

Town of Lauderdale-By-The-Sea

Regular Town Commission

Agenda

Wednesday, September 24, 2025

6:30 PM



Jarvis Hall 4505 N. Ocean Drive
www.Lauderdalebythesea-fl.gov

LAUDERDALE-BY-THE-SEA TOWN COMMISSION

Mayor Edmund Malkoon
Vice Mayor Randy Strauss
Commissioner Richard DeNapoli
Commissioner John A. Graziano
Commissioner Theo Pouloupoulos

Ken Rubach, Interim Town Manager
Susan Trevarthen, Town Attorney
Courtney Easley, Acting Town Clerk

Regular Town Commission

Wednesday, September 24, 2025, 6:30 PM
Jarvis Hall 4505 N. Ocean Drive

1. **CALL TO ORDER, MAYOR EDMUND MALKOON**
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **INVOCATION Pauline Brooks McGuiness representing the Bahai Faith**
4. **ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**
5. **PRESENTATIONS**
 - 5.a. Lobbyist Presentation
6. **PUBLIC COMMENTS**
7. **PUBLIC SAFETY DISCUSSION**
8. **TOWN MANAGER REPORT**
 - 8.a. Town Manager Report
9. **TOWN ATTORNEY REPORT**
10. **APPROVAL OF MINUTES**
11. **CONSENT AGENDA**
 - 11.a. Special Event Application: Wild Berry Celebration 11.06.25
12. **OLD BUSINESS**
 - 12.a. Conservation Garden Update
13. **NEW BUSINESS**
 - 13.a. Discussion on Future Roundtable Topics and Format
 - 13.b. Veterans Day Celebration Chairperson
 - 13.c. Hardship Parking Permit Applications
 - 13.d. Reinvestment of Maturing Town Investment
14. **COMMISSIONER PRESENTATIONS**
15. **COMMISSIONER COMMENTS**
16. **ORDINANCES 1st Reading**
17. **ORDINANCES 2nd Reading**
18. **RESOLUTIONS – PUBLIC COMMENTS**

- 18.a.** RESOLUTION 2025-38: A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A REVOCABLE LICENSE AGREEMENT WITH ARUBA BAY, INC. FOR USE OF THE OCEAN PLAZA FOR OUTDOOR DINING; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT; PROVIDING FOR IMPLEMENTATION, CONFLICTS AND FOR AN EFFECTIVE DATE.
- 18.b.** RESOLUTION 2025-45-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2024/2025 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2024/2025 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS AND AN EFFECTIVE DATE.
- 18.c.** RESOLUTION 2025-46-A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, SELECTING GRAU & ASSOCIATES FOR AUDITING AND FINANCIAL ANALYSIS SERVICES PURSUANT TO REQUEST FOR PROPOSAL (RFP) NO. 2025-06-01; AUTHORIZING THE INTERIM TOWN MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH GRAU & ASSOCIATES; AND PROVIDING FOR AN EFFECTIVE DATE.

19. QUASI JUDICIAL PUBLIC HEARINGS

20. ADJOURNMENT

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING

SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PROCEDURES FOR PUBLIC COMMENTS:

Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

INVOCATION:

The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or

participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.all static



Agenda Item No: 5.a.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Courtney Easley, Acting Town Clerk/Assistant to Town Manager

Submitting Department: Administration

Item Type: Presentation

Agenda Section: PRESENTATIONS

Subject Title: Lobbyist Presentation

Explanation: Ericks Consulting will provide an overview of Florida legislation updates.

Recommendation: N/A

Exhibits: None



Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Ken Rubach, Interim Town Manager

Submitting Department: Administration

Item Type: Town Manager Report

Agenda Section: TOWN MANAGER REPORT

Subject Title: Town Manager Report

Explanation:

Completion of FY25 Paving Program

The FY 25 Paving Program is scheduled to be completed this month. This program included placing a new surface layer of asphalt as well as new thermal plastic roadway markings. The streets that were resurfaced during this year's program were Ocean Mist Dr., Sailfish Pl., and W. Terra Mar Dr. Staff has begun working on evaluating roadways for inclusion in the FY26 program and these will be brought forward for the Commission's consideration in late 2025/early 2026. We look forward to continuing improving our roadways in our residential neighborhoods.

Friedt Park Playground Opening/Coffee with a Cop

This past Saturday, September 13th, Friedt Family Park was officially reopened after several months of renovations. We enjoyed spending the morning with residents and neighbors who came to enjoy the park, entertainment, and a complimentary cup of coffee. A big thank you to our BSO District for dedicating their time to hosting a Coffee with a Cop event in conjunction with our park opening to allow the attendees an opportunity to spend some quality time with our deputies.





Seaside Players at Jarvis Hall

The Seaside Players will present *Artifice*, a play by Anne Finnigan which will take place in Jarvis Hall. The show opens on October 3rd and will be performed on Fridays at pm, Saturdays at 2pm & 7pm, and Sundays at 2pm through October 12th. Thanks to a grant from the Broward County Cultural Division, *Artifice* is free for all Town residents.

Unsolicited P3 Proposal Received

On September 17th, staff received an unsolicited P3 proposal from Core Construction regarding the creation of a combined government center. Staff and the Town Attorney's Office are currently evaluating the proposal. Commission Consensus is requested for the following items related to this:

- 1) Would you like to select a Commission member to serve as a liaison during this process? If so, who will that person be?
- 2) When initially discussing the P3 concept, the idea of bringing a financial advisor on board to assist with evaluating the proposals was discussed. Town staff lacks the expertise to perform this function, and the Town Attorney's office strongly recommended that the Town use an advisor. Does the Commission still desire to move forward with selecting an advisor? If so, staff will prepare an item for consideration at the October 14th Commission Meeting.
- 3) The unsolicited proposal was provided pursuant to the P3 statute (Section 255.065, F.S.,), and will be analyzed pursuant to that statute. It was accompanied by a \$10,000 cost recovery deposit, but that amount is insufficient if the Town's desire is to make this cost neutral. As noted in the discussions earlier this year, a minimum \$25,000 deposit is recommended, and additional deposits may be required if the Town's expenses ultimately exceed that amount. Do you want me to ask the proposer to supplement their deposit up to the recommended \$25,000?

Upcoming Meetings

- Code Compliance Hearing Thursday, September 25, 2025, at 5:00PM
- Planning and Zoning Board Meeting Wednesday, October 1, 2025, at 6:00PM
- Regular Town Commission Meeting Tuesday, October 14, 2025, at 6:30PM

Recommendation: N/A

Exhibits: None



Agenda Item No: 11.a.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Katie Anderson, Events & Marketing Manager

Submitting Department: Administration

Item Type: Action Item

Agenda Section: CONSENT AGENDA

Subject Title: Special Event Application: Wild Berry Celebration 11.06.25

Explanation: Annie Berry (the "Applicant"), owner of Wild Berry Salon, and Jose Torres, with Big Cat Bikes, have submitted a Special Event Application (**Exhibit 1**) to host the annual Wild Berry Anniversary & Bike Cat Bikes Annual Celebration (the "Event"). The Event is scheduled for Thursday, November 6, 2025.

The Event is to take place in front of Wild Berry Salon and Big Cat Bikes, whose storefronts are located in Eagle Ray Plaza. The Event will be comprised of live music, complimentary wine and non-alcoholic beverages, as well as light bites.

This has become an annual event taking place over the past several years successfully.

THURSDAY, NOVEMBER 6, 2025	
Set Up Begins:	11:00 AM
Event Start:	6:00 PM
Event Ends:	10:00 PM
Cleanup Completed:	11:00 PM

The Applicants anticipate approximately 100 guests on a flow throughout the evening, with 10 volunteers and 4 hosts to oversee execution.

A band is scheduled to play from 6:00 p.m. - 10:00 p.m. The band will be required to adhere to the Town's sound ordinance as outlined in Section 13-6 in the Code of Ordinances.

The Applicant is requesting use of one (1) of the Town's power outlets to power the band equipment. As per Resolution 2024-29 (**Exhibit 2**), the Resolution stipulates the waiver of the \$50 electrical fee for usage of one 20 amp outlet at event. The band will erect one (1) 10' x 10' canopy to perform underneath. Taking into account feedback from previous years, Town is

recommending sound from the band be angled West so as to lessen the impact on neighboring establishments.

The site map portrays several low top tables with chairs set in the breezeway, along with high top tables scattered in front of the Wild Berry and Big Cat storefronts. The Applicant understands that final site approval will require inspection by the Fire Marshal.

The Application requests the Town set up string lights over the breezeway in between the building of Wild Berry Salon and the neighboring building. The Town cannot comply with this request as these building are not owned by the Town. The Applicant is encouraged to coordinate with their building owner, and the owner of the neighboring building, and are permitted to display themselves should both ownerships grant permission.

No parking concessions have been requested or approved, so parking will operate according to Town standards.

Restrooms inside Wild Berry Salon and Big Cat Bikes will be available for event attendees.

As per Resolution 2024-29 (**Exhibit 2**), the special event fee for an application introduced by a West Commercial Business District establishment, submitted between 59 and 30 days prior to the event, is \$50. The Applicant has paid the special event fee.

Recommendation: Staff recommends approval of the Special Event Application with the conditions outlined in the event permit (**Exhibit 3**).

Exhibits:

1. Sp Event App Wild Berry Celebration 11.06.25
2. LBTS Permit Wild Berry Anniversary 11.06.25
3. Resolution 2024-29 Special Event Fees



SPECIAL EVENT APPLICATION

We are thrilled you are interested in hosting your event with the Town of Lauderdale-By-The-Sea!

This application is for:

- Groups of 25 guests or more
- Any event being advertised to the general public

Special Event Applications are due at least **60 days** prior to your anticipated event date. A late fee will apply if submitted within the 60-day window.

Special Event Applications must go before the Commission for final approval. You will be notified when your application has been approved by staff and has been assigned to a commission meeting agenda. While not mandatory, attendance at your designated meeting is recommended.

This application can be found on our website at www.lbts-fl.gov/town/docs.htm. We ask that you please complete the application and return to events@lbts-fl.gov.

An application is considered complete when:

- All applicable sections of the application are completed.
- Detailed site map is included.
- Application fee of \$100 has been paid.

If the applicant is seeking sponsorship / co-sponsorship from the Town of Lauderdale-By-The-Sea, a Statement of Benefit is required by Town Code and shall be included with your application.

Please keep in mind -- Turtle Nesting Season runs March 1st through October 31st. If any activities are to take place on the sand, the Event organizers shall ensure a minimum buffer of 10 feet is kept clear around any marked turtle nests, or any areas that appear to be a new nest. All activity is to stay away from active nests. No holes are to be dug in the sand west of the high tide line.

For any questions, please reach out to the Events & Marketing Manager.

We look forward to assisting you!

Katie Anderson
Events & Marketing Manager
katica@lbts-fl.gov • 954-640-4209



SPECIAL EVENT APPLICATION EVENT DETAILS

Name of Event: _____ Annual Celebration

X

New Event: _____ Returning Event: _____

Day(s) + Date(s) of Event: _____ 1 day November 6th 2025 6pm-10pm

Proposed Location of Event: Sting Ray Plaza west end of Plaza breezeway at Big Cat Electric Bikes to The Wild Berry Salon

How many total people do you anticipate onsite at any peak time?

Participants: 10 Spectators: 100
Volunteers: 4

ACTIVITY	DAY	TIME
Start of Setup:	Nov. 6th 2025	11 am
Start Time of Event:	Nov 6th, 2025,	6 pm
EVENT	Nov 6th, 2025,	6 pm -10 pm
End Time of Event:	Nov 6th 2025	10 pm
Cleanup Completed By:	Nov 6th 2025	11 pm

HOST OR SPONSORING ORGANIZATION

Name: Annie Berry & Jose Torres

Address: 262 Commercial Blvd #B Lauderdale by the Sea Florida 33308

Is applicant a non-profit organization (501 (c) (3)? NO

PERSON SUBMITTING APPLICATION ("Responsible Party")

Xx

Name: Anna Berry

Address: 262 Commercial Blvd Lauderdale by the Sea Florida 33308

Phone: 954-552-2458 **Email:** annie@thewildberrysalon.com

ON-SITE EVENT REPRESENTATIVE

X Same as above

Name: Jose Torres & Annie Berry

Address:

Phone: **Email:**

REQUEST FOR TOWN INVOLVEMENT

Are you requesting Town be involved with this event in any way?

X NO

If yes, please describe: Would Like to make sure there are Christmas Lights between

Dig Gifts and Big Cat on trees in the breezeway.

SOUND SYSTEMS

The event sound systems shall be operated so as not to violate the Town's code, including and especially Section 13-6, Noise Limitation. Violations of the Town's noise ordinance are grounds for immediate termination of the source of the noise and potentially the event.

Do you plan to use amplified sound?

☒ Proposed amplified sound/speaker system

☒ Proposed live music

☐ Planned recorded music

☒ Do you require electrical connections for any of the above?

If yes, which? one The One by the opening of Breeze way

TENTS, CANOPIES, STAGES, BLEACHERS

Tents are generally defined as temporary structures having two or more sidewalls or drops.

A canopy is a tent without sides.

