



Town of Miami Lakes Memorandum

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

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:

<u>Firm</u>	<u>Total Points</u>	<u>Ranking</u>
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

With a copy to:

Christina Semeraro, Procurement Manager

at the same address as above

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; 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

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

Fiscal Year	Compensation
FY ending September 30, 2016	
FY ending September 30, 2017	
FY ending September 30, 2018	
Option to Renew Years	
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



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



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. 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: Albemi 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: Albemi 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 H1-21.001. 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 H1-21.001.



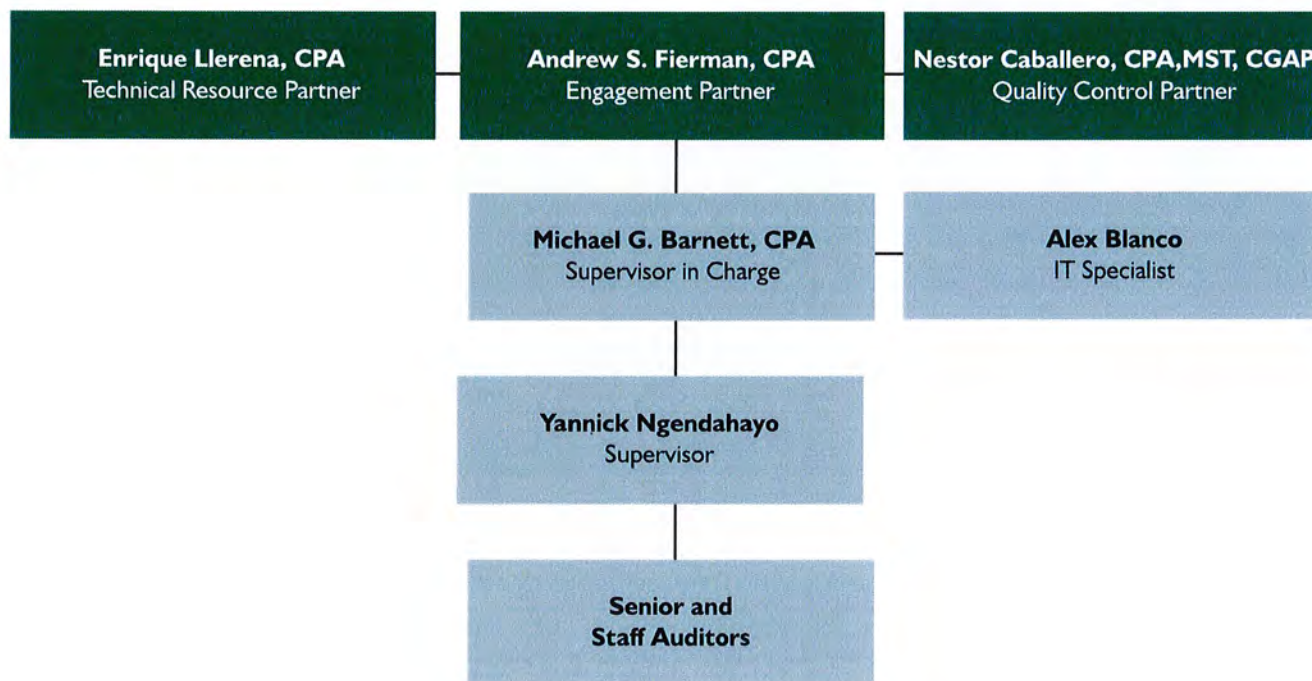
PROPOSER'S TEAM & KEY PERSONNEL



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.

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.

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: Andrew Fierman
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

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5132 • 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 Mmgt (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

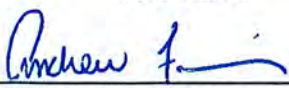
Did any of the Key Personnel proposed in the Response work on the contract: Yes ☒ No ☐

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

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: Andrew Fierman
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 Hugdahl
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: alonso@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.

GOVERNMENTAL ENTITY	
Municipalities	Fiscal Year-End
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
Special Purpose Governments	
Miami Dade Housing Finance Authority	September 30
Broward Center for the Performing Arts	September 30
The Childrens Trust	September 30
Local Govt Retirement Plans	
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

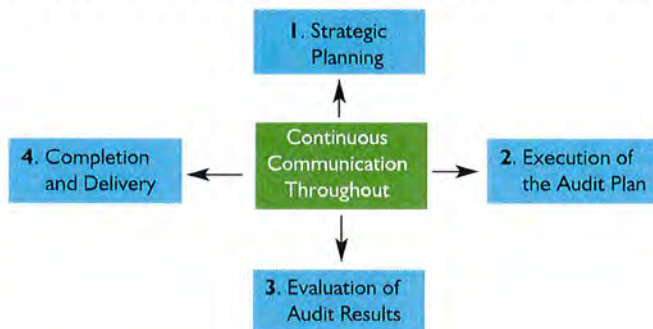
TOWN OF MIAMI LAKES

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

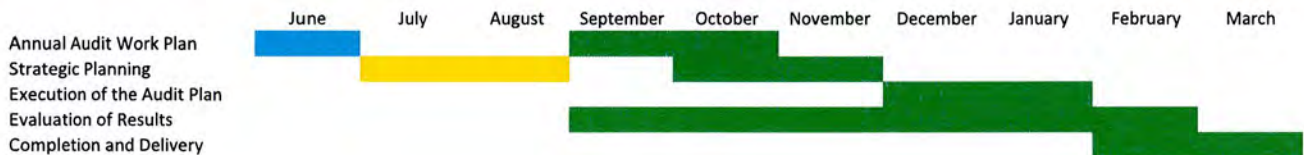
AC&F has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, AC&F has developed a schedule that takes into consideration the Town's reporting requirements and deadlines.

