. Submit a management letter which shall identify control and management weaknesses observed, assess their effect on financial management and propose steps to eliminate them, for which the Town shall provide responses. The Successful Proposer shall then provide a final management report to the Town Council, which shall include the Town's responses to such finding identified by the Successful Proposer.
- d. Completion of the Comprehensive Annual Financial Report (CAFR) in accordance with 3.2(A)(c) above.
- e. Provide the Town with analysis of current developments of Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements.

- f. Make available the Successful Proposer's work papers to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations (without additional charge to the Town).
  - g. Supply all necessary equipment, office supplies, computers, printers and software to conduct the onsite Segment Audit services requested herein including any broadband access equipments (e.g., "air card") that will allow connection to internet for access to selected Proposer's work e-mail and Virtual Private Network without reliance on, or interference with, Town's own network. Due to the Town's substantial electronic transactional environment, the Town will provide access to the Munis Financial Software, where all transactions and documents are stored.
- a. **Performance Requirements**
- The selected Proposer, in performing the Services requested herein, shall adhere to:
- a. U.S. Generally Accepted Government Auditing Standards (GAGAS) applicable to governmental units, as promulgated by the U.S. Government Accountability Office (GAO).
  - b. Governmental standards promulgated by the Governmental Accounting Standards Board (GASB).
  - c. Federal and State statutes, reporting requirements under the Single Audit Act of 1984 as amended, the State of Florida Single Audit Act, OMB Circular A-133 and Rules of Auditor General (Section 10.557, Florida Statutes).
  - d. U.S. Generally Accepted Accounting Principles (GAAP).
  - e. GFOA Checklist in order for the Town to obtain the GFOA Certificate.

**End of Section**

## ***Attachment B – Compensation***

### **Annual Audit**

<b>Fiscal Year</b>	<b>Compensation</b>
FY ending September 30, 2016	
FY ending September 30, 2017	
FY ending September 30, 2018	
<b>Option to Renew Years</b>	
FY ending September 30, 2019	
FY ending September 30, 2020	

### **Hourly Rates**

Classification	FY Ending Sept. 30, 2016	FY Ending Sept. 30, 2017	FY Ending Sept. 30, 2018	FY Ending Sept. 30, 2019	FY Ending Sept. 30, 2020
Partner/Principal					
Senior Manager					
Manager					
Senior Auditor					
Auditor					
Jr. Auditor					
Clerical Support					

***Attachment C – Key Personnel***

NAME	JOB CLASSIFICATION



# **REQUEST FOR PROPOSALS**

## **INDEPENDENT AUDITING SERVICES**

**RFP No. 2016-46**



**The Town of Miami Lakes Council:**

**Mayor Michael A. Pizzi, Jr.**  
**Vice Mayor Timothy Daubert**  
**Councilmember Manny Cid**  
**Councilmember Tony Lama**  
**Councilmember Nelson Rodriguez**  
**Councilmember Ceasar Mestre**  
**Councilmember Frank Mingo**

Alex Rey, Town Manager  
The Town of Miami Lakes  
6601 Main Street  
Miami Lakes, Florida 33014

**DATE ISSUED:      SEPTEMBER 14, 2016**  
**DUE DATE:        11:00 AM EST ON OCTOBER 12, 2016**

# Request for Proposals No. 2016-46

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## Table of Contents

Section 1 Legal Notice ..... 3

Section 2 Submission of a Response ..... 4

Section 3 Scope of Services ..... 8

Section 4 RFP Terms and Conditions .....12

Section 5 Instructions for Preparing a Response..... 16

Section 6 Required Forms.....23

- Exhibit A – Form Professional Services Agreement
- Exhibit B – Town’s Latest Comprehensive Annual Financial Report (CAFR)

# SECTION 1

## LEGAL NOTICE/REQUEST FOR PROPOSALS

**RFP No.:** 2016-46  
**RFP Name:** Independent Auditing Services  
**Pre-Proposal Conference:** N/A  
**Proposals Due:** 11:00 AM EST on October 12, 2016

The Town of Miami Lakes, Florida, (the “Town”) is accepting sealed proposals from qualified firms to provide external Independent Auditing Services (the “Services”). Proposals must be submitted in the form of one (1) original and five (5) copies of the Response, plus one (1) copy of the complete Technical Proposal in digital form on CD-ROM or flash drive in PDF format in addition to the Price Proposal in digital format, and must be received by the Office of the Town Clerk, 6601 Main Street, Miami Lakes, Florida 33014 by no later than 11:00 AM EST on October 12, 2016, at which time the time for receiving Responses will close.

The Scope of Work includes providing External Independent Auditing Services for the annual examination of the Town’s financial statements. The Town is seeking Responses from Certified Public Accountant firms licensed to practice in the State of Florida to serve as external auditors for two discrete segments of the Town, which are the General and Stormwater Segments.

Proposers must be an active Florida licensed CPA firm with public sector experience in order to be considered for an award under this RFP. Reference RFP Section 4.5 for the complete list of Minimum Qualification Requirements.

Copies of the RFP, including all related documents can be obtained by visiting the Town’s website at <http://www.miamilakes-fl.gov/>, and selecting “Contractual Opportunities” and on [www.DemandStar.com](http://www.DemandStar.com). The Town is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than the Town of Miami Lakes Procurement Division.

All inquiries regarding this RFP must be directed to the Procurement Division at [procurement@miamilakes-fl.gov](mailto:procurement@miamilakes-fl.gov). Pursuant to subsection (t) “Cone of Silence” of Section 2-11.1 “Conflict of Interest and Code of Ethics Ordinance” of Miami Dade County, public notice is hereby given that a “Cone of Silence” is imposed concerning this solicitation. Failure to comply with the “Cone of Silence may result in the rejection of a Response. For additional information concerning the Cone of Silence please refer to Section 2-11.1 of Miami Dade County Code.

## SECTION 2 – SUBMISSION OF A RESPONSE

### 2.1 Submittal Requirements

Proposers submitting a response (“Response”) to this Request for Proposals (“RFP”) must submit both a Technical Response and a separate Price Response based on the requirements set forth in the RFP.

Sealed written Responses must be received by the Town of Miami Lakes; Town Clerk’s Office, no later than the date, time and at the location indicated in Section 1 of the RFP, in order to be considered responsive. Faxed or e-mail Responses are **not** acceptable, and will not be considered. **Responses received at any other location than the aforementioned or after the Proposal submission date and time shall be deemed non-responsive and shall not be considered.**

Only one (1) Response from an individual, firm, partnership, corporation, business entity, or joint venture will be considered in response to this RFP.

One (1) original and five (5) copies of the Response, plus one (1) copy of the complete Response in digital form on CD-ROM in .pdf format as stated in Section 1, must be timely received by the Town or your Response may be disqualified.

### 2.2 Additional Information or Clarification

Requests for additional information or clarifications **must** be made in writing. Proposers **must** e-mail their requests for additional information or clarifications (“RFI”) in accordance with “Cone of Silence” and contact information provided in Section 1. Any request for additional information or clarification must be received seven (7) calendar days prior to the Response Submission Date.

The Town may issue responses to inquiries and any other corrections or amendments it deems necessary in written addendum, which will be issued prior to the Response Submission Date. The Town may not issue a response to all RFI submittals. Proposers should not rely on any oral or written representations, statements or explanations other than those made in this RFP or in any written addendum to this RFP. Where there appears to be conflict between the RFP and any addenda issued, the last addendum issued shall prevail.

It is the Proposer's sole responsibility to ensure receipt of all addenda. Prior to submitting the Response, the Proposer should check the Town’s webpage identified in Section 1 for any addendum.

### 2.3 Agreement

The Town anticipates awarding a contract for a three (3) year period with an option for an additional two (2) one-year periods commencing with the fiscal year ending September 30, 2016. The Proposer(s) selected to provide the service(s) requested herein (the “Successful Proposer(s)”) shall be required to execute an agreement (“Agreement”) with the Town, a draft of which has been included as part of the RFP.

## **2.4 Price Proposal**

The Price Response will be publicly opened at the Evaluation Committee meeting immediately following evaluation of the Technical Proposals. The price score will be incorporated into the overall rating and ranking of the Responses.

The Town reserves the right to negotiate the final Agreement Price should that be deemed in the best interest of the Town.

## **2.5 Award of an Agreement**

An Agreement may be awarded to the Successful Proposer for the Services by the Town Council, based upon the requirements contained in the RFP. A draft Agreement attached hereto as Attachment A is hereby incorporated into and made a part of this RFP.

The Town may award an Agreement on the basis of the initial Response, without negotiations. As such, Proposer's Response should contain the Proposer's best terms from a technical and monetary standpoint.

The Town reserves the right to execute or not execute, as applicable, an Agreement with the selected Proposer, where it is determined to be in the Town's best interests. The Town does not represent that any award will be made.

## **2.6 Agreement Execution**

Proposer by submission of its Response agrees to execute the Agreement in substantially the form provided herein. Without diminishing the foregoing, the Proposer may request clarifications and submit comments concerning the Agreement for the Town's consideration.

Upon award of an Agreement, the contents of the Response of the Successful Proposer(s) may be included as part of the Agreement, at the Town's sole discretion.

Responses that are conditioned to mandatory additions, deletions or revisions to the Agreement's terms and conditions may be rejected as non-responsive.

## **2.7 Submittal Instructions**

Careful attention must be given to all requested items contained in this RFP. Proposers are invited to submit Responses in accordance with the requirements of this RFP. **PLEASE READ THE ENTIRE SOLICITATION BEFORE SUBMITTING A RESPONSE.** Proposers shall make the necessary entry in all blanks and forms provided for the Response.

Responses shall be submitted in sealed envelope(s) or package(s) with the RFP number, title, and opening date clearly noted on the outside of the envelope(s) or package(s).

## **2.8 Changes, Alterations and Withdrawal**

Responses shall be valid and irrevocable for at least 120 days. Proposer may change or withdraw a Response at any time prior to Response Submission Deadline. All changes or withdrawals shall be made in writing to the Town Clerk. Oral/Verbal modifications will not be allowed and will be disregarded. Written modifications will not be accepted after the Response Submission Deadline. Proposers shall not assign or otherwise transfer their Response. A transfer or assignment of the Response will result in the rejection of the Response as non-responsive.

## **2.9 Subconsultant(s)/Subcontractors**

Subcontracting of the Services under this RFP are not permitted.

## **2.10 Joint Ventures**

Joint ventures are not permitted under this RFP and will be deemed non-responsive.

## **2.11 Discrepancies, Errors, and Omissions**

Any discrepancies, errors, or ambiguities in the RFP or addenda (if any) should be reported in writing to the individual identified and in the manner prescribed in Section 1 of the RFP. Should it be necessary, the Town will issue a written addendum to the RFP clarifying such conflicts or ambiguities.

## **2.12 Disqualification/Rejection of Responses**

**This RFP requires the use and submission of specific Town Forms. In addition, the RFP requires the submission of additional documents and information. These are must type requirements that must be met to be considered responsive. Failure to utilize the Town Forms and submit the required documents will result in the rejection of the Response as non-responsive and it will not be considered. Modification of, retyping, or any alterations to the Town Forms will result in the rejection of a Response as non-responsive.**

The Town reserves the right to disqualify Responses before or after the submission date, upon evidence of collusion with intent to defraud or other illegal practices on the part of the Proposer. It also reserves the right to waive any immaterial defect or informality in any Response; to reject any or all Responses in whole or in part, or to reissue a Request for Proposals.

Throughout this RFP, the phrases “must” and “shall” will denote mandatory requirements. Any Response that does not meet the mandatory requirements is subject to immediate disqualification.

Any Proposer who submits in its Response any information that is determined by the Town, in its sole opinion, to be substantially inaccurate, misleading, exaggerated, or incorrect, shall be disqualified from consideration for award of the Agreement.

Any Response submitted by a Proposer who is in arrears, e.g., money owed or otherwise in debt by failing to deliver goods or services to the Town (including any agency or department of the Town) or where the Town has an open or liquidated claim against a Proposer for monies owed the Town at the time of Proposal submission, or if a Proposer has been declared in default or abandoned a prior Town contract or agreement, or has been debarred by a federal, State of Florida, or Florida public entity within the past five (5) years will be rejected as non-responsive and shall not be considered for award.

## **2.13 Proposer’s Expenditures**

Proposers understand and agree that any expenditure they make in preparation and submittal of Responses or in the performance of any services requested by the Town in connection with the Responses in response to this RFP are exclusively at the expense of the Proposers. The

Town shall not pay or reimburse any expenditure or any other expense incurred by any Proposer in preparation of a Response, and/or anticipation of an award of a contract, and/or to maintain the approved status of the Successful Proposer(s) if an Agreement is awarded, and/or administrative or judicial proceedings resulting from the solicitation process.

#### **2.14 Due Diligence**

Proposers is solely responsible for performing all necessary investigations to inform themselves thoroughly as to all difficulties and issues involved in the completion of all Work required pursuant to the mandates and requirements of the RFP and the Agreement. No plea of ignorance of conditions or difficulties that may hereafter exist, or of conditions or difficulties that may be encountered in the execution of the Work as a result of failure to make the necessary examinations and investigations will be accepted as an excuse for a failure or omission on the part of the Proposer to fulfill, in every detail, all of the requirements of the Agreement, nor will they be accepted as a basis for any claims whatsoever for extra compensation or for an extension of time

#### **2.15 Execution of Response**

The Proposal must be manually and duly signed by an authorized corporate officer, principal, or partner (as applicable) in blue ink with a signature in full. When a Partnership is the Proposer, the Proposal shall be signed in the name of the firm by one or more of the partners. When a corporation is the Proposer, the officer signing shall set out the corporate name in full beneath which he/she shall sign his/her name, give title of his/her office and affix the corporate seal and shall be attested to by the Corporate Secretary or Assistant Secretary. Corporations must furnish documentation demonstrating the officer's authority to sign on behalf of the corporation. Partnerships must furnish also furnish documentation demonstrating the partner's authority to sign on behalf of the partnership.

Anyone signing the Response as agent must file with the Response legal evidence of signature authority. Proposers who are nonresident corporations shall furnish to the Town a duly certified copy of their permit to transact business in the State of Florida with the Response. Failure to promptly submit this evidence or qualification to do business in the State of Florida may be basis for rejection of the Response.

Failure to properly execute the Response may result in the Response being rejected as non-responsive.

Proposer understands that by submitting this RFP such submittal does not constitute an agreement or contract with the Proposer.

**[THIS SPACE INTENTIONALLY LEFT BLANK]**

## **SECTION 3 –SCOPE OF SERVICES**

### **3.1 Standard Audit Requirements**

#### **A. Financial Statements**

The examinations will be financial and compliance audits in accordance with Florida Statutes 11.45, Chapter 10.550 Rules of the Auditor General, and US Office of Management and Budget (OMB) Circular A-133 in order to express opinions on the financial statements of the Town. The examinations should be to the extent necessary for the auditors to express opinions of the fairness with which the financial statements present the financial position, results of operations, and changes in financial position in conformity with the U.S. Generally Accepted Accounting Principles, the requirements of the Federal Single Audit Act of 1984, as amended, and the Florida Single Audit Act.

To this effect, the selected Proposer shall be familiar with the compliance requirements of any and all Federal, State, and County rules and regulations that may pertain to the work required in the engagement to include, but not limited to, the following:

1. Florida Statutes Section 11.45 and Chapter 10.550 Rules of the Auditor General
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The statements to be audited will be prepared by the Town's Finance Department. The Successful Proposer shall submit any proposed adjusting journal entries to the Town's Finance Director for review and approval in a timely manner.

The Town understands and agrees that the underlying books and records of account must be properly closed as required by Florida Statutes to maintain the independence of the auditors and allow the auditors reasonable time to meet completion deadlines.

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2. Tests of controls, which are made to provide reasonable assurance that accounting control procedures are being applied as prescribed.



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### **D. Additional Services**

If services are required which are related to, but not included in the Scope of Services for the annual audit services, the Town may request the selected Proposer to provide additional services which may include, but are not limited to:

1. The preparation of special reports for financing purposes as determined by the Town's Finance Director, litigation support as determined by the Town's Attorney, and any other special audits as deemed necessary by the Town's Finance Director.
2. Any other additional work, such as special internal control reviews, single audits, efficiency reviews, benchmarking studies, rate matters or specialized research and training.

All additional services must be approved in advance in writing by the Town Manager or designee.

## **3.2 Annual Audit Requirements**

### **A. General**

The Successful Proposer shall perform in the capacity of principal auditor of the Town's Basic Financial Statements, auditing approximately 10 funds including the Town's General Fund, other governmental funds, and enterprise funds.

#### **Annual Audit Requirements**

The selected Proposer shall provide:

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- b. Complete all audit field work by January 31st. and submit required independent auditor's report to the Town's Finance Director no later than February 28th.
- c. Auditor shall prepare all individual, combining and entity wide Financial Statements, and issue the independent Auditor Report. The Town will provide front cover, inserts back cover, transmittal letter, management's discussion and analysis and statistical schedules for the binding and printing (up to 25 copies) of the Comprehensive Annual Financial Report (CAFR) which shall be the responsibility of the Auditor. Auditor shall also provide an electronic copy of the CAFR in Acrobat (pdf) format. Please refer to the latest Town CAFR provided as an electronic file in Attachment B. CAFR shall be completed by March 15th.

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- e. Submit an annual management letter within 30 days after auditor's opinion in accordance with the Auditor General Rules 10.550 to make known certain recommendations of the selected Proposer which if implemented would, in the selected Proposer's opinion, increase efficiency, improve internal controls, improve management, etc.
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The Successful Proposer shall:

- a. Provide dedicated key personnel (i.e., Audit Partners, Audit Managers, Seniors, and staff) for the Town's audit engagement which will be primarily responsible for the timely completion of the audit.
- b. Submit thirty (30) days prior to the commencement of each Town audit an annual audit work plan which shall identify the audit schedule; the key personnel assigned to the engagement including the responsibilities, and number of hours allocated to the Town's audit engagement; information on certification, licensure and CPE training; key tasks, audit quality control measures, and specific policies, procedures and techniques to be used for the timely completion of the audit. The work plan shall specifically address any substitution of the key personnel which were previously approved by the Town to perform services for the Town audit engagement. The recommended substitute shall have the same or higher qualifications, years of government experience, etc. as the personnel they are substituting for. The Town reserves the right to reject or approve substitution of key personnel. (See Article 11 of Attachment A.)
- c. Submit a management letter which shall identify control and management weaknesses observed, assess their effect on financial management and propose steps to eliminate them, for which the Town shall provide responses. The Successful Proposer shall then provide a final management report to the Town Council, which shall include the Town's responses to such finding identified by the Successful Proposer.
- d. Completion of the Comprehensive Annual Financial Report (CAFR) in accordance with 3.2(A)(c) above.
- e. Provide the Town with analysis of current developments of Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements.

- f. Make available the Successful Proposer's work papers to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations (without additional charge to the Town).
- g. Supply all necessary equipment, office supplies, computers, printers and software to conduct the onsite Segment Audit services requested herein including any broadband access equipments (e.g., "air card") that will allow connection to internet for access to selected Proposer's work e-mail and Virtual Private Network without reliance on, or interference with, Town's own network. Due to the Town's substantial electronic transactional environment, the Town will provide access to the Munis Financial Software, where all transactions and documents are stored.

### **3.4 Performance Requirements**

The selected Proposer, in performing the Services requested herein, shall adhere to:

- 1) U.S. Generally Accepted Government Auditing Standards (GAGAS) applicable to governmental units, as promulgated by the U.S. Government Accountability Office (GAO).
- 2) Governmental standards promulgated by the Governmental Accounting Standards Board (GASB).
- 3) Federal and State statutes, reporting requirements under the Single Audit Act of 1984 as amended, the State of Florida Single Audit Act, OMB Circular A-133 and Rules of Auditor General (Section 10.557, Florida Statutes).
- 4) U.S. Generally Accepted Accounting Principles (GAAP).
- 5) GFOA Checklist in order for the Town to obtain the GFOA Certificate.

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## **SECTION 4 – RFP TERMS AND CONDITIONS**

### **4.1 Acceptance/Rejection**

The Town reserves the right to accept or reject any or all Responses or to select the Proposer that, in the opinion of the Town, is in its best interest. The Town also reserves the right to reject any Proposer(s) who has previously failed to properly perform under the terms and conditions of a contract, to deliver on time any contracts with the Town, and who is not in a position to perform the requirements defined in this RFP. Further, the Town may waive informalities, technicalities, minor irregularities, and/or request new Responses for the services specified in this RFP and may, at its discretion, withdraw and/or re-advertise the RFP. All such actions taken shall be in accordance with the applicable sections of the Town Code and this RFP.

### **4.2 Legal Requirements**

This RFP is subject to all applicable federal, state, county, Town and local laws, codes, ordinances, rules and regulations that in any manner affect any and all of the services covered herein. By submitting a Response the Proposer certifies that it has full knowledge of such laws, codes, and ordinances, and any lack of knowledge by the Proposer shall in no way be cause for relief from responsibility for compliance with these requirements.

### **4.3 Non-Appropriation of Funds**

In the event that insufficient funds are appropriated and budgeting or funding is otherwise unavailable in any fiscal period for this Project, then the Town, shall have the unqualified right to terminate the Agreements upon written notice to the Consultant, without any penalty or expense to the Town.

### **4.4 Business Tax Receipt Requirement**

Proposer(s) shall meet the Town's Business Tax Receipt requirements in accordance with the Town Code, as amended. Proposer(s) with a business location outside the Town of Miami Lakes shall meet the applicable local or County Business Tax Receipt.

### **4.5 Minimum Qualification Requirements**

Proposers shall meet the following requirements in order to be eligible for contract award:

- Firm must be a Florida Certified Public Accounting Firm with a minimum of ten (10) consecutive years providing auditing services as the primary function of the business.
- Completed within the past five (5) years as the prime contractor two (2) external governmental audits for two (2) different Florida municipalities. The Proposer must utilize the Project Proposer's Experience form for each qualifying contract. Failure to submit the Experience form may result in the Response being deemed non-responsive.
- Meet the established independence guidelines pursuant to Florida Statute §473.315 and Florida Administrative order 61H1-21.001.
- Key Personnel must have successfully completed the number of required hours of continuing professional education for CPAs engaged in governmental auditing pursuant to Florida Statute §473.312 and Governmental auditing Standards (Yellow Book).

The Town will consider a Proposal as responsive where a Proposer has less than the stipulated minimum number of years of experience solely where the Proposer has undergone a name change and such change of name has been filed with the State of Florida or where the Proposer was a subsidiary of a larger firm and the Proposer's firm has been merged into the larger firm. Proposer must include documentation substantiating such name change as part of its Response for the Town to consider crediting the years of experience from the Proposer under its previous name. Failure to include such documentation with the Response will result in a determination of non-responsive.

#### **4.6 Local Preference**

This RFP is subject to the Local Business Preference as specified in Ordinance 09-115 of the Town Code.

#### **4.7 Public Entity Crimes**

Proposers must be in compliance with Section 287.133, Florida Statutes. Proposers shall submit the Public Entity Crime form with their Response.

#### **4.8 Review of Responses for Responsiveness**

Each Response will be reviewed to determine if it is responsive to the submission requirements outlined in the RFP. A "responsive" Response is one which meets the requirements of the RFP and is submitted in the format outlined in the RFP, is of timely submission, can be evaluated in accordance with the Evaluation Criteria, and has appropriate signatures/attachments as required on each document. Failure of the Proposer to provide the information as required under Section 4 of the RFP may result in a rejection of the proposal as non-responsive.

#### **4.9 Collusion**

The Proposer, by submitting a Response, certifies that its Response is made without previous understanding, agreement or connection either with any person, firm, or corporation submitting a Response for the same services, or with any Town department. The Proposer certifies that its Response is fair, without control, collusion, fraud, or other illegal action. The Proposer further certifies that it is in compliance with the conflict of interest and code of ethics laws. The Town will investigate all situations where collusion may have occurred and the Town reserves the right to reject any and all Responses where collusion may have occurred.

The Proposer shall include in its Response, in the applicable section of its Response, the Non-Collusive Affidavit herein. Failure by the Proposer to submit this affidavit will result in the Response being deemed non-responsive. Should the Proposer fail to include the affidavit with its Response the Town may, at its sole discretion, allow a Proposer a specified period of time to submit the affidavit to the Town, after which time the Response the will be deemed non-responsive.

#### **4.10 Clarifications**

The Town reserves the right to make site visits to facilities where the vendor has completed an implementation of a comparable system, visit the Proposer's place(s) of business, to request clarifications of information submitted and to request or obtain any necessary supporting

documentation or information of one or more Proposers, after the deadline for submission of Responses.

#### **4.11 Key Personnel**

Subsequent to submission of a Response and prior to award of an Agreement Key Personnel shall not be changed. Any changes in Key Personnel **will** result in the Response being rejected and not considered for award. By submitting its Response the Proposer is certifying that the key personnel shall be dedicated and available to the Town's audit engagement excluding where such personnel are no longer available due to attrition, turnover, or request by the Town.

#### **4.12 Audit Rights and Records Retention**

The Successful Proposer agrees to provide access at all reasonable times to the Town, or to any of its duly authorized representatives, to any books, documents, papers, and records of Proposer which are directly pertinent to this RFP, for the purpose of audit, examination, excerpts, and transcriptions. The Successful Proposer shall maintain and retain any and all of the books, documents, papers and records pertinent to the RFP and any resulting Agreement for not less than three (3) years after the Town makes final payment, and all other pending matters are closed. Proposer's failure to or refusal to comply with this condition shall result in the immediate termination of the Agreement (if awarded) by the Town.

#### **4.13 Public Records**

Proposer understands that the Response is a "public record, and the public shall have access to all documents and information pertaining to the Response and the RFP, subject to the provisions of Chapter 119, Florida Statutes. The Proposer, by submitting a Response, acknowledges that the Town may provide public access to and/or copies of all documents subject to disclosure under applicable law.

Proposer must claim the applicable exemptions to disclosure as provided by said Florida Statute in its Response by identifying the materials to be protected and the reason why such exclusion from public disclosure meets the requirement of Chapter 119, Florida Statutes, and is necessary and legal.

#### **4.14 Conflict Of Interest**

Proposer, by responding to this RFP, certifies that to the best of its knowledge or belief, no elected/appointed official or employee of the Town is financially interested, directly or indirectly, in the services specified in this RFP.

Proposer must include as part of its Response a detailed statement describing any relationships; professional, financial or otherwise that it may have with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the Services sought in this RFP. Additionally, the Proposer shall give the Town written notice of any other relationships; professional, financial or otherwise that it enters into with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of the Contract.

Further, Proposer must disclose the name of any Town employee who owns, directly or indirectly, an interest of five percent (5%) or more of the total assets of capital stock in the Proposer's company.

Failure by the Proposer to disclose this information will result in the Response being deemed non-responsive.

#### **4.15 Debarred/Suspended Vendors**

An entity or affiliate who has been placed on the State of Florida debarred or suspended vendor list may not submit a Response or contract with a public entity for the construction or repair of a public building. In addition, such entity or affiliate may not perform any work as a supplier, subcontractor, or consultant, or subconsultant under any contract with any public entity, and may not transact business with any public entity. Any Proposer who submits a Response that includes such an entity or affiliate shall be deemed non-responsive and the Response will not be considered.

#### **4.16 Nondiscrimination**

Proposer agrees that it shall not discriminate as to race, sex, color, age, religion, national origin, marital status, or disability in connection with its performance under this RFP. Furthermore, Proposer agrees that no otherwise qualified individual shall solely by reason of his/her race, sex, color, age, religion, national origin, marital status or disability be excluded from the participation in, be denied benefits of, or be subjected to, discrimination under any program or activity.

#### **4.17 Contingent Fees**

Proposer represents and warrants to the Town that it has not employed or retained any person or company to solicit or secure the award of an Agreement, and that it has not offered to pay, paid, or agreed to pay any person, company, corporation, or firm any fee, commission, percentage, brokerage fee, or gift of any kind contingent upon or in connection with, the award or making of an Agreement.

#### **4.18 Assignment; Non-Transferability of Response**

A Response shall not be assigned, transferred, purchased, or conveyed. A Proposer who is purchased by or merged with any other corporate entity during any stage of the Proposal process, through, to and including awarding of and execution of an Agreement, shall have its Response deemed non-responsive and shall not be considered or further considered for award.

#### **4.19 Drug Free Workplace**

Proposer that meets the requirements of Florida Statute 287.087 shall receive preference should a tie occur in the ranking of the Responses by the Evaluation Committee.

Should a tie in the ranking of Responses occur the tied Proposers shall be requested to submit an affidavit, if applicable, attesting to meeting the requirements.

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## **SECTION 5 – INSTRUCTIONS FOR PREPARING A RESPONSE**

Proposer's Response to this RFP must contain the following information and documents follow the instructions in its preparation. Failure to do so may deem your Response non-responsive. Non-responsive submittals will receive no further consideration.

### **5.1 Preparation Requirements**

Each Response must contain the following documents and forms required by Sections 5.1 A and B, each fully completed, and signed as required utilizing the same outline as provided in the RFP. Documents shall be separated by a tabbed divider identifying the corresponding section number. Proposers are not to submit any information in response to this RFP that has not been requested or which the Proposer considers confidential. Submission of any confidential information will be deemed a waiver of any confidentiality or other such protection, which would otherwise be available to the Proposer, except as specifically permitted under Florida Statute. Double sided printing is permitted provided that the Response complies with the format set forth in this Section of the RFP.

#### **A. TECHNICAL PROPOSAL**

1. Proposer Information Form: Proposer shall complete and submit the Proposer Information Form for this section of the Response.

2. **Proposer's Qualifications**

- i. Complete the Proposer's Qualifications form.
  - ii. Describe the results of all desk reviews of field reviews performed by Federal or State agencies with the past (5) years. Disclose whether any disciplinary action has been taken against the Proposer as a result of these reviews. Provide a current status report on the situation.
  - iii. Describe any other Proposer's experience, not covered by any of the stated submittal requirements of the RFP, related to the Services to be performed that the Proposers believes are unique to its organization and would benefit the Town.

**(Maximum 1 page)**

3. **Proposer's Information (Maximum 1 page)**

Proposer shall provide the following:

- i. Proposer's acknowledgement of compliance with the standards of auditor independence, pursuant to Florida Statute 473.315 and Florida Administrative Order 61 H1-21.001.
  - ii. Confirmation that Proposer and all proposed key personnel (including subcontractors) primarily responsible for the timely completion of the segment audit (i.e., Audit Partners, Audit Managers) meet the appropriate guidelines for independence, pursuant to Florida Statute 473.315 and Florida Administrative Order 61 H1-21.001.



- iii. Assurance that Proposer and all proposed key personnel (including subcontractors) primarily responsible for the timely completion of the segment audit (i.e., Audit Partners, Audit Managers, Seniors and staff) shall maintain their independence throughout the Town's audit engagement.

**4. Proposer's Team & Key Personnel**

- i. Provide a table of organization showing all key personnel to be assigned to the Project, which also reflects the reporting structure of the Team. Key Personnel include Partners, Managers, auditors or any other professional staff that will perform Services under the Agreement.
- ii. Complete the Proposer's Team and Key Personnel Form.
- iii. Provide a brief job description of each position classification, including the experience requirements to hold the position classification.
- iv. One page resume for each of the Key Personnel that includes prior applicable/comparable experience (including governmental experience), a description of their responsibilities, experience to hold their position, including academic qualifications.
- v. Provide copies of applicable licenses and certifications for all key personnel.

**5. Proposer's Experience & Past Performance**

- i. Complete the Proposer's Experience Form for each qualifying governmental audit.
- ii. Forms must demonstrate that Proposer has completed the required two (2) external governmental audits for two (2) different Florida municipalities within the past five (5) years as the prime contractor.

**6. Proposer's Methodology & Project Plan (maximum 5 pages)**

- i. Describe Proposer's Project plan, methodology and recommended solutions in performing the Services, and describe Proposer's specific policies, plans, procedures or techniques to be used in providing the Services to be performed. The Proposer shall describe its approach to project organization and management, including the responsibilities of Proposer's management and staff personnel that will perform work on this Project.
- ii. Provide a project schedule identifying specific key tasks and duration, in gantt chart format, to complete the annual financial audit due by March 15th of each succeeding fiscal year.
- iii. Describe Proposer's approach to preparing its annual audit work plan as described in Section 3, Scope of Services. Provide an outline of the work plan via a sample or draft work plan.
- iv. Describe Proposer's specific policies, procedures or techniques used to develop information for annual management letters.
- v. Describe Proposer's procedures in monitoring the progress of the audit and communicating same with client while the audit is in progress.

- vi. Describe the nature and extent of Electronic Data Processing (EDP) audit techniques to be used to perform the Services by the Proposer in the examination of the Town's financial statements, and provide a description of work to be done in accordance with current applicable auditing standards (effects of EDP on the auditors study and evaluation of Internal Control).
- vii. Describe Proposer's ability to provide the County with analysis of current developments of the Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements as it relates to the County's audit segment.
- viii. Describe the Proposer's professional development program, including the approximate number of days per year of continuing education provided to members of the Proposer including governmental continuing education requirements in accordance with the "Yellow Book".