All tents or canopies larger than 120 sq. feet, multiple canopies without separation, and stages require a building permit. The use of tents or larger canopies requires approval of the Fire Marshal and are required to have building permits obtained via the LBTS building department prior to the event.

Manufacturer's labels are required to be attached to tents and canopies.

Rental agencies shall provide documentation of the flame spread labeling of 25 or less submitted with the application.

Stages and bleachers shall include product approvals that are supplied by the manufacturer.

Indicate if any of the following will be assembled at the event and include locations on your site map. Please list sizes and numbers of each:

Tents: 1

Canopies: 0

Stages: 0

Bleachers: 0

Size & Load Max:

UTILITIES

All utilities requirements shall be approved by the Director of Development Services and the Fire Marshal prior to application submission to the Town Commission. Depending on location of the event, electric and/or water may be available from the Town for a fee.

All electrical requests shall meet the requirements of the Florida Building Code with final approval from the Town's Building Official at least 30 days prior to the event.

Will any electrical equipment be installed in conjunction with the Special Event (i.e. lighting, outlets for cooking, etc.)?

☐ YES ☒ NO

If the event requires the following on public property, list what equipment is to be installed and locations (include voltage, amperage, and phases of wiring) as well as vendor name providing the equipment.

☐ Electrical Power:

☐ Water:

☐ Gas, Propane, BBQ Grills, Generators:

☐ Fuel Storage:

SIGNAGE

All signage should be included in the application. Information about signage shall include location, colors, size, and number of signs. Indicate signs to be placed in any right of way that directs traffic to the event. Signage is subject to approval and shall not be installed without permission.

Are you requesting permission to erect signage for this event?

☐ YES ☒ NO

If yes, please describe:

RESTROOMS

Permit holder is required to obtain written approval from Town establishment if said establishment is allowing participants to use their restroom facilities.

Number of additional Town restrooms being provided: 0
(Please include on site plan)

TRAFFIC CONTROL / STREET CLOSURES

Street closures may be required at the Permit Holder's expense.

Are you requesting that any public streets be closed for the event?

☐ YES ☒ NO

If yes, please indicate the streets and times the closure is being requested:

Are you requesting the reservation of any Town parking spaces for the event?

☐ YES ☒ NO

If yes, please indicate which and how many spaces are being requested:
All parking fees are to be paid at least 30 days prior to the event.

VEHICLES

Are you requesting permission to drive or park on Town grounds?

☐ YES ☒ NO

If yes, please indicate the type(s) of vehicles, locations, and times that are being requested:

Permit Holder shall be responsible for any damage to Town property.

OFF DUTY POLICE / CODE COMPLIANCE OFFICERS

Off duty police are required, at the Permit Holder's expense, for street closures, events with alcohol or large crowds, as determined by the Broward Sheriff's Office. Large events may require a Code Compliance officer to ensure compliance with Town's codes.

Do you anticipate needing off duty police officers for your event?

☐ YES ☒ NO

Do you anticipate needing code compliance officers for your event?

☐ YES ☒ NO

ALCOHOL

State license is required to be submitted to the Town at least 30 day prior to the event.

Are you planning on selling alcoholic beverages at the event? Please note beverage stations on site map.

☐ YES ☒ NO I will provide a Liquor License to give away Beer and Wine
Same as in previous years,

If yes, has a liquor permit been obtained by the State of Florida?

☒ YES ☐ NO

Contact information for all license holders who will be providing alcohol:

FEES

Are there any fees or donations that will be collected on site from participants or spectators?

☐ YES ☒ NO

If yes, please describe:

CONCESSIONS

Are you planning to have any kind of concessions? ☒ YES ☐ NO

If yes, has the Florida Health Department approved the food vending site plans?

☐ YES ☒ NO

Is the food provided by a nonprofit organization? ☐ YES ☒ NO

Is the food: ☒ Free of charge? ☐ For sale?

Do all food vendors have a temporary food service permit? ☐ YES ☐ NO

Please list the type(s) of food that will be served: ☐ Food will be snacks and such
Cheeses and meats Fruit

Are you requesting any of the following types of cookies equipment to be used on site?

- | | | |
|--|--|---------------------------------------|
| ☐ Charcoal Grills | ☐ Fryers | ☐ Open Fires |
| ☐ Propane Grills | ☐ Smokers | ☐ Hoods |
| ☐ Concession Trailers | ☐ Warmers | ☐ LP Tanks |
| ☒ Sterno | ☐ Refrigerators | ☐ Other: _____ |

SALE OF MERCHANDISE

Are you requesting approval to offer other items for sale at the event?

_____ YES ☒ NO

If yes, please describe: _____

ANIMALS

Any exhibition or similar undertaking in which animals are required to participate in performance for the amusement or entertainment of an audience is subject to Town Commission approval.

Are animals included in your event? _____ YES ☒ NO

If yes, please describe: _____

FIREWORKS

Fireworks require a separate approval process and application.

Are you requesting approval to discharge fireworks at the event?

_____ YES ☒ NO

RIDES

Rides or other amusement may require a State of Florida inspection. Copies of contracts with any providers of rides, mechanical devices, and amusements shall be submitted to the Town at least 30 days prior to the event.

Are rides included in your event? _____ YES ☒ NO
(i.e. mechanical, electrical, inflatable, bounce houses, slides, etc.)

If yes, please describe: _____

VENDORS

A list of all vendors with the company name is required for initial approval and a final list is required at least 30 days prior to event and subject to approval (please add on a separate page).

FIRE WATCH / EMS ONSITE

If required by the Fire Marshal, the applicant shall provide a fire watch and / or an EMS Crew during the event. Large events or those using combustible materials shall require qualified stand-by personnel and the appropriate equipment, the cost of which is at the responsibility of the Permit Holder.

I understand that Fire Watch or EMS Services may be required at the Event's expense

Initial:

AB

NO BALLOONS RELEASED

When balloons are released over the ocean, they become a major source of pollution and significantly increase the mortality rate among sea turtles, birds, and other marine life. To help reduce the threats caused by balloons, I agree that there will be no balloons at this event and that I have been informed that the release of balloons is illegal under Florida Statute 379.233. Failure to abide by this requirement will result in the cancellation of the current event and denial of future special event permits.

I agree no balloons will be released.

Initial:

AB

INSURANCE

Insurance requirements differ depending on the type of event and if alcohol is served.

For events not serving alcohol and without fireworks, the Applicants shall provide a Certificate of Liability Insurance written in comprehensive form naming the Town as additional insured in the amount of \$1,000,000 per occurrence and \$2,000,000 general aggregate for property damage with thirty days' written notice required for cancellation.

Certificate of Liability Insurance naming the Town as additional insured is required from all Event businesses, promoters, and other related event planners.

An approved form of a Certificate of Liability Insurance may be required with your Application for approval by the Town Commission and / or shall be provided to the Town at least 30 days prior to the event date.

Notary Public, State of Florida

Notary Public, State of Florida

APPLICANT'S CERTIFICATION

By signing this event application, the petitioner agrees to all terms, conditions, and indemnifications in this application, and understands that this application or the approval of this event application by the Town Commission does not grant any permission to violate any laws, ordinances, or statutes.

Additions and / or revisions to this application shall be submitted in writing.

I understand the Town's requirements for park use and the information provided in this application is complete to the best of my knowledge.



Applicant's Signature

8-27-25

Date

8/19/2024

Berry

Applicant's Printed Name

Anna

2458

Telephone

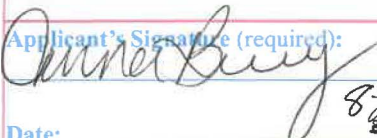
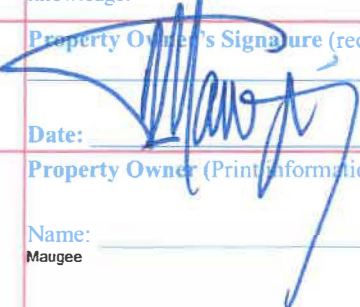
954-552-

PERMISSION OF THE PROPERTY OWNER Applicant's and Property Owners Certification

An event held on property that is not owned by the applicant requires the permission of the property owner, which is granted by having the property owner sign this special event application.

By signing this event application, the petitioner agrees to all terms, conditions, and indemnification in this application, and understands that this application or the approval of this event application by the Town Commission does not grant any permission to violate any laws, ordinances, or statutes.

Additions and/or revisions to this application must be submitted in writing.

Applicant	Property Owner
I understand the Town's requirements to hold a special event and the information provided in this application is complete to the best of my knowledge.	I give the applicant permission to use my/our property for the proposed special event and I understand the Town's requirements to hold a special event and the information given by the applicant is complete to the best of my knowledge.
Applicant's Signature (required):  Date: 8-27-25	Property Owner's Signature (required):  Date: 8-27-25
Applicant (Print information below) Name: Anna Berry Owner Title: Organization: Jamin Jam LLC DBA The Wild Berry Salon Telephone: 954-552-2458 Email: annie@thewildberrysalon.com	Property Owner (Print information below) Name: Eric Maugee Title: Owner Organization: Florida Purchasing Agency INC. Telephone: 954-471-0349 Email:
 Jeff Berrigan Comm.: HH 353234 Expires: January 24, 2027 Notary Public - State of Florida	 Jean 53234 Expires January 24, 2027 Notary Public - State of Florida
SWORN TO AND SUBSCRIBED BEFORE ME, a Notary Public of the State of Florida, by ANNA BERRY who is personally known to me / provided DRIVERS LICENSE as identification and who did / did not take an oath.	SWORN TO AND SUBSCRIBED BEFORE ME, a Notary Public of the State of Florida, by ERIC MAUGEE who is personally known to me / provided as identification and who did / did not take an oath.
My Commission Expires: 1/24/27	My Commission Expires: 1/24/27

Parking
lot

BAR

X X X High Top

BAND

X X X

Big Cat

(food)
inside

Diggs

Tables



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

08/27/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	Simply Business 53 State Street 19th Floor Boston, MA 02109	CONTACT NAME:	Simply Business		
		PHONE (A/C No. Ext):	(844) 654-7272	FAX (A/C No.):	
		E-MAIL ADDRESS:	contactus@simplybusiness.com		
		INSURER(S) AFFORDING COVERAGE	NAIC #		
		INSURER A:	Hiscox Insurance Company Inc		10200
INSURED	Jamin Jam LLC / DBA The Wild Berry Salon 262 Commercial Blvd Unit B Fort Lauderdale, Florida 33308	INSURER B:			
		INSURER C:			
		INSURER D:			
		INSURER E:			
		INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APP PERIS ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:	X		HIUS3526434XB4	05/01/2025	05/01/2026	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COM/PO/OP AGG Equal to Gen. Agg.
	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	☐ UMBRELLA LIAB ☐ EXCESS LIAB DED ☐ RETENTION						EACH OCCURRENCE AGGREGATE
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
	PROFESSIONAL LIABILITY						EACH CLAIM AGGREGATE

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
BUSINESS PERSONAL PROPERTY: \$10,000
Certificate holder is included as an additional insured on the General Liability policy per written contract.

CERTIFICATE HOLDER

The Town of Lauderdale By The Sea,
501 Ocean Dr,
Lauderdale By The Sea, FL 33308

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

08/27/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT NAME: Megan Ford	
	DBA Event Helper Insurance Services	PHONE (A/C, No, Ext): (855) 493-8368	FAX (A/C, No):
	Megan Ford	E-MAIL ADDRESS: info@theeventhelper.com	
	PO Box 1549		
	Grass Valley CA 95945	INSURER(S) AFFORDING COVERAGE	
		INSURER A: Evanston Insurance Company	NAIC # 35378
INSURED		INSURER B:	
Jamin Jam, LLC		INSURER C:	
c/o Anna Berry		INSURER D:	
262 Commercial Blvd		INSURER E:	
Fort Lauderdale FL 33308		INSURER F:	

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

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			3DS5476-M4498282	11/06/2025 12:01 AM	11/07/2025 12:01 AM	EACH OCCURRENCE \$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (other than fire) \$ 1,000,000
	☒ Host Liquor Liability						MED EXP (Any one person) \$ 5,000
	☐ Retail Liquor Liability						PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						
	☒ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG \$ 2,000,000
	OTHER:						Deductible \$ 1,000
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANY AUTO						BODILY INJURY (Per person) \$
	☐ OWNED AUTOS ONLY	☐ SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS ONLY	☐ NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB	☐ OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB	☐ CLAIMS-MADE					AGGREGATE \$
	DED RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	☐ Y ☒ N	N/A				E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

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

Certificate holder listed below is named as additional insured per attached MEGL 2217 01 19. Attendance: 100, Event Type: Anniversary Party- No Charge for Admission / Invite Only.