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
Total	90	100	60	150	400



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

AC&F

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



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

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- American Institute of CPAs
- Center for Audit Quality
- Employee Benefit Plan Audit Quality Center
- Governmental Audit Quality Center
- Private Companies Practice Section
- Tax Division
- Florida Institute of CPAs

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Suite 308
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Telephone (854) 922-8866
Fax (854) 922-8884
www.infanteccpa.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.

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*.

Infante & Company



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 that reads "Peg McIntyre". The signature is fluid and cursive.

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

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

[View Related License Information](#)

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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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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 1st to June 30th 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.

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



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

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Interim Finance Director
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Sarah.Koser@DistrictGov.org

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LINDA S. HOWARD, CPA, CTP, MBA
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Osceola County Property Appraiser
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jrob@property-appraiser.org

MARILYN D. ROSETTI, CPA
Audit Manager
Florida Auditor General - Tallahassee
(850) 412-2902
marilyvrosetti@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*.^{*}

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
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**

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

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: 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 1st to June 30th 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner". The signature is fluid and cursive, with a large initial "L" and "H".

Lynn Hepner
Membership Development Manager
hepnerl@ficpa.org



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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Telephone: (850) 222-9684 • Fax: (850) 222-3806 • Web Page: www.fgfoa.org

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The Villages Community Development Districts
(352) 753-0421
Sarah.Koser@DistrictGov.org

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Finance Bureau Chief
Southwest Florida Water Management District
(321) 796-7211 ext 4122
Linda.Howard@swfwmd.state.fl.us

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Kent.Olson@talgov.com

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kadams@largo.com

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kburke@pinellascounty.org

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rip.colvin@justiceadmin.org

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ngasparri@myboca.us

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jmckinney@cityofedgewater.org

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sramsev@mvpalmbeachclerk.com

JAMIE ROBERSON, CGFO
Chief Financial Officer
Osceola County Property Appraiser
(407) 742-5172
jrob@property-appraiser.org

MARILYN D. ROSETTI, CPA
Audit Manager
Florida Auditor General - Tallahassee
(850) 412-2902
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, 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
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**

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

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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 1st to June 30th 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.

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



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jrob@property-appraiser.org

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Florida Auditor General - Tallahassee
(850) 412-2902
marilynrosetti@aud.state.fl.us

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, 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
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**

Alternate Names

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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 31st, 2011. Our membership year is from July 1st to June 30th 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner". The signature is fluid and cursive, with a long, sweeping underline.

Lynn Hepner
Membership Development Manager
hepnerl@ficpa.org



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Audit Manager
Florida Auditor General - Tallahassee
(850) 412-2902
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 Fierman

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.

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.

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.

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

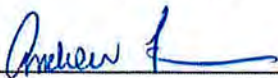
Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Andrew	Review and presentation	75	Various	FYE 9/30/2016
Enrique	Review and presentation	50	Various	FYE 9/30/2016
Nestor	Review and presentation	65	Various	FYE 9/30/2016
Michael	Engagement administration	None - During the time scheduled 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

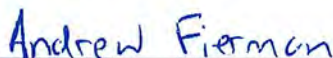
By:



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)

) SS:

COUNTY OF Miami-Dade

The foregoing instrument was acknowledged before me this 28 day of September, 20 16, 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

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, 20 16



Notary Public, State of Florida

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:


Witness Jose C. Llerena


Witness Yannick Mendez Mayo

By: 

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.]**

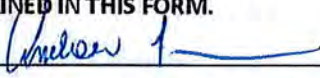
X Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, not any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent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



Signature of Entity Submitting Sworn Statement

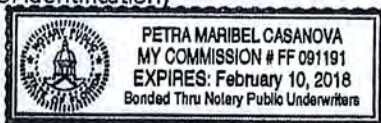
Sworn to and subscribed before me this 12 day of October, 20 16.

Personally known _____

OR produced identification _____ Notary Public – State of _____

My commission expires _____

(type of identification)





(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

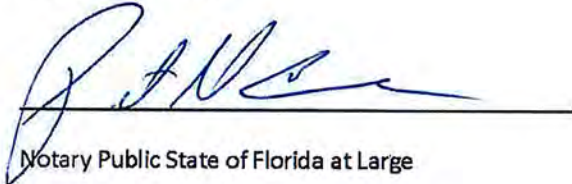
(Title)

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, 20 16.

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
12/11/16
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 Fierman
Name of Signatory
Partner
Title
10/11/16
Date

Andrew Fierman
Signature
Alberdi Cisneros & Korman 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 L.
Signature
Alberti Consulting & Financial, LLC
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
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
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. Scherz Fierman, LLP
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 ¹	N/A	N/A	N/A
Staff ²	N/A	N/A	N/A
Staff ²	N/A	N/A	N/A

¹For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. ² 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

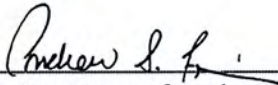
Classification	FY Ending Sept. 30, 2019	FY Ending Sept. 30, 2020
Partner/Principal	\$178	\$183
Senior Manager	\$162	\$166
Manger	\$147	\$151
Senior Auditor	\$107 - \$128	\$110 - \$132
Auditor	\$71	\$73
Jr. Auditor	N/A	N/A
Clerical Support*	N/A	N/A
Staff ¹	N/A	N/A
Staff ²	N/A	N/A
Staff ²	N/A	N/A

¹For work directly related to the additional services & does not include such items as filing, processing, invoices or similar general work. ² 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



Committee Member	Responsive Firms					Total Score	Ranking
	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		
	312.4	245.36	299.04	293.4	305		
	1	5	3	4	2		

Name of Preparer: Christina Semeraro
Date: October 18, 2016
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