## **7. Documents**

- i. Copy of Proposer's license to practice public accounting as a Certified Public Accountant in the State of Florida.
- ii. Document the completion of and provide a copy of external quality control peer review completed within the past three (3) years without a failing score in accordance with Generally Accepted Government Auditing Standards (GAGAS). Indicate if the peer review included a review of the quality of the governmental audit.
- iii. As available, provide documentation of standing/membership in professional finance organizations to include but not be limited to GFOA, AICPA and FICPA.

## **8. Form of Agreement**

Proposer shall include any comments related to the Town's form Agreement included as part of the RFP.

## **9. Forms/Affidavits**

- i. Proposer Information Form
- ii. Proposer Experience Form
- iii. Proposer's Team and Key Personnel Form
- iv. Price Proposal Form
- v. Certificate of Authority and Notarization
- vi. Addendum Acknowledgement Form
- ii. Proposer's Affidavit
- iv. Anti-Kickback Certification
- v. Non-Collusive Affidavit
- vi. Public Entity Crime Affidavit
- vii. Conflict of Interest Affidavit
- viii. Drug-Free Workplace

**B. PRICE PROPOSAL**

The Proposer is required to complete the Price Proposal Form.

**i. Submission of Price Proposal**

The Price Proposal shall be submitted in a **separate sealed envelope** concurrent with the submittal of the Technical Proposal, utilizing the Price Proposal Form herein. The additional services are ancillary and the Town anticipates these services will represent approximately 5-10% of the Audit work.

The Price Proposal shall be based upon and include any and all costs or expenses to be incurred by the Proposer in completing all aspects of the Project, including all direct costs and expenses, and shall also include all other costs and expenses including but not limited to such costs as the Proposer's general, administrative and overhead costs; project management and supervisory costs; all fees, charges and taxes; labor, direct and indirect payroll costs; insurance costs; cost of equipment, material, tools and transportation; and operating margin (profit).

Price Proposals are submitted for the purposes of determining the successful proposers and establish the maximum potential value of the Agreement to be awarded by the Town. The Town, at its sole discretion, may conduct further negotiation to determine the final value of the Agreement to be awarded.

**ii. Proposal Errors**

Where Price Proposal forms have erasures or corrections, the Proposer must initial each erasure or correction in ink. Errors between any sum, computed by the Proposer and the correct sum will be resolved in favor of the correct sum. Any discrepancy between words and numbers will be resolved in favor of the written word. Use of any other forms will result in the rejection of the Response as non-responsive.

**iii. Evaluation of Price Proposal**

The Price Proposal will be evaluated in the following manner:

- a. The price points will be allocated based on Section A.
- b. Sections B and C will be used for informational purposes only and will not be scored.
- c. Every other Response will be given points proportionally in relation to the lowest total base cost. This point total will be calculated by dividing the lowest total base cost by the total base cost being evaluated. The result being multiplied by the maximum weight for the price for the Phase to arrive as a cost score of less than the full score for price.

**Example:**

<u>Lowest Total Base Cost Proposed</u>	Total Points
Proposer's Proposed Total Base Cost	<b>X</b> for Price = Price Score

Lowest Bid for Section A is \$1,000

Your Bid for Section A is \$1,500

Suppose the maximum points for the Price criterion is 10 points. Your Price Score would be 0.67 multiplied by 10 points, which produces a Price Score of 6.6 points.

Failure of the Proposer to provide all of the required pricing detail shall be cause for rejection of the Response as non-responsive.

## **5.2 Evaluation Procedures**

The procedure for response evaluation and selection is as follows:

1. Request for Proposals issued.
2. Receipt of Responses.
3. Opening of Technical Proposals and listing of all Responses received.
4. Preliminary review of the Technical Proposals by Town staff for compliance with the submission requirements of the RFP, including verification that each Response includes all required documents.
5. Review by Town Staff to confirm that the Proposer's Team is qualified to render the required services according to State regulations.
6. The Selection Committee, appointed by the Town Manager, shall meet to evaluate each responsive Technical Proposal in accordance with the requirements of the RFP. At the Committee's option, the Proposers may be required to attend an interview session. The Selection Committee may, at its sole discretion, shortlist the proposers and may invite only the shortlisted firms to an interview session.
7. Subsequent to completing its evaluation of the Technical Proposals, the Price Proposals will be opened by Town staff at the Selection Committee meeting.
8. Town staff will calculate the score for each Price Proposal in accordance with the methodology stated in Section 5 and advise the Selection Committee.
9. Town staff will then total the score of each Proposer and advise the Selection Committee of each Proposer's combined score.
10. The Selection Committee forwards its recommendation of the most qualified Proposer to the Town Manager inclusive of the ranking of the Responses.
11. The Town Manager shall review the Selection Committee's recommendation and make a recommendation to the Town Council for award, reject all Responses, or return the recommendation to the Selection Committee for reconsideration. In the event of a tie the recommendation of the Town Manager shall control. The Town Manager may submit a recommended firm or "short list" of a combination of a recommended firm and the "short list" to the Town Council.
12. The Town Manager may attempt to negotiate an Agreement with the most qualified Proposer.
13. The Town Council shall make the final award.

14. If the Town Manager is unsuccessful in negotiating an Agreement with the highest ranked firm the negotiations with the firm will be terminated and the Town Manager will attempt to negotiate an Agreement with the next highest ranked firm and so on.

### **5.3 Evaluation Criteria**

Responses shall be evaluated according to the following criteria and respective weight:

- |   |                   |
|---|-------------------|
| ➤ Proposer's Experience, Qualifications, & Past Performance | Maximum 20 points |
| ➤ Relevant Experience & Qualifications of Key Personnel     | Maximum 30 points |
| ➤ Approach to Providing the Services                        | Maximum 30 points |
| ➤ Price Proposal  | Maximum 20 points |

**= 100 Total Possible Points**

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**RFP 2016-46**

**STATEMENT OF NO-RESPONSE**

If your company will not be submitting a response to this Bid/RFP, please complete this Statement of "No" Response Sheet and return, prior to the Bid/RFP Due Date established within, to:

**The Town of Miami Lakes**  
Procurement Division  
6601 Main Street  
Miami Lakes, FL 33014  
Email: [procurement@miamilakes-fl.gov](mailto:procurement@miamilakes-fl.gov)

This information will help The Town of Miami Lakes in the preparation of future Bids/RFPs.

Bid/RFP Number: \_\_\_\_\_ Title: \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Facsimile: \_\_\_\_\_

<input checked="" type="checkbox"/>	Reasons for "NO" Response:
<input type="checkbox"/>	Unable to comply with product or service specifications.
<input type="checkbox"/>	Unable to comply with scope of work.
<input type="checkbox"/>	Unable to quote on all items in the group.
<input type="checkbox"/>	Insufficient time to respond to the Request for Proposal.
<input type="checkbox"/>	Unable to hold prices firm through the term of the contract period.
<input type="checkbox"/>	Our schedule would not permit us to perform.
<input type="checkbox"/>	Unable to meet delivery requirements.
<input type="checkbox"/>	Unable to meet bond requirements.
<input type="checkbox"/>	Unable to meet insurance requirements.
<input type="checkbox"/>	Other (Specify below)

Comments: \_\_\_\_\_

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

## **SECTION 6 – REQUIRED FORMS**

**RFP 2016-46**

**PROPOSER INFORMATION FORM**

RFP TITLE: \_\_\_\_\_ RFP No. : \_\_\_\_\_

Proposer: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

FEIN #: \_\_\_\_\_ Florida Corporation No.: \_\_\_\_\_

Proposer's Contact Person: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone #: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Questionnaire:

1. How many years has your company been in business? \_\_\_\_\_
2. How many years has your company been in business under its current name? \_\_\_\_\_
3. Is your company a local office for a company, a division or subsidiary of a company? Yes \_\_\_\_\_ No \_\_\_\_\_
4. If yes, provide the name and location of the company: \_\_\_\_\_
5. If yes, where will the work be performed? \_\_\_\_\_
6. Number of employees at office where work will be performed \_\_\_\_\_
7. What is the Proposers primary business? \_\_\_\_\_
8. Primary markets served: \_\_\_\_\_
9. Type of business: \_\_\_\_\_ (such as corporation, S corporation, LLP, etc.)



10. State and date of incorporation: \_\_\_\_\_

11. Number of employees: \_\_\_\_\_

12. Has the company, its principals, officers or predecessor organization(s) been debarred or suspended from proposing by any governmental entity in the past 5 years? Yes\_\_\_\_ No\_\_\_\_

13. Has the company ever been convicted of a federal offense or moral turpitude: If yes, please explain: \_\_\_\_\_

14. Have any litigation, claims or lawsuits (civil or criminal) been filed against your company in the past 5 years, If yes, identify all where your company has either settle or an adverse judgment has been issued against your company. Identify the year basis for the claim or judgment & settlement unless the value of the settlement is covered by a written confidentiality agreement. (use additional pages if necessary)

\_\_\_\_\_  
\_\_\_\_\_

15. To the best of your knowledge is your company or any officers of your company currently under investigation by any law enforcement agency or public entity. If yes, provide details:

\_\_\_\_\_  
\_\_\_\_\_

16. Has your company been assessed liquidated damages, had a contract terminated for default or convenience in the past five (5) years? Yes \_\_\_\_ No \_\_\_\_ (If yes, provide an attachment that provides an explanation of the project and an explanation.)

17. Has your company or predecessor company been involved in a bankruptcy (voluntary or involuntary), which has been filed by or against the Proposer , its parent or subsidiaries, during the past seven (7) years? Yes \_\_\_\_ No \_\_\_\_ (If yes, provide an attachment describing the disposition of each such petition.)

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

\_\_\_\_\_  
Name of Proposer

By: \_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**RFP 2016-46**

**PROPOSER'S EXPERIENCE FORM**

**Proposing Firm:** \_\_\_\_\_

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: \_\_\_\_\_

Address of Client: \_\_\_\_\_

Type of Entity:    Public \_\_\_\_\_    Private \_\_\_\_\_

Description of Work: \_\_\_\_\_

Total Value of Contract: \$ \_\_\_\_\_      Multiple Fund Sources: Yes \_\_\_\_\_ No \_\_\_\_\_

Term of Contract (including effective date & no. of years): \_\_\_\_\_

Option to Renew (OTR) years included: Yes \_\_\_\_\_ No \_\_\_\_\_      OTR years exercised: \_\_\_\_\_

Is the contract ongoing or completed? \_\_\_\_\_

Services provided as prime contractor or subcontractor: \_\_\_\_\_

Proposer's office location that performed the work under the contract: \_\_\_\_\_

Did any of the Key Personnel proposed in the Response work on the contract: Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, list the name(s): \_\_\_\_\_

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

\_\_\_\_\_  
Firm Name

By: \_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**RFP 2016-46**

## PROPOSER'S TEAM AND KEY PERSONNEL FORM

Proposer's Name: \_\_\_\_\_

Proposer must provide a response to for all items below. The failure to provide the requested information may adversely impact the evaluation of the Response or render the Response non-responsive.

1. Proposer shall complete the following chart, which is to be sorted by "Classification" for each of the Key Personnel. (If additional space is required use a separate page following the same format.

<b>Name and Classification</b>	<b>Area of Responsibility</b>	<b>Years of Audit Experience</b>	<b>Years of Government Audit Experience</b>	<b>Number of hours to be assigned to performing the Services</b>	<b>In compliance with GAGAS CPE requirements (Yes/No)</b>

2. In the space provided below explain the Proposer's ability and resources to substitute personnel with equal to or more qualifications as the Key Personnel they will substitute for, where required by attrition, turnover, or request by the Town.

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3. Provide the requested information for all audit engagement commitments for the Key Personnel during the Town's Audit Periods.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement

By signing below Proposer certifies that the information contained in this Form is accurate and complete and confirms that the Key Personnel will be available and dedicated to the Services to be performed under the Agreement.

\_\_\_\_\_  
Firm Name

By: \_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

## RFP 2016-46 PROPOSER'S REFERENCE FORM

Proposers shall utilize this form to provide additional references beyond the minimum required in Section 4.5.

**Name of Client Entity:** \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Project Start/End Dates: \_\_\_\_\_

Contract Amount: \$ \_\_\_\_\_

**Name of Client Entity:** \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Project Start/End Dates: \_\_\_\_\_

Contract Amount: \$ \_\_\_\_\_

**Name of Client Entity:** \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Contact: \_\_\_\_\_

Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Scope of Work: \_\_\_\_\_

Project Start/End Dates: \_\_\_\_\_

Contract Amount: \$ \_\_\_\_\_

**RFP 2016-46**  
**PRICE PROPOSAL FORM**

<<< This form to be provided in a separate sealed envelope >>>

**A. Audit Price for Initial Agreement Term**

Proposer shall state its price for providing the required Services as stated in the RFP and in accordance with the Agreement terms and conditions. The price shall be exclusive of any additional services, which will be priced separately. Proposer shall provide a flat fixed fee price for each Fiscal Year (FY), which is inclusive of all costs as stipulated in Section 5.B.i. of the RFP.

1. Total Price for the FY ending September 30, 2016: \$ \_\_\_\_\_
2. Total Price for the FY ending September 30, 2017: \$ \_\_\_\_\_
3. Total Price for the FY ending September 30, 2018: \$ \_\_\_\_\_

**Combined Total Price for the Initial Agreement Term: \$ \_\_\_\_\_**

Total Amount written in words \_\_\_\_\_  
\_\_\_\_\_

**B. Initial Agreement Term Hourly Rate for Additional Services**

Classification	FY Ending Sept. 30, 2016	FY Ending Sept. 30, 2017	FY Ending Sept. 30, 2018
Partner/Principal			
Senior Manager			
Manger			
Senior Auditor			
Auditor			
Jr. Auditor			
Clerical Support*			
Staff <sup>1</sup>			
Staff <sup>2</sup>			
Staff <sup>2</sup>			

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup> Staff position classification must be provided

**C. Audit Prices for Option to Renew Years**

1. Total Price for the FY ending September 30, 2019: \$ \_\_\_\_\_
2. Total Price for the FY ending September 30, 2020: \$ \_\_\_\_\_

**Continued-- PRICE PROPOSAL FORM**

**D. Option to Renew Term Hourly Rate for Additional Services**

Classification	FY Ending Sept. 30, 2019	FY Ending Sept. 30, 2020
Partner/Principal		
Senior Manager		
Manger		
Senior Auditor		
Auditor		
Jr. Auditor		
Clerical Support*		
Staff <sup>1</sup>		
Staff <sup>2</sup>		
Staff <sup>2</sup>		

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup> Staff position classification must be provided

By signing below Proposer certifies that the information contained in its Price Proposal includes all costs for the Project. The Town at its sole discretion may negotiation with the elements of the Fee with the Proposer.

\_\_\_\_\_  
Firm Name

By: \_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

<<< This form to be provided in a separate sealed envelope >>>

**CERTIFICATE OF AUTHORITY  
(IF CORPORATION)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of \_\_\_\_\_, a corporation organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) \_\_\_\_\_ as (Title) \_\_\_\_\_ of the corporation to execute proposals on behalf of the corporation and providing that his/her execution thereof, attested by the secretary of the corporation, is the official act and deed of the corporation. I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_ Print: \_\_\_\_\_

---

**CERTIFICATE OF AUTHORITY  
(IF PARTNERSHIP)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of \_\_\_\_\_, a partnership organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) \_\_\_\_\_ as (Title) \_\_\_\_\_ of the to execute proposals on behalf of the partnership and provides that his/her execution thereof, attested by a partner, is the official act and deed of the partnership.

I further certify that said partnership agreement remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Partner: \_\_\_\_\_ Print: \_\_\_\_\_

---

**CERTIFICATE OF AUTHORITY  
(IF JOINT VENTURE)**

Joint ventures must submit their joint venture agreement indicating that the person signing the Proposal is authorized to sign RFP documents on behalf of the joint venture and submit the appropriate Certificate of Authority (corporate, partnership, or individual).

---

**CERTIFICATE OF AUTHORITY  
(IF INDIVIDUAL)**

I HEREBY CERTIFY that, I (Name) \_\_\_\_\_, individually and doing business as (d/b/a) \_\_\_\_\_ (If Applicable) have executed and am bound by the terms of the Proposal to which this attestation is attached.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Signed: \_\_\_\_\_ Print: \_\_\_\_\_



**NOTARIZATION**

STATE OF \_\_\_\_\_)

) SS:

COUNTY OF \_\_\_\_\_)

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_, who is personally known to me or who has produced \_\_\_\_\_ as identification and who (did/did not) take an oath.

\_\_\_\_\_

SIGNATURE OF NOTARY PUBLIC

STATE OF FLORIDA

\_\_\_\_\_

PRINTED, STAMPED OR TYPED

NAME OF NOTARY PUBLIC

**RFP 2016-46**

**ADDENDUM ACKNOWLEDGEMENT FORM**

---

Listed below are the dates of issue for each Addendum received in connection with this RFP:

Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____

\_\_\_\_\_ No Addendum issued for this RFP

Firm's Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name/Title: \_\_\_\_\_

## PROPOSER'S AFFIDAVIT

By executing this affidavit, Proposer discloses any personal or business relationship or past experience with any current Town employee or elected representative of the Town.

Proposer shall disclose to the Town:

- a) Any direct or indirect personal interests in a vendor held by any employee or elected representative of the Town.

_____	_____	_____
Last name	First name	Relationship
_____	_____	_____
Last name	First name	Relationship
_____	_____	_____
Last name	First name	Relationship

- b) Any family relationships with any employee or elected representative of the Town.

_____	_____	_____
Last name	First name	Relationship
_____	_____	_____
Last name	First name	Relationship
_____	_____	_____
Last name	First name	Relationship

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

**ANTI-KICKBACK AFFIDAVIT**

STATE OF FLORIDA                                 }  
  }       SS:  
COUNTY OF MIAMI-DADE }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the Town of Miami Lakes, its elected officials, and \_\_\_\_\_ or its design consultants, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Sworn and subscribed before this

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_

Notary Public, State of Florida

\_\_\_\_\_

(Printed Name)

My commission expires: \_\_\_\_\_

**NON-COLLUSIVE AFFIDAVIT**

State of \_\_\_\_\_ }

} SS:

County of \_\_\_\_\_ }

\_\_\_\_\_ being first duly sworn, deposes and says that:

a) He/she is the \_\_\_\_\_, (Owner, Partner, Officer, Representative or Agent) of \_\_\_\_\_, the Bidder that has submitted the attached Proposal;

b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

c) Such Proposal is genuine and is not collusive or a sham Proposal;

d) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Bidder, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;

e) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, **owners, employees or parties in interest, including this affiant.**

Signed, sealed and delivered in the presence of:

\_\_\_\_\_

By: \_\_\_\_\_

Witness

\_\_\_\_\_

\_\_\_\_\_

Witness

(Printed Name)

\_\_\_\_\_(Title)

**NON-COLLUSIVE AFFIDAVIT (CONTINUED)**

**ACKNOWLEDGMENT**

State of \_\_\_\_\_ )

) SS:

County of \_\_\_\_\_ )

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_ to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

My Commission Expires:

\_\_\_\_\_

Notary Public State of Florida at Large

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES  
SECTION 287.133(3)(a), FLORIDA STATUTES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to the Town of Miami Lakes

by \_\_\_\_\_  
[print individual's name and title]

for \_\_\_\_\_  
[print name of entity submitting sworn statement]

whose business address is

\_\_\_\_\_

\_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: \_\_\_\_\_ )

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)9g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand than an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

a. A predecessor or successor of a person convicted of a public entity crime; or

b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, will be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months will be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and

agents who are active in the management of an entity.

6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. **[Indicate which statement applies.]**

\_\_\_\_ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, not any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_ This entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. **[attach a copy of the final order]**

**I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO**

**UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.**

\_\_\_\_\_  
Signature of Entity Submitting Sworn Statement

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Personally known \_\_\_\_\_

OR produced identification \_\_\_\_\_ Notary Public – State of \_\_\_\_\_

\_\_\_\_\_  
(type of identification) My commission expires \_\_\_\_\_

\_\_\_\_\_  
(Printed, typed or stamped commissioned  
name notary public)



## CONFLICT OF INTEREST AFFIDAVIT

State of \_\_\_\_\_ }

} SS:

County of \_\_\_\_\_ }

\_\_\_\_\_ being first duly sworn, deposes and says that he/she is the (Owner, Partner, Officer, Representative or Agent) of \_\_\_\_\_, the Bidder that has submitted the attached Bid/Proposal and certifies the following;

Bidder certifies by submitting its Bid that no elected official, committee member, or employee of the Town has a financial interest directly or indirectly in this transaction or any compensation to be paid under or through this transaction, and further, that no Town employee, nor any elected or appointed officer (including Town committee members) of the Town, nor any spouse, parent or child of such employee or elected or appointed officer of the Town, may be a partner, officer, director or proprietor of Bidder and further, that no such Town employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Bidder/Proposer. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Bidder. Any contract award containing an exception to these above described restrictions must be expressly approved by the Town Council. Further, Bidder recognizes that with respect to this solicitation, if any Bidder violates or is a party to a violation of the ethics ordinances or rules of the Town, the provisions of Miami-Dade County Code Section 2-11.1, as applicable to Town, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Bidder/Proposer may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any future bids or proposals for goods or services to Town. The terms "Bidder" as used herein, include any person or entity making a bid herein to Town or providing goods or services to Town.

Bidder further certifies that the price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

\_\_\_\_\_

By: \_\_\_\_\_

Witness

\_\_\_\_\_

(Printed Name)

\_\_\_\_\_

(Title)

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_ to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_\_\_ executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

My Commission Expires:

\_\_\_\_\_

Notary Public State of Florida at Large

## DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to businesses with drug-free workplace programs. Pursuant to Section 287.087, Florida Statutes, whenever two or more competitive solicitations that are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a response received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie responses will be followed if none of the tied providers has a drug free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in Subsection (1).
4. In the statement specified in Subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 894, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on any employee who is so convicted or require the satisfactory participation in a drug abuse assistance or rehabilitation program as such is available in the employee's community.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of applicable laws, rules and regulations.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

---

BUSINESS NAME

---

FIRM'S SIGNATURE

# POLITICAL ACTIVITY AFFIDAVIT

State of \_\_\_\_\_ }  
 \_\_\_\_\_ } SS:  
 County of \_\_\_\_\_ }

\_\_\_\_\_ being first duly sworn, deposes and says that he/she is the  
(Owner, Partner, Officer, Representative or Agent) of \_\_\_\_\_, the  
Proposer(s) that has submitted the attached Proposal and certifies the following;

Proposer(s) certifies by submitting its Proposal that if selected to provide Lobbying Services on behalf of the Town of Miami Lakes ("Town") that the owner, employees or any representatives of the Proposer **will not** participate or be involved in any political activities related to the election of any individual running for a political office in the or advocate or express their personal opinions on any issues affecting the Town. The limitation on involvement in political activities in the Town includes but is not limited to:

- Campaigning on behalf of or against any candidate or slate of candidates seeking, or currently holding an elected office in the Town.
- Expressing opinions, written or oral, about, in support of, or against any candidate, or slate of candidates seeking, or currently holding an elected office in the Town.
- Advocate or expound any personal opinions in favor of or against any issues affecting the Town.
- Contribute money, directly or indirectly, to any candidates or slate of candidates seeking, or currently holding an elected office in the Town.
- Seek, offer, or request political contributions for any candidate or slate of candidates seeking or currently holding an elected office in the Town.
- Provide any direct, indirect, or in-kind goods or services to any candidate seeking or currently holding an elected office in Town. This includes any political action committees, independent groups or individuals supporting, or against any candidate or slate of candidates current an elected office holder.
- Organize, attend or participate in political fundraising functions, or other similar activities for any candidate or slate of candidates seeking or currently holding an elected office in the Town.
- May not directly or indirectly promote or seek donations or funding for any candidate or slate of candidates seeking or currently holding an elected office in the Town.
- Organize, participate in, or attend political rallies, or meetings related to any candidate or slate of candidates seeking or currently holding an elected office in the Town.
- Use their authority or influence to participate or interfere with an election in the Town.
- Distribute campaign material on behalf of any candidates or slate of candidates for an elected office in the Town.

- Circulate nominating or recall petitions for any candidate seeking or currently holding an elected office in the Town.
- Advocate to have any individual appointed to or removed from any Town Committee.

Further, Proposer(s) recognizes that with respect to this solicitation, if any Proposer(s) violates or is a party to a violation of any of the requirements of this Affidavit that its contract with the Town may be terminated for default and that the Proposer(s) may be further disqualified from submitting any future bids or proposals for services to the Town. The terms "Proposer" as used herein, include any person or entity making a Proposal herein to the Town to provide services to Town.

Where the Proposer is comprised of a Team as defined in the RFP the Affidavit must be submitted for each company comprising the Team.

Signed, sealed and delivered in the presence of:

\_\_\_\_\_  
Witness

By: \_\_\_\_\_

\_\_\_\_\_  
Witness

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_ to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_\_\_ executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

My Commission Expires:

\_\_\_\_\_  
Notary Public State of Florida at Large



**PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE  
TOWN OF MIAMI LAKES**

**RFP NO. 2016-46**

**For the Fiscal years ending September 30, 2016, 2017 and 2018**

**October 12, 2016**

**Alberni Caballero & Fierman, LLP**  
4649 Ponce de Leon Boulevard, Suite 404  
Coral Gables, FL 33146

**Andrew S. Fierman, CPA Partner**  
andrew@acf-cpa.com  
T: 305.662.7272 F: 305.662.4266  
FEI# 55-0912340 CPA License#: AD64536

**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS

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# TRANSMITTAL LETTER



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS





October 12, 2016

Town of Miami Lakes  
Office of the Town Clerk  
6601 Main Street  
Miami Lakes, FL 33014

Re: **REQUEST FOR PROPOSAL FOR INDEPENDENT AUDITING SERVICES (RFP No. 2016-46)**

Alberni Caballero & Fierman, LLP (AC&F) appreciates this opportunity to respond to your Request for Proposal for Independent Auditing Services for the Town of Miami Lakes (the "Town") for the fiscal years ended September 30, 2016, 2017, and 2018. The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. AC&F's partners have been providing professional CPA services throughout Florida for the past 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center. Andrew S. Fierman, the proposed engagement partner, also serves as the designated audit quality partner.

Our team, based out of our Coral Gables office offers the **following advantages:**

**Experienced Personnel On-The-Job:** Our Management Team's CPAs average:

- over 25 years of professional practice in the governmental audit field;
- over 15 years working together as a team

**Knowledgeable Team:** Because our team members are devoted to the public sector, we are experts in the intricacies of governmental accounting and the unique issues affecting your Town.

**Management Involvement:** Unlike most firms:

- the professionals assigned to your engagement focus the majority of their time working exclusively with governmental organizations.
- **experienced Firm Management (Senior Management)** will dedicate 100 percent of their time to your engagement.
- because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your organization.
- your personnel will not waste time "training our personnel".

Please note the following "Key" Engagement Team Members assigned to your Engagement:

1 Engagement Partner  
1 Quality Control Partner  
1 Technical Resource Partner  
1 Supervisor in charge  
1 Supervisor

5 Total Key Team Members

We humbly ask you to compare the expertise of our "Key" Engagement Team to our peer competition assigned teams. We are confident you will not see another firm assigning our level of experience to your engagement.

**GFOA CERTIFICATE OF ACHIEVEMENT** reporting/submittal requirements: AC&F is proud to have assisted all of our clients that are presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR), qualify for this award. Additionally, many of the Engagement Team Members participate in the GFOA's CAFR review program.

**Smooth Transition:** transition will be smooth, with minimal disruption of the Town's staff and operations. We can guarantee this due to our engagement team's governmental audit experience.

**On-Site Decision Makers:** Unlike most other firms, ***our partners are on-site during the engagement***. This ensures that any audit issues will be resolved efficiently and timely since the key individuals of the engagement will be on-site during the audit.

**Immediate Service Responsiveness:** Accessible to clients regarding ANY comments, questions, or concerns.

**Timely Delivery of Services:** We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to meet and exceed your expectations.

**Fees:** We recognize that engaging and accounting firm is an important investment of the Town. You can expect that we are competitively priced and that your investment in us will add value to your Town.

**Take a "Get the Job Done" approach to our Engagements:** We will dedicate as many resources and people as necessary to complete the engagement within the specified time frame.

Based on our understanding of your expectations and the requirements set forth in your RFP, we will summarize the scope of our proposed services and our audit approach. We will demonstrate how our approach surpasses other firms and exceeds the Town's expectations.

We will perform an annual audit of the basic financial statements of the Town of Miami Lakes for the fiscal years ending September 30, 2016, 2017 and 2018. During the tenure of the agreement AC&F will perform a financial audit in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Uniform Guidance (including necessary filings) and Florida Statutes. We will also prepare the IRS Form 990-N tax returns for the Miami Lakes Town Foundation and the Miami Lakes Youth Center Fund. The primary purpose of the audit is to express an opinion on the financial statements of the Town.

**We commit to perform the work within the time period described in your request for proposal.**


The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the Town of new evolving issues and related matters of importance.

This proposal is a firm and irrevocable offer for one hundred and twenty (120) days. Andrew S. Fierman, CPA, a partner in our firm's assurance services department is authorized to make representations for and to bind the firm. He can be reached at (305) 662-7272. His e-mail address is [andrew@acf-cpa.com](mailto:andrew@acf-cpa.com). Please do not hesitate to call or email if you have any questions about the information provided in this proposal. We thank you for considering our firm's qualifications and experience and look forward to serving you.

Very truly yours,



Andrew S. Fierman, CPA- Partner  
Alberni Caballero & Fierman, LLP  
FEI# 55-0912340  
CPA License#: AD64536



# PROPOSER INFORMATION FORM



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

**RFP 2016-46**

**PROPOSER INFORMATION FORM**

RFP TITLE: Independent Auditing Services RFP No. : 2016-46

Proposer: Alberni Caballero & Fierman, LLP

Name: Andrew S. Fierman, CPA

Address: 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146

FEIN #: 55-0912340 Florida Corporation No.: Not Applicable

Proposer's Contact Person: Andrew S. Fierman, CPA

Name: Alberni Caballero & Fierman, LLP

Title: Partner

Telephone #: (305) 680-5145 E-Mail: Andrew@acf-cpa.com

**Questionnaire:**

1. How many years has your company been in business? More than 40 years
2. How many years has your company been in business under its current name? Three years
3. Is your company a local office for a company, a division or subsidiary of a company? Yes        No X
4. If yes, provide the name and location of the company: Not applicable, our firm only has one office located in Coral Gables
5. If yes, where will the work be performed? Not applicable, our firm only has one office located in Coral Gables
6. Number of employees at office where work will be performed 25
7. What is the Proposers primary business? 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146
8. Primary markets served: Miami-Dade, Broward and Palm Beach Counties
9. Type of business: Partnership (such as corporation, S corporation, LLP, etc.)





# PROPOSER'S QUALIFICATIONS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# TOWN OF MIAMI LAKES

## PROPOSER'S QUALIFICATIONS

Alberni Caballero & Fierman, LLP (AC&F) is a Florida Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. AC&F and all assigned key professional staff are properly licensed to practice in Florida and have performed continuous CPA services for more than five (5) years. AC&F is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. AC&F's partners have served the South Florida area for over 40 years. AC&F will serve as the principal auditor and there are no other firms involved.

AC&F's philosophy is to provide our clients with the same high level of service and resources they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are in the field during the audit and all the decision making is on site.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (GFOA), state level (FGFOA) and the local level SFGFOA and League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

The Town will be serviced from our home office in Coral Gables.

### Participation in Quality Control Review Program

AC&F is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

### Results of State and Federal Reviews

AC&F has never received an unacceptable review from a federal or state desk review of any of its workpapers.

### Disciplinary Actions

Neither AC&F nor any of its partners have ever been

involved in any disciplinary action by a regulatory agency or professional organization.

AC&F is a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

## LICENSE TO PRACTICE IN THE STATE OF FLORIDA

AC&F is properly registered/licensed in the State of Florida as a professional limited liability partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida.

Page 30 of this proposal includes a copy of our most recent peer review report. This review included a review of specific governmental engagements.

AC&F's partners have served the South Florida area for over 40 years. During that tenure, the firm has performed audits of governmental entities, including the preparation of financial statements in accordance with all applicable GASB pronouncements. All of the municipalities that we have serviced that submit a CAFR have received the certificate of achievement for every year during our tenure as their external auditor. AC&F has also performed numerous Federal Single Audits and Florida Single Audits.

Data security and confidentiality are at the foundation of the process that our firm implements to ensure optimal client service and quality of the financial statements that are issued. From requiring multiple user sign-ons in order to access the information on our laptops to the use of a data management site in order to eliminate the risk associated with emailed documents, data security and confidentiality can be ensured. From a quality control perspective, all of our engagements are staffed with an engagement partner, a technical resource partner, as well as a quality control partner. What's important about our approach is that the quality control partner doesn't just read the financials at the end of the audit, this partner is involved in all phases of the audit to ensure there are no surprises and their expertise and feedback is received and applied by the team from the beginning.

Our firm's internal requirements exceed continuing professional education requirements to maintain the CPA license. Even if the team member is not a CPA, they still must complete the annual CPE requirement.