CERTIFICATE HOLDER**CANCELLATION**

The Town of Lauderdale by the Sea 4501 N OCEAN DR LAUDERDALE BY THE SEA FL 33308	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable Limits of Insurance shown in the Declarations; whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

All other terms and conditions remain unchanged.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/27/2025

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PRODUCER		CONTACT NAME: Megan Ford	
	DBA Event Helper Insurance Services	PHONE (A/C, No, Ext): (855) 493-8368	FAX (A/C, No):
	Megan Ford	E-MAIL ADDRESS: info@theeventhelper.com	
	PO Box 1549 Grass Valley CA 95945	INSURER(S) AFFORDING COVERAGE	
		INSURER A: Evanston Insurance Company	NAIC # 35378
INSURED		INSURER B:	
Jamin Jam, LLC		INSURER C:	
c/o Anna Berry		INSURER D:	
262 Commercial Blvd		INSURER E:	
Fort Lauderdale FL 33308		INSURER F:	

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	GEN'L AGGREGATE LIMIT APPLIES PER:						
	☒ POLICY ☐ PROJECT ☐ LOC						PRODUCTS - COMP/OP AGG \$ 2,000,000
	OTHER:						Deductible \$ 1,000
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	DED RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE ☐ OTH-ER ☐
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y/N ☒ N/A						E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder listed below is named as additional insured per attached MEGL 2217 01 19. Attendance: 100, Event Type: Anniversary Party- No Charge for Admission / Invite Only.

CERTIFICATE HOLDER	CANCELLATION
The Wild Berry Salon 262 COMMERCIAL BLVD FORT LAUDERDALE FL 33308	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 

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B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

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1. Required by the contract or agreement; or
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All other terms and conditions remain unchanged.



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08/27/2025

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	DBA Event Helper Insurance Services	PHONE (A/C No. Ext): (855) 493-8368	FAX (A/C No.):
	Megan Ford	E-MAIL ADDRESS: info@theeventhelper.com	
	PO Box 1549		
	Grass Valley CA 95945		
INSURED		INSURER(S) AFFORDING COVERAGE	
Jamin Jam, LLC		INSURER A: Evanston Insurance Company	
c/o Anna Berry		INSURER B:	
262 Commercial Blvd		INSURER C:	
Fort Lauderdale FL 33308		INSURER D:	
		INSURER E:	
		INSURER F:	

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	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$ 2,000,000
☒ POLICY ☐ PRO-JECT ☐ LOC			PRODUCTS - COMP/OP AGG \$ 2,000,000				
OTHER:				Deductible \$ 1,000			
AUTOMOBILE LIABILITY							COMBINED SINGLE LIMIT (Ea accident) \$
☐ ANY AUTO							BODILY INJURY (Per person) \$
☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS							BODILY INJURY (Per accident) \$
☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY							PROPERTY DAMAGE (Per accident) \$
							\$
UMBRELLA LIAB ☐ OCCUR							EACH OCCURRENCE \$
EXCESS LIAB ☐ CLAIMS-MADE							AGGREGATE \$
DED ☐ RETENTION \$							\$
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY							PER STATUTE ☐ OTH-ER ☐
ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y ☒ N							E.L. EACH ACCIDENT \$
(Mandatory in NH)							E.L. DISEASE - EA EMPLOYEE \$
If yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - POLICY LIMIT \$

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

Certificate holder listed below is named as additional insured per attached MEGL 2217 01 19. Attendance: 100, Event Type: Anniversary Party- No Charge for Admission / Invite Only.

CERTIFICATE HOLDER**CANCELLATION**

Big Cat Electric Bikes 262 Commercial Blvd, A Lauderdale-by-the-Sea FL 33308	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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All other terms and conditions remain unchanged.



Town of Lauderdale-By-The-Sea Special Event Permit

PERMIT HOLDER INFORMATION

NAME/ORGANIZATION	Wild Berry Salon	REPRESENTATIVE	Annie Berry
STREET ADDRESS	262 E. Commercial Blvd. B	CITY, STATE ZIP	LBTS, FL 33308
PHONE NUMBER(S)	954-552-2458 A Berry	FAX # • EMAIL	annie@thewildberrysalon.com

DATE AND LOCATION OF EVENT

TYPE OF EVENT	Anniversary Party	DATE(S) OF EVENT	Thursday, November 6, 2025
HOUR(S) OF OPERATION	6:00 PM – 10:00 PM	ADDRESS OR LOCATION OF EVENT	262 E. Commercial Blvd. A & B Walkway and Breezeway

DESCRIPTION OF EVENT (TEMPORARY STRUCTURES, SIGNAGE, BANNERS, BALLOONS, ETC. - LOCATION, COLORS, SIZE AND NUMBER)

Anniversary party with high top tables along the walkway and low tables in the breezeway; catering tables and beverage areas as noted on the site plan (attached).

Start of Set Up	11:00 a.m.
Event Begins	6:00 p.m.
Event Ends	10:00 p.m.
Clean Up Completed	11:00 p.m.

SPECIAL CONDITIONS

The Special Event was approved at the September 24, 2025 Commission meeting based on the following conditions:

1. The Police Chief will:
 - a. Specify the number of BSO detail officers needed for traffic and crowd control; and
 - b. Arrange for the number of BSO deputies required to work on public property for crowd and traffic control. The Permit Holder will reimburse the Town for this expense.
2. Permit Holder will direct the attendees to the Permit Holders' restrooms.
3. Permit Holders will arrange for an inspection from Fire Marshal at least one hour prior to EVENT to ensure that it is organized in a safe manner to protect attendees.
4. Parking will operate according to normal parking regulations.
5. Permit Holders may use one power box at base of tree is needed for the event.
6. Tables, chairs, stage, equipment, etc., will not interfere with pedestrian walkways, ingress, or egress.
7. Permit Holders shall keep the sidewalks next to the event site and within the event site open and clear for pedestrian traffic.

8. The event shall not use any portion of the walkway east of the breezeway.
9. Setup of the event will start no earlier than 11:00 a.m. and the area will be cleaned and opened by 11:00 p.m.
10. All noise will end promptly at 10:00pm. Noise from the event site shall not exceed 85 dba or 85 dbc otherwise shall meet the requirements of Section 13-6 "Noise Limitations."
11. Permit Holders shall provide one 4A/10BC fire extinguisher near the food preparation as requested by the Fire Marshal.
12. Streets and sidewalks will be free of any debris and cleaned at the end of tear down.
13. During the Event, as needed, and at the end of the Event, the Permit Holders shall empty all the waste receptacles and recycling bins and pick up litter within the event site and 100 feet of the site and appropriately disposal of all refuse.
14. Clean-up fee starting at \$150 will be charged if area is not cleaned to Town standards.
15. Permit Holders shall provide written notice to all properties within a one-block of the event by October 2, 2025. The Town shall approve the notice and distribution area will be approved prior to distribution.
17. Any proposed revisions to the Site Plan must be presented to Town staff for approval at least 48 hours in advance of the Event.
18. Any inspections or work to support the event required by Town Staff after normal working hours will incur additional costs set forth by the respective department.
19. The Event shall provide a Certificate of Liability Insurance prior to permitting that meets all insurance requirements of Chapter 17, 17-9, which may be modified by action of the Town Commission for a specific event:
 - a. The Permit Holders shall provide a Certificate of Liability Insurance written in comprehensive form naming the Town as additional insured in the amount of \$1,000,000 per occurrence and \$2,000,000 general aggregate for bodily injury and \$1,000,000 per occurrence and \$2,000,000 general aggregate for property damage with thirty (30) days written notice required for cancellation.
 - b. At least thirty (30) days prior to the first event, Permit Holders shall provide a Certificate of Liquor Liability Insurance written in comprehensive form naming the Town as additional insured in the amount of \$1,000,000 per occurrence and \$2,000,000 general aggregate for bodily injury and \$1,000,000 per occurrence and \$2,000,000 general aggregate for property damage, which provides coverage for each event authorized by this permit. The Certificate shall specify that the Town will be given at least thirty (30) days written notice of any cancellation.
 - c. No required policy shall have a deductible or self-insurance retention greater than \$15,000.
 - d. All policies must be issued by companies authorized to do business in the State of Florida and rated A- or better per Best's Key Rating Guide, latest edition. The certification of insurance will provide for the

Town to receive 30 days' written notice prior to any cancellation, non-renewal or material change in the coverage provided, unless the insurance company refuses to provide such notice, as evidenced by affidavit of the policy holder or written documentation from the insurance company. In any event, the Permit Holders will be held responsible for providing the Town notice of any change in insurance coverage. The Town will be named as an additional insured on all required insurance policies, and an endorsement reflecting this requirement will be issued as part of any required policies. The Permit Holders will provide an original certificate of insurance as evidence of continued coverage prior to any annual renewal of the permit. Failure to comply with these requirements will justify a denial, suspension or revocation of the requested approval by the Town Manager or designee. In the event that control of any applicable event or activity, by contract or other arrangement, becomes the responsibility of a party other than Applicant (the "Sub-Applicant"), the Sub-Applicant shall be required to meet the insurance and indemnification requirements of this Section under which Applicant is applying, as if they were the Applicant and will be held responsible for compliance with the Town Code as if the Sub-Applicant were the Applicant.

21. In the event that insurance certificates, licenses, and other material requirements are not provided by the required dates, the approval for this Event will expire unless the Town Manager finds there are extenuating circumstances that the event sponsors have cured or can immediately cure without compromising the health, welfare, and safety of the citizens of the Town of Lauderdale-By-The-Sea and those attending the Event without increasing the administration costs of the Town.
22. Permit Holders shall owe no monies to the Town prior to or at the time of the Event. There will be no outstanding fines, moneys, fees, licenses, permits, taxes, or other charges owed to the Town by the current or past property owners or operators requesting the special event permit. A special event permit will not be issued until all outstanding debts to the Town are paid in full.
23. Permission for this Event may be suspended or modified by the Commission, Town Manager, or designated Staff.
24. The Town Manager may suspend permission for this Event due to construction activities, failure of Applicant to comply with the terms and conditions of the Town's event permit, for health or safety issues, or for the best interests of the Town.
25. Upon showing by Applicant of a valid reason, or if required by the Town, the Town Manager may approve minor logistical changes that are consistent with the Commission's policy direction on special events.
26. The onsite Town representative may terminate the Event due to Applicant not complying with the terms and conditions of the Town's event permit, for health or safety issues, and for issues such as but not limited to, crowds that exceed the capacity of the event site.

DOCUMENTS AND PERMITS REQUIRED

Insurance has been received; Application fee \$50 paid.

Signature:

Katie Anderson, Events & Marketing Manager

Date:

Signature:

Courtney Easley, Assistant to the Town Manager

Date:

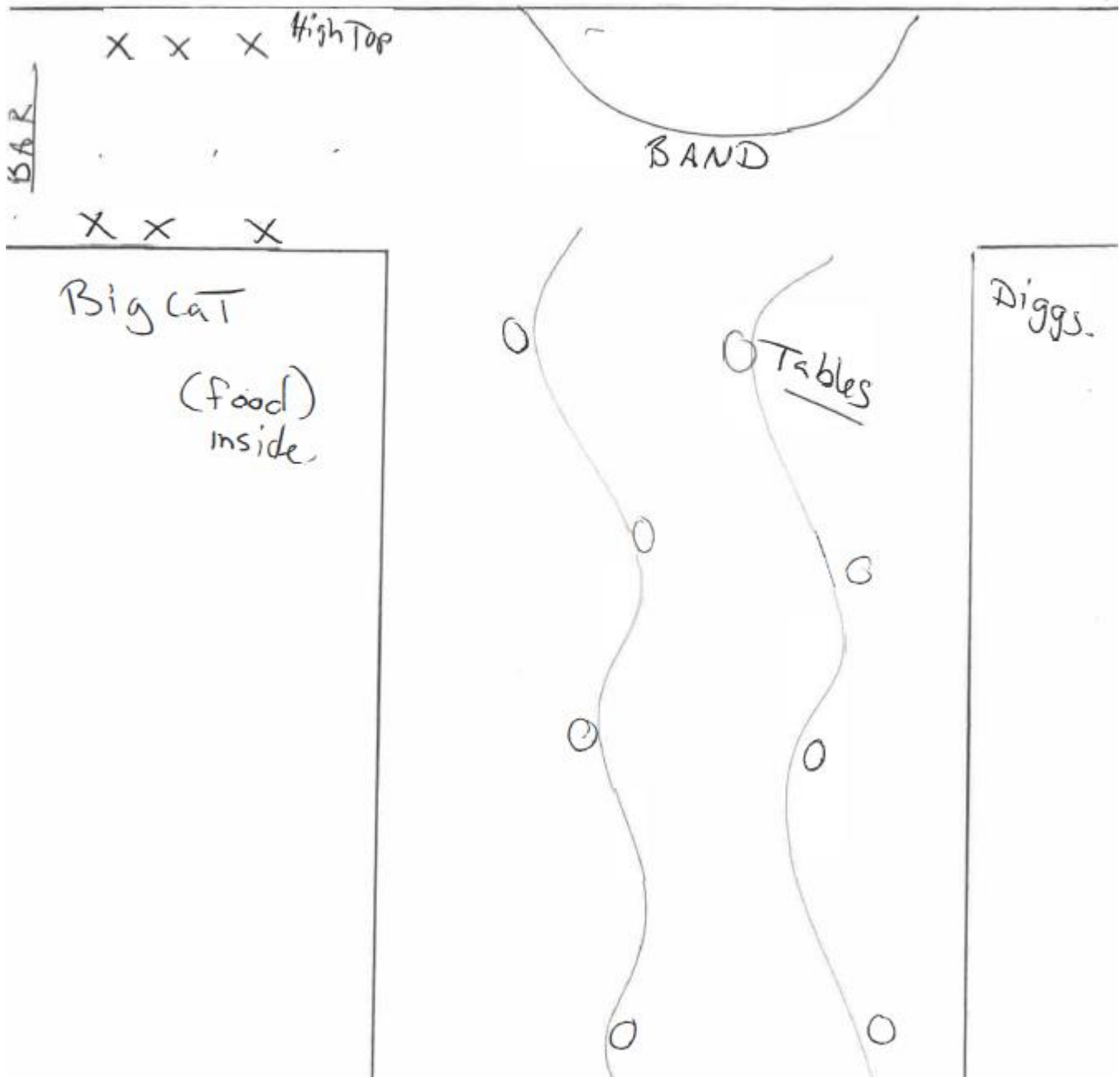
APPLICANT: I AGREE TO COMPLY WITH ALL OF THE CONDITIONS OF THIS PERMIT.