The firm has included a listing of our current municipal clients on page 23. From the management personnel down to the staff





# TOWN OF MIAMI LAKES

assigned to your engagement, these individuals will dedicate 100% of their time to the audit of the Town to ensure that we perform out procedures to adhere to the time line described in the request for qualifications.

## UNIQUE EXPERIENCE AND SERVICES THAT WOULD BENEFIT THE TOWN

We are a minority enterprise controlled by Hispanic Americans and have been certified in Miami-Dade County as a small business enterprise.

We are also very active in our community through board memberships in Miami-Dade County based not for profit organizations. Andrew S. Fierman, CPA, the engagement Partner serves as treasurer for Communities in Schools of Miami which has dropout prevention services in schools throughout Miami-Dade County including schools in the northern part of the County. He also serves as the Co-Chair for the United Way of Miami-Dade County Audit Committee.

We have an IT specialist as part of our engagement team which assists us in obtaining an understanding of the Town's systems and provides value added services in the form of suggestions to improve efficiency if there is anything that he comes across as part of his assessment.

We assist the Town throughout the year at no additional charge with implementation of new pronouncements as well as any questions that arise throughout the year regarding accounting matters. We prefer this communication throughout the year so that these matters are addressed and resolved prior to yearend and prior to the commencement of the audit.

We are a full service firm with the technical ability and resources to assist the Town with many of the services that may be needed during the term of our engagement.

With our firm you get the best of both worlds. You get a local minority owned firm that is active in the Miami- Dade County Community with the experience and resources of the larger national and international firms. You get this with the personal attention of a local firm and without the national and international firm prices.

## Management Letter

We do not anticipate any audit problems at this time. However, if we do encounter an audit problem we will first gather all relevant facts from the Finance Department and any other key management personnel and department heads of key offices involved. If the problem is unresolved at that point, we will communicate these matters to the Mayor and Town Manager immediately and discuss possible resolutions and correction plans.

## Continuing Professional Education

In addition to our governmental focus, it is AC&F's policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Supervisor in Charge levels, we select CPA's with proven governmental auditing experience.

## Current Developments of Governmental Accounting Standards Boards

On an annual basis, in addition to the on going communication throughout the year, we provide eight (8) hours of continuing professional education to the South Florida community (clients and non-clients). We are committed to the governmental community.

## GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM

AC&F is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) qualify for this award. This certificate program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements our Partners have reported in the certificate program. In addition, the several team members participate in the GFOA's CAFR review program.





# PROPOSER'S INFORMATION



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# TOWN OF MIAMI LAKES

## PROPOSER'S INFORMATION

### INDEPENDENCE

Alberni Caballero & Fierman, LLP affirms that we are independent of the Town as defined by the American Institute of Certified Public Accountants, Florida Statute 473.315 and Florida Administrative Order 6I HI-21.001. We further certify that Alberni Caballero & Fierman, LLP, its partners and employees are independent of the Town, have not performed any professional services for the Town within the past five (5) years and have no conflict of interest. We will give written notice to the Town of any professional relationships entered into during the period of this engagement and will ensure the firm and all professional staff maintain independence throughout the Town's audit engagement. We also certify that the firm and all proposed key personnel primarily responsible for the timely completion of the segment audit meet the appropriate guidelines for independence, pursuant to Florida Statute 473.315 and Florida Administrative Order 6I HI-21.001.



# **PROPOSER'S TEAM & KEY PERSONNEL**

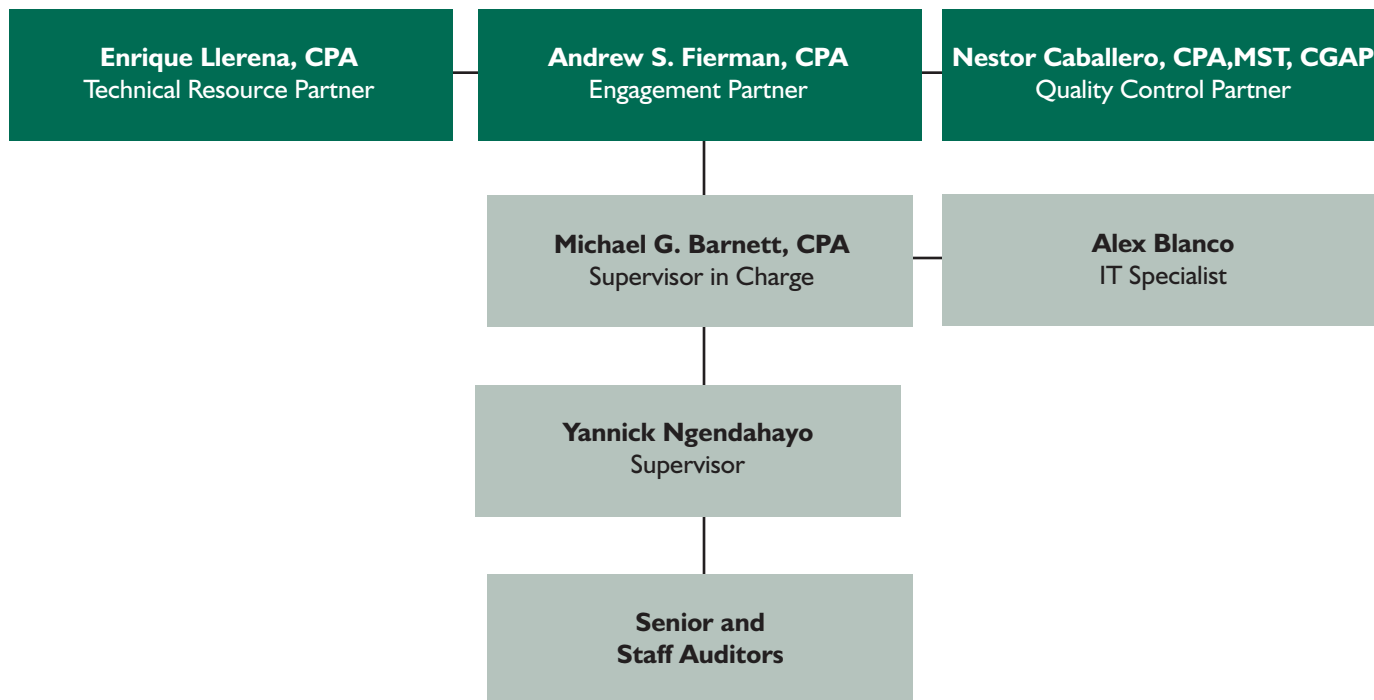


ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

# TOWN OF MIAMI LAKES

## PROPOSER'S TEAM & KEY PERSONNEL



**Andrew S. Fierman, CPA** (Engagement Partner)

- 14 Years of Total Governmental Audit Experience

**Enrique Llerena, CPA** (Technical Resource Partner)

- 10 Years of Total Governmental Audit Experience

**Nestor Caballero, CPA, MST, CGAP**

(Quality Control Partner)

- 20 Years of Total Governmental Audit Experience

**Michael G. Barnett, CPA**

(Supervisor in Charge)

- 20 Years of Total Governmental Audit Experience

**Yannick Ngendahayo** (Supervisor)

- 10 Years of Total Governmental Audit Experience

All CPAs noted above are registered and licensed to practice as a certified public accountants in Florida.

## PROPOSER'S TEAM AND KEY PERSONNEL FORM

Proposer's Name: Alberni Caballero & Fierman, LLP

Proposer must provide a response to for all items below. The failure to provide the requested information may adversely impact the evaluation of the Response or render the Response non-responsive.

1. Proposer shall complete the following chart, which is to be sorted by "Classification" for each of the Key Personnel. (If additional space is required use a separate page following the same format.

<b>Name and Classification</b>	<b>Area of Responsibility</b>	<b>Years of Audit Experience</b>	<b>Years of Government Audit Experience</b>	<b>Number of hours to be assigned to performing the Services</b>	<b>In compliance with GAGAS CPE requirements (Yes/No)</b>
Andrew S. Fierman, CPA	Areas described in the proposed engagement team section	14	14	50	Yes
Enrique Llerena, CPA	Areas described in the proposed engagement team section	10	10	20	Yes
Nestor Caballero, CPA	Areas described in the proposed engagement team section	20	20	20	Yes
Michael Barnett, CPA	Areas described in the proposed engagement team section	20	20	100	Yes
Yannick Ngendahayo	Areas described in the proposed engagement team section	10	10	60	Yes

2. In the space provided below explain the Proposer's ability and resources to substitute personnel with equal to or more qualifications as the Key Personnel they will substitute for, where required by attrition, turnover, or request by the Town.

Our Firm has a team of 25 professionals that are at the disposal of the Town. When responding to a request of proposal, we consider our current workload as well as the potential impact the new potential contract can have on our firm's ability to service our client's. We have the ability to service our current clients and provide the services required by the Town. Our quality of service is extremely important to our Firm and we are confident that we will exceed your expectations. Our firm provides the personalized approach and attention you expect to receive from a local firm combined with the extensive resources you would receive from a national firm.

3. Provide the requested information for all audit engagement commitments for the Key Personnel during the Town's Audit Periods.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Andrew	Review and presentation	75	Various	FYE 9/30/2016
Enrique	Review and presentation	50	Various	FYE 9/30/2016
Nestor	Review and presentation	65	Various	FYE 9/30/2016
Michael	Engagement administration	None - During the time scheduled for the audit of the Town, these professionals will dedicate 100% of their time to the		Town's audit.
Yannick	Engagement administration			

By signing below Proposer certifies that the information contained in this Form is accurate and complete and confirms that the Key Personnel will be available and dedicated to the Services to be performed under the Agreement.

Alberni Caballero & Fierman, LLP

Firm Name

By:



Signature of Authorized Officer

October 12, 2016

Date

Andrew Fierman

Printed Name

Partner

Title



# TOWN OF MIAMI LAKES

## EXPERIENCE IN GOVERNMENTAL ENGAGEMENTS

The engagement team that will serve the Town is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include one Technical Resource Partner, one Quality Control Partner, one Engagement Partner, one Supervisor in Charge, one supervisor, and Senior and Staff Auditors as needed.

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Our senior engagement team of CPAs **have over 40 years combined of professional practice, with over 30 in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most of their time working with governmental and public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

## CONTINUING PROFESSIONAL EDUCATION (CPE)

All members of the firm receive CPE on an annual basis that exceeds the requirements of professional standards. Each resume included in this section, provides the total CPE completed by each member of the proposed engagement team in the last three (3) years. Copies of the applicable certificates are available upon request.

## MANAGEMENT TEAM

The management team who will serve the Town is composed of individuals who:

- Are licensed CPAs;
- Possess a comprehensive understanding of governmental entities;
- Are highly experienced in working with a variety of public sector clients;

- Demonstrate the technical skills necessary to deliver quality financial and managerial services;
- average in excess of 15 years of professional practice in governmental and not-for-profit auditing and accounting.

## Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the Town's personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy.

He will be responsible for all phases of the engagement and will be:

- coordinating all services with the Town;
- directing the development of the overall engagement approach and plan;
- supervising staff; planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the organization's requirements and completeness;
- communicating with the Town and the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew was selected for his managerial, supervising and technical capabilities, more specifically for his experience in audits of governmental agencies. He has performed governmental audits for the past 14 years.



# TOWN OF MIAMI LAKES

## Quality Control Partner

The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will be available to members of the engagement team and management of the Town as a high-level technical resource. In addition, the Quality Control Partner will also complete the following:

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues;
- reviewing and approving reports, management letters, and other engagement products; and attending meetings and discussions with key management personnel.

**Nestor Caballero, CPA, MST, CGAP** is the managing partner of the Firm and will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Caballero has more than 20 years experience in the in the governmental accounting and auditing sector. As the Quality Control Partner, he is responsible for reviewing the form and content of the audit workpapers and the auditors’ report as well as the review of the Town’s financial statements in accordance with Firm and professional standards.

## Technical Resource Partner

The Technical Resource Partner will add another layer of review to the engagement while serving as a high level technical resource to the Town as well as the engagement team.

**Enrique Llerena, CPA** will be the Technical Resource Partner and a designated “key” member of the engagement team. Enrique has over 10 years of experience in audits of governmental entities.

## Supervisor in Charge

The Supervisor in Charge will work closely with the Engagement Partner.

He will be responsible for all phases of the engagement and he will be:

- assisting in directing the development of the overall engagement approach and plan;
- supervising staff; assisting in planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the Town’s requirements and completeness;
- communicating with the Town and the partners the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;

**Michael G. Barnett, CPA** will be the Supervisor in Charge and a designated “KEY” engagement team member. Mr. Barnett was selected for his experience with governmental agencies.





# TOWN OF MIAMI LAKES

## IT Specialist

Our specialist has worked with organizations of varying sizes including local government and non-for-profits organizations providing IT operational and management consulting services. His experience provides him the insight to define, develop and implement scalable business valued cost efficient solutions that effectively leverage information technology.

He will be responsible for

- reviewing and deploying proper information system controls
- identifying risks within the IT environment of the Town
- working closely with the Town's support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and Town to ensure we understand the Town's IT structure and how we can audit efficiently by leveraging the Town's IT structure.

**Alex Blanco** will be the IT Specialist assigned to the engagement.

## Supervisor

One Supervisor will be assigned full-time to the engagement. They will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

**Yannick Ngendahayo** will be the Supervisor assigned to the engagement team. Mr. Ngendahayo was selected for his extensive knowledge and experience in governmental and nonprofit auditing and accounting. He will devote 100% of their time to the completion of the work

## Senior and Staff Accountants

Senior and Staff accountants will be utilized as required by the Engagement Partner and Supervisors. They perform less complex audit procedures under the supervision of the Supervisors.

The firm's team who will serve the Town is composed of individuals who understand governmental accounting and possess the technical skills and experience necessary to deliver quality services. Our audit team will include three Certified Public Accountants, with two Partners, one Supervisor in Charge, one Supervisor, a Senior and Staff as needed.

We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. **Compare the experience of personnel assigned by those firms FULL-TIME (on-site) to OURS.**

All CPA's assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy and GAO.

Please see the following pages for the resumes of each member of the proposed engagement team.

# ANDREW S. FIERMAN, CPA

## ENGAGEMENT PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5145 • andrew@acf-cpa.com



Andrew is a Partner in our firm's audit department and brings over 14 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities. These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report (CAFR) guidance and preparation.

Andrew's areas of expertise are Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plan Audits, Agreed upon procedures, Internal Control Reviews and Consulting Services. In addition, he has conducted Peer Reviews of small and mid-size accounting firms.

### EDUCATION

Bachelor of Science in Accounting,  
University of Florida

Master of Business Administration,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
City of North Miami Beach  
City of Aventura  
City of Hialeah  
City of Hialeah Gardens  
City of Parkland  
Village of El Portal  
City of Lake Worth  
Miami Shores Village  
City of Miami Springs  
City of Doral  
City of Cutler Bay  
Town of South Palm Beach  
Northern Palm Beach County  
Improvement District  
Village of Key Biscayne  
The Children's Trust  
Performing Arts Center Authority  
Bal Harbour Village  
Town of Surfside  
Town of Bay Harbor Islands  
City of Miramar  
Village of Palmetto Bay  
Indian Creek Village  
City of Greenacres  
City of West Palm Beach  
Town of Lauderdale by The Sea  
Village of Pinecrest  
Village of Golf  
City of Sunrise  
City of Pembroke Pines  
Town of Southwest Ranches  
Orlando Housing Authority  
Winter Park Housing Authority  
Miami-Dade Water and Sewer Dept.  
Florida Keys Aqueduct Authority  
Broward County Water & Sewer Dept.

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA Governmental Audit Quality Center,  
*Designated Audit Partner*  
AICPA Employee Benefit Plan Audit Quality  
Center, *Designated Audit Partner*  
American Institute of Certified Public  
Accountants (AICPA)  
GFOA Special Review Committee  
Florida Institute of Certified Public  
Accountants (FICPA)  
Miami Dade League of Cities  
- Budget Committee  
Florida Government Finance Officers  
Association (FGFOA)  
Broward County League of Cities  
Government Finance Officer Association  
(GFOA)  
South Florida Government Finance Officers  
Association, *Associate Member* (FGFOA)  
Florida Association of Housing and  
Redevelopment Officials (FAHRO)  
Communities in Schools of Miami, Inc.,  
*Treasurer*  
Cuban American Certified Public  
Accountants Association, *President*  
United Way of Miami-Dade County Audit  
Committee Chairman - *Chairman*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is  
120, of which 30 meet the Yellow Book  
(GAS) requirements

# NESTOR CABALLERO, CPA, MST, CGAP

## QUALITY CONTROL PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5130 • nestor@acf-cpa.com



Nestor has 20 years of experience serving governmental and not-for-profit clients. He has extensive experience in analyzing and evaluating internal controls over all major financial processes of governmental and not-for-profit entities, and in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Florida Auditor General, respectively.

### EDUCATION

Master of Taxation,  
Florida International University

Bachelor of Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
Village of El Portal, Florida  
Town of Briny Breezes, Florida  
City of Hialeah Gardens, Florida  
City of Doral, Florida  
City of Tamarac, Florida  
City of Oakland Park, Florida  
City of South Miami, Florida  
Town of Miami Lakes, Florida  
Town of Southwest Ranches, Florida  
Town of Lauderdale by the Sea, Florida  
City of Hialeah, Florida  
City of Pembroke Pines, Florida  
City of Homestead, Florida  
Homestead Housing Authority  
Punta Gorda Housing Authority  
West Palm Beach Housing Authority  
Virgin Islands Housing Authority  
Riviera Beach Housing Authority  
Hialeah Housing Authority  
Venice Housing Authority  
Orlando Housing Authority  
Tampa Housing Authority  
Palm Beach County Housing Authority  
Lee County Housing Authority  
Winter Park Housing Authority  
Housing Finance Authority of Miami Dade

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA, *Member*  
Florida Institute of Certified Public Accountants, *Member*  
FICPA, Accounting Principles and Auditing Standards Committee, *Member, Past Member*  
Miami Dade League of Cities - *Member*  
Government Finance Officers Association, *Member*  
Government Finance Officers Association, *Member, Special Review Committee*  
Florida Government Finance Officers (Small Governments Committee), *Member*  
Dade/Broward Government Finance Officers Association, *Member*  
Cuban American Certified Public Accountants Association, *President*  
Florida Association of Special Districts, *Associate Member*  
School Board of Miami-Dade County, *Audit and Budget Committee*  
United Way of Miami-Dade County Audit Committee

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 124, of which 30 meet the Yellow Book (GAS) requirements

# ENRIQUE LLERENA, CPA

## TECHNICAL RESOURCE PARTNER

Albarni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5132 • [enrique@acf-cpa.com](mailto:enrique@acf-cpa.com)



Enrique Llerena is a Partner in our firm's audit department. He has more than 10 years of experience servicing a wide range of clientele in the accounting profession.

Mr. Llerena has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Agreed-Upon Procedures, Attestation Services, Operational & Performance Reviews, Internal Control Reviews and Consulting Services.

Mr. Llerena has also been a leader in his industry serving as a speaker and presenter in many governmental events.

### EDUCATION

Master of Accounting,  
Florida International University

Bachelor of Science, Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
City of North Miami Beach  
Broward County  
City of Florida City  
City of Homestead  
City of Hialeah  
City of Hialeah Gardens  
City of Palm Beach Gardens  
City of Sunrise  
Town of Cutler Bay  
Indian Creek Village  
Village of Key Biscayne  
City of Plantation  
City of Dania Beach  
Children's Services Council of  
Broward County  
Town of Bay Harbor Islands  
City of Hallandale Beach  
City of West Palm Beach  
Miami-Dade Water & Sewer Department

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
Government Finance Officers Association (GFOA)  
GFOA Special Review Committee, *Active Member*  
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities  
South Florida Government Finance Officers Association (SFGFOA), *Associate Member*  
Florida Government Finance Officers Association (FGFOA)  
Cuban-American Certified Public Accountants Association Inc., *Director*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 134, of which 30 meet the Yellow Book (GAS) requirements

# MICHAEL G. BARNETT, CPA

## SUPERVISOR IN CHARGE

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5138 • michael@acf-cpa.com



Michael has over 20 years of accounting and auditing experience in governmental, not-for-profit, and for-profit entities. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information, compliance with applicable laws and regulations, adherence with the established policies and procedures; implementation of internal controls and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Master of Science (Accounting),  
Bachelor of Science (Accounting)  
University of West Indies, Jamaica

### GOVERNMENTAL AND NOT-FOR-PROFIT CLIENTS

City of Hialeah, Florida  
Town of Cutler Bay, Florida  
City of Parkland, Florida  
City of Doral, Florida  
City of West Palm Beach, Florida  
Village of El Portal  
City of Hialeah Gardens  
Miami Shores Village  
Americans for Immigrant Justice, Inc.  
Pines Wood Village

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
Florida Institute of Certified Public  
Accountants (FICPA)  
FAHRO, *Associate Member*  
American Institute of Certified Public  
Accountants (AICPA)  
Georgia Society of Certified Public  
Accountant (GSCPA)  
Institute of Certified Accountants  
of Jamaica (ICAJ)

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is  
120, of which 30 meet the Yellow Book  
(GAS) requirements

# YANNICK NGENDAHAYO

## SUPERVISOR

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5140 • yannick@acf-cpa.com



Yannick has over 10 years of accounting and auditing experience in governments and not-for-profits. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information; compliance with applicable laws and regulations; adherence with the established policies and procedures; implementation of internal controls; and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with the Uniform Guidance and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Bachelor of Accounting, Johnson & Wales University

### GOVERNMENTAL CLIENTS

City of Aventura  
Village of Biscayne Park  
Village of El Portal  
Town of Briny Breezes  
City of Hialeah Gardens, Florida  
City of Miami Springs  
Miami Shores Village  
Virginia Key Beach Park Trust  
Performing Arts Center Authority  
City of Homestead Police Officers Retirement Plan  
City of Homestead Elected Officials and Senior Mgmt (NEW)  
City of Homestead Elected Officials' Retirement Plan (Old Plan)  
Winter Park Housing Authority  
West Palm Beach Housing Authority  
Homestead Housing Authority  
Hialeah Housing Authority  
Lee County Housing Authority  
Orlando Housing Authority  
Pahokee Housing Authority  
Palm Beach County Housing Authority  
Punta Gorda Housing Authority

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
NAHRO, *Associate Member*  
FAHRO, *Associate Member*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 120, of which 30 meet the Yellow Book (GAS) requirements



RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AC39267

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017



FIERMAN, ANDREW S  
3203 SW 132 PLACE  
MIAMI FL 33175



ISSUED: 02/22/2016

DISPLAY AS REQUIRED BY LAW

SEQ # L1602220000770

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AC0030376

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



CABALLERO, NESTOR  
4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES FL 33146



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250000950



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AC42193

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

LLERENA, ENRIQUE  
3035 SW 19TH TERRACE  
MIAMI FL 33145



ISSUED: 07/08/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1507080000353

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AC49054

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

BARNETT, MICHAEL GEORGE  
12087 SW 14TH STREET  
PEMBROKE PINES FL 33025



ISSUED: 09/13/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1509130000388





# TOWN OF MIAMI LAKES

## Quality Control System

AC&F continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Supervisor in Charge, the audit supervisors are responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Supervisor in Charge. In engagements where a staff is assigned, the Supervisor in Charge is responsible for the initial review of his/her workpapers as well as the workpapers prepared by the staff.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements.

A second partner performs an overall review of the workpapers and financial statements to provide a “second set of eyes” and identify any areas that need strengthening prior to issuance. In addition, we have a technical resource partner who is available to the team for consultation, review and a high level technical resource.

## Quality of the Staff Over the Term of the Engagement

We pledge to the Town that the team assembled in this proposal will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, supervisors, senior accountants or staff, we will first obtain the Town’s express prior permission to do so. We understand the Town’s right to accept or reject replacements. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements. Other audit personnel may be changed at AC&F’s discretion provided that replacements have substantially the same or better qualifications or experience.

In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the Town’s engagement.

In addition to our governmental focus, it is AC&F’s policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have

an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Supervisor in Charge levels, we select CPA’s with proven governmental auditing experience.

## FIRM CAPACITY

Our engagement team’s work load is organized in such a way that the additional activities brought about by this engagement will not impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the Town into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

### Appropriate Planning and Utilization of Staff

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit. An important aspect of proper planning is our Engagement Partner’s advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

### Year-Round Involvement

Our involvement with the Town does not end when our financial statements are issued. We remain involved with the Town through our monthly reviews of the minutes of the Town’s Board meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the Town address any issues before the audit.

### New Accounting Standards

Our audit fee is an all inclusive fee which includes assistance to the Town in the implementation of all new reporting standards including assistance with preparing the financial statements.



# PROPOSER'S EXPERIENCE & PAST PERFORMANCE



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Albemi Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Hialeah

Address of Client: 501 Palm Avenue, Hialeah, Florida 33010

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audits, GOB, TCT, and CAFR preparation.

Total Value of Contract: \$ 142,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of September 30, 2016 is the final option year of a 5 year contract.

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: All

Is the contract ongoing or completed? Audit of September 30, 2016 is the final option year of a 5 year contract and will be completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Albemi Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Albemi Caballero & Fierman, LLP  
Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title

RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Alberni Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Aventura

Address of Client: 19200 W. County Club Drive, Aventura, Florida 33180

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audit, Charter School Audit, and Single Audit.

Total Value of Contract: \$ 49,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of FYE ended 9/30/2015 and 9/30/2016 with three (3) one (1) year renewals

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: First option is for FYE 9/30/2017

Is the contract ongoing or completed? Contract is ongoing. The audit of FYE 9/30/2015 was completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Alberni Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Alberni Caballero & Fierman, LLP

Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title

RFP 2016-46

## RFP 2016-46 PROPOSER'S REFERENCE FORM

Proposers shall utilize this form to provide additional references beyond the minimum required in Section 4.5.

**Name of Client Entity:** Miami Shores Village  
**Address:** 10050 NE Second Avenue  
**City/State/Zip:** Miami Shores, Florida 33138  
**Contact:** Holly Huggahl  
**Title:** Finance Director  
**Email Address:** financedirector@miamishoresvillage.com  
**Telephone:** (305) 762-4855  
**Scope of Work:** Financial Audit, GOB Audit, Pension Plan Audit, Single Audit, CFAR preparation  
**Project Start/End Dates:** September 30, 2009 to Present  
**Contract Amount:** \$ 300,000

**Name of Client Entity:** City of Miami Springs  
**Address:** 201 Westward Drive  
**City/State/Zip:** Miami Springs, Florida 33166  
**Contact:** William Alonso  
**Title:** Finance Director  
**Email Address:** alonsow@miamisprings-fl.gov  
**Telephone:** (305) 608-6677  
**Scope of Work:** Financial Audit, GOB Audit, Pension Plan Audit, Single Audit, and CFAR preparation  
**Project Start/End Dates:** September 30, 2004 to Present  
**Contract Amount:** \$ 200,000

**Name of Client Entity:** City of Doral  
**Address:** 8401 NW 53rd Terrace  
**City/State/Zip:** Doral, Florida 33166  
**Contact:** Matilde Menendez  
**Title:** Finance Director  
**Email Address:** matilde.menendez@cityofdoral.com  
**Telephone:** (305) 593-6725  
**Scope of Work:** Financial Audit, GOB Audit, Single Audit, and CFAR preparation  
**Project Start/End Dates:** September 30, 2010 to 2015  
**Contract Amount:** \$ 250,000

# TOWN OF MIAMI LAKES

See below a listing of the firm's current municipal clients.

<b>GOVERNMENTAL ENTITY</b>	
<b>Municipalities</b>	<b>Fiscal Year-End</b>
City of Hialeah Gardens	September 30
City of Hialeah	September 30
City of Miami Springs	September 30
Town of Briny Breezes	September 30
Town of Cutler Bay	September 30
Village of El Portal	September 30
Village of Miami Shores	September 30
City of Parkland	September 30
City of Aventura	September 30
Indian Creek Village	September 30
Village of Palmetto Bay	September 30
<b>Special Purpose Governments</b>	
Miami Dade Housing Finance Authority	September 30
Broward Center for the Performing Arts	September 30
The Childrens Trust	September 30
<b>Local Govt Retirement Plans</b>	
Homestead Elected Officials	December 31
Homestead General Employees Plan	September 30
Homestead Police Pension Plan	September 30
Miami Shores Village General Employees Plan	September 30
Miami Shores Village Police Officers Plan	September 30
City of Hialeah Employees' Retirement System	September 30
City of Hialeah Elected Officials Pension Plan	December 31

AC&F has the resources to fulfill our current obligations and perform the services required under this request for proposals within the required timeline described in the Scope of Services Section of the request for proposals.



# PROPOSER'S METHODOLOGY & PROJECT PLAN



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



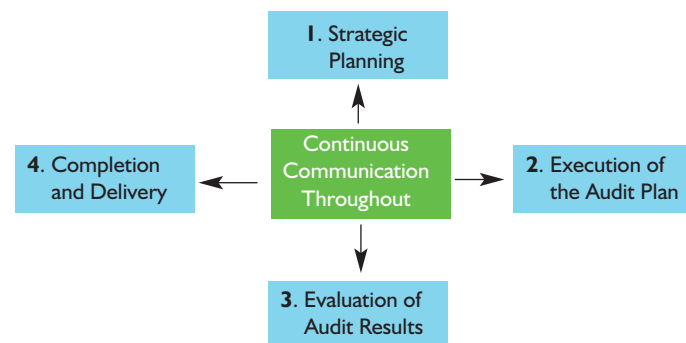
# TOWN OF MIAMI LAKES

## PROPOSER'S METHODOLOGY & PROJECT PLAN

Based on our understanding of the expectations and requirements of the Town as set forth in the request for proposal, the following is a summary of the specific audit approach. All work will be completed in the timeframe specified in the request for proposal.

We will submit, thirty (30) days prior to the commencement of each Town audit, an annual audit work plan which shall identify the audit schedule; the key personnel assigned to the engagement including the responsibilities, and number of hours allocated to the Town's audit engagement; information on certification, licensure and CPE training; key tasks, audit quality control measures, and specific policies, procedures and techniques to be used for the timely completion of the audit. This work plan will specifically address any substitution of the key personnel which were previously approved by the Town to perform services for the Town audit engagement. The recommended substitute shall have the same or higher qualifications, years of government experience, etc. as the personnel they are substituting for. We also agree that the Town reserves the right to reject or approve substitution of key personnel.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the Town to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the four phases which are shown on the adjacent chart. Michael Barnett, the supervisor in charge on the proposed engagement team will be on-site during the course of the engagement to manage and supervise the audit team.



### Phase I - Strategic Planning

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the

opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which the Town operates. This will include a review of applicable federal laws, the town's ordinances, state statutes, County and Town requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the council and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Review the working papers of the predecessor auditor.
- Obtain and document an understanding of the Town's internal control structure, including making an assessment of audit risk.
- Consider the methods that the Town uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the Town.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.

This phase will involve all members of the Engagement Team.

### Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction





# TOWN OF MIAMI LAKES

systems, including cash disbursements, cash receipts, purchases, and payroll.

- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

## Phase III - Completion and Delivery

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

## Phase IV – Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the partners will be available to meet with the council to discuss our report and address any questions they may have.

## AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

## THE CONTROL ENVIRONMENT

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the Town's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.

## RISK ASSESSMENT

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.

## CONTROL ACTIVITIES

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the Town has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

## INFORMATION AND COMMUNICATION

We will document the formal and informal information flow relating to the processing and recording of financial transactions.

## MONITORING

In this final component we will review Town practices that are in place to monitor the performance of its internal control structure.

## SAMPLING CONSIDERATIONS

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

### Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

## STATISTICAL AND NON-STATISTICAL SAMPLING

Substantive tests of details and tests of controls can be performed using either statistically or nonstatistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

## SAMPLE SIZES

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.



# TOWN OF MIAMI LAKES

## EXPERIENCE IN INFORMATION SYSTEMS AND TECHNOLOGY AND EXTENT OF USE OF EDP SOFTWARE IN THE ENGAGEMENT

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;
- Document critical transaction processing systems;
- Identify key processes and controls within these transaction processing systems;
- Evaluate the effectiveness of identified controls;
- Advise the audit team on results of the evaluation and effect on planned audit procedures;
- Design, develop and execute computer-assisted audit techniques using computer audit software packages;
- Assess the internal controls

## ANALYTICAL PROCEDURES

Statement of Auditing Standards on *Analytical Procedures* provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

## Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the Town's transactions and events that may have occurred during the year under audit. We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the Town for collecting such monies.

## Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

## Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

## Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and evaluation of the Town's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the Town. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:

- Meeting with the Town's personnel to discuss operations; and
- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in



# TOWN OF MIAMI LAKES

operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

- **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.
- **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

## LAWS AND REGULATIONS

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the Town's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, policies, contracts, grants and debt agreements.
- Review of Town's council meeting minutes.
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the OMB Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.

## STATISTICAL SAMPLES OFFERED TO BE PERFORMED IN THE AUDIT BASED ON FEDERAL GRANT FUNDS AWARDED TO THE TOWN

During the planning of the Single Audit engagement, we will identify the major programs to be audited pursuant to the Uniform Guidance. As required, the determination will be based on the dollar amount of federal expenditures and the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level

of assessed control risk.

- After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

## DESCRIPTION OF PROCEDURES TO BE USED TO ENSURE THE ACCURACY OF THE STATISTICAL AND/OR NONSTATISTICAL SAMPLES

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- From a complete population

## APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT (IF REQUIRED IN ANY YEAR)

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of the Uniform Guidance.

In order to achieve this objective, we follow the following techniques:

### Determination of Major Programs

- Determine if the Town is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold and label them as Type A programs, with the remaining programs labeled as Type B.

### Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the Town's financial statements taken as a whole

### Materiality

- Determine materiality based on the major program

### Internal Control over Major Programs

- For each of the 12 types of compliance requirements listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and

# TOWN OF MIAMI LAKES

Communication/Monitoring) sufficient to plan the audit to support a low level of control risk

- Plan the testing of internal control

## Compliance Testing

Identify all applicable and material compliance requirements for the major programs

- Perform reasonable procedures to ensure that the compliance requirements are current

## Engagement Timeline

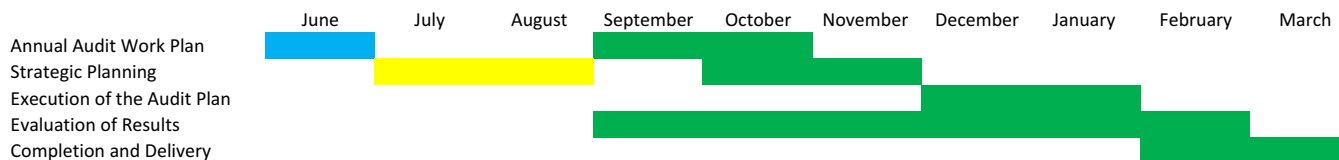
AC&F has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, AC&F has developed a schedule that takes into consideration the Town's reporting requirements and deadlines.

We commit to completing all audit fieldwork by January 31 and submit the required independent auditors' report to the Town's Finance Director no later than February 28. The CAFR shall be completed by March 15.

In order to achieve these goals, we start early in the engagement and complete as much of the planning and internal control testing as possible. This allows us to focus on the financial transactions after Town has closed its books.

The proposed segmentation of the engagement is as follows:

Phase	Partners	Supervisor in Charge	Supervisor	Senior & Staff	Total
Strategic Planning	15	30	16	40	101
Execution plan	30	50	40	110	230
Evaluation of Audit Results	30	15	4	0	49
Completion and Delivery	15	5	0	0	20
<b>Total</b>	<b>90</b>	<b>100</b>	<b>60</b>	<b>150</b>	<b>400</b>



The Annual audit work plan described on page 10 of the RFP will be available 30 days before we begin our strategic planning phase of the audit or before.

Typically the strategic planning phase of the audit would be performed for one week during the months of July, August or September. Due to the timing of the RFP we can perform the work as soon as the contract is awarded.



# DOCUMENTS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
BOARD OF ACCOUNTANCY

**LICENSE NUMBER**

AD64536

The ACCOUNTANCY PARTNERSHIP  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

ALBERNI CABALLERO & FIERMAN, LLP  
4649 PONCE DE LEON BLVD  
SUITE 404  
CORAL GABLES FL 33146



ISSUED: 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012



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1930 Harrison Street  
Suite 308  
Hollywood, FL 33020  
Telephone (854) 922-8866  
Fax (854) 922-8864  
[www.infantecops.com](http://www.infantecops.com)

## System Review Report

July 23, 2015

To the Partners of  
Alberni, Caballero & Fierman, LLP  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP (the firm) in effect for the year ended January 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP in effect for the year ended January 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Alberni, Caballero & Fierman, LLP has received a peer review rating of *pass*.

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American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

Re: **Andrew S. Fierman**  
AICPA Account Number: 4679456

Dear Maribel Casanova,

This letter is to confirm **Andrew S. Fierman** is an active Regular Member of the AICPA. **Andrew S. Fierman** has been a member in good standing since 31-May-2007.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.\*

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink, appearing to read "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

America Counts on CPAs.  
Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*



## Licensee Details

### Licensee Information

Name: **FIERMAN, ANDREW S (Primary Name)**  
Main Address: **3203 SW 132 PLACE  
MIAMI Florida 33175**  
County: **DADE**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC39267**  
Status: **Current,Active**  
Licensure Date: **03/21/2007**  
Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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October 4, 2016

RE: Andrew S. Fierman M80960

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since April 10, 2007. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner", is written over a light blue horizontal line.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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2016-2017

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SARAH KOSER, CPA, CGFO, CPFO

Interim Finance Director

The Villages Community Development Districts

(352) 753-0421

[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

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LINDA S. HOWARD, CPA, CTP, MBA

Finance Bureau Chief

Southwest Florida Water Management District

(321) 796-7211 ext 4122

[Linda.Howard@swfwmd.state.fl.us](mailto:Linda.Howard@swfwmd.state.fl.us)

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Deputy Treasurer/Clerk

City of Tallahassee

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[Kent.Olson@talgov.com](mailto:Kent.Olson@talgov.com)

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Director of Finance

City of Largo

(727) 587-6747

[kadams@largo.com](mailto:kadams@largo.com)

KEN BURKE, CPA

Clerk of the Circuit Court and Comptroller

Pinellas County - CCC

(727) 464-3341

[kburke@pinellascounty.org](mailto:kburke@pinellascounty.org)

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Executive Director

Justice Administrative Commission

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Organizational Program Manager

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Chief Operating Officer of Finance

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MARILYN D. ROSETTI, CPA

Audit Manager

Florida Auditor General - Tallahassee

(850) 412-2902

[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

JEANNIE GARNER

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Andrew Fierman is in good standing with his membership. He has been a member of the FGFOA as of July 1, 2016.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Nestor Caballero**  
**AICPA Account Number: 01629093**

Dear Maribel Casanova,

This letter is to confirm **Nestor Caballero** is an active Regular Member of the AICPA. **Nestor Caballero** has been a member in good standing since 31-Oct-1997.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.<sup>\*</sup>

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink, appearing to read "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

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Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)

Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*



## Licensee Details

### Licensee Information

Name: **CABALLERO, NESTOR (Primary Name)**  
Main Address: **4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES Florida 33146**  
County: **DADE**  
License Mailing:

LicenseLocation: **4649 PONCE DE LEON BLVD.  
SUITE 404  
CORAL GABLES FL 33146**  
County: **DADE**

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0030376**  
Status: **Current,Active**  
Licensure Date: **08/06/1997**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

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October 4, 2016

RE: Nestor Caballero M48324

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since September 24, 1997. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner". The signature is fluid and cursive, with the first name "Lynn" being more prominent.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)



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Interim Finance Director

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[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

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[kadams@largo.com](mailto:kadams@largo.com)

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Organizational Program Manager

City of Boca Raton

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Clerk & Comptroller – Palm Beach County

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Chief Financial Officer

Osceola County Property Appraiser

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[jrob@property-appraiser.org](mailto:jrob@property-appraiser.org)

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Audit Manager

Florida Auditor General - Tallahassee

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[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

**JEANNIE GARNER**

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Nestor Caballero is in good standing with his membership. He has been a member of the FGFOA as of July 1, 2004.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Enrique Llerena**  
**AICPA Account Number: 5703163**

Dear Maribel Casanova,

This letter is to confirm **Enrique Llerena** is an active Regular Member of the AICPA. **Enrique Llerena** has been a member in good standing since 30-Apr-2011.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.\*

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink that reads "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

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Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*



## Licensee Details

### Licensee Information

Name: **LLERENA, ENRIQUE (Primary Name)**  
Main Address: **3035 SW 19TH TERRACE  
MIAMI Florida 33145**  
County: **DADE**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC42193**  
Status: **Current,Active**  
Licensure Date: **03/01/2010**  
Expires: **12/31/2018**

**Special Qualifications**                      **Qualification Effective**

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October 4, 2016

RE: Enrique Llerena M78218

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since May 17, 2010. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner", is written over a light blue horizontal line.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)



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Finance Bureau Chief

Southwest Florida Water Management District

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JEANNIE GARNER

Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Enrique Llerena is in good standing with his membership. He has been a member of the FGFOA as of May 23, 2011.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

October 10, 2016

Maribel Casanova  
4649 PONCE DE LEON BLVD STE 404,  
CORAL GABLES, FL 33146-2121

**Re: Michael Barnett**  
**AICPA Account Number: 9138618**

Dear Maribel Casanova,

This letter is to confirm **Michael Barnett** is an active Regular Member of the AICPA. **Michael Barnett** has been a member in good standing since 31-Aug-2015.

A member in good standing is an individual who has not been suspended or terminated because of disciplinary reasons. Disciplinary activities are published in the AICPA periodical, *The CPA Letter*.\*

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in black ink that reads "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

America Counts on CPAs.  
Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

*\*Please note that membership in the AICPA is not verification of CPA certification.*



## Licensee Details

### Licensee Information

Name: **BARNETT, MICHAEL GEORGE (Primary Name)**  
Main Address: **11921 SW 20TH STREET  
MIRAMAR Florida 33025**  
County: **BROWARD**  
  
License Mailing:  
  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC49054**  
Status: **Current,Active**  
Licensure Date: **09/11/2015**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

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**2601 Blair Stone Road, Tallahassee FL 32399** :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. \*Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.



October 4, 2016

RE: Michael George Barnett M96882

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since December 31<sup>st</sup>, 2011. Our membership year is from July 1<sup>st</sup> to June 30<sup>th</sup> of each year. The Florida Institute of CPAs prides itself on being the premier organization representing over 15,000 Certified Public Accounts in the state and over 20,500 members

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197x1 or email us at [membership@ficpa.org](mailto:membership@ficpa.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Lynn Hepner  
Membership Development Manager  
[hepnerl@ficpa.org](mailto:hepnerl@ficpa.org)



# FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

P.O. Box 10270 • 301 South Bronough Street, Suite 300 • Tallahassee, Florida 32302-2270

Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: [www.fgfoa.org](http://www.fgfoa.org)

## 2016-2017 OFFICERS

### President

SARAH KOSER, CPA, CGFO, CPFO  
Interim Finance Director  
The Villages Community Development Districts  
(352) 753-0421  
[Sarah.Koser@DistrictGov.org](mailto:Sarah.Koser@DistrictGov.org)

### President - Elect

LINDA S. HOWARD, CPA, CTP, MBA  
Finance Bureau Chief  
Southwest Florida Water Management District  
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### Secretary - Treasurer

KENT OLSON, CGFO  
Deputy Treasurer/Clerk  
City of Tallahassee  
(850) 891-8082  
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### DIRECTORS

KIMBALL ADAMS, CPA  
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[kadams@largo.com](mailto:kadams@largo.com)

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Clerk of the Circuit Court and Comptroller  
Pinellas County - CCC  
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MARILYN D. ROSETTI, CPA  
Audit Manager  
Florida Auditor General - Tallahassee  
(850) 412-2902  
[marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)

JEANNIE GARNER  
Executive Director

October 5, 2016

The Florida Government Finance Officers Association hereby certifies that Michael Barnett is in good standing with his membership. He has been a member of the FGFOA as of May 12, 2015.

If you require any further information to verify his good standing with the FGFOA, please do not hesitate to contact me.

Thank you,

*Merrily Bennett*

Merrily Bennett  
Executive Assistant



# FORM OF AGREEMENT



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS





# TOWN OF MIAMI LAKES

## FORM OF AGREEMENT

**We do not have any comments/questions regarding  
the Town's Agreement form**



# FORMS/ AFFIDAVITS



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

**RFP 2016-46**

**PROPOSER INFORMATION FORM**

RFP TITLE: Independent Auditing Services RFP No. : 2016-46

Proposer: Alberni Caballero & Fierman, LLP

Name: Andrew S. Fierman, CPA

Address: 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146

FEIN #: 55-0912340 Florida Corporation No.: Not Applicable

Proposer's Contact Person: Andrew S. Fierman, CPA

Name: Alberni Caballero & Fierman, LLP

Title: Partner

Telephone #: (305) 680-5145 E-Mail: Andrew@acf-cpa.com

**Questionnaire:**

1. How many years has your company been in business? More than 40 years
2. How many years has your company been in business under its current name? Three years
3. Is your company a local office for a company, a division or subsidiary of a company? Yes        No X
4. If yes, provide the name and location of the company: Not applicable, our firm only has one office located in Coral Gables
5. If yes, where will the work be performed? Not applicable, our firm only has one office located in Coral Gables
6. Number of employees at office where work will be performed 25
7. What is the Proposers primary business? 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, Florida 33146
8. Primary markets served: Miami-Dade, Broward and Palm Beach Counties
9. Type of business: Partnership (such as corporation, S corporation, LLP, etc.)

10. State and date of incorporation: Not applicable as our firm is a partnership

11. Number of employees: 25

12. Has the company, its principals, officers or predecessor organization(s) been debarred or suspended from proposing by any governmental entity in the past 5 years? Yes\_\_\_\_ No X

13. Has the company ever been convicted of a federal offense or moral turpitude: If yes, please explain: No

14. Have any litigation, claims or lawsuits (civil or criminal) been filed against your company in the past 5 years, If yes, identify all where your company has either settle or an adverse judgment has been issued against your company. Identify the year basis for the claim or judgment & settlement unless the value of the settlement is covered by a written confidentiality agreement. (use additional pages if necessary)

There has not been any litigation, claims or lawsuits (civil or criminal) filed against the firm in the past 5 years.

15. To the best of your knowledge is your company or any officers of your company currently under investigation by any law enforcement agency or public entity. If yes, provide details:

No

16. Has your company been assessed liquidated damages, had a contract terminated for default or convenience in the past five (5) years? Yes \_\_\_\_\_ No X (If yes, provide an attachment that provides an explanation of the project and an explanation.)

17. Has your company or predecessor company been involved in a bankruptcy (voluntary or involuntary), which has been filed by or against the Proposer, its parent or subsidiaries, during the past seven (7) years? Yes \_\_\_\_\_ No X (If yes, provide an attachment describing the disposition of each such petition.)

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Alberni Caballero & Fierman, LLP

Name of Proposer

By: Andrew F.  
Signature of Authorized Officer

October 12, 2016

Date \_\_\_\_\_

Andrew Fierman  
Printed Name

Partner

Title

RFP 2016-46

PROPOSER'S EXPERIENCE FORM

Proposing Firm: Albemi Caballero & Fierman, LLP

Proposer shall complete a separate copy of this form for each contract required in order to meet the minimum qualification requirements as stipulated Section 4.5 of the RFP.

Contract Details:

Client Name: City of Aventura

Address of Client: 19200 W. County Club Drive, Aventura, Florida 33180

Type of Entity: Public ☒ Private ☐

Description of Work: Financial Audit, Pension Plan Audit, Charter School Audit, and Single Audit.

Total Value of Contract: \$ 49,000 (9/30/2015 Audit) Multiple Fund Sources: Yes N/A No ☐

Term of Contract (including effective date & no. of years): Audit of FYE ended 9/30/2015 and 9/30/2016 with three (3) one (1) year renewals

Option to Renew (OTR) years included: Yes ☒ No ☐ OTR years exercised: First option is for FYE 9/30/2017

Is the contract ongoing or completed? Contract is ongoing. The audit of FYE 9/30/2015 was completed within the agreed upon time line.

Services provided as prime contractor or subcontractor: Albemi Caballero & Fierman, LLP served as the prime and only contractor

Proposer's office location that performed the work under the contract: Coral Gables office

Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

If yes, list the name(s): Andrew Fierman, Nestor Caballero and Yannick Ngendahayo

By signing below Proposer certifies that the information contained in this Form is accurate and complete.

Albemi Caballero & Fierman, LLP

Firm Name

By:   
Signature of Authorized Officer

October 12, 2016  
Date

Andrew Fierman  
Printed Name

Partner  
Title

RFP 2016-46

## PROPOSER'S TEAM AND KEY PERSONNEL FORM

Proposer's Name: Albemi Caballero & Fierman, LLP

Proposer must provide a response to for all items below. The failure to provide the requested information may adversely impact the evaluation of the Response or render the Response non-responsive.

- Proposer shall complete the following chart, which is to be sorted by "Classification" for each of the Key Personnel. (If additional space is required use a separate page following the same format.

Name and Classification	Area of Responsibility	Years of Audit Experience	Years of Government Audit Experience	Number of hours to be assigned to performing the Services	In compliance with GAGAS CPE requirements (Yes/No)
Andrew S. Fierman, CPA	Areas described in the proposed engagement team section	14	14	50	Yes
Enrique Llerena, CPA	Areas described in the proposed engagement team section	10	10	20	Yes
Nestor Caballero, CPA	Areas described in the proposed engagement team section	20	20	20	Yes
Michael Barnett, CPA	Areas described in the proposed engagement team section	20	20	100	Yes
Yannick Ngendahayo	Areas described in the proposed engagement team section	10	10	60	Yes

2. In the space provided below explain the Proposer's ability and resources to substitute personnel with equal to or more qualifications as the Key Personnel they will substitute for, where required by attrition, turnover, or request by the Town.

Our Firm has a team of 25 professionals that are at the disposal of the Town. When responding to a request of proposal, we consider our current workload as well as the potential impact the new potential contract can have on our firm's ability to service our client's. We have the ability to service our current clients and provide the services required by the Town. Our quality of service is extremely important to our Firm and we are confident that we will exceed your expectations. Our firm provides the personalized approach and attention you expect to receive from a local firm combined with the extensive resources you would receive from a national firm.

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3. Provide the requested information for all audit engagement commitments for the Key Personnel during the Town's Audit Periods.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Andrew	Review and presentation	75	Various	FYE 9/30/2016
Enrique	Review and presentation	50	Various	FYE 9/30/2016
Nestor	Review and presentation	65	Various	FYE 9/30/2016
Michael	Engagement administration	None - During the time scheduled for the audit of the Town, these professionals will dedicate 100% of their time to the town's audit.		
Yannick	Engagement administration			

By signing below Proposer certifies that the information contained in this Form is accurate and complete and confirms that the Key Personnel will be available and dedicated to the Services to be performed under the Agreement.

Albemi Caballero & Fierman, LLP

Firm Name

By:



Signature of Authorized Officer

October 12, 2016

Date



Printed Name

Partner

Title



# TOWN OF MIAMI LAKES

## PRICE PROPOSAL

The price proposal form requested in this section of the proposal has been submitted in a separate sealed envelop as required by page 19 of RFP 2016-46



**CERTIFICATE OF AUTHORITY  
(IF CORPORATION)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of N/A - Albemi Caballero & Fierman is a partnership, a corporation organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) \_\_\_\_\_ as (Title) \_\_\_\_\_ of the corporation to execute proposals on behalf of the corporation and providing that his/her execution thereof, attested by the secretary of the corporation, is the official act and deed of the corporation. I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Secretary: \_\_\_\_\_ Print: \_\_\_\_\_

---

**CERTIFICATE OF AUTHORITY  
(IF PARTNERSHIP)**

I HEREBY CERTIFY that at a meeting of the Board of Directors of Albemi Caballero & Fierman, LLP, a partnership organized and existing under the laws of the State of Florida, held on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, a resolution was duly passed and adopted authorizing (Name) Andrew S. Fierman as (Title) Partner of the to execute proposals on behalf of the partnership and provides that his/her execution thereof, attested by a partner, is the official act and deed of the partnership.

I further certify that said partnership agreement remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Partner: Andrew Fierman Print: Andrew Fierman

---

**CERTIFICATE OF AUTHORITY  
(IF JOINT VENTURE)**

Joint ventures must submit their joint venture agreement indicating that the person signing the Proposal is authorized to sign RFP documents on behalf of the joint venture and submit the appropriate Certificate of Authority (corporate, partnership, or individual).

---

**CERTIFICATE OF AUTHORITY  
(IF INDIVIDUAL)**

I HEREBY CERTIFY that, I (Name) \_\_\_\_\_, individually and doing business as (d/b/a) N/A - Albemi Caballero & Fierman is a partnership (If Applicable) have executed and am bound by the terms of the Proposal to which this attestation is attached.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_\_, day of \_\_\_\_\_, 20\_\_\_\_.

Signed: \_\_\_\_\_ Print: \_\_\_\_\_

## NOTARIZATION

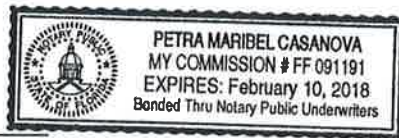
STATE OF Florida)

COUNTY OF Miami-Dade ) SS:

The foregoing instrument was acknowledged before me this 28 day of September, 2016, by Andrew S. Fierman, who is personally known to me or who has produced \_\_\_\_\_ as identification and who (did/did not) take an oath.

SIGNATURE OF NOTARY PUBLIC

STATE OF FLORIDA



PRINTED, STAMPED OR TYPED

NAME OF NOTARY PUBLIC

**RFP 2016-46**

**ADDENDUM ACKNOWLEDGEMENT FORM**

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Listed below are the dates of issue for each Addendum received in connection with this RFP:

Addendum No. <u>1</u> ,	Dated <u>9/20/2016</u>
Addendum No. <u>2</u> ,	Dated <u>9/23/2016</u>
Addendum No. <u>3</u> ,	Dated <u>10/3/2016</u>
Addendum No. <u>4</u> ,	Dated <u>10/05/2016</u>
Addendum No. <u>5</u> ,	Dated <u>10/7/2016</u>
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____
Addendum No. _____,	Dated _____

5  
\_\_\_\_\_ No Addendum issued for this RFP

Firm's Name: Albemi Caballero & Fierman, LLP

Signature: 

Printed Name/Title: Andrew Fierman / Partner

## PROPOSER'S AFFIDAVIT

By executing this affidavit, Proposer discloses any personal or business relationship or past experience with any current Town employee or elected representative of the Town.

Proposer shall disclose to the Town:

- a) Any direct or indirect personal interests in a vendor held by any employee or elected representative of the Town.

None identified

Last name	First name	Relationship
Last name	First name	Relationship
Last name	First name	Relationship

- b) Any family relationships with any employee or elected representative of the Town.

None identified

Last name	First name	Relationship
Last name	First name	Relationship
Last name	First name	Relationship



Authorized Signature

October 12, 2016

Date

ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA                    }  
  }     SS:  
COUNTY OF MIAMI-DADE }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the Town of Miami Lakes, its elected officials, and \_\_\_\_\_ or its design consultants, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: Andrew S. Fierman

Title: Partner

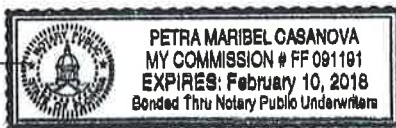
Sworn and subscribed before this

12 day of October, 2016



Notary Public, State of Florida

\_\_\_\_\_  
(Printed Name)



My commission expires: \_\_\_\_\_

# NON-COLLUSIVE AFFIDAVIT

State of \_\_\_\_\_ }

} SS:

County of \_\_\_\_\_ }

Andrew S. Fierman being first duly sworn, deposes and says that:

- a) He/she is the Partner, (Owner, Partner, Officer, Representative or Agent) of Albemi Caballero & Fierman, LLP, the Bidder that has submitted the attached Proposal;
- b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- c) Such Proposal is genuine and is not collusive or a sham Proposal;
- d) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Bidder, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- e) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, **owners, employees or parties in interest, including this affiant.**

Signed, sealed and delivered in the presence of:

Jose C. Cerezo  
Witness

Yannick Ngenda Kago  
Witness

By: Andrew Fierman

Andrew Fierman

(Printed Name)

Partner (Title)

**NON-COLLUSIVE AFFIDAVIT (CONTINUED)**

**ACKNOWLEDGMENT**

State of \_\_\_\_\_ )

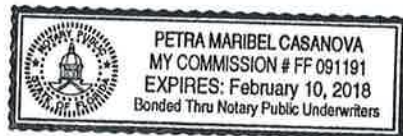
) SS:

County of \_\_\_\_\_ )

BEFORE ME, the undersigned authority, personally appeared Andrew S. Fierman to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 12 day of October, 2016.

My Commission Expires:



  
\_\_\_\_\_  
Notary Public State of Florida at Large

**SWORN STATEMENT ON PUBLIC ENTITY CRIMES  
SECTION 287.133(3)(a), FLORIDA STATUTES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to the Town of Miami Lakes

by Andrew S. Fierman, Partner

**[print individual's name and title]**

for Alberni Caballero & Fierman, LLP

**[print name of entity submitting sworn statement]**

whose business address is

4649 Ponce de Leon Blvd. Suite 404

Coral Gables, FL 33146

and (if applicable) its Federal Employer Identification Number (FEIN) is 55-0912340

(If the entity has no FEIN, include the Social Security Number of the individual

signing this sworn statement: \_\_\_\_\_ )

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)9g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand than an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

a. A predecessor or successor of a person convicted of a public entity crime; or

b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, will be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months will be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and



agents who are active in the management of an entity.

6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. **[Indicate which statement applies.]**

X  Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, not any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

This entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. **[attach a copy of the final order]**

**I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO**

**UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.**

Andrew T.  
Signature of Entity Submitting Sworn Statement

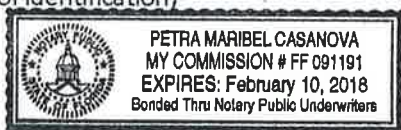
Sworn to and subscribed before me this 12 day of October, 20 16.

Personally known

OR produced identification \_\_\_\_\_ Notary Public – State of \_\_\_\_\_

\_\_\_\_\_  
My commission expires \_\_\_\_\_

(type of identification)



[Signature]  
(Printed, typed or stamped commissioned name notary public)

# CONFLICT OF INTEREST AFFIDAVIT

State of Florida }

} SS:

County of Miami Dade

Andrew S. Fierman being first duly sworn, deposes and says that he/she is the (Owner, Partner Officer, Representative or Agent) of Alberni Caballero & Fierman, LLP, the Bidder that has submitted the attached Bid/Proposal and certifies the following:

Bidder certifies by submitting its Bid that no elected official, committee member, or employee of the Town has a financial interest directly or indirectly in this transaction or any compensation to be paid under or through this transaction, and further, that no Town employee, nor any elected or appointed officer (including Town committee members) of the Town, nor any spouse, parent or child of such employee or elected or appointed officer of the Town, may be a partner, officer, director or proprietor of Bidder and further, that no such Town employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Bidder/Proposer. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Bidder. Any contract award containing an exception to these above described restrictions must be expressly approved by the Town Council. Further, Bidder recognizes that with respect to this solicitation, if any Bidder violates or is a party to a violation of the ethics ordinances or rules of the Town, the provisions of Miami-Dade County Code Section 2-11.1, as applicable to Town, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Bidder/Proposer may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any future bids or proposals for goods or services to Town. The terms "Bidder" as used herein, include any person or entity making a bid herein to Town or providing goods or services to Town.

Bidder further certifies that the price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

JOSE C. LERENA  
Witness

By: Andrew Fierman

Andrew Fierman

(Printed Name)

Partner

(Title)

*Andrew S. Fierman*

BEFORE ME, the undersigned authority, personally appeared \_\_\_\_\_ to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that \_\_\_\_\_ executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 12 day of October, 2016.

My Commission Expires:

  
Notary Public State of Florida at Large



## DRUG-FREE WORKPLACE CERTIFICATION

Preference shall be given to businesses with drug-free workplace programs. Pursuant to Section 287.087, Florida Statutes, whenever two or more competitive solicitations that are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a response received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie responses will be followed if none of the tied providers has a drug free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in Subsection (1).
4. In the statement specified in Subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 894, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on any employee who is so convicted or require the satisfactory participation in a drug abuse assistance or rehabilitation program as such is available in the employee's community.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of applicable laws, rules and regulations.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Alberni Caballero & Fierman, LLP

BUSINESS NAME

  
FIRM'S SIGNATURE



# ACKNOWLEDGEMENT OF ADDENDA



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #1

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (6 of 6)**

1. What were the audit fees paid for FY 2015 and FY 2014 and did that include any special or additional billing?

**The Town paid \$44,000 in audit fees for FY 2014 and \$45,500 for FY 2015. In FY 2015, the Town paid an extra \$375 for the Youth Center 990-N. The Miami Lakes Foundation 990-N was included in the price.**

2. If additional billings were required, what were the services related?

**Information included in Answer to Question 1.**

3. Who will be the members of the selection committee?

**Please reference the attached appointment resolution.**

4. Will the Town be subject to a Federal Single Audit and/or a Florida Single Audit for FY 2016 and beyond?

**There is a great probability that the Town will be subject to a Federal/Florida Single Audit, especially beyond 2016.**

5. Can the current auditor, respond to this RFP? Is there a mandatory auditor rotation?

**Yes, the current auditor can respond. No, there is no legal requirement for the mandatory rotation of auditors.**

6. The RFP makes reference to the "Preparation of IRS 990-N tax returns for two non-profit organizations: Miami Lakes Town Foundation and Miami Lakes Youth Center Fund.". Could you please make the latest IRS-990N form submitted, available to us?

**Please see the attached IRS 990-N for the Miami Lakes Town Foundation. The latest IRS 990-N form for the Youth Center is being prepared for submission.**

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

Acknowledgement:

Andrew Fierman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew Fierman  
Signature  
Andrew Fierman  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #2

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### Clarifications

1. The answer to Question #1 of Addendum No. 1 has been clarified as follows:

**Both the Miami Lakes Foundation and the Youth Center 990's were separate from the audit price at \$375 each.**

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

#### Acknowledgement:

Andrew Fierman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew F.  
Signature  
Andrew Fierman  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #3

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (3 of 3)**

1. On page 7 of 45 in section 2.15 "Execution of Response" it states that "Partnerships must furnish also furnish documentation demonstrating the partner's authority to sign on behalf of the partnership." Would the Town clarify what documentary evidence would be acceptable to meet this requirement?

**Answer:** Options include an affidavit of signatory authority executed by authorized agents of the respective firms involved in the partnership or other notarized articles establishing such authority.

2. On page 26 of 45 the Town is asking the following: "Multiple Fund Sources: Yes \_\_\_\_\_ No \_\_\_\_\_". Is this asking if the audit fee was allocated by the client to multiple funds?

**Answer:** Proposers can write "N/A" for this item as the information is not applicable to this procurement.

3. On Page 16 of 45 it states "Complete the Proposer's Qualifications form". Is this the same as the "Proposer's Experience Form"? If not, where would we be able to find the "the Proposer's Qualifications form"?

**Answer:** Please disregard the reference to a Proposer Qualifications Form, as it does not exist. The "Proposer Information Form" on RFP page 24 serves this purpose.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

#### Acknowledgement:

Andrew Firman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew F.  
Signature  
Alberti Consulting & Planning LLP  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager





## Town of Miami Lakes

### RFP 2016-46 Independent Auditing Services, Addendum #4

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

#### **Questions (1 of 1)**

1. Page 18 of 45 of the RFP indicates that there is a section 9 titled Forms/Affidavits that is required for the proposal. There are forms included in that section that are also requested in other sections of the proposal such as the Proposer Information Form that is requested in the proposer's qualifications section and the proposer experience form that is requested under the proposer's experience & past performance section. Would the Town like the forms repeated in section 9?

**Answer:** Forms listed on Page 18, Article 9 need to be provided only once per proposal; they do not need to be duplicated in multiple sections. The referenced Article is a listing of all the necessary forms required to be included in your proposal package.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

#### Acknowledgement:

Andrew Freeman  
Name of Signatory  
Partner  
Title  
10/11/16  
Date

Andrew Freeman  
Signature  
Andrew Freeman & Partners, LLP  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



**Town of Miami Lakes**  
**RFP 2016-46 Independent Auditing Services, Addendum #5**  
**Closes: 11:00 AM EST Wednesday, October 12, 2016**

This addendum is incorporated into and made a part of the Request for Proposals ("RFP") 2016-46. The following may include clarifications, revisions, additions, deletions, or answers to questions received relative to the RFP, which take precedence over the RFP documents. **Underlined and bolded** word(s) indicate additions. Deletions are indicated by strikethrough.

**Questions (17 of 17)**

1. Can you provide a copy of the last auditor's contract?  
**Answer:** Available at the following link under "2011-15PSA" [http://miamilakes-fl.gov/index.php?option=com\\_content&view=article&id=148&Itemid=357](http://miamilakes-fl.gov/index.php?option=com_content&view=article&id=148&Itemid=357)
2. Please provide the auditor's last engagement letter.  
**Answer:** Reference attachment to this addendum.
3. Can you provide the audit reports for the last two fiscal years along with corresponding management letters?  
**Answer:** Available at the following link, scroll to the bottom of the page: [http://miamilakes-fl.gov/index.php?option=com\\_content&view=article&id=64&Itemid=348](http://miamilakes-fl.gov/index.php?option=com_content&view=article&id=64&Itemid=348)
4. How much were the audit fees for each year of the last contract period, or, at a minimum, for the last 3 years?  
**Answer:** Reference answer to #1 above, Page 22.
5. What is the budget for the FYE 2016 audit?  
**Answer:** \$52,175
6. Can the previous auditors bid again?  
**Answer:** Reference Addendum No. 1.
7. How long were the auditors in the field?  
**Answer:** Three weeks max.
8. What months were the auditors were in the field?  
**Answer:** Reference RFP Article 3.2A(b).
9. What were the auditor's total hours?  
**Answer:** Information not available.
10. Does the organization expect changes in federal, state or local funding that will impact reporting requirements?  
**Answer:** As referenced in RFP Section 3.2A(d), OMB 133 is what we are aware of at this time.
11. Has there been a change in finance/accounting department key personnel in the last two years?  
**Answer:** Not relevant.
12. Will staff or auditors be responsible for preparing the financial statements and notes, thereto?  
**Answer:** Refer to RFP Sections 3.2 and 3.3.