Signature of Applicant:

Print Name: Annie Berry, The Wild Berry Salon

Date:

Parking
lot



RESOLUTION 2024-29

A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING AN UPDATED FEE SCHEDULE FOR SPECIAL EVENTS, AND OTHER USE OF PUBLIC PROPERTIES, BY AMENDING THE FEES RELATED TO SPECIAL EVENTS, PARK USES, AND STREET PERFORMERS; PROVIDING FOR CONFLICT, SEVERABILITY, AND FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 1 “General Provisions,” Section 1-13 “Fees,” of the Code of Ordinances provides that, except as otherwise provided by the Code or other applicable law, fees related to any process or approval established by the Code (including but not limited to service, application, permit, license and user fees) may be established, repealed, and amended by resolution of the Town Commission; and

WHEREAS, On September 24, 2012, the Town Commission adopted Resolution No. 2012-35, establishing fees for the Rental of Jarvis Hall; and

WHEREAS, On May 27, 2014, the Town Commission adopted Resolution 2014-18, adopting policies and fees governing the use of the Dunes Plaza, Ocean Plaza, and Beach Pavilion; and

WHEREAS, On September 23, 2014, the Town Commission adopted Resolution 2014-20 revising fees for the Rental of Jarvis Hall and adopting and combining fees for Parks and Special Events; and

WHEREAS, on September 23, 2014, the Town Commission adopted Resolution 2014-30, amending the Development Review Permit and License Fee Schedule to consolidate fees and include missing fees; and

28 **WHEREAS**, on February 10, 2015, the Town Commission adopted Resolution 2015-05,
29 which included fees related to Medical Marijuana Permits, Street Performers and Vending
30 pursuant to Ordinances 2014-15, 2015-01, and 2015-02, respectively; and

31 **WHEREAS**, Resolution 2015-05 also updated the Development Review Permit and
32 License Fee Schedule to establish additional fees for permits or reviews which require Town staff
33 and resources; and

34 **WHEREAS**, Resolution 2015-19 updated Development review fee schedule; and

35 **WHEREAS**, Resolution 2016-20 further updated the Development review fee
36 schedule; and

37 **WHEREAS**, Resolution 2016-35 moved the fee schedules from Development to
38 Administration for Special Events, Park Use Permits, Vending, Street Performing, and New Racks,
39 and included in the fee schedule the plazas and pavilion, while also updating when payment of
40 fees or monies are due to the Town; and

41 **WHEREAS**, Resolution 2017-06 updated Fee Schedule related to use of Jarvis Hall, and
42 adopt limitations on the frequency of the use of Jarvis Hall; and

43 **WHEREAS**, pursuant to Section 1-13 of the Lauderdale-By-The-Sea Code of Ordinances,
44 the Town Commission desires to further amend the Fee Schedule for Special Events and Other
45 Use of Public Properties by amending the fees related to Special Events, Park Uses, Street
46 Performers; and

47 **WHEREAS**, the Town Commission finds it to be in the best interest of the Town and its
48 citizens to adopt an updated Fee Schedule for Special Events and Other Use of Public Properties
49 that amends the fees related to Special Events, Park Uses, and Street Performers, and adopts the
50 fees as set forth in this Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF
THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA:**

Section 1. Recitals. Each “WHEREAS” clause set forth is true and correct and
incorporated herein by this reference.

Section 2. Fees. The Fee Schedule for Special Events and Other Use of Public
Properties, which includes the fees for the use of Jarvis Hall and the Plazas, is hereby amended as
follows ¹:

<u>Special Event, Park Use, and Street Performing Fee Schedule for Special Events and Other Use of Public Properties</u>		
The following is applicable to all <u>special events</u> and <u>other use of public properties</u> park use permits: 1. All applicants must abide by the conditions set forth in their permit, including but not limited to fees, deposits, insurance requirements, solid waste plan, and police, fire or EMS detail. 2. All fees, including any monies owed the Town must be paid before the event or park permit is issued. 3. All estimated fees or costs from Town or BSO shall be paid at least two weeks prior to the event date. Any additional costs incurred will be deducted from the event deposit or is due when invoiced. 4. Depending on the nature and size of the event, a deposit may be required as determined by the Town Manager.		
	Type of Activity, Permit or License	Fee
1. Chapter 14.3 – Parks A Park Permit is required for groups of 25 people plus or when a specific area is reserved. A Park Use Permit may not be approved if submitted within 14 business days of a proposed event. Private event in a park or at the beach where the public is not invited:		
1.1	Single day event, less than 25 people: No reserved area Reservation of a specific area.	No permit required \$100 <u>125</u>
1.3	Single day event, 25 people + with or without reserved area.	\$100 <u>125</u>
1.4	Multi-day event	\$100 <u>125</u> Permit Fee plus an impact

¹ Text shown in underline reflects text or new or revised fees. Text shown in ~~strikethrough~~ reflects deleted text or fee amounts.

Special Event, Park Use, and Street Performing
Fee Schedule for Special Events and Other Use of Public
Properties

1.5	One day event (local or non-local user) that charges admission or registration or sell commercial products or services.	fee set by the Town Manager based on the activity, number of attendees, and impact on the facility
2. Chapter 14.5 - Street Performing		
2.1	Street performing annual permit fee	\$50
3. Chapter 17 - Special Events		
3.1	Special Event Application Fee See also use fees. See 3.2 For events hosted by a businesses with less than 15 employees in the Commercial District along Commercial Boulevard from A1A to West Tradewinds Application filed within 30 days of an event will not be accepted.	
	1. A volunteer event that provides direct benefits to the LBTS community. (examples: beach clean-up, Easter egg hunt, free yoga and meditation, etc.)	-0- (Town Manager may authorize an application to be accepted within 30-days of the event)
	2. Submitted at least 60 days in advance of the proposed event date	<u>\$100</u> <u>125</u>
	3. Submitted between 59 days and 30 days prior to the event PLUS any costs related to special processing of the processing of the application.	<u>\$250</u> <u>275</u> Plus costs, not to exceed \$1,500.
	4. A recurring event within a 6 month period	<u>\$500</u> <u>525</u>
	5. A recurring event within a 12 month period (for example, once a week or once a month).	\$800
	6. An event that has been advertised prior to Commission approval.	\$250 in additional to the application fee
	7. Semi-public business events that use private or public property with less than 50 people at any one time.	<u>\$50</u> <u>75</u> Event may be approved by the Town Manager
	8. Events (local and non-local user)that charges admission or registration or sell commercial products or services	Set by the Town Manager based on purpose, number of attendees, and impact on the facility
3.2	Special Event Application Fee for West Commercial Business District Commercial District events may be approved by the Town Manager if the event is consistent with the Commission's policy direction on special events and meets the following criteria:	

Special Event, Park Use, and Street Performing Fee Schedule for Special Events and Other Use of Public Properties

1. Less than 75 people at any time 2. 2. Located along Commercial Boulevard from Seagrape to West Tradewinds The \$2550 electrical use fee will be waived for usage of one 20-amp outlet at event Application filed within 30 days of an event will not be accepted.	
1. Submitted at least 60 days in advance of the proposed event date	\$2025
2. Submitted between 59 days and 30 days prior to the event PLUS any costs related to special processing of the processing of the application.	\$5060 Plus costs, not to exceed \$1,500.
3. A recurring event within a 12 month period (for example, once a week or once a month).	\$15 per event day
4. An event that has been advertised prior to Commission approval.	\$250 in additional to the application fee
5. Events that charges admission or registration or sell commercial products or services	Set by the Town Manager based on purpose, number of attendees, and impact on the area.

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3.3	Special Event Use Fees for Road Closures and El Mar Median Lane Parking The following use fees are in addition to the Special Event Application Fee, but may be modified or waived by the Town Commission upon a finding that the applicable event will provide a public benefit.	
	Event Conditions:	Road Closure El Mar Median Lane Parking
	1. Private or public business events that use public property with less than 50 people at any one time.	N/A
	2. Less than 100 people	\$100 125 per day
	3. 101 - 200 people	\$200 225 per day
	4. More than 200 people	Set by Commission based on purpose, number of attendees, and impact
	5. Events (local or non-local user) that charges admission or registration or sell commercial products or services	Set by Commission based on purpose, number of attendees, and impact.

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4. Chapter 17 - Jarvis Hall

User	Deposit	Rental Fee	Rental Policy (1) (2)
4.1. LBTS Resident (household)	\$100	\$-0-	Limit of 4 rentals in a twelve month period.
4.2. LBTS civic association, charity, community group, or non-profit organization.	\$100	\$-0-	Limit of 16 rentals in a twelve month period, which normally will be one per month plus special events.
4.3. LBTS Business	\$100	\$-0-	Limit of 3 rentals in a twelve month period.
4.4. Governmental entity or agency	\$-0-	\$-0-	As approved by the Town Manager
4.5. Out-of-Town charitable or non-profit	\$-0-	\$100 per day	Limit of 3 rentals in a twelve month period.
4.6. Non-Resident	\$300	\$200 for up to 3 hours, then \$50 per hour	Limit of 3 rentals in a twelve month period.
4.7. Out-of-Town Business	\$300	\$300 for up to 3 hours, then \$50 per hour	Limit of 3 rentals in a twelve month period.
4.8. Additional Service such as special set-ups, opening and closing services outside of business hours, or staffing at event.	Prepaid or charged to deposit	Actual cost determined by the Town Manager.	
4.9 Events (local or non-local user) that charge admission or registration or sell commercial products or services.	TBD	Set by the Town Manager based on purpose, number of attendees, and impact on the facility.	
(1) Each rental or event is limited to 3 consecutive days, which includes move in and move out. Upon the Applicant demonstrating a valid reason, or if required by the Town, the Town Manager may approve minor logistical changes, including but not limited to additional time for set-up and breakdown of events, that are consistent with the Town Code and the Town Commission’s policy direction on the use of Jarvis Hall.			
(2) A rental application denied by the Town Manager may be appealed to the Town Commission.			

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5. Use of the Dunes Plaza, Connie Hoffmann Plaza or Beach Pavilion Plaza

General philosophy: The Dunes Plaza, Connie Hoffmann Plaza and Beach Pavilion (“**The Plazas**”) are the premier public spaces in Town and were built for the enjoyment of our residents and visitors. They are available for events that are open to the general public or are of significant benefit to the Town. The Use Fees are set so the users bear the costs related to their events, rather than the Town subsidizing those events.

Generally, The Plazas will not be rented for events that are not open to the general public, although it is understood that there may be uses that require an admission fee or cost to the public.

The Town Commission may authorize the private use of one or more plaza by a user for an event that is deemed to be of significant benefit to the Town. (Example: a party hosted by the Town and the Convention & Visitors’ Bureau whose purpose is to showcase the Town to visiting travel agents or dignitaries).

Potential use on holidays.

- a. The Town Commission will decide in advance if they will make a plaza available for use by a Town commercial businesses or Town-based non-profit organizations on specific holidays.
- b. On those holidays the Commission designates, the Town will accept proposals for use six months in advance of the holiday and determine which proposals best fit the image and goals of the Town. After the Commission ranks the proposals in preferred order, staff will negotiate rental fees with the first ranked proposer and bring them back to the Commission for approval.
- c. The same business or non-profit organization may not rent the same space on a specific holiday two years in a row if another business or non-profit wants the opportunity. The Town Manager will determine whether others are interested in the opportunity, based on whether she or he has received written notice of such interest from an eligible business or organization no later than seven months prior to the holiday.

Use on the same day as a special event. Rentals will not be considered on days or evenings of Special Events if the Town Manager determines that a conflict would occur.

Sales. There will be no sales during an event except for 1) food products provided to the attendees, 2) items sold at a charity event, or, 3) hand-made artisan products.

Cancellation: The Town Commission reserves the right to cancel the rental up to 90 days in advance.

The following use fees apply, but may be modified or waived by the Town Commission upon a finding that the applicable event will provide a public benefit.

5.1	Advanced Advertising. An event that was advertised prior to receiving Commission approval	\$500 plus the application fee and use fee(s).
5.2	Plaza Event Application Fee (does not include Use Fee(s))	\$100 if filed at least 60 days in advance of the proposed event date. \$250 if submitted between 59 days and 30 days prior to the event AND any cost recovery fees for the costs for Town staff (including police and fire services) and any consultant time attributable to the processing of the application, not to exceed \$1,500.

Plaza Use Fees Are in addition to the Event Application Fees listed above. The use fee is per plaza. If an organization wants to utilize more than one plaza for their event, they must pay for each space. Use of the plazas as part of a larger special event are subject to the plaza use fees, in addition to the any other Special Event Use Fee, but may be waived or modified by the Town Commission upon a finding that the applicable event will provide a public benefit. Application filed within 30 days of an event date will not be accepted. A Deposit may be required and will be set by the Town Manager based on purpose, number of attendees, and impact on the facility.		
5.3	LBTS businesses (limited to 4 rentals per year per business)	\$850 per day per plaza
5.4	LBTS-based charity or non-profit organization (limited to 2 rentals per year per organization)	\$215 per day per plaza
5.5	Out-of-Town 501C Registered Non-Profit or Tax Exempt Organization (limited to 1 rental per organization per year)	\$425 per day per plaza

Section 3. Conflict. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Severability. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the other provisions of this Resolution.

Section 5. Effective Date. This Resolution shall become effective immediately upon its passage. The increased fees set forth herein related to Special Events, Park Uses, and Street Performers shall apply to all new requests submitted after the passage and adoption of this Resolution.

PASSED AND ADOPTED this 27th day of August 2024.



Mayor Edmund Malkoon

Attest:

APPROVED AS TO FORM:

83 *Katrina Adler*
84 Town Clerk, Katrina Adler
85
86
87 (CORPORATE SEAL)

Susan L. Trevarthen
Susan L. Trevarthen, Town Attorney





Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Ken Rubach, Interim Town Manager

Submitting Department: Administration

Item Type: Action Item

Agenda Section: OLD BUSINESS

Subject Title: Conservation Garden Update

Explanation: BACKGROUND

As part of Lauderdale-By-The-Sea's 75th anniversary, there was a strong desire to create a lasting enhancement to the Town in remembrance of this milestone. By creating a Conservation Garden, the Town seeks to establish a meaningful and enduring tribute that celebrates our history while also reflecting our commitment to the natural environment and sustainability. This initiative is intended not only as a commemoration of the past, but also as a legacy for future generations to enjoy and learn from.

DESCRIPTION

The Conservation Garden will be located at Town Hall and designed as a sanctuary that showcases the richness of our local ecosystem. Key features include:

- **Native Plantings:** Lush landscaping selected to provide habitat for local wildlife and reflect the natural beauty of South Florida.
- **Pollinator Garden:** A dedicated section to attract and support butterflies, bees, and other essential species, reinforcing the Town's ecological balance.
- **Educational Displays:** Information boards throughout the garden highlighting the existing Apiary, flora, fauna, and marine life that define Lauderdale-By-The-Sea, creating opportunities for learning and appreciation.

This project reflects our commitment to preserving and promoting environmental stewardship. The Conservation Garden is envisioned as a welcoming pocket park where families can gather, students can learn, and visitors can connect with the natural heritage of Lauderdale-By-The-Sea.

On June 12th, 2024, the Commission authorized moving forward with the project which initiated the design process. The initial design package was completed in Q1 of 2025 with some additional modifications made in June 2025. After the package was finalized, the Town

developed and issued an Invitation to Bid (ITB) #25-06-01 on June 9th, 2025 to complete the work for the Conservation Garden, which included landscaping, lighting, and paver installation. Unfortunately, no responses were received by the ITB deadline of June 23, 2025.

Following the lack of responses and in an effort to secure pricing for Commission consideration, staff reached out directly to several local vendors and contractors the Town has previously utilized or has existing contracts with to secure pricing for the project. Below are the estimates we have received. It is important to note that these are individual estimates from three different vendors for three different aspects of the project. The educational signage was not included as part of the quotes requested but could be installed at a later date should the Commission desire.

Portions of the projects may be reduced or removed at the Commission's discretion, as these exceed the Town's set purchasing policy limits, formal bidding would need to be waived by the Commission for this project.

Vendor Name	Item Description	Cost
Ted Conner Landscaping, Inc.	Landscaping	\$37,968.00
Kilowatt Electric Company	Electrical	\$44,667.75
Crossroads Paving Solutions, Inc.	Hardscape Installation	\$11,940.00
SUBTOTAL:		\$94,575.75
<i>Contingency</i>	<i>15%</i>	<i>\$14,186.36</i>
TOTAL		\$108,762.11

The project was budgeted in the FY25 CIP at \$100,000 in account 300-577102-500630. Year-to-date expenses incurred are \$11,106.95, leaving a remaining balance of \$88,893.05 for this project. In order to minimize costs, the Town decided to utilize additional brick pavers that were left over from the Downtown Project. This will still leave enough pavers for future replacements in the Downtown area when needed.

Recommendation: Provide direction on the overall scope of the project and to whether to bring the individual items back for formal approval.

Exhibits:

1. Garden Quotes

TED CONNER

Landscaping, Inc.

(954) 946-6383 Office

(954) 973-8815 Fax

1560 NW 24th Avenue, Pompano Beach, FL 33069

www.tedconner.com or email us at info@tedconner.com

TYPE	Proposal	DATE	July 26, 2025
NAME	LBTS - Anniversary Garden	PHONE	954-640-4233 - Ken
ADDRESS	4501 N Ocean Drive	EMAIL	kenr@lauderdalebythesea-fl.gov
CITY	Lauderdale By The Sea	ST FL	ZIP

QTY	JOB DESCRIPTION	PRICE	AMOUNT
	Landscape installation per page L-200, revised 1-2-25:		
1	SS: Glaucous Cassia, 12' HT, 5' SPR.	\$ 795.00	\$ 795.00
1	DC: Cabada Palm, 10'-12' OA. Min. 5 Canes, Specimen.	\$ 975.00	\$ 975.00
2	SP: Sabal Palm, 10'-12' CT.	\$ 575.00	\$ 1,150.00
4	APN: Pinot Noir Bromeliad, 20" HT.	\$ 95.00	\$ 380.00
3	AVA: Sweet Almond Bush (Aloysia virgata), 30" OA.	\$ 75.00	\$ 225.00
4	CPP: Pride of Barbados (Caesalipinia pulcherrima), 5'-6' OA, Std.	\$ 250.00	\$ 1,000.00
1	JIP: Red Jatropha, 5'-6' OA, Std.	\$ 395.00	\$ 395.00
3	JLP: Watermelon Pink Jatropha, 5'-6' OA, Std.	\$ 395.00	\$ 1,185.00
2	MFB: Banana Shrub (Magnolia figo), 30"-36" OA.	\$ 95.00	\$ 190.00
3	SPD: Desert Cassia (Senna Polyphylla), 5'-6' OA, Std.	\$ 250.00	\$ 750.00
6	STN: Yellow Necklace pod (Sophora tomentosa), 20" HT x 20" SPR.	\$ 20.00	\$ 120.00
3	TMK: Keys Thatch Palm, 5' OA, Specimen.	\$ 950.00	\$ 2,850.00
9	TRF: Florida Thatch Palm, 6' OA, Specimen.	\$ 650.00	\$ 5,850.00
8	CIF: Red Firecracker Plant, 18" HT x 18" SPR.	\$ 16.00	\$ 128.00
29	DGD: Golden Dewdrops (Duranta erecta), 20" HT x 20" SPR.	\$ 16.00	\$ 464.00
23	GGT: Thryallis, 16" HT x 16" SPR.	\$ 16.00	\$ 368.00
95	HPC: Dwarf Scarlet Bush (Hamelia patens 'compacta', 20" HT x 20" SPR).	\$ 16.00	\$ 1,520.00
16	LFT: Texas Sage, 20" HT x 20" SPR.	\$ 18.00	\$ 288.00
16	PCB: Plumbago, 14" HT x 16" SPR.	\$ 16.00	\$ 256.00
78	SJP: Blue Porterweed, 10" HT x 18" SPR.	\$ 16.00	\$ 1,248.00
6	TEK: King's Mantle, 16" HT x 16" SPR.	\$ 16.00	\$ 96.00
32	ZFW: Wild Lime (Zanthoxylum fagara), 20" HT x 20" SPR.	\$ 30.00	\$ 960.00
14	AGR: Perennial Peanut, 4" HT x 12" SPR.	\$ 9.00	\$ 126.00
33	ATM: Butterfly Milkweed (6" HT x 12" SPR.	\$ 9.00	\$ 297.00
27	BFD: Stalked Bulbine, 12" HT x 12" SPR.	\$ 9.00	\$ 243.00
11	CCF: Florida Paintbrush (Carphephorus corymbosus), 12" HT.	\$ 15.00	\$ 165.00
29	CAB: Autumn Blush Tickseed (Coreopsis 'Autumn Brush'), 6" HT x 12" SPR.	\$ 9.00	\$ 261.00
52	DTB: Flax Lily, 16" HT x 16" SPR.	\$ 16.00	\$ 832.00
65	GXA: Gaillardia 'Arizona Sun', 6" HT x 12" SPR.	\$ 12.00	\$ 780.00
33	HDB: Beach Sunflower, 6" HT x 12" SPR.	\$ 9.00	\$ 297.00
24	HST: Scorpions Tail (Heliotropium angiospermum), 12" HT x 12" SPR.	\$ 9.00	\$ 216.00
47	LCC: Lantana 'Confetti', 6" HT x 12" SPR.	\$ 9.00	\$ 423.00
66	LBB: Liriope 'Big Blue', 10" HT x 10" SPR.	\$ 9.00	\$ 594.00
106	MSM: Sunshine Mimosa, 4" HT x 8" SPR.	\$ 9.00	\$ 954.00
28	PSR: Pentas 'Butterfly Red', 8" HT x 8" SPR.	\$ 8.00	\$ 224.00
39	PGP: Pentas 'Graffiti Pink', 8" HT x 8" SPR.	\$ 8.00	\$ 312.00
12	PSW: Pentas 'White', 8" HT x 8" SPR.	\$ 8.00	\$ 96.00
36	ZFC: Coontie, 18" HT x 18" SPR.	\$ 70.00	\$ 2,520.00
CONTINUED ON NEXT PAGE:			

QTY	JOB DESCRIPTION	PRICE	AMOUNT
1,000	SOD: Square feet, St. Augustine sod.	\$ 1.25	\$ 1,250.00
18	MULCH: Cubic yards brown mulch for all plantings.	\$ 75.00	\$ 1,350.00
20	SOIL: Cubic yards 50/50 planting soil for new plantings.	\$ 75.00	\$ 1,500.00
1	Miscellaneous including delivery of material, mobilization of equipment and crew, job prep, removal and disposal of landscaping per plan, fertilization of new plantings, final clean up, disposal fees, and weekly inspections for the first 4 weeks to help new landscaping establish.	\$ 4,335.00	\$ 4,335.00

NOTES:

- ❖ Irrigation, tree protection, tree removals, tree relocations, root barrier, asphalt/concrete removal, drainage systems, silva cells, soil pits, structural soil, artificial turf, and any required permits are not included in proposal unless otherwise specified.
- ❖ Proposal is based on quantities, species, plant sizes and container sizes as specified on the approved landscape plan. Plant sizes and species vary and are subject to change at time of installation based on plant availability. GC/Owner will be notified of any discrepancies, and we will provide alternatives based on availability. Additional costs may apply with owner's approval.
- ❖ GC/Owner to provide grades +/- 1" of finish grade with proper soil base as required per plans or municipality prior to landscape installation.
- ❖ GC/Owner is responsible for hardscape removal including rock and subbase down to native soil or as required per plans or municipal code. If existing site soil conditions in landscape areas do not meet municipal or Landscape Architect requirements, then additional costs and delays may apply. Excavation and disposal of rock or non-native base will be charged at \$125 per cubic yard. Installation of clean topsoil will be charged \$75.00 per cubic yard.
- ❖ Irrigation services by an experienced technician can be provided to ensure proper coverage of new landscaping at time and material. Rates are \$90 per man hour plus parts at MSRP. For budgeting purposes, we recommend allocating 10% of the landscape proposal to revamp your existing irrigation system to provide coverage for the new landscaping. We use this figure as a guide and will not exceed that amount without authorization to proceed.
- ❖ We are not responsible for ongoing landscape maintenance upon completion of installation unless a separate maintenance agreement is executed. Proper care and watering are the property owner's responsibility in absence of an ongoing maintenance agreement.
- ❖ We are not responsible for damage to underground pipes, wiring, or irrigation.
- ❖ We do not guarantee transplanted materials. All other planted materials are guaranteed for 90 days contingent upon proper maintenance and watering by the owner. Written watering guidelines available upon request.
- ❖ Proposed pricing is valid for 60 days from proposal date.
- ❖ If start date is 61 days or more from proposal date, we reserve the right to update pricing at current rates.