13. When will the books be closed and when will the auditors be able to get the final trial balance?  
**Answer:** Trial balance should be provided by the end of Dec. and first week of January.
14. Who will make up the selection committee?  
**Answer:** Reference Addendum No. 1.
15. For the original copy of the proposal, can electronic signatures be used?  
**Answer:** No. Reference RFP Article 2.15.
16. For the original and all other copies of the proposal, can digitally-certified signatures be used?  
**Answer:** No. Reference RFP Article 2.15.
17. Section 2.12 states "modification of, retyping, or any alterations to the Town Forms will result in the rejection of a Response as non-responsive". If we cross out the page numbers on the forms so that they correspond with our document, does that count as a modification?  
**Answer:** It would not constitute a "material" modification but it may create confusion during the review process so it should be avoided. Proposer's own page numbers can be placed in a different location, ie. Top right-hand corner of the page. Proposer does not need to replicate the entire RFP in their proposal packages.

The Proposer shall acknowledge receipt of this addendum by completing the applicable section of the RFP or completing the acknowledgment information below. Either form of acknowledgement must be completed and returned by no later than the date and time for receipt of the RFP Response.

Acknowledgement:

Andrew Fierman  
Name of Signatory  
Deputy  
Title  
10/11/16  
Date

Andrew Fierman  
Signature  
Albert C. Fierman, LLC  
Name of Proposer

Christina Semeraro, MPA, CPPB  
Procurement Manager



**PRICE PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE**  
**TOWN OF MIAMI LAKES**

**RFP NO. 2016-46**

**For the Fiscal years ending September 30, 2016, 2017 and 2018**  
**October 12, 2016**

**Alberni Caballero & Fierman, LLP**  
4649 Ponce de Leon Boulevard, Suite 404  
Coral Gables, FL 33146

**Andrew S. Fierman, CPA Partner**  
andrew@acf-cpa.com  
T: 305.662.7272 F: 305.662.4266  
FEI# 55-0912340 CPA License#: AD64536

**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS

**RFP 2016-46**  
**PRICE PROPOSAL FORM**

**A. Audit Price for Initial Agreement Term**

Proposer shall state its price for providing the required Services as stated in the RFP and in accordance with the Agreement terms and conditions. The price shall be exclusive of any additional services, which will be priced separately. Proposer shall provide a flat fixed fee price for each Fiscal Year (FY), which is inclusive of all costs as stipulated in Section 5.B.i. of the RFP.

1. Total Price for the FY ending September 30, 2016: \$ 42,000
2. Total Price for the FY ending September 30, 2017: \$ 43,000
3. Total Price for the FY ending September 30, 2018: \$ 44,000

**Combined Total Price for the Initial Agreement Term:** \$ 129,000

Total Amount written in words One hundred twenty nine thousand dollars

**B. Initial Agreement Term Hourly Rate for Additional Services**

Classification	FY Ending Sept. 30, 2016	FY Ending Sept. 30, 2017	FY Ending Sept. 30, 2018
Partner/Principal	\$163	\$167	\$172
Senior Manager	\$150	\$154	\$158
Manger	\$135	\$139	\$143
Senior Auditor	\$98 - \$117	\$100 - \$121	\$103 - \$124
Auditor	\$65	\$67	\$69
Jr. Auditor	N/A	N/A	N/A
Clerical Support*	N/A	N/A	N/A
Staff <sup>1</sup>	N/A	N/A	N/A
Staff <sup>2</sup>	N/A	N/A	N/A
Staff <sup>2</sup>	N/A	N/A	N/A

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup> Staff position classification must be provided

**C. Audit Prices for Option to Renew Years**

1. Total Price for the FY ending September 30, 2019: \$ 45,800
2. Total Price for the FY ending September 30, 2020: \$ 47,000



**Continued-- PRICE PROPOSAL FORM**

**D. Option to Renew Term Hourly Rate for Additional Services**

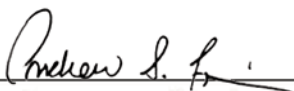
Classification	FY Ending Sept. 30, 2019	FY Ending Sept. 30, 2020
Partner/Principal	\$178	\$183
Senior Manager	\$162	\$166
Manger	\$147	\$151
Senior Auditor	\$107 - \$128	\$110 - \$132
Auditor	\$71	\$73
Jr. Auditor	N/A	N/A
Clerical Support*	N/A	N/A
Staff <sup>1</sup>	N/A	N/A
Staff <sup>2</sup>	N/A	N/A
Staff <sup>2</sup>	N/A	N/A

<sup>1</sup>For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. <sup>2</sup>Staff position classification must be provided

By signing below Proposer certifies that the information contained in its Price Proposal includes all costs for the Project. The Town at its sole discretion may negotiation with the elements of the Fee with the Proposer.

Alberni Caballero & Fierman, LLP

Firm Name

By:   
Signature of Authorized Officer

October 12, 2016

Date

10/12/2016

Printed Name

Partner

Title

**Town of Miami Lakes**

**Auditor Selection Committee Ranking Summary**

**Solicitation Title:** Independent Auditing Services, RFP 2016-46



	Responsive Firms				
Committee Member	Alberni Caballero & Fierman, LLP	HCT Certified Public Accountants and Consultants, LLC	Keefe McCullough	Rodriguez, Trueba & Co., CPA, PA	S. Davis & Associates, PA
Allison Williams	31.6	22.84	29.51	32.6	28
Amber Riviere	83.6	71.84	93.51	86.6	98
Andre Teixeira	98.6	81.84	97.51	95.6	94
Ismael Diaz	98.6	68.84	78.51	78.6	85
<b>Total Score</b>	<b>312.4</b>	<b>245.36</b>	<b>299.04</b>	<b>293.4</b>	<b>305</b>
<b>Ranking</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>4</b>	<b>2</b>

Name of Preparer:

Christina Semeraro

Date: October 18, 2016

rev. 5/21/14



## **Town of Miami Lakes Memorandum**

---

**To:** Honorable Mayor and Councilmembers

**From:** Alex Rey, Town Manager

**Subject:** Canvassing Board Appointment- The Honorable Judge Diana Vizcaino

**Date:** November 1, 2016

---

### **Recommendation:**

Pursuant to FS 102.141(e)1., County canvassing board; duties, The chief judge shall appoint a county court judge as a member of the canvassing board. Being that Judge Diana Vizcaino is a qualified elector of the Town and has expressed an interest to serve on the board. It is recommended that this resolution be adopted.

### **Attachments:**

**Resolution Canvassing Board Judge Diana Vizcaino**



**RESOLUTION NO. 16-\_\_\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, REQUESTING THE CHIEF JUDGE TO APPOINT JUDGE DIANA VIZCAINO TO THE TOWN CANVASSING BOARD PURSUANT TO SECTION 102.141(1)(e), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Miami Lakes (the “Town”) will hold a Run-off Election on November 29, 2016; and

**WHEREAS**, the Town Canvassing Board consists of the Town Clerk who is the Town Supervisor of Election, the Mayor or a substitute member, and a judge to be appointed by the Chief Judge; and

**WHEREAS**, Judge Diana Vizcaino is a qualified elector of the Town and has expressed her willingness to serve on the Canvassing Board.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section 1.**     **Recitals.**     The above recitals are true and correct and are incorporated herein by this reference.

**Section 2.**     **Request for Appointment.**     The Town Council requests that Chief Justice Bertila Soto appoint Judge Diana Vizcaino to serve on the Town Canvassing Board in the Run-off Election to be held on November 29, 2016.

**Section 3.**     **Effective Date.**     This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2016.

Motion to adopt by \_\_\_\_\_, second by \_\_\_\_\_.

FINAL VOTE AT ADOPTION

Mayor Michael Pizzi \_\_\_\_\_

Vice Mayor Tim Daubert \_\_\_\_\_

Councilmember Many Cid \_\_\_\_\_

Councilmember Tony Lama \_\_\_\_\_

Councilmember Ceasar Mestre \_\_\_\_\_

Councilmember Frank Mingo \_\_\_\_\_

Councilmember Nelson Rodriguez \_\_\_\_\_

\_\_\_\_\_  
Michael Pizzi  
MAYOR

ATTEST:

\_\_\_\_\_  
Gina Inguanzo  
TOWN CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
Raul Gastesi  
TOWN ATTORNEY



## **Town of Miami Lakes Memorandum**

---

**To:** Honorable Mayor and Councilmembers

**From:** Alex Rey, Town Manager

**Subject:** Canvassing Board Appointment- The Honorable Perla Tabares-Hantman

**Date:** November 1, 2016

---

### **Recommendation:**

Pursuant to FS 102.141, The canvassing board shall be composed of the Town Clerk, a county judge who shall act as chair, and the Mayor. Being that the Mayor has opposition in the election being canvassed, an alternative canvassing board member must be appointed.

Mrs. Perla Tabares-Hantman is a qualified elector of the Town, has expressed an interest to serve on the board, and has served on the canvassing board previously. It is recommended that this resolution be adopted.

### **Attachments:**

**Resolution - Canvassing Board - Perla**

**RESOLUTION NO. 16-\_\_\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, REQUESTING THE CHIEF JUDGE TO APPOINT PERLA TABARES-HANTMAN AS A SUBSTITUTE MEMBER TO THE TOWN CANVASSING BOARD PURSUANT TO SECTION 102.141(1)(d), FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Miami Lakes (the “Town”) will hold a Run-off Election on November 29, 2016; and

**WHEREAS**, the Town Canvassing Board consists of the Town Clerk who is the Town Supervisor of Election, the Mayor or a substitute member, and a County Judge to be appointed by the Chief Judge; and

**WHEREAS**, Michael A. Pizzi, Jr., the Mayor, may have a conflict as a potential candidate in the November 29, 2016 election pursuant to Florida Statute 102.141(1)(c); and

**WHEREAS**, Florida Statute 102.141(1)(d) provides for the Chief Judge of the Judicial Circuit in which the Town is located to appoint to the Canvassing Board as a substitute member a qualified elector of the Town; and

**WHEREAS**, School Board Member Perla Tabares-Hantman is a qualified elector of the Town, has expressed her willingness to serve on the Canvassing Board, and has previously served as a member on the Canvassing Board.

**WHEREAS**, the Town Council is desirous of nominating a contingent member to the Canvassing Board in the event that Mayor Michael A. Pizzi, Jr. is unable to serve.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section 1.**     **Recitals.**     The above recitals are true and correct and are incorporated herein by this reference.

**Section 2.**     **Request for Appointment.**     The Town Council requests that Chief Justice Bertila Soto appoint School Board Member Perla Tabares-Hantman to serve as a contingent member of the Town Canvassing Board in the Run-off Election to be held on November 29, 2016. In the event that Mayor Michael A. Pizzi, Jr., is unable or unqualified to serve, School Board Member Perla Tabares-Hantman shall serve in his place.

**Section 3.**     **Effective Date.**     This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

Motion to adopt by \_\_\_\_\_, second by \_\_\_\_\_.

FINAL VOTE AT ADOPTION

Mayor Michael Pizzi \_\_\_\_\_

Vice Mayor Tim Daubert \_\_\_\_\_

Councilmember Manny Cid \_\_\_\_\_

Councilmember Tony Lama \_\_\_\_\_

Councilmember Ceasar Mestre \_\_\_\_\_

Councilmember Frank Mingo \_\_\_\_\_

Councilmember Nelson Rodriguez \_\_\_\_\_

\_\_\_\_\_  
Michael A. Pizzi, Jr.  
MAYOR

ATTEST:

\_\_\_\_\_  
Gina Inguanzo  
TOWN CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

\_\_\_\_\_  
Raul Gastesi  
Gastesi and Associates, P.A.

TOWN ATTORNEY



## **Town of Miami Lakes Memorandum**

---

**To:** Honorable Mayor and Town Councilmembers

**From:** Alex Rey, Town Manager

**Subject:** Miami-Dade Expressway Authority Permit Application

**Date:** November 1, 2016

---

### **Recommendation:**

It is recommended that the Town Council approved the execution of a permit application and a construction agreement with the Miami-Dade Expressway Authority (MDX) to install and maintain an entrance feature on MDX owned right-of-way.

### **Background:**

The Beautification Master Plan identifies NW 67<sup>th</sup> Avenue and NW 138<sup>th</sup> Street as one of the main gateways in to the Town where we should build an entrance feature. During the research of the ownership of the right-of-way as part of the permitting process, it was determined that this location did not belong to Miami-Dade County but to the MDX.

As part of this agreement, the Town will be responsible for the construction, maintenance, and, if necessary, removal of this entrance feature.

The entrance feature will be of similar look and shape, including water component, to the one on NW 67<sup>th</sup> Avenue and NW 167<sup>th</sup> Street. Funding for the construction of the entrance feature is included in our capital budget.

### **Attachments:**

**Resolution - Construction Agreement with MDX**

**MDX Construction Agreement**

**Special Permit Miami Lakes 67th Ave**



RESOLUTION NO. 16- \_

**A RESOLUTION OF THE TOWN OF MIAMI LAKES, FLORIDA, APPROVING THE CONSTRUCTION AGREEMENT BETWEEN MIAMI-DADE EXPRESSWAY AUTHORITY AND THE TOWN OF MIAMI LAKES TO PERMIT THE TOWN OF MIAMI LAKES TO CONSTRUCT A GATEWAY FEATURE FOUNTAIN AND ASSOCIATED LANDSCAPING ON MIAMI-DADE EXPRESSWAY AUTHORITY'S RIGHT OF WAY; AUTHORIZING THE TOWN MANAGER AND TOWN ATTORNEY TO IMPLEMENT THE TERMS AND CONDITIONS OF THE CONSTRUCTION AGREEMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Miami Lakes ("the Town") beautifies and improves various rights-of-way by constructing gate way features and landscaping; and

**WHEREAS**, the purpose of the Construction Agreement is to permit the Town to construct gateway feature fountain and associated landscaping on Miami-Dade County Expressway Authority's right of way; and

**WHEREAS**, the Town will construct improvements to State Road 924, Section 87008, Subsection 2505 at MP 1.0, also known as Gratigny Parkway; and

**WHEREAS**, the Town will retain personal ownership over the improvements, entrance features and landscaping, and provide for their upkeep; and

**WHEREAS**, the Miami-Dade County Expressway Authority is authorized through Florida Statute §348.0009 to enter into agreements with the Town.

**WHEREAS**, the Town Council believes the Construction Agreement is in the best interest of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section1. Recitals.** The foregoing Recitals are true and correct and incorporated herein by this reference.

**Section2. Accept Construction Agreement.** The Town Council hereby authorizes the Town Manager execute the Construction Agreement in order to obtain necessary permit(s) from the Miami Dade Expressway Authority for the construction of a gateway feature fountain, associated landscaping on Miami Dade Expressway Authority's Right of Way, and any improvements to State Road 924, Section 87008, Subsection 2505 at MP 1.0, also known as Gragny Parkway, provide for their maintenance and take such other acts as may be necessary to bind the Town and accomplish the intent of this Resolution.

**Section 3. Authorization of Town Officials.** The Town Manager and/or his designee and the Town Attorney are authorized to take all steps necessary to implement the terms and conditions of the Construction Agreement.

**Section 4 Execution of the Agreement.** The Town Manager is authorized to execute the Agreement with Miami-Dade Expressway Authority on behalf of the Town.

**Section 5. Effective Date.** This Resolution shall take effect immediately upon adoption.

\*\*\*\*\* THIS PORTION HAS BEEN LEFT INTENTIONALLY BLANK \*\*\*\*\*

**PASSED AND ADOPTED** this \_\_\_\_\_ day of November, 2016.

The foregoing resolution was moved for adoption by \_\_\_\_\_. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Mayor Michael A. Pizzi, Jr. \_\_\_\_\_

Vice Mayor Tim Daubert \_\_\_\_\_

Councilmember Manny Cid \_\_\_\_\_

Councilmember Tony Lama \_\_\_\_\_

Councilmember Ceasar Mestre \_\_\_\_\_

Councilmember Frank Mingo \_\_\_\_\_

Councilmember Nelson Rodriguez \_\_\_\_\_

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Michael A. Pizzi, Jr.  
MAYOR

Attest:

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Gina Inguanzo  
TOWN CLERK

Approved as to form and legal sufficiency:

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Raul Gastesi, Jr.  
Gastesi & Associates, P.A.  
TOWN ATTORNEY



## **CONSTRUCTION AGREEMENT**

**THIS CONSTRUCTION AGREEMENT** (this Agreement) is made on October 31, 2016 (“Effective Date”) by and between the MIAMI-DADE COUNTY EXPRESSWAY AUTHORITY, a body politic and corporate, a public instrumentality, and an agency of the State, existing under the Florida Expressway Authority Act, as amended, whose address is 3790 NW 21<sup>st</sup> Street Miami, Florida, 33142 (hereinafter referred to as the “Authority”) and the Town of Miami Lakes, Florida, a public body corporate and politic (the “Town”) on behalf of its Board of Town Commissioners, located at 6601 Main Street, Miami Lakes, FL 33014 (hereinafter referred to as the “Construction Coordinator”).

**WHEREAS**, the Authority is authorized by Section 348.0009, Florida Statutes (2015), to enter into agreements with any political subdivision, agency, or instrumentality of the state and any and all federal agencies, et al., for the purpose of carrying out the provisions of the Florida Expressway Authority Act; and

**WHEREAS**, the purpose of this Construction Agreement is to permit the Construction Coordinator to construct a gateway feature fountain and associated landscaping on Authority right of way, which is the subject of a separate Permit between the parties; and

**WHEREAS**, the Construction Coordinator also proposes to construct improvements to State Road 924, Section 87008, Subsection 2505 at MP 1.0 Local name Gratigny Parkway located in Miami-Dade County. The totality of all work to be performed by the Construction Coordinator pursuant to this Agreement is hereinafter referred to as the “Improvement”; and

**WHEREAS**, the parties agree that the Improvement will remain the personal property, maintenance responsibility and liability of the Town of Miami Lakes.

**NOW THEREFORE**, based on the foregoing, and in consideration of the mutual covenants contained herein, the parties hereby agree to the following terms and conditions:

1. Recitals. The foregoing recitals are true and correct and are incorporated herein by reference.
2. Construction Term. The Construction Coordinator shall have a period of six (6) months for construction of the Improvement that shall commence upon the Effective Date of this Agreement.
3. This Agreement may be renewed at the sole discretion of the Authority for an additional construction period as determined by the Authority.
4. Termination. Either party may terminate this Agreement at any time, with or without cause by providing sixty (60) days written notice of termination. The Authority’s termination will be without liability to the Construction Coordinator. Coordinator will be solely responsible for removing the Improvement from the site, cleaning and restoring the site as well as correcting and disposing of any environmental or health hazards that may have resulted from the construction activities conducted pursuant to this Agreement.
5. Construction of Improvement. The Construction Coordinator is authorized, in accordance with the conditions set forth in Exhibit “A” titled “Scope of Services/Special Provisions”, and this

Agreement to enter the Authority's right of way to perform all activities necessary for the construction of the Improvement.

- a. The Improvement shall be designed and constructed in accordance with the latest edition of the State of Florida Department of Transportation's (the Department) Standard Specifications for Road and Bridge Construction and Department Design Standards and the Manual Uniform Traffic Control Devices ("MUTCD"). The following guidelines shall also apply as deemed appropriate by the Authority: the Department Structures Design Manual, AASHTO Guide Specifications for the Design of Pedestrian Bridges, AASHTO LRFD Bridge Design Specifications, the Department Plans Preparation Manual ("PPM") for Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (the "Florida Green Book"), the Department Traffic Engineering Manual and the Florida Building Code.
- b. The Construction Coordinator will be required to obtain all requisite permits, including from the Miami-Dade County Department of Regulatory and Economic Resources, and submit a set of approved stamped construction plans to the Authority, prior to any work being commenced. Should any changes to the plans be required during construction of the Improvement, the Construction Coordinator shall be required to notify the Authority of the changes and receive approval from the Authority prior to the changes being constructed.
- c. The Construction Coordinator shall maintain and secure the Improvement area at all times and coordinate any work needs of the Authority or their contractor during the construction of the Improvement.
- d. The Construction Coordinator shall conduct a pre-construction meeting to coordinate all construction activities in the area and notify the Authority and its contractor a minimum of forty-eight (48) hours before beginning construction of the Improvement. The Construction Coordinator shall notify the Authority should construction of the Improvement be suspended or stopped for any reason.
- e. The Construction Coordinator shall be solely responsible for monitoring construction operations and the maintenance of traffic ("MOT") throughout construction activities of the Improvement in accordance with the latest edition of the FDOT Standard Specifications, Section 102. The Construction Coordinator is responsible for the development of an MOT plan, if applicable, and making changes to that plan as necessary. The MOT plan shall be in accordance with the latest version of the FDOT Design Standards, Index 600 series. Any MOT plan developed by the Construction Coordinator that deviates from the FDOT Design Standards must be signed and sealed by a professional engineer. MOT plans will require approval by the Authority prior to implementation.
- f. The Construction Coordinator shall be solely responsible for locating existing utilities, both aerial and underground, and for ensuring that all utility locations are accurately

documented on the construction plans. All utility conflicts must be fully resolved by the Construction Coordinator directly with the utility owner.

- g. Due to the proximity of the Improvement construction site to Miami Opa-locka Executive Airport, the Construction Coordinator shall obtain the appropriate FAA/MDAD permits for any clearance requirements for cranes and any other equipment if applicable.
  - h. The Construction Coordinator will be solely responsible for obtaining any and all permits required by governmental agencies for the construction of the Improvement.
6. Insurance and Indemnification Requirements.
- a. The Construction Coordinator is required to secure general liability insurance from the selected contracting firm naming the Authority and the Florida Department of Transportation (FDOT) as additional insureds for any and all claims for injury or damage to person or property, and for the loss of life or property that may occur (directly or indirectly) by the Construction Coordinator or their contractor(s) for construction activities in the Authority's right of way. Such insurance amount shall be carried in a minimum amount of not less than \$1,000,000.00 Dollars for bodily injury or death to any one person or any number of persons in any one occurrence, and not less than \$1,000,000.00 Dollars for property damage, or a combined coverage of not less than 300,000.00 Dollars.
  - b. Additionally, the Construction Coordinator shall supply the Authority or designee with a copy of the payment and performance bond in the amount of the estimated cost for the Improvement construction.
  - c. Prior to the commencement of the construction activities, the Construction Coordinator shall provide Authority with certificates of insurance documenting that the requisite coverage is in place and effective for the entire term of the construction of the Improvement. If the construction activities are being performed by employees of a local governmental entity then the Construction Coordinator shall provide a self-insurance certificate, which shall include the Authority and FDOT as additional insureds.
  - d. Nothing contained in this Agreement shall be construed as a waiver of the sovereign immunity of the respective parties.
7. It is hereby agreed by the parties that this Agreement creates a permissive use only and that the Improvement shall remain the personal property and sole responsibility of Town of Miami Lakes.
8. The Construction Coordinator herein acknowledges that all work constructed pursuant to this Agreement constitute a removable fixture that does not attach to the Authority's right of way. Accordingly, [The Town of Miami Lakes will be responsible for the removal at its own cost within 90 days of notification by MDX](#) and the Construction Coordinator shall not acquire any

right, title, interest, or estate in the Authority's right of way, of any nature or kind whatsoever, by virtue of the execution, operation, effect, or performance of this Agreement.

9. The parties agree that this Agreement does not, and shall not be construed to, grant credit for any future transportation concurrency requirements pursuant to chapter 163, Florida Statutes.
10. The Construction Coordinator is solely responsible for and shall perform all required testing associated with the design and construction of the Improvement. Testing results shall be made available to the Authority upon request. The Authority shall have the right to perform its own independent testing during the course of the Improvement but is not obligated to do so.
11. The Construction Coordinator shall exercise the construction rights granted herein and shall perform in a good and workmanlike manner, with reasonable care, in accordance with the terms and provisions of this Agreement and all applicable federal, state, local, administrative, regulatory, safety and environmental laws, codes, rules, regulations, policies, procedures, guidelines, industry standards and permits, as the same may be constituted and amended from time to time, including, but not limited to, those the Authority, applicable Water Management District, Florida Department of Environmental Protection, Environmental Protection Agency, the Army Corps of Engineers, the United States Coast Guard and local government entities.
12. The Authority is not obligated nor expected in any manner to be responsible for compliance with any regulatory requirements relating to the construction, operation, maintenance or repair/replacement of the Improvement.
13. If the Authority determines that a condition exists on the Improvement site that threatens the public's safety, the Authority may at its discretion stop or suspend the construction activities immediately and have any potential hazards removed from the right of way at the sole cost, expense, and effort of the Construction Coordinator. The Construction Coordinator shall bear all construction delay costs resulting from such action by the Authority.
14. The Construction Coordinator shall be responsible to maintain and restore all transportation roadway features that might require relocation within the Authority right of way to facilitate the Improvement.
15. The Construction Coordinator will be solely responsible for clean-up and restoration required to correct any environmental or health hazards that may result from the construction activities and operation of the Improvement on the Authority's right of way.
16. The Construction Coordinator shall be solely responsible for establishing and implementing a procedure for emergency response plans for natural disasters and for curing any code violations for the Improvement.
17. The site shall be maintained by the Construction Coordinator in accordance with the Authority's standards for landscaping and appearance. All associated homeless and graffiti remediation shall be addressed by the Construction Coordinator at no cost to the Authority.



18. Notices. Any Notice required to be given hereunder shall be in writing and may be given by personal delivery (including delivery by courier or express mailing service), or by registered or certified mail, postage prepaid, return receipt requested, addressed to Authority and Construction Coordinator, as the case may be, each at the address designated below. Either party may, by written notice to the other, specify a different address for Notice purposes.

**AUTHORITY**  
Miami-Dade Expressway Authority  
3790 NW 21<sup>ST</sup> Street  
Miami, Florida 33142  
Tel: 305 637 3277  
Fax: 305 637-3298

**CONSTRUCTION COORDINATOR**  
Town of Miami Lakes  
6601 Main Street  
Miami Lakes, Florida 33014  
Attention: Town Manager  
Tel. 305 364-6100  
Fax. 305 558-8511

19. The Improvement within MDX right away, shall be coordinated with the MDX Engineer and its designated representative for the project. Should schedule conflicts emerge during construction of the Improvement any MDX Project construction will take precedence over the construction of the Improvement authorized by this Agreement.
20. Complete Agreement. This Agreement contains the complete understanding of the parties with respect to the subject matter hereof. No modification, waiver or amendment of this Agreement or any of its conditions or provisions shall be binding upon parties unless in writing and signed by both parties.
21. Governing Law. This Agreement shall be construed and interpreted under the laws of the State of Florida, without giving effect to principles of conflict of laws, except where specifically preempted by federal law. The parties agree that the proper venue with respect to any state or federal litigation in connection with this Agreement shall be in Miami-Dade County.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed, the day and year first above written.

**CONSTRUCTION COORDINATOR**

**TOWN OF MIAMI LAKES**

By: \_\_\_\_\_

Alex Rey  
Town Manager

**MIAMI-DADE COUNTY EXPRESSWAY  
AUTHORITY**

By: \_\_\_\_\_  
Javier Rodriguez, P.E.  
Executive Director

ATTEST: \_\_\_\_\_  
Maria Luisa Navia Lobo Secretary

APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY

By: \_\_\_\_\_  
Carlos Zaldivar, General Counsel

**EXHIBIT "A"**  
**Scope of Services/Special Provisions**

**Refer to attached pdf titled "Beautification Master Plan, Town of Miami Lakes"**



MDX Permit No. 16-009

MIAMI-DADE EXPRESSWAY AUTHORITY

SPECIAL PERMIT

State Road: 924	From MP: 1.0	To MP: 1.1
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Permittee: Town of Miami Lakes	
Address: 6601 Main Street, Miami Lakes, FL 33014	
Telephone No: 305-364-6100	Fax No.: 305-558-8511
E-mail: lopezt@miamilakes-fl.gov	

Requesting permission to perform, construct, operate and maintain SR 924 ROW on the northeast quadrant of 67 Ave.	
Requested Start Date: 11/1/2016	Requested End Date: 4/30/2017

- Permitted Area:** This Special Permit is granted pursuant to the terms, conditions, project limits and specifications identified in the Construction Agreement, ("the Agreement") between the parties dated **October 31, 2016**. The Agreement is attached to and incorporated as additional conditions of this Special Permit.
- MDX owns utilities, such as power and communication lines for tolling and ITS, which are part of the Sunshine State One-Call of Florida, Inc. ("One-Call") system. In addition, MDX owns roadway lighting, which are within the MDX Right of Way and are not part of the One Call system. Therefore, in addition to submitting a request for locates through the One- Call system, the Permittee shall notify MDX of any request for utility locations within the Permitted Area by contacting MDX Roadway Asset Maintenance provider The Permittee shall clearly mark all areas to be excavated and request the location of all such utilities from MDX at least 7 days prior to commencing work. MDX shall locate all MDX owned utilities within the Permitted Area once. The Permittee is responsible for ensuring that non-MDX owned utilities are located in the Permitted Area to avoid conflicts. The Permittee or its Contractor shall maintain the location markings throughout the construction period.
- The Permittee shall be responsible for repairing any damage to MDX owned utilities or to any other utilities and facilities damaged in the Permitted Area as a result of the Permittee's (or Permittee's employees, contractors or agents) activities pursuant to the Agreement and this Special Permit. All repairs shall be made within 48 hours of the occurrence. The Permittee agrees that damage not repaired within 48 hours may, at MDX's discretion, be repaired by MDX and that the Permittee shall be responsible for payment of all costs incurred for such repairs.
- It is expressly stipulated that this Special Permit is a revocable license for permissive use only and that the placing of facilities MDX Right of Way pursuant to this Special Permit shall not operate as, create or vest any property right or interest in the Permitted Area.
- Whenever it is determined by MDX of the necessity to use the Permitted Area for the construction, repair, improvement, maintenance, safe and efficient operation of the right of way or for public transportation purposes, the Permittee shall at its own expense immediately remove or relocate within MDX Right of Way any and all facilities or structures herein permitted, to the extent required by MDX.

6. The Permittee understands and agrees that the privileges provided herein are granted only to the extent of MDX's right, title and interest in the Permitted Area.
7. The Permittee hereby agrees to indemnify, save and hold harmless MDX and all of its officers, agents and employees against all loss and damage, including damage to person or property, due to any act or omission by, or negligence of the Permittee, or its contractors, subcontractors, officers, agents, and employees arising out of the Agreement and this Special Permit, to the extent permitted by law.
8. The Permittee must control traffic affected by its work in the Permitted Area in accordance Part VI of the Manual of Uniform Traffic Control Devices, Index 600, of the Florida Department of Transportation's Roadway and Traffic Design Standards, and the MDX Roadway Lane Closure Policy, as amended and supplemented, by displaying necessary safety devices and taking whatever other measures are required or appropriate.
9. If the Permittee fails to meet any of the requirements of the Agreement or this Special Permit, the Permittee will be BARRED from performing further work in the Permitted Area and will be required to bring into compliance or to remove said work from the Right of Way at no cost to MDX, and the Permittee shall also be subject to the provisions of paragraphs 5 and 7 of this Special Permit and all applicable provisions of the Agreement.
10. All work shall meet MDX's Standards and be certified by the Permittee's ENGINEER OF RECORD, that the work has been substantially completed in accordance with the South Florida Building Code, and Miami-Dade County in accordance with all rules, regulations, policies, plans, special provisions, and safety standards pertaining to this type of work. The Engineer of Record is Kimley-Horn and Associates, Inc. for the Permittee and is located at 600 N. Pine Island Road, Suite 450 Plantation, Florida 33324; Telephone Number 954-535-5100.
11. All materials, equipment and work may be subject to inspection by the MDX Manager of Maintenance and Operations, or designee.
12. All MDX Right of Way affected by the Permittee's activities in the Permitted Area shall be restored to its original condition as far as practical, in keeping with the MDX's specifications, and in a manner satisfactory to MDX.
13. The Permittee shall commence substantial prosecution of the work within 90 days from the date of permit approval and shall be completed by the Requested End Date. If the beginning date is more than 90 days from the date of permit approval, the Permittee must review the permit with the MDX Manager of Maintenance and Operations, or his Designee, to make sure that no changes have occurred in the highway that would affect the Permitted Area. If substantial prosecution of the work has not begun within 365 days of the permit approval, this Special Permit shall be void.
14. The office of the MDX Manager of Maintenance and Operations is located at 3790 NW 21 Street, Miami, Florida 33142, telephone number (305) 637-3277. The MDX Manager of Maintenance and Operations shall be notified 48 hours in advance of the pre-construction meeting, 48 hours before beginning work, and again within 7 days of completion of the work.
15. **Special Instructions:**  
The Permittee is required to coordinate all aspects of work within the Permitted Area, which includes a preconstruction coordination meeting prior to NTP to harmonize all schedule matters associated with the work zone in the event of a conflict. The Permittee will maintain the constructed facilities and the Permitted Area in accordance with MDX's facility maintenance standards. The Permittee shall remediate any code violations or non-compliant aesthetical conditions within the Permitted Area within 48 hours of the occurrence of the violation or receiving notice from MDX of the need to correct the violation or condition.