☒ ESTIMATE ☐ INVOICE	TOTAL	\$ 37,968.00
Please scan signed copy to Jason@tedconner.com for acceptance and scheduling		

Terms: 50% deposit, 40% due upon completion of installation, 10% upon passing final landscape inspection. Account become past due 15 days after invoice date. Past due accounts are subject to a finance charge of 1.5% per month (18% annual rate) or the maximum rate allowed by law (whichever is greater) on the unpaid balance. In the event of default in payment and the account is placed for collection, purchaser agrees to pay all collection costs and a reasonable attorneys' fee.

Client Acceptance: _____ Print Name: _____ Date: _____

Company Acceptance: _____ Print Name: _____ Date: _____



Pompano Address:
1700 NW 22nd Ave
Pompano Beach, FL 33069

PSL Address:
1971 SW Biltmore ST
Port St Lucie, FL 34984

Contact Information:
Pompano Ph: 954-975-8200
PSL Ph: 772-214-1070
E: kec@kilowatt-electric.com

Website:
www.kilowatt-electric.com

License Number:
EC-13001961
EC-13012601

CUSTOMER	SERVICE LOCATION	ESTIMATE #	44007
TOWN OF LAUDERDALE BY THE SEA 4501 N. OCEAN DRIVE LAUDERDALE BY THE SEA, FL, 33308	Town Hall 4501 North Ocean Drive North Ocean Drive, FL, 33308	DATE	08/25/2025
		PO #	
		EXPIRATION	09/25/2025

DESCRIPTION	PROJECT: Anniversary Garden Hardscape & Landscape Installation Services ADDRESS: DESCRIPTION: The work is for Please note that: • Direct Buried Low Voltage Landscape wiring will be used for all lighting. • New Light fixtures and Transformers will be feed from existing Power. • Includes 10 new LLF-1 Light fixtures. • Includes 22 new LLF-2 Light fixtures. • Includes 2 new LLF-3 Light fixtures. • Includes 2 new transformers. SCOPE: • LIGHTING: 1. Lighting Fixtures 2. Lighting Controls including Switches 3. Cables & Conduits • MISCELLANEOUS: 1. Fire Stopping Caulking Sealant 2. Trenching & Backfilling 3. Junction Boxes 4. J-Hooks 5. Allowances EXCLUSIONS: • Liability for errors or omissions in designs by others, nor inadequacies of materials and equipment specified or supplied by others. • Bonding and/or special insurance requirements. • Independent electrical testing if required. • Utility charges or fees. • Cut, patch, and repair of all existing hard surfaces. • Premium time.
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Estimate				
Description	Qty	Rate	Tax	Total

	Total	1.00	\$44,667.75	\$0.00	\$44,667.75
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Estimate Total: **\$44,667.75**

CUSTOMER MESSAGE

Proposal Terms and Conditions

This proposal reflects material pricing valid through the "Proposal Valid Thru" date. Due to ongoing fluctuations in the commodity market, pricing is subject to change after that date. Upon acceptance of the contract, final pricing will be confirmed based on current market conditions. Kilowatt Electric Company shall not be held liable for delays or inability to perform work due to circumstances beyond our control, including but not limited to supply chain disruptions, labor shortages, extreme weather events, or public health emergencies.

Statement on Tariffs

Please be advised that the prices quoted above are subject to change based on any applicable tariffs imposed by our manufacturer partners. At Kilowatt Electric Company, we strive to provide our customers with the most accurate pricing possible, but fluctuations in tariffs may impact the final cost. Any necessary adjustments will be communicated promptly, and we appreciate your understanding as we respond to these external factors.

Exclusions

Unless specifically included in writing, the following items are **not** included in this proposal:
 Permits, photometric studies, engineering, directional boring, layout design, asphalt/concrete/drywall repair, painting, utility stake-out, land surveys, bonds, MOT (maintenance of traffic), erosion control, sod or landscaping removal/restoration, pavers, fencing, irrigation, fire alarm systems, audio wiring, lightning protection, or any irrigation repairs.

General Conditions

- All stake-outs are to be performed by others. Kilowatt Electric assumes no liability for damage to unmarked underground utilities.
- A rapid trenching technique will be used; only rough backfill is included. Landscape restoration is not provided.
- Proposal does **not** include pickup of any FP&L materials.
- Site must be within 2 inches of finished grade or vertical grade stakes must be provided.
- Permit fees are **not** included unless explicitly stated.

Payment Terms

By signing this proposal, the customer agrees to the scope, pricing, and conditions herein. Payment terms will follow the agreement set forth in the final contract. All legal fees incurred for collection efforts will be the responsibility of the customer.

We accept Visa, MasterCard, American Express, checks, and ACH transfers. A processing fee of up to 3% applies to all credit card payments.

Approval Signature: _____

Print Name: _____

Date: _____



8050 N. University Drive, Suite 204
Tamarac, Florida 33321
Office: 954-752-9695
TOLL FREE: 800-705-3435
FAX: 954-337-0114
www.crossroadspaving.net

LICENSED & INSURED
CC # 09-IBP-16248-
CC # U-21445

PROPOSAL

Date: 8/5/2025
Company: Lauderdale By The Sea
Customer Name: Leroy Chasmer
Subdivision:
Address: 4501 North Ocean Drive
City: Lauderdale By The Sea, FL 33308

Phone: 954-295-4135
Fax:
E-Mail Address: leroyc@lauderdalebythesea-fl.gov
Job Name: 75th Anniversary Garden
Job Address: 4501 North Ocean Drive
City: Lauderdale By The Sea, FL 33308

We hereby submit specifications and estimates for the excavation and disposal of existing grass & fill to achieve the proper elevation for the installation of new concrete pavers, provided by others, over a leveling bed of sand as per approved plan.

Base Bid Total \$11,940.00

Note: Cleaning, acid washing and sealing of paver not included in proposal.

Note: Others to replace sod around perimeter of paver installation as needed. X _____

Note: Others to remove or relocate sprinklers as needed for installation. X _____

Note: If No permit is pulled, Owner assumes all liability, fines, fees and penalties for proceeding without a permit in place.

Note: Owner is responsible for getting HOA approval for scope of work.

**Price reflects standard shapes and colors. All materials, labor, taxes, waste and delivery fees are included.
Permit Fees, Notice of Commencement Fees, Density Tests and \$250 Permit Processing Fees are additional and at cost if required.**

DISCLAIMER

1. If preexisting conditions are deemed unacceptable by the city inspector (i.e. sub-base / sidewalks) and are not quoted above, the customer and/or property owner is responsible for additional costs incurred to comply with city code requirements.
2. If the scope of work is a pool deck, it is the responsibility of the customer and/or property owner to clean up all dust and debris that may get into the pool as a result of work performed.
3. If excavation work is required for installation and damage to sprinkler pipes, sod, tile, septic tanks or other objects results from such excavation, it is the responsibility of the customer and/or property owner and not that of CrossRoads Paving Solutions, Inc.

Note: If thick and thin pavers are used, the colors WILL NOT match. New pavers WILL NOT match existing pavers.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of:

\$11,940.00

Remit payment by check as follows: **50% upon acceptance and balance upon completion.**

Please make checks payable to: CrossRoads Paving Solutions, Inc.

All material is guaranteed as specified. All work to be completed in a professional manner according to standard practices. Any modifications to the above specifications that result in additional costs will be executed only upon written order and will become an extra charge over and above this proposal. All agreements contingent upon strikes, accidents or delays beyond our control. Payments are due as indicated above and if invoice is not paid when due, interest shall accrue at a rate of 1.5% per month (18% per annum). If after due date should litigation become necessary, the prevailing party shall be entitled cost and reasonable attorney fees. This proposal is subject to acceptance within **30 days** and is void thereafter.

Sales Person Scott Williams Contact # 954-560-4713

X _____

Acceptance of Proposal

The above prices, specifications and conditions are hereby accepted. You are authorized to proceed with the work as specified.
Payment will be made as outlined above.

ACCEPTED:

Customer Signature _____

Date _____/_____/_____



Agenda Item No: 13.a.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Edmund Malkoon, Mayor

Submitting Department: Town Commission

Item Type: Action Item

Agenda Section: NEW BUSINESS

Subject Title: Discussion on Future Roundtable Topics and Format

Explanation: At a recent meeting it was discussed that the Commission would like to have future roundtable discussions. The attached backup is a proposed template/format of what that could look like. This will provide the Commission with an opportunity to discuss these items and provide guidance going forward.

Recommendation: Seeking Commission input on future format and topics for roundtable discussions.

Exhibits:

1. Roundtable Proposal

Lauderdale-by-the-Sea Roundtable Series Proposal

Purpose: To foster open dialogue between residents, business owners, and Town leadership on key community issues. These roundtables will be scheduled quarterly, with each session focused on a specific theme. The goal is to gather input, strengthen community ties, and identify actionable priorities.

Quarter 1: Community & Civic Life

- Neighborhood Connections: maintaining our small-town feel while welcoming visitors and new residents.
- Volunteerism & Civic Pride: engaging residents in beautification, clean-ups, and senior support.
- Communication with Town Hall: improving outreach and information sharing.

Quarter 2: Public Safety & Resilience

- Hurricane Preparedness: readiness, evacuation, and support for vulnerable residents.
- Public Safety Services: feedback on fire/EMS, sheriff's office, and safety concerns.
- Community Health: pedestrian safety, wellness programs, and mental health awareness.

Quarter 3: Economic & Business Development

- Small Business Support: strengthening partnerships with local restaurants, shops, and hotels.
- Tourism Strategy: balancing tourism growth with resident quality of life.
- Events & Festivals: reviewing community events and identifying new opportunities.

Quarter 4: Environment & Future Planning

- Beach & Ocean Health: reef and shoreline protection, sustainability measures.
- Parks & Public Spaces: feedback on park upgrades, priorities for amenities.
- Long-Term Vision: where residents see LBTS in 10 to 20 years, housing balance, smart technology.

Format:

- 60-to-75-minute sessions.
- Hosted at Town Hall or community venues.
- Open to all residents and business owners.
- Summary notes prepared and shared publicly.

Outcome: These roundtables will serve as a platform to strengthen transparency, identify solutions, and continue building the spirit of community that defines Lauderdale-By-The-Sea.



Agenda Item No: 13.b.

Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Katie Anderson, Events & Marketing Manager

Submitting Department: Administration

Item Type: Action Item

Agenda Section: NEW BUSINESS

Subject Title: Veterans Day Celebration Chairperson

Explanation:

Every year, the Town hosts its annual Veterans Day Celebration on November 11th to honor the brave men and women who have served our country.

This is one of only two events where a Commission Chairperson provides additional support in representing the occasion.

Last year, Vice Mayor Strauss served as the Veterans Day Chairperson.

While this event is anticipated to be approved in the FY26 budget, Staff would like to begin conversations regarding the planning process so that discussion items can be implemented promptly upon formal approval.

Recommendation: Staff is requesting a Commission member to be selected as chairperson for the 2026 Veterans Day Celebration.

Exhibits: None



Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Ken Rubach, Interim Town Manager

Submitting Department: Administration

Item Type: Action Item

Agenda Section: NEW BUSINESS

Subject Title: Hardship Parking Permit Applications

Explanation:

Section 19-26(c) of the Town's Code of Ordinances addresses hardship parking permits for the customers of hotels, motels, apartments and other businesses. A hardship parking permit allows the permit holder to park in an open metered space within a designated area. There are no spaces reserved for hardship parking permits and hardship parking permits cannot be used to park in a space reserved for those with a Residential Parking Permit.

The code provides that the Town Commission shall consider "all applications for non-exclusive hardship permits for the use by and may approve or deny applications for hardship permits for meters within specific geographic locations." The cost of a hardship parking permit is \$324 annually (plus \$22.68 tax) per space. Although staff is not proposing an increase at this time, we are researching pricing in other communities to propose future increases if warranted. The hardship parking permit cost was last increased in FY18.

Because parking in the town is limited, we have not previously granted hardship permits when the combination of hardship and physical parking spaces exceeded the legal number of residential units on the property. However, there are four hotels that are requesting more parking spaces than their number of residential units which is in conflict with this practice. In these cases, staff recommends denial.

The request and staff recommendation are outlined in the table below.

Business	Address	Assigned Spaces #'s (A&B)	Street	FY25 Approved	FY26 Requested	# of Units	# of Parking Spaces	Recommended
Windjammer Resort	4244 El Mar Drive	72-83	Datura	5	5	33	28	5
Ocean Terrace	4565 El Mar Drive	284-289 or El Prado Lot	Washingtonia	5	5	5	0	5
Sea Cliff Apts	4201 El Mar Drive	90-98	Hibiscus	1	1	12	11	1
Parkhill Apts	4144 El Mar Drive	90-98	Hibiscus	6	6	12	6	6
Sea Spray Inn	4245 El Mar Drive	72-83	Datura	2	2	6	6	2
Sea Spray Pool	4301 El Mar Drive	72-83	Datura	3	3	12	9	3
Coral Key Inn	4601 El Mar Drive	284-289 or El Prado Lot	Washingtonia	2	2	13	7	2
Beachside Village Resort	4553 El Mar Drive	284-289 or El Prado Lot	Washingtonia	2	2	14	12	2
Ocean Terrace Beachside Condo	4564 El Mar Drive	284-289 or El Prado Lot	Washingtonia	2	2	8	6	2
Tides Inn	4628 El Mar Drive	284-289 or El Prado Lot	Washingtonia	2	2	12	10	2
Blue Strawberry	4208 N. Ocean Drive	90-98	4312 S. Ocean Lot	2	2	34	20	2
Apartments	4344 E. Tradewinds Ave	307-322	E. Tradewinds Ave	2	2	2	0	2
Apartments	229 Commercial Blvd	307-322	E. Tradewinds Ave	0	2	6	4	2
Kadampa	4342 E. Tradewinds Ave	307-322	E. Tradewinds Ave	1	1	5	0	1

Recommendation: Staff recommends that the Town Commission approve thirty-seven (37) Hardship Permit Applications for FY 26.

Exhibits: None



Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Administration

Item Type: Presentation

Agenda Section: NEW BUSINESS

Subject Title: Reinvestment of Maturing Town Investment

Explanation: In October 2024, the Town invested \$1,000,000 each in two U.S. Treasury Notes:

- **CUSIP 91282CHN4** – U.S. Treasury Note, coupon 4.750%, matured July 31, 2025.
- **CUSIP 91282CJC6** – U.S. Treasury Note, coupon 4.625%, maturing October 15, 2026.

The first investment has matured, and the proceeds are currently available for reinvestment. The second investment remains outstanding and will mature in October 2026.

Staff has reviewed reinvestment options, including:

- **Professionally Managed Treasury Ladder Portfolio (1–12 months):**
 1. Provides access to a broader range of securities, improved pricing, and enhanced oversight and transparency.
 2. Maturing bonds are automatically reinvested, with periodic reviews based on market conditions and interest rate environment.
 3. Annual management fee: 0.55%.
- **Direct Purchase of Treasuries (Specific Maturities or Ladder):**
 1. Staff would directly purchase selected maturities and/or create a bond ladder.
 2. Transaction fee: 0.10% per purchase.
 3. Oversight and reinvestment responsibilities would remain with Town staff.

Pursuant to the Town's Investment Policy, reinvestment of matured funds requires Commission authorization.

Recommendation: Staff requests Commission approval to reinvest the matured \$1,000,000

U.S. Treasury Note and seeks Commission guidance on the preferred reinvestment strategy.

Exhibits:

1. Treasury Ladder



Sample Portfolio

PREPARED EXCLUSIVELY FOR

Lauderdale by The Sea

by Alvaro Jiron

LPL Financial

September 16, 2025

Parametric 1-12 Month US Treasury Ladder

Prepared exclusively for: **Lauderdale by The Sea Tuesday, September 16, 2025**

About Parametric

Over 30 years of investment experience

A leading provider of rules-based, customized separately managed account solutions

Key Benefits to Investing through Parametric

Rigorous, disciplined, and rules-based approach

Transparent, cost-effective implementation expertise

Customizable, flexible solutions

Inside This Report



Key Portfolio Metrics



Maturity Date Profile



Security Assessment



Portfolio Holdings

This report should not be considered investment advice or a recommendation to buy or sell any particular security. While every effort has been made to verify the information contained herein, we make no representations as to its accuracy. The Sample Portfolio is for illustrative purposes only and is not meant to represent specific portfolio recommendations or holdings. The information and specific securities mentioned are not representative of all securities purchased, sold or recommended for advisory clients. Actual portfolio holdings will vary for each client, and there is no guarantee that a particular client's accounts will hold any or all of the securities listed. It should not be assumed that any of the securities, or future recommendations, were or will be profitable. The Analysis is current as of the date hereof and is subject to change at any time, without prior notice. This Analysis has been prepared by Parametric for the exclusive use of the Investor at the request of such Investor or his/her investment adviser/consultant.

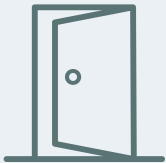
This Analysis and overall presentation has been prepared based upon information provided to Parametric by the Investor or his/her investment adviser/consultant. Parametric does not guarantee the accuracy or completeness of this information. This Analysis may change based upon fluctuation in interest rates, market conditions, credit quality, an investor's specific circumstances (e.g., tax considerations), and other factors.

There can be no assurance that Parametric will achieve profits or avoid incurring losses. Income generated may be subject to the alternative minimum tax (AMT) and/or state and local taxes based upon the investor's state of residence. This Analysis does not contemplate the effect of taxes based upon the potential realization of capital gains.

The information in this report is subject to change without notice.

WHY A PROFESSIONALLY MANAGED VERSUS A SELF-MANAGED PORTFOLIO

The Parametric difference

 Credit Oversight	Backed by our team of experienced corporate credit analysts.
 Access to more bonds	Parametric's experienced traders have access to a nationwide network of over 100 broker-dealers to buy and sell bonds at advantageous prices.
 Minimize impact of rising rates	Seek to manage the impact of interest-rate risk by employing a rules-based approach to reinvesting maturities.

FIXED INCOME MARKET COMMENTARY

8/29/2025

For an update on the **overall fixed income** market, click here: [Weekly Fixed Income Update](#)

For our complete insight into the **corporate** bond market, click here: [Corporate Bond Market Insight](#).

For our complete insight into the **municipal** bond market, click here: [Municipal Bond Market Insight](#).

For our most up-to-date **blog posts**, click here: [Parametric Blog](#)

Corporate Spreads vs. U.S. Treasuries

Rating	Current OAS	MTD Change	YTD Change
A-AAA	63	2	-4
BBB	101	2	-4
BB	178	4	-11

U.S. Treasury Yields YTD

Maturity	Current	MTD Change	YTD Change
2 year	3.65%	-30	-60
5 year	3.69%	-26	-69
10 year	4.21%	-15	-37
30 year	4.93%	4	13

Source: ICE BofAML as of 8/29/2025.

Fixed Income Index Returns

Index	MTD Change	YTD Change
ICE BofA 1-10 Year US Corporate Index	1.17%	5.84%
ICE BofA 1-10 Year US Treasury Index	1.20%	4.92%
ICE BofA US Broad Market Index	1.16%	4.98%
ICE BofA US Corporate Index	1.05%	5.45%

Source: ICE BofAML as of 8/29/2025.

MTD and YTD changes quoted in basis points.

FIXED INCOME INVESTMENT TEAM

Team Leadership

Jonathan Rocafort, CFA

Head of Fixed Income Solutions

Managing Directors

Nisha Patel, CFA

Managing Director, SMA Portfolio Management

John Dillon

Managing Director, Portfolio Management

Issac Kuo, CFA

Managing Director, Portfolio Management & Head of Quantitative Research

Brian Barney, CFA

Managing Director, Institutional Portfolio Management & Trading

Kevin Lynyak

Managing Director, Portfolio Management & Strategy

Dan Codreanu, CFA

Director, Portfolio Management & Quantitative Research

Investment Team

Peggy Glanzman

Director, Portfolio Management

Evan Rourke, CFA

Director, Portfolio Management

Lauren Kashmanian

Director, Portfolio Management and Responsible Investing

Nicholas Stahelski

Associate Portfolio Manager

Gabrielle Zona

Associate Portfolio Manager

Aidan McCabe

Associate Portfolio Manager

Stephan McElreath

Director, Portfolio Management & Quantitative Research

Eric Bland, CFA

Senior Quantitative Research Analyst

Alex Hosein

Quantitative Research Analyst

Stephanie Fish

Associate Quantitative Analyst

Brian Paradine

Director, Administration

Robert Runge

Senior Client Service & Administration Specialist

Devin Cooch, CFA

Director, Portfolio Management and Trading

Joseph Davolio

Director, Portfolio Management and Trading

Daniel Cozzi, CFA

Director, Portfolio Management and Trading

Bernard Scozzafava, CFA

Director, Portfolio Management & Quantitative Research

Alison Wagner, CFA

Director, Portfolio Manager and Trader

Matt Ursillo

Vice President, Portfolio Manager and Trader

Nia Clark

Investment Management Analyst

James Benadum, CFA

Director, Portfolio Management

Mike Nappi

Director, Portfolio Management and Trading

Alex Amado, CFA

Vice President, Portfolio Management and Trading

John Hemingway, CFA

Vice President, Portfolio Manager

Maria Uzilevskaya

Associate Quantitative Research Analyst

FIXED INCOME CREDIT RESEARCH TEAM

Team Leadership

Leanne Parziale, CFA

Managing Director, Co-Head of
Municipal Credit Research

Marc Savaria, CFA

Managing Director, Co-Head of
Municipal Credit Research

Angie Salam

Managing Director, Investment
Grade Credit Research

Elena Ciampichetti

Managing Director, European
IG Credit Research

Gabriel Kadasi

Executive Director, European IG
Credit Research

Municipal Credit Research

Lilly Scher

Executive Director

Raya McAnern

Executive Director

Colin Shaw, CFA

Executive Director

Brian Hassler, CFA

Executive Director

Victor Joita, CFA

Executive Director

Chloe Waldron

Research Associate

Raymond Murphy

Vice President

Will Scharlotte, CFA

Vice President

Katryna Pouliot

Research Associate

Olivia Burns

Research Associate

Cameron Taajtes

Research Associate

Andy Jin

Quantitative Research
Analyst

Sarah Ly

Research Associate

Jenna Herman

Quantitative Research
Analyst

Investment Grade Credit Research

Chris Santos, CFA

Executive Director

Victoria Li, CFA

Executive Director

Connor Ybaben

Research Associate

Justin Ziegler, CFA

Executive Director

Michael Deich, CFA

Executive Director

**Alana Fitzgerald,
CFA**

Senior Research
Associate

Jackie Desir

Executive Director

Dani Granowitz

Research Associate

European IG Credit Research

Raymond Singh, CFA

Executive Director

Kim Younger, CFA

Vice President

Matas Vala, CFA

Executive Director

Jeffrey Chiu

Research Associate

Product and Portfolio Strategy

Michael Sullivan, CFA

Managing Director, Head of Municipal
Product and Strategy

Brandon Fritz

Managing Director, Municipal Product and
Strategy

Andrew Goodale

Managing Director, Income Product and
Strategy

Alison Katz, CFA

Vice President, Income Product and Strategy

Jack Powers

Senior Associate, Income Product Manager

Lauren Murphy*

Director, Product Mangement

Nicole Gallagher*

Associate Product Manager

Jordan Beck*

Associate Product Manager

The Fixed Income Credit Research, Product and Portfolio Strategy team is employed by Eaton Vance Management (EVM). Parametric and EVM are part of Morgan Stanley Investment Management, the asset management division of Morgan Stanley. *Parametric Employee

As of 9/16/2025.

FIXED INCOME TECHNOLOGY TEAM

Team Leadership

Santosh Khot, CFA

Head of Fixed Income Technology

Technology Team

Vishal Anand

Lead Engineer

Cari Voor

Lead Engineer

Syed Zaidi

Senior Software Engineer

Batir Akhmerov

Lead Engineer

Basak Bakirci

Senior Software Engineer

Lucas Maspero

Software Engineer

Scarlett Xu

Senior Software Engineer

Dariusz Jakubowski

Consultant

Jonathan Wong

Senior Software Engineer

Franco Kloster

Software Engineer

Daniel List

Associate Software Engineer

Piotr Zoltaszek

Consultant

John Jiang

Associate Software Engineer

Business Analysis Team

Meredith Casciari

Senior Business Analyst

Barry Kilkelly

Consultant

Samantha Sweet

Data Analyst

Joseph Cordon

Consultant

PORTFOLIO OVERVIEW

Key metrics of your sample portfolio*

	Sample Parametric Laddered Portfolio
Market Value (cash included)	\$2,000,000
Par (ex-cash)	\$1,983,600
Average Credit Quality	AA+ / Aa1
Number of Positions	12
Yield To Maturity	3.9%
Yield To Worst	3.9%
Average Coupon	2.2%
Duration	0.5
Average Years to Maturity	0.6
Average Dollar Price	\$99.81
Coupon Income (next 12 months)	\$35,784
Yield Income (next 12 months)	\$77,122
Maturities (next 12 months)	\$1,983,600