16. **Special Conditions:**

Permittee will provide MDX with As-Built Drawings upon completion of the work in CADD, and PDF format, along with an updated survey with legal description of the Permitted Area. All aspects of construction will be governed by the Agreement. MDX reserves the right to allow the MDX maintenance contractor to remediate any condition, violation, not rectified within the 48 hour window, and the Permittee will assume responsibility of all costs associated for such contactor services and payment.

17. Emergency Contact Person:

Name: Tony Lopez Title: Chief of Operations

E-mail: Lopezt@miamilakes-fl.gov

Name: Tirso Martinez Title: Project Manager

E-mail: tirso@tpmarchitects.com

**The Permittee as an authorized agent hereby agrees to the terms and conditions of this Special Permit:**

Signature: \_\_\_\_\_ Date: 6/30/2016  
Applicant/Owner

Name (Print) Alex Rey Title: Town Manager

Contractor  
Information: Town of Miami Lakes

Name (Print) Tirso Martinez, Title: Project Manager

**MDX USE ONLY**

Recommended for approval by:

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

Name (Print): \_\_\_\_\_ Title: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Juan Toledo, P.E. Deputy Executive Director, Dir. of Engineering

## PERMIT FINAL INSPECTION REPORT

Date: \_\_\_\_\_ Permit No.: \_\_\_\_\_ MDX Road No. \_\_\_\_\_

Telephone: \_\_\_\_\_

Date Work Started: \_\_\_\_\_

Date Work Completed: \_\_\_\_\_

Inspected By: \_\_\_\_\_

Remarks: \_\_\_\_\_

### PERMITTEE

The undersigned, a legally authorized agent for the Permittee, does hereby certify that the construction and activities approved by \_\_\_\_\_ was installed in accordance with the permit requirements.

Permittee Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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

### MDX APPROVAL

I herein certify that all previously identified issues of Permittee's non-compliance with the terms and conditions of this Permit, if any, have been resolved and that Final Inspection of the Permitted Area did not reveal apparent violations of permit terms and conditions.

MDX Designee Signature: \_\_\_\_\_

Title: \_\_\_\_\_

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



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Town Council

**From:** Alex Rey, Town Manager

**Subject:** FY 2015-16 End of Year Budget Revision

**Date:** November 1, 2016

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### **Recommendation:**

It is recommended that the Town Council approve the FY 2015-16 end-of year Budget Resolution adopting the proposed modifications for the General Fund, Special Revenue Fund, Capital Projects Fund and Stormwater Utility Fund. These changes can be implemented by Resolution since the expenditures are below the total appropriations in each fund and does not change the budget's bottom line. The proposed adjustments are described below and summarized in Exhibit A.

### **Background:**

Pursuant to Section 166.241 (4) of the Florida Statutes, the final revision to the budget must be adopted within 60 days following the end of the fiscal year prior to November 30<sup>th</sup>. At the end of FY 2015-16 the Town is well positioned with all expenditures below the approved budget at the Fund level, however, modifications to line items that exceed budgeted appropriations within various departments are required. The significant line item adjustments are addressed below by fund.

### **GENERAL FUND**

At the end of FY 2015-16, the General Fund is projected to generate a carryforward amount of \$1,117,000 and the Building Department will have a carryforward amount of \$403,000. The General Fund carry-forward includes \$210,000 in projects that were not completed within the fiscal year and will be re-programmed for FY 2016-17. Therefore, the available carry-forward is \$907,000 of which \$600,000 was anticipated in the budget to be available as

litigation /settlement reserve, and the remaining \$307,000 will go to a General Fund contingency to cover any final FY 2015-16 invoices and audit adjustments, if required. (See attached General Fund Budget Summary)

Any remaining contingency balance after the year is closed will be presented to Council in the form of a Carryforward Budget Amendment Ordinance to reallocate funds to the FY 2016-17 Adopted Budget for one time projects. Staff anticipates presenting the Carryforward Budget Amendment Ordinance for first reading in January 2017.

### **Revenues**

The General Fund projected net increase in revenue of \$368,000 is mostly as a result of building permit revenues. It consists of Permits and Fees (\$427,000), Utility Services Tax (\$175,000), and Fines and Forfeitures (\$128,000). The increase in revenue is offset by a reduction in Communication Services Tax (-\$141,000), State Revenue Sharing (-\$91,000), Ad Valorem Taxes (-\$83,000) and FPL Franchise Fees (-\$71,000). Other revenues show a net increase of \$24,000.

### **Expenses**

The General Fund total departmental expenditure allocations for FY 2015-16 are approximately \$1.15M lower than budgeted. All departments are well below their budget allocation. Revisions to line items are required as detailed in Exhibit A, and the amounts that exceed the Town Manager's authority of \$700 per month per Ordinance No. 2016-193 are discussed below:

*FRS Contributions* – The Town's portion of contribution to Florida Retirement System was under-estimated throughout all departments, and requires an additional \$56,580 to cover expenses in the General Fund. Funds are taken from various line items in each department where there is a surplus.

**Administration – Professional Services** - A transfer is required for professional services for work in progress on the Town's 10-Year Financial Plan (\$13,250). This amount is partially offset by the budgeted allocation of \$7,394 for the production and publication of the Strategic Plan. An additional transfer is required for procurement consulting services (\$24,760). *Hurricane Expenses* – Purchase of an emergency generator and construction of a generator room at Government Center was approved in FY 2016 and is currently underway. It is expected to be completed before the 2017 hurricane season. In the meantime, a transfer is required for the rental of an emergency generator for the 2016 hurricane season (\$12,746). *Machinery and Equipment* – Purchase of two network-attached storage (NAS) devices; one used to expand our IT storage at Government Center and the other for an off-site backup storage in the event of a disaster (\$9,261).

**Police – Vehicle Repair and Maintenance** – New graphic kits were required for installation on the new police vehicles purchased through Miami Dade County Lease/Purchase Agreement in FY 2015-16. In addition, the Town's vehicle assigned to the Police Department required major transmission repairs (\$11,378).

**Building – Professional Services** – Due to the development of the Dunnwoody Lake Property, additional resources were required to handle the increased permit activity (\$12,820). The cost of the additional resources is offset by the additional permit revenue associated with the project.



**Community and Leisure Services – Salaries and Benefits** – Through a combination of employee turnover and conversion of the arborist position to full time status, an increase in salaries (\$31,887), payroll taxes (\$5,719) and health insurance (17,193) is required. **Royal Oaks Park – Infrastructure** – installation of rules and regulations signage throughout the park (\$9,650). **Park West – Infrastructure** – installation of split rail wood fence along the perimeter of the parking lot, as well as rules and regulations signs throughout the park (\$12,985).

**Public Works – Town Engineer** – increase in appropriations for general engineering management assistance as well as engineering inspection services for Public works and Parks (\$13,300). **Underground Utility Location Service** – Due to AT&T's major construction of

adding new communication conduit to upgrade services throughout the Town, there has been a surge in requests for standard and emergency locates. This has resulted in an increase in expenses for this service, as well as engineering services for plans review (\$7,860). The cost of the plans review is offset by the permit fee. **Transit – On Demand Service** – Includes unbudgeted expenses for Sunday and soccer transportation services (\$8,700).

### **SPECIAL REVENUE FUND**

The Special Revenue Fund is projected to end with \$1,534,633 of revenues over budgeted expenditure allocations including the prior year carryover contingency reserve. Transfers are between line items within each sub-fund and this budget revision does not change the bottom line budget for the Fund.

**Transportation Gas Tax** – increase in appropriation for sidewalk pressure cleaning (\$3,285) and replacement of roadway signs (\$9,225). Funds are transferred from sidewalk replacement and roadway system maintenance to cover these expenses. This sub-fund is estimated to have a remaining contingency of \$16,691.

**Transit (PTP 20%)** – increase in appropriation for the relocation of a bus shelter 200 feet south from Windmill Gate and 67<sup>th</sup> Avenue (\$7,000), as well as repair and maintenance of the Town's two Moover buses (\$8,680). Funds will be transferred from fuel allocation. This sub-fund is estimated to have a remaining contingency of \$520,892.

**People's Transportation Plan (PTP 80%)** - With the implementation of the Street Light Retrofit Program, a project manager was hired under an Independent Contractor Agreement (ICA) to oversee the replacement of the high pressure sodium light fixtures to LED. An appropriation for professional services rendered (\$17,000) is required and funds will be taken from street lighting repairs and maintenance line item. It is expected that the LED street light conversion program will significantly reduce the cost of energy and maintenance, and reduce staff management time. A sub-fund contingency in PTP 80% of \$465,756 is estimated.

**Tree Ordinance – Black Olive Removal Program** – This sub-fund ended with a projected \$9,636 of revenues over expenditure. No revision is required.

**Impact Fees – Police** – This sub-fund under the Special Revenue Funds in FY 2015-16 has a fund balance of \$-138,536 which is offset against the Public Safety Impact Fees Fund. No revision is required.

**Mobility Fee Trust Account Fund** – This sub-fund ended with a projected \$660,194

of revenues over expenditures. No revision is required.

### **CAPITAL PROJECTS FUND**

Substantial progress has been made toward implementing the Town's Five (5) Year Capital Improvement Program including completion of the Park East Youth Center and playground, West Lakes A Phase 2 Roadway and Drainage Improvements, Lake Martha Roadway and Drainage Improvements, ADA compliant pedestrian crosswalks and beautification at Main Street and Bull Run, the 154<sup>th</sup> Street beautification project, and design for on-road striping of bicycle paths throughout Town pursuant to the Town's Greenways and Trails Master Plan. The Town realized net savings of these completed projects compared to the budget. (\$119,000)

Substantial progress to the following projects was made in FY 2015-16 and these projects are scheduled to be completed in FY 2016-17: Miami Lakes Optimist Park Clubhouse, the Dog Recreation Area, Canal Bank Stabilization Project along NW 77<sup>th</sup> Court and NW 170<sup>th</sup> Street, Generator Room, IT infrastructure upgrades in the parks, Safe Routes to School, FDOT Beautification Project, and design for Windmill Gate roadway improvements. The unexpended funds (1.35M) will be re-programmed in the FY 2016-17 Budget with the Carryforward Budget Amendment Ordinance in January 2017.

A revision to the FY 2015-16 Amended Budget is required for conceptual design and boundary/topographic survey for the development of Bridge Park (\$28,620) and Par 3 Park (12,500); this is funded through the Developer's contribution for passive park development as intended. An increase in appropriations is required for the completion/final documents on Park East Youth Center (\$22,000). Since there is currently no contingency for Parks capital improvements in FY 2016, funds will be taken from the IT Infrastructure project for IT enhancement throughout all Parks facilities.

### **STORMWATER UTILITY FUND**

The Stormwater Utility Fund is projected to end with approximately \$555,067 in revenues over budgeted expenditure allocations. Line item adjustments are required to salary and benefits for the conversion of the Stormwater Field Inspector position from independent contractor to full-time status as approved by Council at the beginning of the fiscal year (\$38,068). An increase in appropriation is also required for the purchase of two laptops for field personnel and a replacement utility trailer to transport the water tank during sidewalk pressure cleaning (\$5,550). Funds are taken from various line items within the Fund where there is surplus.

### **Attachments:**

**Resolution**

**Exhibit A- FY 2015-16 Final Revised Budget**

**General Fund Budget Summary**

**RESOLUTION NO. 16- \_\_\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, MODIFYING THE BUDGET APPROVED BY ORDINANCE NO. 15-186, AS AMENDED BY ORDINANCE NOS. 16-190 AND 16-193 FOR FISCAL YEAR 2015-2016; MODIFYING BUDGETED LINE ITEMS; AUTHORIZING THE TOWN MANAGER TO TAKE ALL ACTIONS NECESSARY TO IMPLEMENT THE TERMS AND CONDITIONS OF THIS RESOLUTION; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on September, in accordance with Section 200.065, Florida Statutes and Section 8.7 of the Town of Miami Lakes (the “Town”) Charter, the Town Council adopted the Budget for Fiscal Year 2015-2016 (the “Budget”) by Ordinance No. 15-186; and

**WHEREAS**, on February 2, 2016, the Town Council amended the Budget by Ordinance No. 16- 190; and

**WHEREAS**, on June 7, 2016, the Town Council amended the Budget by Ordinance No. 16- 193; and

**WHEREAS**, Section 4 of Ordinance No. 15-186 authorizes the Town Council to modify any department, category total or line item of the Budget by resolution so long as the modification does not exceed the Town of Miami Lakes’ (the “Town”) total budgeted funds for the Fiscal Year 2015-2016; and

**WHEREAS**, the Town Council, in accordance with Section 4 of Ordinance No. 15-186, has determined that it is necessary to modify the Budget as set forth in the exhibit attached hereto as “A.”

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** The foregoing recitals are true and correct and are incorporated herein by this reference.

**Section 2. Line Item Modification.** The Budget for Fiscal Year 2015-2016 adopted in Section 2 of Ordinance 15-186, and subsequently modified by Ordinance Nos. 16-190 and 16-193, is hereby modified, as reflected in Exhibit “A” attached hereto. The revisions for each fund are within the approved expenditure authority for Fiscal Year 2015-2016. The Town Council hereby modifies the budget as set forth therein and authorizes the Town Manager to administratively adjust line items to reflect audit adjustments and or line item revisions necessary to close out the Fiscal Year within each department’s expenditure authority.

**Section 3. Rounding.** As presented, the 2015-2016 Budget and Actual Expenses are rounded to the nearest hundred; therefore, line item adjustments within \$100 are hereby incorporated within Exhibit “A.”

**Section 4. Authorization of Town Manager.** The Town Manager is hereby authorized to take all actions necessary to implement the terms and conditions of this resolution and expend budgeted funds.

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

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**PASSED AND ADOPTED** this 1<sup>st</sup> day of November, 2016.

The foregoing resolution was moved for adoption by \_\_\_\_\_. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Mayor Michael A. Pizzi, Jr.	_____
Vice Mayor Tim Daubert	_____
Councilmember Manny Cid	_____
Councilmember Tony Lama	_____
Councilmember Ceasar Mestre	_____
Councilmember Frank Mingo	_____
Councilmember Nelson Rodriguez	_____

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Michael A. Pizzi, Jr.  
MAYOR

Attest:

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Gina Inguanzo  
TOWN CLERK

Approved as to form and legal sufficiency:

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Raul Gastesi, Jr.  
Gastesi & Associates, P.A.  
TOWN ATTORNEY

# **EXHIBIT “A”**

**TOWN OF MIAMI LAKES**  
**FY 2015-16 AMENDED BUDGET**  
**GENERAL FUND REVENUES**

ACCOUNT NAME	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR-END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b><u>Ad Valorem Taxes</u></b>				
Current Ad Valorem Taxes	\$ 6,013,000	\$ 5,484,844	\$ -	\$ 6,013,000
Current Ad Valorem Taxes - Pers. Prop.	-	361,816	-	-
Delinquent Ad Valorem Taxes	-	83,277	-	-
<b>Sub-total: Taxes</b>	<b>\$ 6,013,000</b>	<b>\$ 5,929,937</b>	<b>\$ -</b>	<b>\$ 6,013,000</b>
<b><u>Franchise Fees</u></b>				
Franchise Fees - Electricity	\$ 1,250,000	\$ 1,179,362	\$ -	\$ 1,250,000
<b>Sub-total: Franchise Fees</b>	<b>\$ 1,250,000</b>	<b>\$ 1,179,362</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>
<b><u>Utility Service Tax</u></b>				
Utility Service Tax - Electricity	\$ 2,375,000	\$ 2,487,649	\$ -	\$ 2,375,000
Utility Service Tax - Water	360,000	384,738	-	360,000
Utility Service Tax - Gas	45,000	82,710	-	45,000
<b>Sub-total: Utility Services Tax</b>	<b>\$ 2,780,000</b>	<b>\$ 2,955,097</b>	<b>\$ -</b>	<b>\$ 2,780,000</b>
<b><u>Intergovernmental Revenues</u></b>				
Communications Service Tax	\$ 1,375,000	\$ 1,233,894	\$ -	\$ 1,375,000
State Revenue Sharing	851,642	760,988	-	851,642
Alcoholic Beverage License	12,500	17,603	-	12,500
Grants - Byrne Grant	7,909	7,338	-	7,909
Grants - VARIOUS	40,500	38,500	-	40,500
Half-cent Sales Tax	2,318,550	2,307,209	-	2,318,550
<b>Sub-total: Intergovernmental</b>	<b>\$ 4,606,101</b>	<b>\$ 4,365,532</b>	<b>\$ -</b>	<b>\$ 4,606,101</b>
<b><u>Permits &amp; Fees</u></b>				
Building Permits - Technology Fee	\$ 85,000	\$ 159,522	\$ -	\$ 85,000
Building Permits - Lost Plans	5,500	9,739	-	5,500
Building Permits	1,000,000	1,206,657	-	1,000,000
Building Permits - Violation Fee	65,000	65,225	-	65,000
<b><u>Building Department Revenues:</u></b>	<b>1,155,500</b>	<b>1,441,143</b>	<b>-</b>	<b>1,155,500</b>

**TOWN OF MIAMI LAKES**  
**FY 2015-16 AMENDED BUDGET**  
**GENERAL FUND REVENUES**

ACCOUNT NAME	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR-END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
Local Business Licenses: TOML	110,000	110,000	-	110,000
Local Business Licenses: County	20,000	36,314	-	20,000
Alarm Registration Fee	-	-	-	-
False Alarm Fees	60,000	81,984	-	60,000
Zoning Hearings	11,000	16,779	-	11,000
Administrative Site Plan Review	1,700	1,050	-	1,700
Zoning Letters	4,500	4,950	-	4,500
Zoning Fees	56,000	116,706	-	56,000
Staff Costs	1,500	3,987	-	1,500
Fine Violation Interest	6,000	26,070	-	6,000
Administrative Variances	-	350	-	-
<b><u>Planning Department Revenues:</u></b>	<b>270,700</b>	<b>398,190</b>	-	<b>270,700</b>
Public Works Permits	25,000	38,384	-	25,000
<b>Sub-total: Permits &amp; Fees</b>	<b>\$ 1,451,200</b>	<b>\$ 1,877,717</b>	<b>\$ -</b>	<b>\$ 1,451,200</b>
<b><u>Fines &amp; Forfeitures</u></b>				
Police Forfeitures	\$ -	\$ -	\$ -	\$ -
Police Traffic Fines	60,000	38,163	-	60,000
Police - L.E.T.F.	4,800	-	-	4,800
Public School Crossing Guards	32,000	36,300	-	32,000
Code Violation Fines	50,000	177,569	-	50,000
Lien Amnesty	36,909	67,329	-	36,909
Police Parking Fines	20,000	12,519	-	20,000
<b>Sub-total: Fines &amp; Forfeitures</b>	<b>\$ 203,709</b>	<b>\$ 331,880</b>	<b>\$ -</b>	<b>\$ 203,709</b>
<b><u>Miscellaneous Revenues</u></b>				
Interest Income	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Other Charges & Fees - Clerk's	2,000	8,888	-	2,000
Lobbyist Registration	2,000	4,125	-	2,000
Park - Services & Rental Fees	60,000	77,818	-	60,000



**TOWN OF MIAMI LAKES**  
**FY 2015-16 AMENDED BUDGET**  
**GENERAL FUND REVENUES**

ACCOUNT NAME	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR-END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
Youth Center program	30,000	38,408	-	30,000
Lien Inquiry Letters	36,000	33,200	-	36,000
Division of Forestry Tree Grant	-	-	-	-
FDOT - Landscape Maintenance	6,000	5,784	-	6,000
Contributions and Donations	1,880,777	1,885,499	-	1,880,777
Insurance Claims	-	-	-	-
Miscellaneous Revenues - Other	12,000	7,761	-	12,000
<b>Sub-total: Miscellaneous Revenues</b>	<b>\$ 2,078,777</b>	<b>\$ 2,111,483</b>	<b>\$ -</b>	<b>\$ 2,078,777</b>
<b><u>Interfund &amp; Equity Transfers</u></b>				
Interfund transfer from Excise Tax Fund	\$ -		\$ -	\$ -
Interfund transfer: Sanitation Mgmt Fee	-		-	-
Interfund transfer: Storm water Mgmt Fee	-		-	-
Prior Year Carry Over Funds	1,204,340	1,204,340	-	1,204,340
Interfund transfers from Capital Projects	-		-	-
Interfund transfers from Electric Utility	-		-	-
Appropriation from Prior Year Surplus-Operating	-		-	-
Appropriation from RESERVED Fund Balance	300,000	300,000	-	300,000
<b>Sub-total: Contributions</b>	<b>\$ 1,504,340</b>	<b>\$ 1,504,340</b>	<b>\$ -</b>	<b>\$ 1,504,340</b>
<b>Total Income: General Fund</b>	<b>\$ 19,887,127</b>	<b>\$ 20,255,348</b>	<b>\$ -</b>	<b>\$ 19,887,127</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

Expenditure by Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**GENERAL FUND EXPENDITURES**

<b>TOWN COUNCIL AND MAYOR</b>				
EXECUTIVE SALARIES- MAYOR	\$18,000	\$18,139	200	\$18,200
REGULAR SALARIES	\$92,500	\$73,385	(5,205)	\$87,295
PAYROLL TAXES	\$15,441	\$13,052	-	\$15,441
FRS CONTRIBUTIONS	\$6,049	\$8,249	2,200	\$8,249
HEALTH & LIFE INSURANCE	\$82,554	\$74,520	-	\$82,554
HEALTH INSURANCE MAYOR	\$8,741	\$1,987	-	\$8,741
WIRELESS STIPEND	\$960	\$963	-	\$960
TRAVEL & PER DIEM	\$12,000	\$12,000	-	\$12,000
CAR ALLOWANCE -MAYOR	\$7,200	\$7,255	100	\$7,300
CAR ALLOWANCE -COUNCIL	\$36,000	\$36,277	300	\$36,300
EXP ALLOWANCE MAYOR & COUNCIL	\$48,146	\$49,143	1,000	\$49,145
CELL PHONES	\$6,720	\$6,278	-	\$6,720
PRINTING & BINDING	\$1,000	\$500	-	\$1,000
STATE OF TOWN	\$5,500	\$5,126	-	\$5,500
TOY DRIVE	\$1,000	\$1,025	25	\$1,025
COUNCIL DISCRETIONARY FUND	\$2,000	\$0	-	\$2,000
CHARTER COMMITTEE SUPP MISC EXP	\$2,500	\$476	-	\$2,500
COUNCIL UNIFORMS	\$360	\$360	-	\$360
MEETING SET UP	\$300	\$90	-	\$300
COUNCIL AWARDS	\$1,250	\$1,150	-	\$1,250
MEMBERSHIPS SUBSCRIPTIONS	\$15,200	\$14,600	-	\$15,200
EDUCATION & TRAINING	\$7,800	\$7,800	-	\$7,800
SMALL EQUIPMENT	\$0	\$1,380	1,380	\$1,380
MAYOR HOLIDAY PARTY DONATION	\$0	\$0	-	\$0
<b>TOTAL TOWN COUNCIL EXPENDITURES:</b>	<b>\$371,220</b>	<b>\$333,755</b>	<b>0</b>	<b>\$371,220</b>

<b>TOWN CLERK</b>				
REGULAR SALARIES	\$70,000	\$70,539	539	\$70,539
PAYROLL TAXES	\$5,355	\$6,029	674	\$6,029
FRS CONTRIBUTIONS	\$3,818	\$5,124	1,306	\$5,124
HEALTH & LIFE INSURANCE	\$7,179	\$9,024	1,845	\$9,024
WIRELESS STIPEND	\$0	\$484	484	\$484
PROFESSIONAL SERVICES	\$10,000	\$14,000	4,000	\$14,000
TOWN CLERK AGENDA MANAGER	\$41,430	\$21,390	(10,708)	\$30,722
TOWN CLERK RECORDS MGT	\$0	\$0	-	\$0
TOWN CLERK DATA SERVICE	\$480	\$450	-	\$480
RENTALS AND LEASES	\$2,025	\$2,025	-	\$2,025
TOWN CLERK FRAMING	\$0	\$0	-	\$0
TOWN CLERK CODIFICATION	\$11,000	\$11,000	-	\$11,000
TOWN CLERK LEGAL ADVERTISING	\$25,000	\$13,600	-	\$25,000
ADMINISTRATIVE SUPPORT	\$1,000	\$0	-	\$1,000
 TOWN CLERK ELECTION COSTS	 \$75,000	 \$47,000	 -	 \$75,000
 TOWN CLERK CLERICAL SUPPORT/ADMIN EXP	 \$0	 \$0	 -	 \$0
OPERATING SUPPLIES	\$0	\$0	-	\$0
UNIFORMS	\$40	\$50	-	\$40
SOFTWARE LICENSES	\$0	\$1,860	1,860	\$1,860
CLERK EDUCATION AND TRAINING	\$500	\$300	-	\$500
<b>TOTAL TOWN CLERK EXPENDITURES:</b>	<b>\$252,827</b>	<b>\$202,875</b>	<b>(0)</b>	<b>\$252,827</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>TOWN ATTORNEY</b>				
GENERAL LEGAL	\$150,000	\$150,000	-	\$150,000
ROUTINE LITIGATION RESERVE	\$69,000	\$47,500		\$69,000
M. PIZZI LITIGATION	\$187,640	\$187,640		\$187,640
CHARTER REVIEW COMMISSION	\$26,360	\$26,360	-	\$26,360
<b>TOTAL TOWN ATTORNEY EXPENDITURES:</b>	<b>\$433,000</b>	<b>\$411,500</b>	<b>-</b>	<b>\$433,000</b>
<b>TOWN ADMINISTRATION</b>				
REGULAR SALARIES	\$912,130	\$995,502	(3,547)	\$908,583
COMPENSATED ABSENCES	\$0	\$0	-	\$0
XFER SRF TRANSIT 5% ADM	\$0	-\$11,500	-	\$0
XFER CPF TRANSP 5% ADM	\$0	-\$46,000	-	\$0
ADM SUPPORT TO SWF	\$0	-\$32,000	-	\$0
EMPLOYEE BONUSES	\$0	\$0	-	\$0
ADM OVERTIME	\$0	\$3,511	3,511	\$3,511
PAYROLL TAXES	\$70,180	\$72,908	2,728	\$72,908
FRS CONTRIBUTIONS	\$65,533	\$86,580	21,048	\$86,581
ICMA 457 PL	\$18,728	\$18,973	245	\$18,973
ICMA 401 PL	\$0	\$0	-	\$0
HEALTH & LIFE INSURANCE	\$137,870	\$115,788	(22,000)	\$115,870
WIRELESS STIPEND	\$960	\$860	-	\$960
ADM UNEMPLOYMENT CLAIMS	\$2,000	\$2,000	-	\$2,000
PROFESSIONAL SERVICES	\$0	\$38,050	38,050	\$38,050
INTERGOVERNMENTAL (LOBBYIST)	\$48,150	\$48,000	-	\$48,150
ACCOUNTING & PAYROLL	\$17,000	\$23,000	6,000	\$23,000
INDEPENDENT AUDIT	\$49,900	\$47,700	(2,200)	\$47,700
ADM HEALTH SPENDING ACCT/WELLN	\$8,000	\$10,000	2,000	\$10,000
FINANCIAL CONS/BOND COUNCIL	\$0	\$0	-	\$0
ADM BACKGROUND CHECKS	\$1,500	\$1,200	-	\$1,500
ADM - TRAVEL & PER DIEM	\$10,000	\$10,500	500	\$10,500
CAR ALLOWANCE	\$6,000	\$6,000	-	\$6,000
TELEPHONE SERVICES	\$9,360	\$12,000	2,640	\$12,000
TELEPHONE - CELLULAR	\$1,060	\$870	-	\$1,060
ADM - POSTAGE & DELIVERY	\$19,000	\$12,363	(6,000)	\$13,000
ADM - UTILITIES	\$56,080	\$34,000	(22,000)	\$34,080
RENTALS AND LEASES	\$0	\$0	-	\$0
ADM - COPIER LEASE	\$15,293	\$17,823	2,530	\$17,823
RENT- TOWN HALL	\$0	\$0	-	\$0
ADM - INSURANCE	\$230,000	\$226,775	(3,225)	\$226,775
REPAIR AND MAINT CONTRACTS	\$80,000	\$85,000	5,000	\$85,000
ADM - PRINTING & BINDING	\$1,000	\$1,754	754	\$1,754
ADM TOWN BRANDING & STRATEGIC PLAN	\$67,395	\$10,000	-	\$67,395
ADM ADVERTISEMENT RECRUITMENT	\$2,000	\$1,000	-	\$2,000
HEALTH WELLNESS/549000 OTHER CURR CHARGES	\$0	\$0	-	\$0
CLERICAL/ADMINISTRATIVE SUPPORT	\$5,000	\$5,000	-	\$5,000
INVESTMENT ADVISORY SERVICE	\$5,800	\$5,737	-	\$5,800
FINANCIAL INSTITUTION FEES	\$7,600	\$8,728	1,128	\$8,728
CREDIT CARD FEES	\$0	\$750	750	\$750
HURRICANE EXPENSES	\$2,500	\$15,246	12,746	\$15,246
ADMIN LICENSES AND PERMITS	\$0	\$201	201	\$201
BACKGROUND CHECKS	\$0	\$0	-	\$0
ADM - OFFICE SUPPLIES	\$30,000	\$26,000	(4,000)	\$26,000

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
OPERATING SUPPLIES	\$0	\$0	-	\$0
UNIFORMS	\$0	\$650	650	\$650
NON-CAPITAL OUTLAY	\$0	\$0	-	\$0
ADM-BOOKS/PUBLIC/SUBSCRIP/MEM	\$6,500	\$6,500	-	\$6,500
EDUCATION & TRAINING	\$10,000	\$10,000	-	\$10,000
ADM-FURNITURE/EQUIP NON-CAP	\$1,000	\$805	-	\$1,000
<b>3-TOTAL TOWN ADMINISTRATION EXPENDITURES</b>	<b>\$1,897,539</b>	<b>\$1,872,274</b>	<b>37,509</b>	<b>\$1,935,048</b>
<b>INFORMATION SYSTEMS</b>				
IT CORE SERVICE SUPPORT	\$110,000	\$109,200	(800)	\$109,200
PROFESSIONAL SERVICES	\$0	\$0	-	\$0
WEB SUPPORT	\$8,400	\$8,400	-	\$8,400
VOICE SUPPORT	\$25,000	\$28,500	3,500	\$28,500
DIGITAL IMAGING	\$0	\$0	-	\$0
INTERNET SERVICES	\$17,400	\$19,670	2,270	\$19,670
SMALL EQUIPMENT, SOFTWARE	\$0	\$0	-	\$0
TRAINING	\$5,000	\$0	(5,000)	\$0
INFRASTRUCTURE - IT	\$16,398	\$16,398	-	\$16,398
MACHINERY & EQUIPMENT	\$0	\$9,261	9,261	\$9,261
TECHNOLOGY ENHANCEMENTS/SOFTWARE	\$22,500	\$7,500	(15,000)	\$7,500
COMPUTER SOFTWARE LICENSES	\$114,795	\$80,000	(34,000)	\$80,795
<b>SUB-TOTAL INFORMATION SYSTEMS:</b>	<b>\$319,493</b>	<b>\$278,929</b>	<b>(39,769)</b>	<b>\$279,724</b>
<b>ADMINISTRATION - TRANSFERS</b>				
ADA SETTLEMENT	\$0	\$0	-	\$0
SETTLEMENT	\$0	\$0	-	\$0
OPERATING CONTINGENCY	\$103,263	\$0	-	\$103,263
RESERVE FOR FUTURE DONATIONS	\$490	\$0	-	\$490
TRANSFER OUT - CIP PARKS	\$0	\$0	-	\$0
TRANSFER OUT - CIP FUND	\$0	\$0	-	\$0
TRANSFER OUT - CIP FUND	\$0	\$0	-	\$0
TRANSF -CPF/FACILITIES & EQUIP	\$0	\$1,500	1,500	\$1,500
TRANSFER TO DEBT SERVICE FUND	\$1,548,580	\$1,549,340	760	\$1,549,340
TRANSFER TO SPECIAL REVENUE FUND	\$176,384	\$176,384	-	\$176,384
<b>SUB-TOTAL ADMINISTRATION - TRANSFERS:</b>	<b>\$1,828,717</b>	<b>\$1,727,224</b>	<b>2,260</b>	<b>\$1,830,977</b>
<b>TOTAL TOWN ADMINISTRATION EXPENDITURES:</b>	<b>\$4,045,749</b>	<b>\$3,878,427</b>	<b>(0)</b>	<b>\$4,045,749</b>
<b>POLICE</b>				
POL - PATROL SERVICES	\$6,860,650	\$6,455,066	(14,478)	\$6,846,172
POLICE OVERTIME	\$304,309	\$284,166	-	\$304,309
SCHOOL CROSSING GUARDS	\$0	\$0	-	\$0
PROSECUTION-CRIMINAL VIOLATION	\$400	\$0	-	\$400
POLICE TELEPHONE SVC	\$4,212	\$2,500	-	\$4,212
TELEPHONE- DEDICATED LINES	\$2,400	\$1,725	-	\$2,400
POLICE UTILITIES	\$25,500	\$16,500	-	\$25,500
RENTALS AND LEASES	\$0	\$0	-	\$0
POLICE COPIER COSTS	\$2,500	\$1,800	-	\$2,500
RENT FOR SPACE AT 15700 NW	\$0	\$0	-	\$0
POLICE REPAIR & MAINTENANCE	\$35,000	\$38,000	3,000	\$38,000
VEHICLE REPAIR AND MAINTENANCE	\$1,000	\$12,378	11,378	\$12,378
POLICE - MISC. EXPENSE	\$500	\$568	100	\$600

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
POLICE OFFICE SUPPLIES	\$3,500	\$3,500	-	\$3,500
OPERATING SUPPLIES	\$4,000	\$2,500	-	\$4,000
POLICE UNIFORMS	\$5,000	\$2,602	-	\$5,000
POLICE - FUEL COSTS	\$2,000	\$500	-	\$2,000
POLICE CRIME PREVENT TRAIN	\$2,500	\$200	-	\$2,500
<b>SUB-TOTAL POLICE EXPENDITURES:</b>	<b>\$7,253,471</b>	<b>\$6,822,005</b>	<b>-</b>	<b>\$7,253,471</b>
<b>SCHOOL CROSSING GUARDS</b>				
REGULAR SALARIES	\$78,257	\$73,494	-	\$78,257
PAYROLL TAXES	\$5,987	\$5,353	-	\$5,987
FRS CONTRIBUTIONS	\$4,269	\$3,865	-	\$4,269
WORKMAN'S COMPENSATION	\$3,019	\$0	-	\$3,019
OPERATING SUPPLIES	\$750	\$0	(400)	\$350
UNIFORMS	\$3,060	\$3,417	400	\$3,460
<b>SUB-TOTAL SCHOOL CROSSING GUARDS:</b>	<b>\$95,342</b>	<b>\$86,129</b>	<b>-</b>	<b>\$95,342</b>
<b>TOTAL POLICE EXPENDITURES:</b>	<b>\$7,348,813</b>	<b>\$6,908,134</b>	<b>-</b>	<b>\$7,348,813</b>
<b>NEIGHBORHOOD SERVICES/PLANNING</b>				
REGULAR SALARIES	\$257,961	\$262,090	4,129	\$262,090
PAYROLL TAXES	\$19,734	\$17,944	(1,790)	\$17,944
FRS CONTRIBUTIONS	\$14,072	\$19,244	5,172	\$19,244
HEALTH & LIFE INSURANCE	\$41,451	\$33,017	(8,434)	\$33,017
WIRELESS STIPEND	\$480	\$560	80	\$560
ALARM MONITORING PROGRAM	\$24,520	\$31,501	6,981	\$31,501
<b>L NEIGHBORHOOD/PLANNING ADMINISTRATION:</b>	<b>\$358,218</b>	<b>\$364,356</b>	<b>6,138</b>	<b>\$364,356</b>
<b>PLANNING</b>				
PLANNING CONSULTING	\$5,000	\$0	(5,000)	\$0
PLANNING-SITE PLAN REVIEW	\$500	\$0	(500)	\$0
ECONOMIC DEV STRATEGY PLAN	\$0	\$0	-	\$0
CHIEF BLDG INSPECTOR 20	\$0	\$0	-	\$0
PLANNING MOBILE PHONES	\$0	\$0	-	\$0
PLANNING PRINTING COSTS	\$500	\$425	(75)	\$425
PLANNING-DOCUMENT SCANNING	\$0	\$0	-	\$0
PLANNING RECORDING VAR FEES	\$0	-\$980	-	\$0
BACKGROUND CHECKS	\$0	\$30	30	\$30
PEDDLER/EXPENSES	\$0	\$0	-	\$0
<b>SUB-TOTAL PLANNING:</b>	<b>\$6,000</b>	<b>-\$525</b>	<b>(5,545)</b>	<b>\$455</b>
<b>CODE ENFORCEMENT</b>				
SPECIAL MASTER	\$1,500	\$2,913	1,413	\$2,913
CONTRACT CODE ENF SER	\$148,000	\$153,135	5,135	\$153,135
PLANNING MOBILE PHONES	\$360	\$258	(102)	\$258
ABANDONED PROPERTY MAINT	\$4,000	\$1,072	(2,928)	\$1,072
CODE ENF-DOCUMENT SCANNING	\$0	\$0	-	\$0
CODE ENF LIEN RECORDING	\$7,000	\$8,228	1,228	\$8,228
PLAN CODE ENF REIMB EXP	\$0	\$0	-	\$0
REMOTE ACCESS DEVICE	\$1,980	\$866	(1,114)	\$866
CODE ENFORCEMENT UNIFORMS	\$600	\$375	(225)	\$375
EDUCATION & TRAINING	\$4,000	\$0	(4,000)	\$0
<b>SUB-TOTAL CODE ENFORCEMENT:</b>	<b>\$167,440</b>	<b>\$166,847</b>	<b>(593)</b>	<b>\$166,847</b>
<b>TOTAL NEIGHBORHOOD SERVICES/PLANNING:</b>	<b>\$531,658</b>	<b>\$530,679</b>	<b>0</b>	<b>\$531,658</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>QNIP</b>				
QNIP DEBT SERVICE	\$153,423	\$153,423	-	\$153,423
<b>TOTAL QNIP EXPENDITURES:</b>	<b>\$153,423</b>	<b>\$153,423</b>	<b>-</b>	<b>\$153,423</b>
<b>BUILDING</b>				
REGULAR SALARIES	\$836,564	\$710,192	(34,620)	\$801,944
COMPENSATED ABSENCES	\$0	\$0	-	\$0
PAYROLL TAXES	\$64,303	\$53,381	-	\$64,303
FRS CONTRIBUTIONS	\$47,455	\$51,513	4,058	\$51,513
HEALTH & LIFE INSURANCE	\$85,960	\$85,500	-	\$85,960
WIRELESS STIPEND	\$1,440	\$1,900	460	\$1,900
PROFESSIONAL SERVICES	\$0	\$12,820	12,820	\$12,820
BLDG ELECT RECORDS STO	\$0	\$2,150	2,150	\$2,150
BUILDING PLANS REVIEW	\$0	\$0	-	\$0
CONTRACTUAL SERVICES	\$420	\$0	-	\$420
BUILDING CONTRACTUAL SERVICE	\$0	\$2,500	2,500	\$2,500
BUILDING TRAVEL & PER DIEM	\$2,500	\$3	-	\$2,500
CAR ALLOWANCE	\$18,000	\$18,139	139	\$18,139
BUILDING - TELEPHONE & FAX	\$2,028	\$2,155	127	\$2,155
BUILDING UTILITIES	\$12,250	\$7,665	-	\$12,250
BUILDING COPIER LEASE	\$1,345	\$1,650	305	\$1,650
BUILDING RENT	\$0	\$0	-	\$0
REPAIR AND MAINTENANCE CONTRACTS	\$18,000	\$21,000	3,000	\$21,000
CONTINGENCY	\$34,419	\$0	-	\$34,419
SOFTWARE MAINTENANCE	\$28,924	\$30,924	2,000	\$30,924
PRINTING & BINDING	\$600	\$900	300	\$900
BUILDING ADMIN SUPPORT	\$0	\$0	-	\$0
FINANCIAL INSTITUTION FEES	\$19,800	\$23,712	3,912	\$23,712
BUILDING - REMOTE ACCESS DEVIC	\$7,680	\$5,728	-	\$7,680
BUILDING OFFICE SUPPLIES	\$1,080	\$2,500	1,420	\$2,500
ISF-M OPERATING SUPPLIES	\$0	\$0	-	\$0
BUILDING UNIFORMS & BADGES	\$2,800	\$2,800	-	\$2,800
NON CAP	\$0	\$0	-	\$0
MACH & EQUIP	\$0	\$1,430	1,430	\$1,430
PERMITTING SYSTEM SOFTWARE	\$0	\$0	-	\$0
<b>TOTAL BUILDING EXPENDITURES:</b>	<b>\$1,185,568</b>	<b>\$1,038,562</b>	<b>0</b>	<b>\$1,185,569</b>
<b>COMMUNITY &amp; LEISURE SERVICES</b>				
REGULAR SALARIES	\$605,148	\$637,035	31,887	\$637,035
OVERTIME	\$1,000	\$108	-	\$1,000
PAYROLL TAXES	\$42,584	\$48,303	5,719	\$48,303
FRS CONTRIBUTIONS	\$30,511	\$51,227	20,716	\$51,227
HEALTH & LIFE INSURANCE	\$94,536	\$111,729	17,193	\$111,729
WIRELESS STIPEND	\$3,840	\$4,357	517	\$4,357
PROFESSIONAL SERVICES	\$78,000	\$78,000	-	\$78,000
DIGITAL IMAGING	\$250	\$0	-	\$250
VEHICLE REPAIR & MAINTENANCE	\$3,000	\$3,000	-	\$3,000
PRINTING EXPENSE	\$1,500	\$263	-	\$1,500

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
FINANCIAL INSTITUTION FEES	\$2,600	\$5,510	2,910	\$5,510
MISCELLANEOUS	\$200	\$543	343	\$543
PARKS - PERMIT FEES	\$800	\$1,281	481	\$1,281
COACHES BACKGROUND CK	\$5,600	\$5,000	-	\$5,600
CHECK CERTIFICATION CLINIC	\$2,500	\$2,500	-	\$2,500
OPERATING SUPPLIES	\$0	\$0	-	\$0
PARKS UNIFORMS	\$0	\$0	-	\$0
VEHICLE FUEL	\$5,000	\$5,000	-	\$5,000
<b>SUB-TOTAL COMMUNITY &amp; LEISURE SERVICES:</b>	<b>\$877,069</b>	<b>\$953,856</b>	<b>79,766</b>	<b>\$956,835</b>
<b>TOWN COMMUNITY PROGRAMS</b>				
SALARIES	\$40,000	\$30,161	(4,280)	\$35,720
PAYROLL TAXES	\$0	\$2,197	2,200	\$2,200
FRS RETIREMENT CONTRIBUTION	\$0	\$2,080	2,080	\$2,080
<b>SUB-TOTAL TOWN COMMUNITY PROGRAM:</b>	<b>\$40,000</b>	<b>\$34,438</b>	<b>-</b>	<b>\$40,000</b>
<b>ROYAL OAKS PARK</b>				
ROYAL OAKS PARK TELECOMMUNICATIONS	\$11,400	\$9,134	-	\$11,400
ROYAL OAKS PARK UTILITIES	\$93,880	\$85,810	-	\$93,880
ROP MAINTENANCE CONTRACT	\$325,500	\$306,181	(14,150)	\$311,350
ROP REPAIRS & MAINTENANCE (GROUNDS)	\$65,000	\$42,600	-	\$65,000
ROP OPERATING COSTS (FACILITY)	\$23,500	\$28,000	4,500	\$28,000
ROP-FUR & EQUIP / NON CAP	\$0	\$0	-	\$0
INFRASTRUCTURE	\$0	\$9,650	9,650	\$9,650
ROYAL OAKS PARK IMPROV	\$0	\$0	-	\$0
<b>SUB-TOTAL ROYAL OAKS PARK:</b>	<b>\$519,280</b>	<b>\$481,375</b>	<b>-</b>	<b>\$519,280</b>
<b>PARK EAST YOUTH CENTER</b>				
JANITORIAL	\$38,880	\$24,800	(14,000)	\$24,880
TELECOMMUNICATIONS	\$1,632	\$2,350	718	\$2,350
UTILITIES	\$42,600	\$11,805	(25,127)	\$17,473
MAINTENANCE CONTRACT	\$7,120	\$3,800	-	\$7,120
REPAIRS & MAINTENANCE (GROUNDS)	\$5,000	\$2,800	-	\$5,000
OPERATING COSTS (FACILITY)	\$12,500	\$10,000	-	\$12,500
MISCELLANEOUS EXPENSE	\$0	\$2,664	2,664	\$2,664
PARKS IMPROVEMENT / NON CAP	\$5,000	\$1,667	-	\$5,000
PARK IMPROVEMENT - CAPITAL OUTLAY	\$0	\$0	-	\$0
<b>SUB-TOTAL PARK EAST YOUTH CENTER:</b>	<b>\$112,732</b>	<b>\$59,886</b>	<b>(35,745)</b>	<b>\$76,987</b>
<b>PARK WEST - MARY COLLINS COMMUNITY CENTER</b>				
JANITORIAL	\$38,880	\$39,024	144	\$39,024
TELECOMMUNICATIONS	\$1,632	\$1,700	68	\$1,700
UTILITIES	\$22,100	\$22,100	-	\$22,100
REPAIR & MAINTENANCE CONTRACT	\$20,100	\$23,500	3,400	\$23,500
REPAIR AND MAINTENANCE (GROUNDS)	\$7,500	\$8,650	1,150	\$8,650
REPAIR AND MAINTENANCE (FACILITY)	\$27,000	\$30,000	3,000	\$30,000
MISC EXPENSES	\$0	\$1,530	1,530	\$1,530
MINI PARKS IMP - OPERATING	\$20,000	\$3,000	(17,000)	\$3,000
INFRASTRUCTURE	\$0	\$12,985	12,985	\$12,985
MINI PARKS - CAP OUTLAY	\$20,000	\$0	(20,000)	\$0
<b>SUB-TOTAL MINI PARK - WEST:</b>	<b>\$157,212</b>	<b>\$142,489</b>	<b>(14,723)</b>	<b>\$142,489</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

Expenditure by Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>MIAMI LAKES OPTIMIST PARK</b>				
MIAMI LAKES OPTIMIST TELECOMMUNICATIONS	\$11,025	\$8,976	(2,049)	\$8,976
MIAMI LAKES OPTIMIST PARK UTILITIES	\$132,300	\$115,000	(17,300)	\$115,000
MIAMI LAKES PARK MAINTENANCE	\$499,000	\$497,000	(2,000)	\$497,000
REPAIRS AND MAINTENANCE (GROUNDS)	\$32,000	\$35,000	3,000	\$35,000
REPAIRS AND MAINTENANCE (FACILITY)	\$12,000	\$6,000	(4,000)	\$8,000
MIAMI LAKES PARK MARINA OPER	\$1,500	\$4,500	3,000	\$4,500
MIAMI LAKES PARK/IMPROV	\$20,000	\$21,251	1,251	\$21,251
<b>SUB -TOTAL MIAMI LAKES OPTIMIST PARK:</b>	<b>\$707,825</b>	<b>\$687,727</b>	<b>(18,098)</b>	<b>\$689,727</b>
<b>MINI PARKS</b>				
TELECOMMUNICATIONS	\$0	\$0	-	\$0
UTILITIES	\$20,000	\$17,860	(2,140)	\$17,860
MAINTENANCE CONTRACT	\$235,000	\$230,000	(5,000)	\$230,000
REPAIRS & MAINTENANCE (GROUNDS)	\$42,000	\$35,000	(7,000)	\$35,000
MINI PARKS-TREE TRIMMING	\$25,000	\$20,000	-	\$25,000
FURNITURE & NON CAPITAL OUTLAY	\$5,000	\$5,000	-	\$5,000
PARK IMPROVEMENT - INFRASTRUCTURE	\$0	\$2,940	2,940	\$2,940
<b>SUB-TOTAL MINI PARKS:</b>	<b>\$327,000</b>	<b>\$310,800</b>	<b>(11,200)</b>	<b>\$315,800</b>
<b>BARBARA GOLEMAN</b>				
BARBARA GOLEMAN MAINT	\$4,000	\$4,000	-	\$4,000
<b>SUB-TOTAL BARBARA COLEMAN :</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>-</b>	<b>\$4,000</b>
<b>COMM &amp; LEISURE SERVICES PROGRAMS</b>				
SALARIES	\$0	\$0	-	\$0
YOUTH CENTER COMMUNITY PROGRAMS	\$7,000	\$4,000	(890)	\$6,110
TOWN COMMUNITY PROGRAMS	\$13,756	\$13,756	-	\$13,756
SPEC EVENTS VETERANS DAY	\$7,150	\$7,150	-	\$7,150
SPEC EVENTS 4TH JULY	\$25,000	\$25,000	-	\$25,000
OTHER EVENTS - 15 YEAR TOWN ANNIV	\$23,750	\$24,640	890	\$24,640
UNIFORMS	\$1,040	\$1,040	-	\$1,040
<b>SUB-TOTAL C L &amp; S PROGRAMS:</b>	<b>\$77,696</b>	<b>\$75,586</b>	<b>-</b>	<b>\$77,696</b>
<b>TOTAL COMMUNITY &amp; LEISURE SERVICES:</b>	<b>\$2,822,814</b>	<b>\$2,750,157</b>	<b>0</b>	<b>\$2,822,814</b>
<b>SPECIAL EVENTS</b>				
<b>NEIGHBORHOOD IMPROVEMENT COMMITTEE</b>				
LAKE LAKE AWARENESS MONTH	\$200			
LAKE TESTING	\$850			
HOA QUARTERLY HOA PROJECTS	\$100			
LITT ANTI LITTER CAMPAIGN	\$1,500			
<b>TOTAL NEIGHBORHOOD IMP COMMITTEE:</b>	<b>\$2,650</b>	<b>\$2,650</b>	<b>-</b>	<b>\$2,650</b>
<b>CULTURAL AFFAIRS COMMITTEE</b>				
ARTPA ART IN THE PARKS	\$4,197			
BOOK BOOK READING	\$553			
COF CONCERT ON THE FAIRWAY	\$12,700			
CON CONCERTS	\$7,500			



**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

Expenditure by Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
DANCE COUNTRY WESTERN/SQUARE DANCE	\$1,900			
FOUR FOURTH OF JULY	\$12,000			
HISP HISPANIC HERITAGE	\$450			
S FLI SPRING FLING(PAINT A PICTURE)	\$600			
<b>TOTAL CULTURAL AFFAIRS COMMITTEE:</b>	<b>\$43,635</b>	<b>\$43,635</b>	-	<b>\$43,635</b>
<b>ECONOMIC DEVELOPMENT COMMITTEE</b>				
MARKET MARKETING MATERIALS	\$5,400			
ML CH MISC EXPENSES	\$7,000			
REALT REALTOR EVENTS	\$5,200			
TRADE SHOW - BIO FLORIDA	\$1,600			
SHOWS MISC EXPENSES	\$3,000			
<b>TOTAL ECONOMIC DEVELOPMENT COMMITTEE:</b>	<b>\$22,200</b>	<b>\$22,200</b>	-	<b>\$22,200</b>
<b>EDUCATIONAL ADVISORY BOARD</b>				
AP LANGUAGE ARTS PROGRAM	\$26,000			
DIRECT DIRECT INSTRUCTION TUTORING	\$5,000			
FRIENDS OF THE LIBRARY	\$4,000			
IMAGINATION LIBRARY	\$2,000			
MISC. MISC. EXPENSES	\$300			
SAT/ SAT/ACT PREP COURSES	\$4,000			
STEM ELECTIVE COURSES	\$17,000			
<b>TOTAL EDUCATIONAL ADVISORY BOARD:</b>	<b>\$58,300</b>	<b>\$58,300</b>	-	<b>\$58,300</b>
<b>ELDERLY AFFAIRS COMMITTEE</b>				
FORUM COMMUNITY FORUMS	\$3,500			
HF EAC - HEALTH FAIR	\$1,000			
METET MEET & EAT	\$5,000			
SENIOR SENIOR FIELD TRIP	\$6,500			
SG SR. GAMES	\$3,500			
SRSO SENIOR SOCIAL	\$20,500			
<b>TOTAL ELDERLY AFFAIRS COMMITTEE:</b>	<b>\$45,225</b>	<b>\$45,225</b>		<b>\$45,225</b>
<b>YOUTH ACTIVITIES TASK FORCE</b>				
BR BICYCLE RODEO	\$1,000			
HHH HALLOWEEN HAUNTED HOUSE	\$8,650			
JUST JUST RUN	\$1,000			
MLR MIAMI LAKES ROCKS	\$3,962			
MP MOVIES IN THE PARK	\$19,149			
SPCL SPECIAL NEEDS	\$0			
SPRING SPRING FLING	\$4,834			
SUMMER YOUTH EMPL INITIATIVE	\$250			
WINTERFEST	\$7,500			
<b>TOTAL YOUTH ACTIVITIES TASK FORCE:</b>	<b>\$46,395</b>	<b>\$46,395</b>		<b>\$46,395</b>
<b>PUBLIC SAFETY COMMITTEE</b>				
PUBLIC SAFETY COMMITTEE	\$250			
BRKF POLICE APPRECIATION BREAKFAST	\$1,000			
CERT C.E.R.T TRAINING	\$0			
EDUCATIONAL MATERIALS	\$750			
<b>TOTAL PUBLIC SAFETY COMMITTEE:</b>	<b>\$2,500</b>	<b>\$2,500</b>		<b>\$2,500</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

Expenditure by Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>VETERANS AFFAIRS COMMITTEE</b>				
CARE PACKAGE DRIVE	\$850			
DED C DEDICATION CEREMONY-VETS MEM	\$0			
FLAG FLAG RETIREMENT CEREMONY	\$100			
MM MARLINS FIELD TRIP-MILITARY MONDAY	\$500			
PLAQU PURCH TREES W/PLAQUES	\$900			
<b>SUB-TOTAL VERTERANS AFFAIRS COMMITTEE:</b>	<b>\$2,350</b>	<b>\$2,350</b>		<b>\$2,350</b>
<b>TOTAL SPECIAL EVENTS EXPENDITURES:</b>	<b>\$223,255</b>	<b>\$223,255</b>	<b>-</b>	<b>\$223,255</b>
<b>PUBLIC WORKS</b>				
<b>PUBLIC WORKS ADMINISTRATION</b>				
REGULAR SALARIES	\$109,500	\$114,497	5,000	\$114,500
PAYROLL TAXES	\$8,166	\$7,969	-	\$8,166
FRS CONTRIBUTIONS	\$5,969	\$5,619	-	\$5,969
HEALTH & LIFE INSURANCE	\$8,504	\$9,945	1,500	\$10,004
WIRELESS STIPEND	\$480	\$250	-	\$480
TOWN ENGINEER	\$35,200	\$48,500	13,300	\$48,500
PERMITS PLAN REVIEW	\$38,000	\$36,650	-	\$38,000
VEHICLE REPAIR & MAINTENANCE	\$4,000	\$5,000	1,000	\$5,000
UNDERGROUND UTILITY LOCATION	\$27,240	\$35,100	7,860	\$35,100
OPERATING SUPPLIES	\$3,000	\$2,000	-	\$3,000
UNIFORMS	\$40	\$130	90	\$130
VEH OPERATING & MAINT	\$3,000	\$3,630	630	\$3,630
FURN & EQUIP NON CAPITAL	\$4,000	\$1,000	(3,000)	\$1,000
<b>SUB-TOTAL PUBLIC WORKS ADMINISTRATION:</b>	<b>\$247,099</b>	<b>\$275,022</b>	<b>31,112</b>	<b>\$278,211</b>
<b>PW - GREEN SPACE</b>				
RIGHT OF WAY ELECTRICITY	\$11,000	\$11,000	-	\$11,000
WATER	\$51,000	\$55,814	5,000	\$56,000
REPAIR & MAINTENANCE	\$510,000	\$430,000	(39,812)	\$470,188
PUBLIC WORK ENTRY MAINT	\$4,700	\$2,658	-	\$4,700
EXTERMINATION SERVICES	\$3,000	\$5,500	2,500	\$5,500
PW TREE REMOVAL	\$20,000	\$20,000	-	\$20,000
TREE TRIMMING	\$170,000	\$155,000	(7,500)	\$162,500
NEW TREE PLANTING	\$62,500	\$51,000	-	\$62,500
BEAUTIFICATION PLAN	\$30,000	\$9,000	-	\$30,000
<b>SUB-TOTAL PW-GREEN SPACE:</b>	<b>\$862,200</b>	<b>\$739,972</b>	<b>(39,812)</b>	<b>\$822,388</b>
<b>TRANSIT</b>				
DEMAND SERVICES - CONTRACT	\$75,000	\$83,700	8,700	\$83,700
<b>SUB-TOTAL TRANSIT:</b>	<b>\$75,000</b>	<b>\$83,700</b>	<b>8,700</b>	<b>\$83,700</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES:</b>	<b>\$1,184,299</b>	<b>\$1,098,694</b>	<b>-</b>	<b>\$1,184,299</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**GENERAL FUND**

**Expenditure by Line Item**

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>NON-DEPARTMENTAL</b>				
BAD DEBT EXPENSE- EMPLOY TAX 1	\$0	\$0		
EX ORD ITEM, PUBLIC OFFICIALS LEGAL REIMB	\$460,000	\$460,000	-	\$460,000
SPECIAL ITEM, FEMA REIMB	\$747,000	\$746,705	-	\$747,000
RESERVE FOR LITIGATION/SETTLEMENT	\$127,500	\$0	-	\$127,500
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES:</b>	<b>\$1,334,500</b>	<b>\$1,206,705</b>	<b>-</b>	<b>\$1,334,500</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$19,887,127</b>	<b>\$18,736,165</b>	<b>0</b>	<b>\$19,887,127</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**SPECIAL REVENUE FUNDS**  
Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**SPECIAL REVENUE FUND**

**TRANSPORTATION GAS TAX**

**REVENUE**

1ST LOCAL OPT GAS TAXES - 6¢	\$389,440	\$400,547	-	\$389,440
SR TRANSP BUDGET CARRYFORWARD	\$9,464	\$9,464	-	\$9,464
<b>TOTAL REVENUES</b>	<b>\$398,904</b>	<b>\$410,011</b>	<b>-</b>	<b>\$398,904</b>

**EXPENDITURE**

TRANSP- ADA COMPLIANCE	\$30,000	\$26,310	-	\$30,000
ROADS - POT HOLE REPAIRS	\$15,000	\$15,000	-	\$15,000
ROADS - SIDEWALK REPLACEMENT	\$170,000	\$164,000	(6,000)	\$164,000
SIDEWALK PRESSURE CLEANING	\$75,000	\$78,285	3,285	\$78,285
ROADS - STRIPING & SIGNS	\$10,000	\$19,225	9,225	\$19,225
ROADS - CONTINGENCY	\$0	\$0	-	\$0
TRANSP - ROAD SYSTEM MAINT	\$98,904	\$90,500	(6,510)	\$92,394
GF REIMB FOR PW ACTIV	\$0	\$0	-	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$398,904</b>	<b>\$393,320</b>	<b>-</b>	<b>\$398,904</b>

**TRANSIT**

**REVENUE**

FTA-SRTA HYBRID BUS	\$0	\$0	-	\$0
TRANSPORTATION 20% SALES TAX	\$215,000	\$241,639	-	\$215,000
STATE GRANT BUS OPERATING~	\$0	\$0	-	\$0
TRAFFIC STUDY GRANT	\$0	\$0	-	\$0
SR TRANSIT BUDGET CARRYFORWARD	\$677,804	\$677,804	-	\$677,804
<b>TOTAL REVENUES</b>	<b>\$892,804</b>	<b>\$919,443</b>	<b>-</b>	<b>\$892,804</b>

**EXPENDITURE**

REGULAR SALARIES	\$41,500	\$42,058	558	\$42,058
PAYROLL TAXES	\$3,175	\$3,096	-	\$3,175
FRS CONTRIBUTIONS	\$2,264	\$3,084	820	\$3,084
HEALTH AND LIFE INSURANCE	\$8,888	\$8,570	-	\$8,888
O & D STUDY MATCH	\$0	\$0	-	\$0
TRAFFIC STUDIES	\$25,000	\$8,400	-	\$25,000
TRANSIT BUS CIRCULATOR CO	\$117,351	\$115,366	-	\$117,351
TRANSIT BUS SHELTER INS	\$22,950	\$22,950	-	\$22,950
TRAVEL & PER DIEM	\$1,500	\$255	-	\$1,500
TRANSIT BUS SHELTERS REPAIRS & MAINT	\$15,000	\$22,000	7,000	\$22,000
GPS REPAIR AND MAINTENANCE	\$3,700	\$4,800	1,100	\$4,800
TRANSIT BUS REPAIR AND MAINTENANCE	\$44,320	\$52,800	8,480	\$52,800
CONTINGENCY	\$461,166	\$0	-	\$461,166
MARKETING PROMOTIONAL SUPPORT	\$20,000	\$7,150	-	\$20,000
TRANSIT ADMIN PROG EXP5%	\$10,750	\$11,500	750	\$11,500
FUEL, GAS, OIL	\$45,240	\$21,239	(24,000)	\$21,240
EDUCATION & TRAINING	\$1,000	\$2,024	1,024	\$2,024
BUS STOP SIGNS	\$64,000	\$64,701	710	\$64,710
GLOBAL POSITIONING SYSTEM	\$5,000	\$8,558	3,558	\$8,558
HYBRID ELECTRIC BUS	\$0	\$0	-	\$0
TRANSIT DIESEL BUS ACQUISITION	\$0	\$0	-	\$0
MPO GRANT O & D STUDY	\$0	\$0	-	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$892,804</b>	<b>\$398,551</b>	<b>-</b>	<b>\$892,804</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**SPECIAL REVENUE FUNDS**

Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**IMPACT FEES - POLICE**

**REVENUE**

IMPACT FEES - PUBLIC SAFETY	\$0	\$0	-	\$0
SPEC REV POLICE BUD CARRYFWD	-\$138,536	-\$138,536	-	-\$138,536
<b>TOTAL REVENUES</b>	<b>-\$138,536</b>	<b>-\$138,536</b>	<b>-</b>	<b>-\$138,536</b>

**EXPENDITURE**

POLICE IMPACT FEE EXP	-\$138,536	\$0	-	-\$138,536
TRANSFER OUT - CIP FUND	\$0	\$0	-	\$0
<b>TOTAL EXPENDITURES</b>	<b>-\$138,536</b>	<b>\$0</b>	<b>-</b>	<b>-\$138,536</b>

**TREE ORDINANCE - BLACK OLIVE REMOVAL PROGRAM**

**REVENUE**

BLACK OLIVE PROGRAM - ANALYSIS	\$0	\$0	-	\$0
BLACK OLIVE PROGRAM - FEE	\$0	\$9,618	-	\$0
BUDGET CARRYFORWARD	\$6,140	\$6,140	-	\$6,140
TREE REMOVAL PROGRAM - FEE	\$0	\$5,878	-	\$0
<b>TOTAL REVENUES</b>	<b>\$6,140</b>	<b>\$21,636</b>	<b>-</b>	<b>\$6,140</b>

**EXPENDITURE**

BLACK OLIVE TREE PROG	\$6,140	\$12,000	-	\$6,140
TRANSFER OUT - GEN FUND	\$0	\$0	-	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$6,140</b>	<b>\$12,000</b>	<b>-</b>	<b>\$6,140</b>

**PEOPLE'S TRANSPORTATION PLAN (PTP 80%)**

**REVENUE**

FTA-SRTA DIESEL BUS	\$0	\$0	-	\$0
TRANSPORTATION 80% PTP	\$850,000	\$969,554	-	\$850,000
TRANSPORTATION 5% SALES TAX	\$0	\$0	-	\$0
INTEREST EARNINGS	\$500	\$0	-	\$500
TRANSFER IN FROM GENERAL FUND	\$176,384	\$176,384	-	\$176,384
SR TRANSPORTATION BUDGET CARRYFORWARD	\$355,921	\$355,921	0	\$355,921
<b>TOTAL REVENUES</b>	<b>\$1,382,805</b>	<b>\$1,501,859</b>	<b>0</b>	<b>\$1,382,805</b>

**EXPENDITURE**

PROFESSIONAL SERVICES	\$0	\$16,896	17,000	\$17,000
TRANSPORTATION STUDIES	\$137,780	\$61,107	-	\$137,780
STREET LIGHTING UTILITIES	\$270,000	\$261,712	-	\$270,000
STREET LIGHTING REPAIRS AND MAINT	\$110,000	\$75,000	(21,550)	\$88,450
BIKEPATH/GREENWAY REPAIR & MAINT	\$15,000	\$16,050	1,050	\$16,050
CONTINGENCY	\$223,850	\$0	-	\$223,850
ADMIN PTP EXP 5%	\$42,500	\$46,000	3,500	\$46,000
TRANSFER OUT- CIP PARKS	\$0	\$0	-	\$0
TRANSFER CAPITAL-TRANSPORTATION	\$130,000	\$130,000	-	\$130,000
TRANSFER CAPITAL-STORMWATER	\$300,000	\$300,000	-	\$300,000
TRANSFER TO SERIES 2013	\$153,675	\$129,338	-	\$153,675
<b>TOTAL EXPENDITURES</b>	<b>\$1,382,805</b>	<b>\$1,036,103</b>	<b>-</b>	<b>\$1,382,805</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**SPECIAL REVENUE FUNDS**  
Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**MOBILITY FEE TRUST ACCOUNT FUND**

**REVENUE**

MOBILITY FEE	\$650,000	\$660,194	-	\$650,000
BUDGET CARRYFORWARD	\$0	\$0	-	\$0
<b>TOTAL REVENUES</b>	<b>\$650,000</b>	<b>\$660,194</b>	<b>-</b>	<b>\$650,000</b>

**EXPENDITURE**

CONTINGENCY RESERVES	\$650,000	\$0	-	\$650,000
<b>TOTAL EXPENDITURES</b>	<b>\$650,000</b>	<b>\$0</b>	<b>-</b>	<b>\$650,000</b>

**SPECIAL REVENUES - OTHER**

**REVENUE**

CONTRIBUTION FROM DEVELOPER	\$300,000	\$0	-	\$300,000
BUDGET CARRYFORWARD	\$0	\$0	-	\$0
<b>TOTAL REVENUES</b>	<b>\$300,000</b>	<b>\$0</b>	<b>-</b>	<b>\$300,000</b>

**EXPENDITURE**

CONTINGENCY FOR EDUCATION	\$300,000	\$0	-	\$300,000
<b>TOTAL EXPENDITURES</b>	<b>\$300,000</b>	<b>\$0</b>	<b>-</b>	<b>\$300,000</b>

<b>TOTAL SPECIAL REVENUE FUND REVENUES:</b>	<b>\$3,492,117</b>	<b>\$3,374,607</b>	<b>-</b>	<b>\$3,492,117</b>
<b>TOTAL SPECIAL REVENUE FUND EXPENDITURES:</b>	<b>\$3,492,117</b>	<b>\$1,839,974</b>	<b>-</b>	<b>\$3,492,117</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**CAPITAL PROJECTS FUND**  
Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**CAPITAL PROJECTS FUND**

**FACILITIES AND EQUIPMENT IMPROVEMENT**

**REVENUES**

TRANSFER FROM IMPACT FEE FUND - POLICE	\$24,765	\$24,765	-	\$24,765
TRANSFER FROM CONSTRUCTION FUND	\$0	\$0	-	\$0
CAP PROJ BUDGET CARRYFORWARD	\$158,516	\$158,516	-	\$158,516
<b>TOTAL REVENUES</b>	<b>\$183,281</b>	<b>\$183,281</b>	<b>-</b>	<b>\$183,281</b>

**EXPENDITURES**

MACHINERY & EQUIPMENT	\$183,281	\$59,700	-	\$183,281
OTHER CAPITAL EXP	\$0		-	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$183,281</b>	<b>\$59,700</b>	<b>-</b>	<b>\$183,281</b>

**PARKS IMPROVEMENTS**

**REVENUES**

CONTRIBUTION FROM DEVELOPER	\$200,000	\$200,000	-	\$200,000
CAP PARKS BUDGET CARRYFORWARD	\$1,783,996	\$1,783,996	-	\$1,783,996
TRANS FR PARKS IMPACT FEE FUND	\$350,500	\$350,500	-	\$350,500
TRANSF IN-SPEC REVENUE	\$0		-	\$0
<b>TOTAL REVENUES:</b>	<b>\$2,334,496</b>	<b>\$2,334,496</b>	<b>-</b>	<b>\$2,334,496</b>

**EXPENDITURES**

DOG PARK	\$198,000	\$73,000	-	\$198,000
CIP RESERVE FOR PARKS	\$0	\$0	-	\$0
IT INFRASTRUCTURE	\$65,000	\$13,934	(22,000)	\$43,000
MINI PARKS IMPROVEMENTS	\$0	\$0	-	\$0
NIC BEAUTIFICATION MATCHING GRANT PROGRAM	\$18,489	\$5,000	-	\$18,489
<b>TOTAL CLS ADMINISTRATIVE PROJECTS:</b>	<b>\$281,489</b>	<b>\$91,934</b>	<b>(22,000)</b>	<b>\$259,489</b>

PLAY PLAYGROUND RENOVATION	\$138,302	\$138,302	-	\$138,302
MINI PARKS COMM CENT EAST	\$377,598	\$399,598	22,000	\$399,598
<b>TOTAL MINI PARK -EAST (YOUTH CENTER):</b>	<b>\$515,900</b>	<b>\$537,900</b>	<b>22,000</b>	<b>\$537,900</b>

MINI PARKS COMM CENT WEST	\$155,000	\$0	-	\$155,000
<b>TOTAL MINI PARK - WEST</b>	<b>\$155,000</b>	<b>\$0</b>	<b>-</b>	<b>\$155,000</b>

MLOP CLUBHOUSE	\$1,182,107	\$650,000	-	\$1,182,107
<b>TOTAL MIAMI LAKES OPTIMIST PARK</b>	<b>\$1,182,107</b>	<b>\$650,000</b>	<b>-</b>	<b>\$1,182,107</b>

PASSIVE PARK DEVELOPMENT	\$200,000	\$0	(41,120)	\$158,880
BRIDGE PARK	\$0	\$28,620	28,620	\$28,620
PAR 3 PARK	\$0	\$12,500	12,500	\$12,500
<b>TOTAL PASSIVE PARK DEVELOPMENT</b>	<b>\$200,000</b>	<b>\$41,120</b>	<b>-</b>	<b>\$200,000</b>

<b>TOTAL PARKS IMPROVEMENTS EXPENDITURES</b>	<b>\$2,334,496</b>	<b>\$1,320,954</b>	<b>-</b>	<b>\$2,334,496</b>
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**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**CAPITAL PROJECTS FUND**  
Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**TRANSPORTATION IMPROVEMENTS**

**REVENUES**

SECOND LOC OPT GAS TAXE 3 cent	\$145,000	\$154,204	-	\$145,000
SAFE ROUTES TO SCHOOL	\$200,000	\$0	-	\$200,000
STATE GRANT	\$100,000	\$0	-	\$100,000
INSURANCE CLAIMS	\$0	\$29,337	-	\$0
TRANSF F/SRF PTP	\$130,000	\$130,000	-	\$130,000
CAPTRANSP BUDGET CARRYFORWARD	\$2,414,455	\$2,414,455	-	\$2,414,455
<b>TOTAL REVENUES</b>	<b>\$2,989,455</b>	<b>\$2,727,996</b>	<b>-</b>	<b>\$2,989,455</b>

**EXPENDITURES**

TRAFFIC CALMING	\$50,000	\$1,914	-	\$50,000
CIP RESERVE FOR TRANSPORT	\$19,867	\$0	-	\$19,867
TRANS-STORAGE YARD	\$308,000	\$7,800	-	\$308,000
TRANSP LAKE MARTHA IMPROV	\$1,103,200	\$1,154,710	-	\$1,103,200
TRANSP LAKE SARAH IMPROV	\$520,600	\$25,000	-	\$520,600
SAFE ROUTES TO SCHOOL	\$321,500	\$88,019	-	\$321,500
HUTCHINSON ROADWAY & DRAINAGE IMPR	\$74,750	\$0	-	\$74,750
BEAUTIFICATION	\$166,538	\$117,946	-	\$166,538
BEAUTIFICATION	\$200,000	\$19,300	-	\$200,000
WINDMILL GATE ROAD IMPROVEMENTS	\$50,000	\$15,000	-	\$50,000
PALMETTO & NW 67th AVENUE	\$30,000	\$14,000	-	\$30,000
GREENWAY & TRAILS STRIPING	\$15,000	\$11,576	-	\$15,000
PEDESTRIAN CROSSWALKS	\$130,000	\$109,641	-	\$130,000
<b>TOTAL EXPENDITURES:</b>	<b>\$2,989,455</b>	<b>\$1,594,243</b>	<b>-</b>	<b>\$2,989,455</b>

**STORMWATER IMPROVEMENTS**

**REVENUES**

STORMWATER GRANTS	\$300,000	\$300,000	-	\$300,000
STORMWATER GRANTS	\$878,500	\$200,000	-	\$878,500
CAPITAL SW BUDGET CARRYFORWD	\$1,114,830	\$1,114,830	-	\$1,114,830
TRANSF IN-PEOPLES TRANSPORTATION PRGM	\$300,000	\$300,000	-	\$300,000
CAPTRANSP BUDGET CARRYFORWARD	\$0	\$0	-	\$0
<b>TOTAL REVENUES:</b>	<b>\$2,593,330</b>	<b>\$1,914,830</b>	<b>-</b>	<b>\$2,593,330</b>

**EXPENDITURES**

WEST LAKE A	\$371,500	\$292,173	-	\$371,500
WEST LAKES B, C, D and E	\$10,000	\$5,000	-	\$10,000
ROYAL OAKS DRAINAGE & ROADWAY IMPROVS	\$9,370	\$500	-	\$9,370
LAKE MARTHA DRAINAGE IMPROVEMENT	\$897,742	\$788,227	-	\$897,742
LAKE SARAH IMPROVEMENT	\$300,000	\$4,195	-	\$300,000
HUTCHINSON ROADWAY & DRAINAGE IMPR	\$40,250	\$0	-	\$40,250
CANAL BANK STABILIZATION	\$878,500	\$200,000	-	\$878,500
OPERATING CONTINGENCY- STORM	\$85,968	\$0	-	\$85,968
TRANSFER OUT - STORMWATER	\$0	\$0	-	\$0
<b>TOTAL EXPENDITURES:</b>	<b>\$2,593,330</b>	<b>\$1,290,095</b>	<b>-</b>	<b>\$2,593,330</b>



**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**CAPITAL PROJECTS FUND**  
Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
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**INTEREST**

**REVENUES**

INTEREST INCOME	\$5,000	\$0	-	\$5,000
BUDGET CARRYFORWARD	\$0	\$0	-	\$0
<b>TOTAL REVENUES</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-</b>	<b>\$5,000</b>

**EXPENDITURES**

CONTINGENCY	\$5,000	\$0	-	\$5,000
<b>TOTAL EXPENDITURES</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-</b>	<b>\$5,000</b>

<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>	<b>\$8,105,562</b>	<b>\$7,160,603</b>	<b>-</b>	<b>\$8,105,562</b>
<b>TOTAL CAPITAL PROJECTS FUND EXPENDITURES</b>	<b>\$8,105,562</b>	<b>\$4,264,992</b>	<b>-</b>	<b>\$8,105,562</b>

**TOWN OF MIAMI LAKES**  
**FY2015-2016 AMENDED BUDGET**  
**STORMWATER UTILITY FUND**

Revenue and Expenditure Line Item

ACCOUNT NAME/DESCRIPTION	FY2015-16 AMENDED BUDGET	FY2015-16 YEAR END PROJECTION	ADJUSTMENT	FY2015-16 FINAL REVISED BUDGET
<b>STORMWATER UTILITY FUND</b>				
<b><u>REVENUES</u></b>				
STORMWATER UTILITY FEES	\$950,000	\$955,057	-	\$950,000
INTEREST EARNINGS	\$400	\$20,000	-	\$400
STORMWATER BUDGET CARRYFORWD	\$288,388	\$288,388	-	\$288,388
PRIOR YEAR CAPITAL ASSETS	\$0	\$0	-	\$0
<b>TOTAL STORMWATER UTILITY REVENUES</b>	<b>\$1,238,788</b>	<b>\$1,263,445</b>	<b>-</b>	<b>\$1,238,788</b>
<b><u>EXPENDITURES</u></b>				
WASAD FEE COLLECTION	\$27,000	\$28,636	1,650	\$28,650
STORMWATER ADMINISTRATION	\$32,000	\$32,000	-	\$32,000
PUBLIC OUTREACH/WORKSHOPS	\$5,000	\$3,000	(2,000)	\$3,000
BOOKS PUBLICATIONS	\$1,000	\$370	(550)	\$450
TRAINING AND EDUCATION	\$5,000	\$3,500	-	\$5,000
S/W UTIL REVENUE BOND DEBT	\$66,100	\$66,966	900	\$67,000
TRANSFER TO CAP PROJECTS FD	\$0	\$0	-	\$0
<b>TOTAL STORMWATER UTILITY EXPENSES</b>	<b>\$136,100</b>	<b>\$134,472</b>	<b>-</b>	<b>\$136,100</b>
NPDES COMPUT. DISCHARGE MOD	\$1,000	\$805	-	\$1,000
DERM MONITORING	\$0	\$0	-	\$0
NPDES PERMIT FEES	\$24,000	\$14,000	-	\$24,000
<b>TOTAL NPDES COSTS</b>	<b>\$25,000</b>	<b>\$14,805</b>	<b>-</b>	<b>\$25,000</b>
REGULAR SALARIES	\$111,253	\$139,218	27,965	\$139,218
STORMWATER OVERTIME	\$5,000	\$0	(5,000)	\$0
PAYROLL TAXES	\$8,511	\$11,030	2,519	\$11,030
FRS CONTRIBUTIONS	\$6,069	\$7,873	1,804	\$7,873
HEALTH & LIFE INSURANCE	\$22,221	\$28,001	5,780	\$28,001
STORMWATER HEALTH ALLOWANCE	\$0	\$0	-	\$0
WIRELESS STIPEND	\$480	\$750	270	\$750
STORMWATER INSPECTOR	\$57,400	\$29,254	(25,000)	\$32,400
CLEAN BASINS PIPES TRENCHES	\$42,000	\$42,000	-	\$42,000
MINOR REPAIRS & IMPROVEMENTS	\$100,000	\$94,000	(6,000)	\$94,000
COMMUNITY RATING SYSTEM	\$2,000	\$2,000	-	\$2,000
STREET SWEEPING	\$40,000	\$18,633	-	\$40,000
STORM VACUUM TRUCK OPER	\$15,000	\$15,000	-	\$15,000
CANAL MAINTENANCE	\$158,244	\$154,000	-	\$158,244
STORMWATER CONTINGENCY	\$488,881	\$0	-	\$488,881
MISC EXPENSES/REMOTE ACCESS DEVICE	\$1,080	\$1,080	-	\$1,080
GAS, OIL, LUBRICANTS	\$15,840	\$6,500	(8,390)	\$7,450
UNIFORMS	\$1,410	\$1,410	-	\$1,410
EDUCATION & TRAINING	\$0	\$502	502	\$502
MACHINERY AND EQUIPMENT	\$2,300	\$7,850	5,550	\$7,850
NW 79 AVE NO OF 154 STREET	\$0	\$0	-	\$0
COMPUTER SOFTWARE LICENSES	\$0	\$0	-	\$0
<b>TOTAL STORMWATER OPERATING</b>	<b>\$1,077,688</b>	<b>\$559,101</b>	<b>0</b>	<b>\$1,077,689</b>
<b>TOTAL STORMWATER UTILITY REVENUES</b>	<b>\$1,238,788</b>	<b>\$1,263,445</b>	<b>-</b>	<b>\$1,238,788</b>
<b>TOTAL STORMWATER UTILITY EXPENDITURES</b>	<b>\$1,238,788</b>	<b>\$708,378</b>	<b>0</b>	<b>\$1,238,788</b>

**TOWN OF MIAMI LAKES**  
**FY 2015-16 AMENDED BUDGET**  
**GENERAL FUND SUMMARY**

ACCOUNT NAME/DEPARTMENT	FY2015-16 AMENDED BUDGET	ACTUALS AS AT 9/30/16	YEAR-END PROJECTION	VARIANCE (BUD VS PROJ) \$	VARIANCE (BUD VS PROJ) %
<b>Revenues</b>					
Ad Valorem Taxes	\$6,013,000	\$5,899,937	\$5,929,937	(\$83,063)	-1.4%
Franchise Fees	\$1,250,000	\$1,179,362	\$1,179,362	(\$70,638)	-5.7%
Utility Service Tax	\$2,780,000	\$2,644,197	\$2,955,097	\$175,097	6.3%
Intergovernmental Revenues	\$4,606,101	\$3,995,532	\$4,365,532	(\$240,569)	-5.2%
Permits & Fees	\$1,451,200	\$1,865,243	\$1,877,717	\$426,517	29.4%
Fines & Forfeitures	\$203,709	\$316,623	\$331,880	\$128,171	62.9%
Miscellaneous Revenues	\$250,550	\$319,203	\$282,496	\$31,946	12.8%
<b>Sub-total Recurring Revenues</b>	<b>\$16,554,560</b>	<b>\$16,220,097</b>	<b>\$16,922,021</b>	<b>\$367,461</b>	<b>2.2%</b>
Transfers In					
Developer's Reimbursement	\$1,828,227	\$1,828,227	\$1,828,987	\$760	0.0%
Prior Year Carry-Over Funds	\$1,504,340	\$0	\$1,504,340	\$0	0.0%
<b>Sub-total Other Revenues</b>	<b>\$3,332,567</b>	<b>\$1,828,227</b>	<b>\$3,333,327</b>	<b>\$760</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>\$19,887,127</b>	<b>\$18,048,324</b>	<b>\$20,255,348</b>	<b>\$368,221</b>	<b>1.9%</b>
<b>Expenses</b>					
Town Mayor & Council	\$371,220	\$314,313	\$333,755	\$37,465	10.1%
Town Clerk	\$252,827	\$191,067	\$202,875	\$49,952	19.8%
Town Attorney	\$433,000	\$373,842	\$411,500	\$21,500	5.0%
Administration	\$2,318,525	\$2,114,002	\$2,151,203	\$167,322	7.2%
Police	\$7,348,813	\$6,298,484	\$6,908,134	\$440,679	6.0%
Town Neighborhood Services/Planning	\$531,658	\$525,192	\$530,679	\$980	0.2%
Building	\$1,185,569	\$982,374	\$1,038,562	\$147,007	12.4%
Community & Leisure Services	\$2,822,814	\$2,586,277	\$2,750,157	\$72,657	2.6%
Special Events - Committees	\$223,255	\$171,892	\$223,255	\$0	0.0%
Public Works	\$1,184,299	\$1,013,638	\$1,098,694	\$85,605	7.2%
QNIP	\$153,423	\$153,423	\$153,423	\$0	0.0%
Non-Departmental	\$1,334,500	\$1,206,705	\$1,206,705	\$127,795	9.6%
<b>Sub-total Expenses</b>	<b>\$18,159,903</b>	<b>\$15,931,210</b>	<b>\$17,008,941</b>	<b>\$1,150,962</b>	<b>6.3%</b>
Transfers Out	\$1,727,224	\$1,727,224	\$1,727,224	\$0	0.0%
<b>Total Expenses</b>	<b>\$19,887,127</b>	<b>\$17,658,434</b>	<b>\$18,736,165</b>	<b>\$1,150,962</b>	<b>5.8%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$0</b>	<b>\$389,891</b>	<b>\$1,519,183</b>	<b>\$1,519,184</b>	



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Councilmembers

**From:** Councilmember Manny Cid

**Subject:** Cheese-A-Palooza Hosted in Miami Lakes

**Date:** November 1, 2016

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### **Recommendation:**

Miami Lakes resident and radio personality Nick Pena would like to host Cheese-A-Palooza in our beautiful town. I would like to waive the permit fees and any park rental fees as this event will help with economic development in our community. Additionally, a portion of the ticket sales will go to No Kid Hungry Florida.

Fiscal Impact: Small

### **Attachments:**

**Cheese-a-Palooza Information**

## Helen Roldan

---

**From:** Manny Cid  
**Sent:** Wednesday, October 19, 2016 4:13 PM  
**To:** Helen Roldan  
**Subject:** Fwd: Thank you!  
**Attachments:** bg5 email form.jpg

Manny Cid

Councilman - Seat 5  
Office: (305) 364-6100 ext. 1161  
Mobile: (786) 759-9207  
[www.miamilakes-fl.gov](http://www.miamilakes-fl.gov)

'Vox Populi'

Begin forwarded message:

**From:** Nick Pena <[nick@thefood-e.com](mailto:nick@thefood-e.com)>  
**Date:** October 19, 2016 at 2:55:53 PM EDT  
**To:** <[andrea.rechichi@grahamcos.com](mailto:andrea.rechichi@grahamcos.com)>, <[singletaryn@miamilakes-fl.gov](mailto:singletaryn@miamilakes-fl.gov)>, <[Decardenasc@miamilakes-fl.gov](mailto:Decardenasc@miamilakes-fl.gov)>, <[Cidm@miamilakes-fl.gov](mailto:Cidm@miamilakes-fl.gov)>  
**Subject:** Thank you!

Andrea, Nicole, Manny, Clarisell -

Thank you for taking the time out to meet today. I think we can truly make this an amazing and successful event for the community.

As I mentioned, my plan is for Cheese-A-Palooza to happen on Saturday, May 20, 2017 from 1-7pm! I know everything needs to be approved, but if we could hold the date, that would be amazing!

Miami Lakes Picnic Park would be the ideal venue, but the cross street in Main Street (New Barn Road) could also be something cool, if we could close the road off.

There has not been a food event in the Miami area ever done for 'Cheese' and I believe it's time for one and what better place than to host it in Miami Lakes.

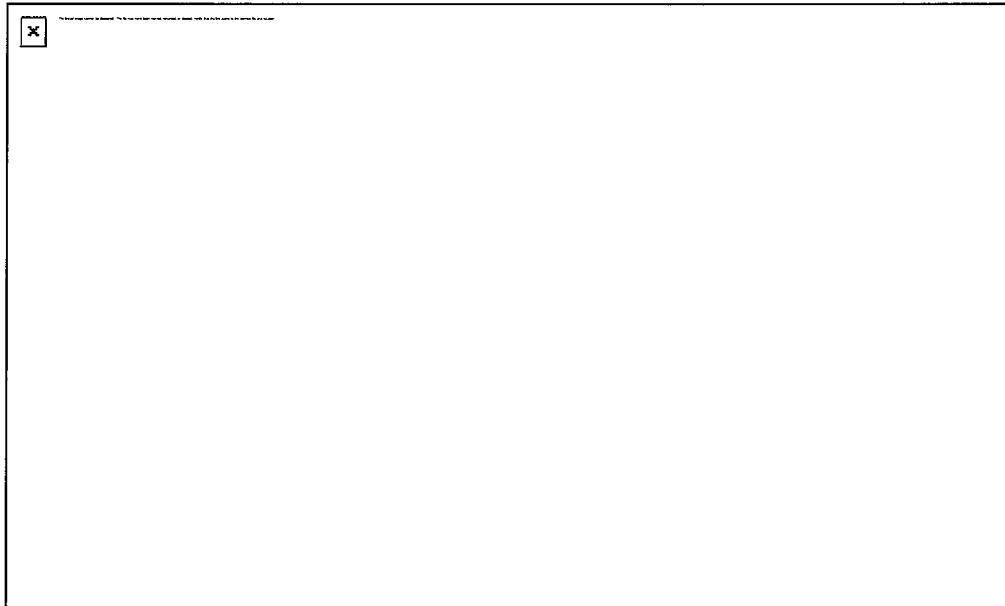
Here are some plans for Cheese-A-Palooza:

- Cheese-A-Palooza to feature over 25 restaurants from Miami/Ft. Lauderdale. 7-10 of those from Miami Lakes
- 1,000 tickets total (more or less)
- A portion of ticket sales will go to No Kid Hungry Florida

- Event goers will be able to vote for their favorite cheese item. At the end of the event, one restaurant will win the trophy for 'Best of All Things Cheese.'
- Two tiers for tickets: General and VIP
- Yelp Miami to be fully supportive of the event
- Full support from iHeartMedia Miami

More to come with time.

Cheers to making Cheese-A-Palooza 2017 an amazing event and having Miami Lakes become a food destination for foodies all over Miami.



Nick Pena  
Editor-in-chief, founder  
786-256-9506 • [thefood-e.com](http://thefood-e.com)

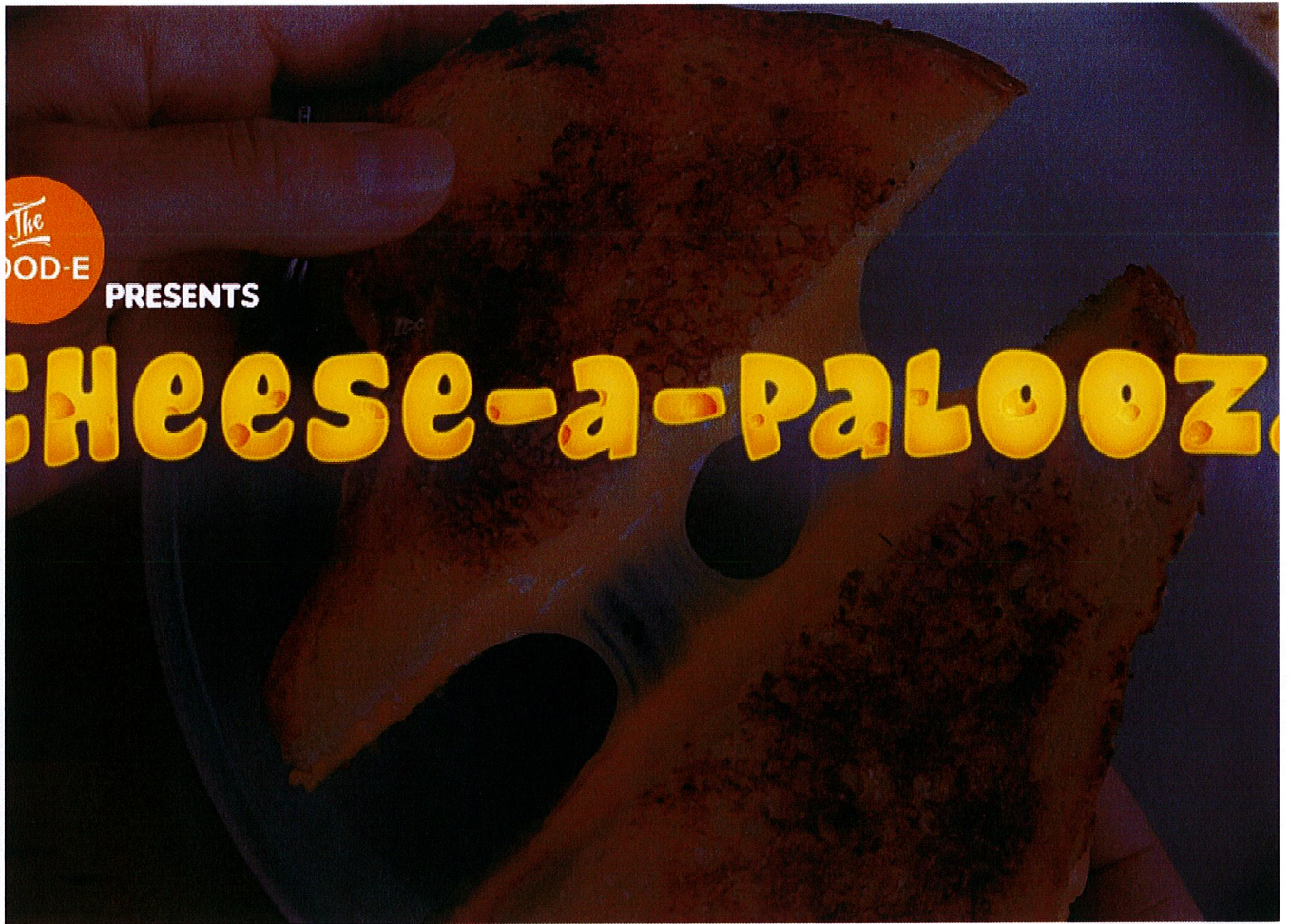


Featured on [OceanDrive.com](http://OceanDrive.com)'s 'Miami's Best Foodie Instagram Accounts to Follow' [Click it!](#)



PRESENTS

# CHEESE-a-PALOOZA







## **Town of Miami Lakes Memorandum**

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**To: Honorable Vice-Mayor and Councilmembers**

**From: Mayor Michael Pizzi**

**Subject: Protection of Working Families**

**Date: November 1, 2016**

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### **Recommendation:**

The Town has a responsibility to assist and support hard working families. It is becoming increasingly common for families in Miami Lakes to have four family members who are driving age. This can be two parents and two children who are driving age and either going to school, or simply living home with their parents. There is no intent to break the law or violate any Town Code. However, some of these families park their cars on the swale out of necessity.

These families are subject to citations and fines for parking on the swale in front of their own home when there is no place else to park. I am proposing common sense legislation that provides a mechanism to protect working families from citations and fines for parking overnight on the swale under the following conditions:

1. The only people parking on the property are family members who are living there;
2. The driveway does not have enough space for the cars of the family residing there;
3. The swale is properly maintained;
4. There are no illegal efficiencies causing the need to park on the swale and there are no reasonable alternatives.

Fiscal Impact: Small





## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Councilmembers

**From:** Councilmember Nelson Rodriguez

**Subject:** Historical Preservation Committee

**Date:** November 1, 2016

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### **Recommendation:**

I would like to discuss with my colleagues the possibility of activating a historical preservation committee in our Town. Although the Town government is only 16 years old, Miami Lakes has a rich history dating back over 50 years and I would like the committee to preserve it.

Fiscal Impact: Small



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Vice-Mayor and Councilmembers

**From:** Mayor Michael Pizzi

**Subject:** RFQ For Town Legal Services

**Date:** November 1, 2016

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### **Recommendation:**

I propose that we direct staff to advertise an RFQ for Town Legal Services and that it include alternative proposals/options for in-house council and for litigation council, all with firm caps.

The people of the Town recently voted in large numbers they wanted to Town Attorney position to be selected by the entire Town Council with public input. My proposal would put these services out to bid for the most qualified applicants at the most efficient costs, and to permit applicants to provide proposals for in-house council and litigation council at fixed rates.

Once the responses received and vetted, the Town Council will have the ability to obtain public input and pursue whatever options they deemed to best serve the public.

Fiscal Impact: Small

### **Attachments:**

Section 3.7 of the Town of Miami Lakes Charter

**Town of Miami Lakes  
Town Charter  
(As revised June 7, 2016)**

**Article III. Administrative**  
**Section 3.7 Town Attorney.**

The Council shall appoint an individual attorney or law firm to act as the Town Attorney under such terms, conditions, qualifications, and compensation as may be established by the Council. The Town Attorney shall report to the Council and may be removed by majority vote of the Council. The Council shall receive feedback from the community as to nominees for Town Attorney. The Town shall enact an ordinance to implement this Section.



## **Town of Miami Lakes Memorandum**

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**To:**                **Honorable Vice-Mayor and Councilmembers**

**From:**           **Mayor Michael Pizzi**

**Subject:**        **Appeal of Zoning/ Special Master Decisions**

**Date:**            **November 1, 2016**

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### **Recommendation:**

I would like the Council to consider providing a mechanism under limited circumstances for aggrieved residents to be able to appeal zoning board or special master decisions to the Town Council that they elected. This would include limited circumstances that would not detract from the authority of these Boards and could even require super majority vote. But, there should be some circumstances where an aggrieved homeowner can get to their elected official and have an opportunity to be heard.

Fiscal Impact: Medium



## **Town of Miami Lakes Memorandum**

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**To:** Honorable Mayor and Councilmembers

**From:** Councilmember Manny Cid

**Subject:** Venomous Snakes in Miami Lakes

**Date:** November 1, 2016

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## **Town of Miami Lakes Memorandum**

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**To:       Honorable Vice-Mayor and Councilmembers**

**From:    Mayor Michael Pizzi**

**Subject: Partnership For Prevention of Chronic Diseases**

**Date:     November 1, 2016**

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## **Town of Miami Lakes Memorandum**

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**To:       Honorable Vice-Mayor and Councilmembers**

**From:    Mayor Michael Pizzi**

**Subject:  154th Street Bridge Park**

**Date:     November 1, 2016**

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## **Town of Miami Lakes Memorandum**

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**To: Honorable Mayor and Town Council**

**From: Raul Gastesi, Town Attorney**

**Subject: Settlement of Foreclosure Matter**

**Date: November 1, 2016**

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### **Recommendation:**

On July 8, 2014, the Town Council passed Resolution Number 14-1232. The Resolution authorizes the Town Manager, in limited circumstances and in coordination with the Town Attorney, to reduce the amount of civil penalties and costs owed to the Town arising from liens pertaining to code enforcement matters. The Resolution specifically authorizes the Town Manager to exercise the authority granted in circumstances where the Town Manager and the Town Attorney find that it would be imprudent to delay a decision on a request for reduction until the Town Council's next regularly scheduled council meeting due to the imminent nature of a bankruptcy and/or foreclosure proceeding which will directly affect a property owner's interests in their property or due to the imminent nature of a transaction that is pending with regard to a property affected by a Town lien where said property is located outside of the Town but within Miami-Dade County. The Resolution limits the Town Manager's exercise of authority to a) circumstances where the Town Manager and the Town Attorney find that is in the best interest of the Town to make a decision on a request for reduction prior to the Town Council's next regularly scheduled council and b) circumstances where the Town Manager finds that the violation that gives rise to the lien has been cured. The Town Manager is to exercise the powers granted by Resolution 14-1232 in consultation with the Town Attorney. The Town Manager and/or the Town Attorney are to provide a report at the next regularly scheduled Town Council meeting after the satisfaction or release of lien is issued.

### **Background:**

There are two pending foreclosure matters that the Town Attorney may negotiate, in consultation with the Town Manager, prior to the November 1, 2016 Town Council meeting. If the matters are negotiated, the Town Attorney will provide a report as to the negotiated settlement.