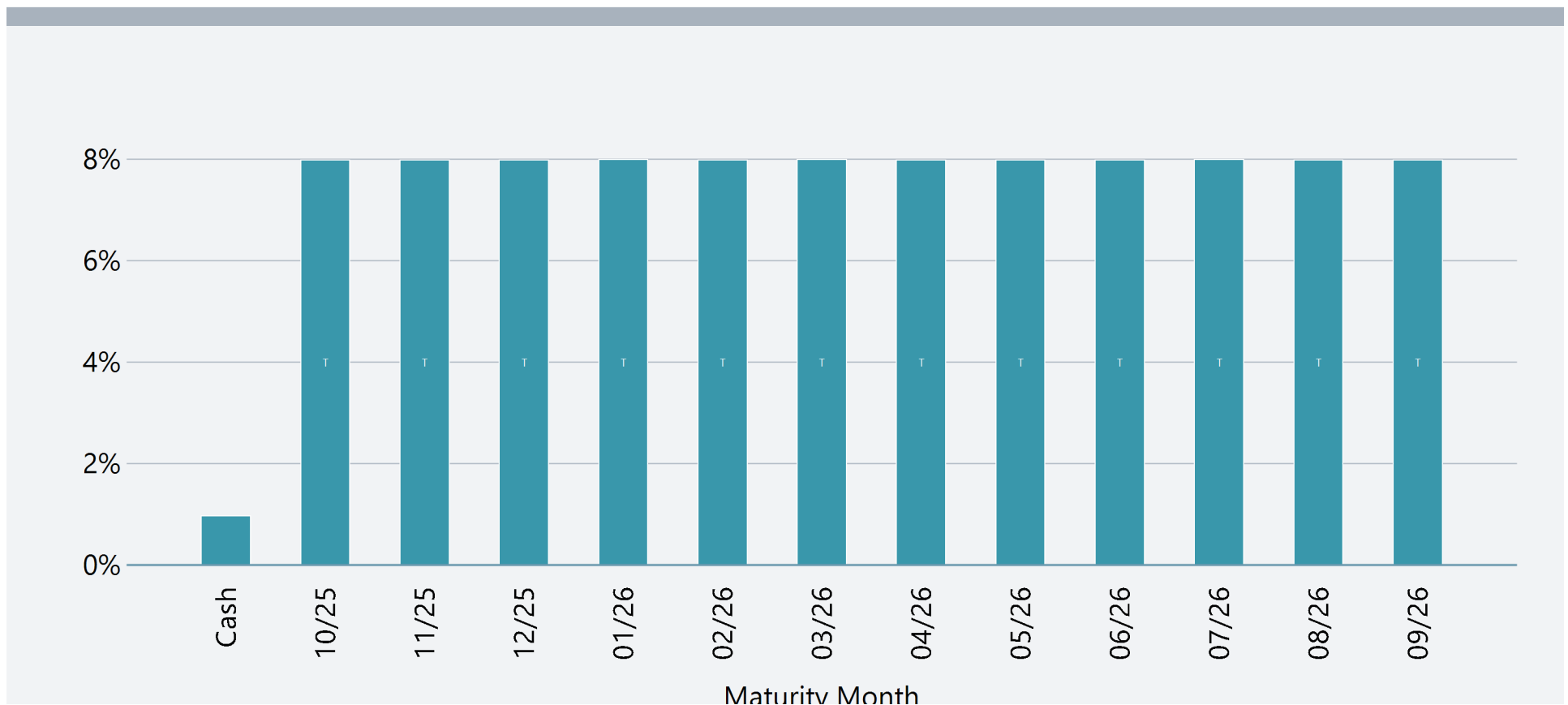
* All statistics are including cash position (if any).

Overall average portfolio credit quality is not assigned by an independent credit agency. Rather, it is calculated by the investment adviser by determining the average credit quality of the Strategy investments based on their market value, excluding any derivative instruments. If individual securities are rated differently by the independent credit agencies, the higher rating is used to calculate the average portfolio credit quality. Unrated securities are included based on internally assigned ratings. Average credit quality may change over time. The Sample Laddered Portfolio is hypothetical and is provided for illustrative purposes only. It may not be relied on for investment decisions. Actual client portfolio transition results will vary, and may vary substantially, from the scenario presented. Not a recommendation to buy, sell or hold any security.

PORTFOLIO MATURITY PROFILE

Sample portfolio

Sample Parametric Laddered Portfolio

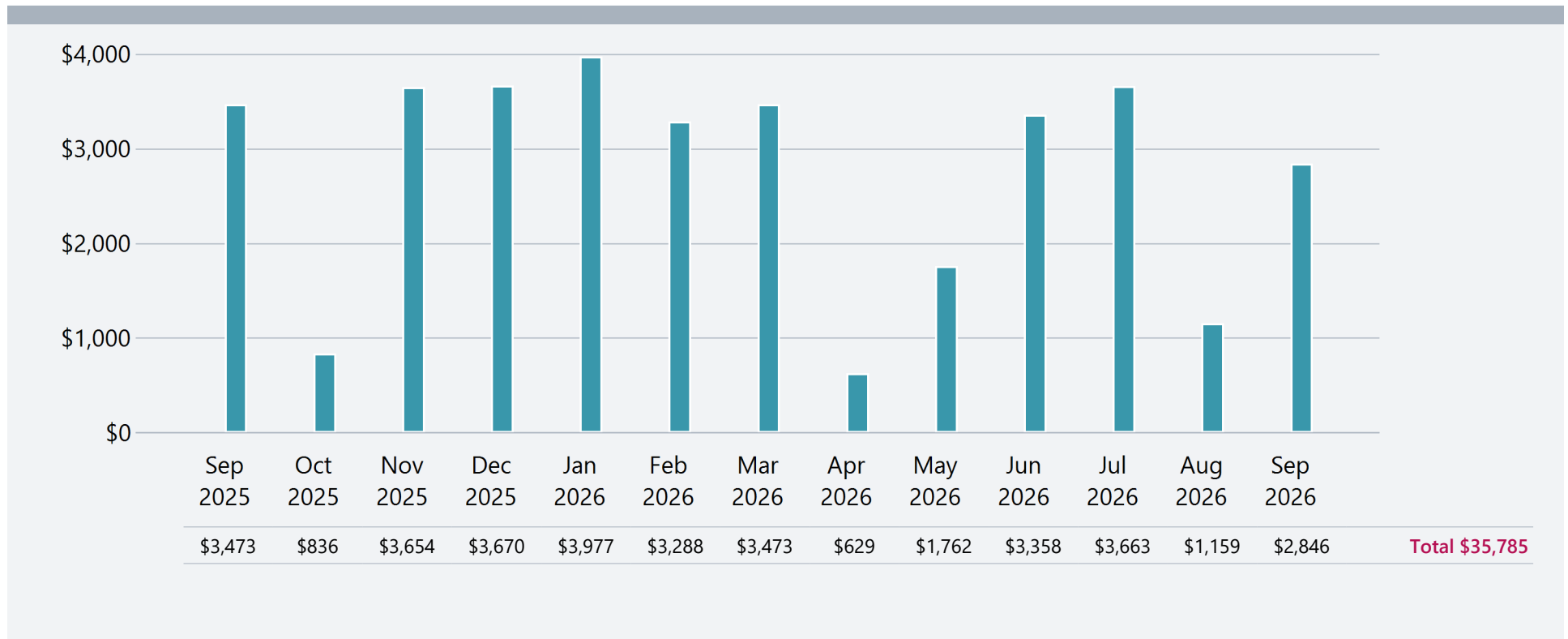


Ladder Portfolios structure accounts for minimum 1% cash.

The Sample Laddered Portfolio is hypothetical and is provided for illustrative purposes only. It may not be relied on for investment decisions. Actual client portfolio transition results will vary, and may vary substantially, from the scenario presented. Not a recommendation to buy, sell or hold any security.

COUPON CASH-FLOW PROFILE

A profile of cash-flows in your sample portfolio for the next 12 months



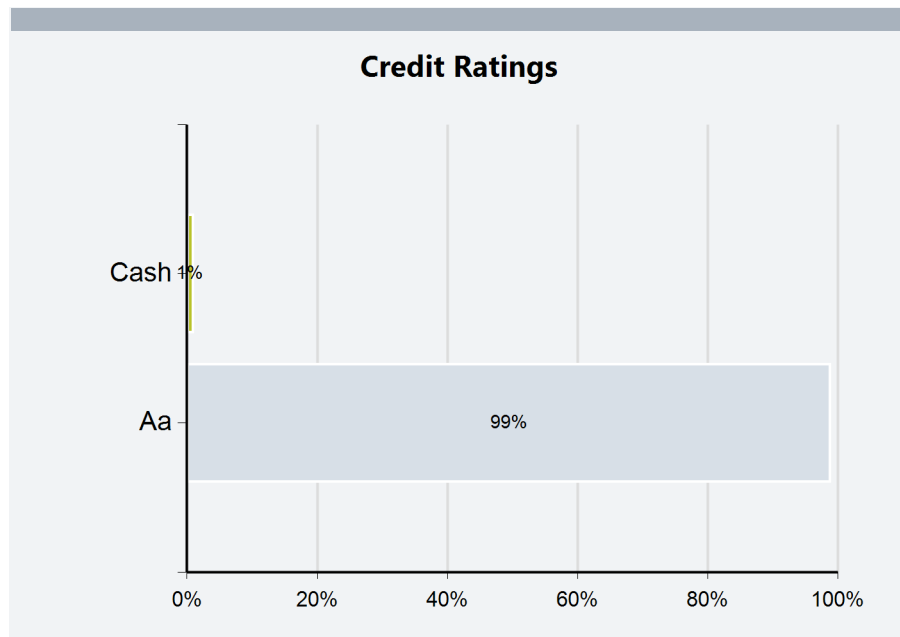
Ladder Portfolios structure accounts for minimum 1% cash.

The Sample Laddered Portfolio is hypothetical and is provided for illustrative purposes only. It may not be relied on for investment decisions. Actual client portfolio transition results will vary, and may vary substantially, from the scenario presented. Not a recommendation to buy, sell or hold any security.

PORTFOLIO SECURITY RATINGS AND SECTORS

Security ratings and sectors in your sample portfolio

Sample Parametric Laddered Portfolio



Sectors

Cash	1.0%
Sovereign	99.0%

*Ratings are based on Moody's, S&P or Fitch, as applicable. Credit ratings are based largely on the rating agency's investment analysis at the time of rating, and the rating assigned to any particular security is not necessarily a reflection of the issuer's current financial condition. The rating assigned to a security by a rating agency does not necessarily reflect its assessment of the volatility of a security's market value or of the liquidity of an investment in the security. If securities are rated differently by the rating agencies, the higher rating is applied. The Sample Laddered Portfolio is hypothetical and is provided for illustrative purposes only. It may not be relied on for investment decisions. Actual client portfolio transition results will vary, and may vary substantially, from the scenario presented. Not a recommendation to buy, sell or hold any security.

SAMPLE PORTFOLIO HOLDINGS

Details about each bond held in your sample portfolio

CUSIP	MV	ISSUER	SECTOR	CPN	MAT	RATINGS	YTM
XC4783583	\$20,140	CASH	CASH			Aaa	
91282CAT	\$164,847	UNITED STATES TREASURY NOTES	SOVEREIGN	0.3	10/31/25	Aa1	4.1
91282CFW	\$162,465	UNITED STATES TREASURY NOTES	SOVEREIGN	4.5	11/15/25	Aa1	4.2
91282CBC	\$164,867	UNITED STATES TREASURY NOTES	SOVEREIGN	0.4	12/31/25	Aa1	4.1
91282CBH	\$164,992	UNITED STATES TREASURY NOTES	SOVEREIGN	0.4	01/31/26	Aa1	4.0
91282CGL	\$164,414	UNITED STATES TREASURY NOTES	SOVEREIGN	4.0	02/15/26	Aa1	4.0
91282CBT	\$164,479	UNITED STATES TREASURY NOTES	SOVEREIGN	0.8	03/31/26	Aa1	3.8
91282CBW	\$164,456	UNITED STATES TREASURY NOTES	SOVEREIGN	0.8	04/30/26	Aa1	3.8
9128286X	\$163,865	UNITED STATES TREASURY NOTES	SOVEREIGN	2.1	05/31/26	Aa1	3.8
91282CHH	\$163,190	UNITED STATES TREASURY NOTES	SOVEREIGN	4.1	06/15/26	Aa1	3.8
91282CHM	\$163,779	UNITED STATES TREASURY NOTES	SOVEREIGN	4.5	07/15/26	Aa1	3.7
912828YD	\$164,922	UNITED STATES TREASURY NOTES	SOVEREIGN	1.4	08/31/26	Aa1	3.7
91282CLP	\$162,276	UNITED STATES TREASURY NOTES	SOVEREIGN	3.5	09/30/26	Aa1	3.7

Sample Portfolio

Market Value: **\$2,000,000**

Yield to Maturity: **3.9%**

Duration: **0.5 Yrs**

CATEGORIES:

MV	Market Value
CPN	Coupon Rate
MAT	Maturity Date
YTM	Yield to Maturity

The Sample Laddered Portfolio is hypothetical and is provided for illustrative purposes only. It may not be relied on for investment decisions. Actual client portfolio transition results will vary, and may vary substantially, from the scenario presented. Not a recommendation to buy, sell or hold any security.

GLOSSARY OF TERMS

Definitions of select words and abbreviations used within this proposal

CPN	Coupon rate, or the interest rate stated on a bond when it's issued. The coupon is typically paid semiannually.
CUSIP	Nine-digit, alphanumeric identifier assigned to each maturity of a security issue.
MAT	Date at which the Principal of the bond is returned to the investor.
ISSUER	Legal entity that develops, registers and sells securities to finance its operations. Issuers may be domestic or foreign governments, corporations or investment trusts.
PAR	Short for Par Value, or the face value of a bond or stock as printed on the certificate. Bonds generally have a par value of \$1,000.
RATINGS	The credit ratings of issuers provided by Moody's, Standard & Poors and Fitch. Unrated issues are designated NR or UR.
YTM	The percentage rate of return paid if the security is held to its maturity date. The calculation is based on the coupon rate, length of time to maturity, and market price. It assumes that coupon interest paid over the life of the security is reinvested at the same rate.
YTW	The lesser value of Yield to Call and Yield to Maturity, assuming the issuer does not default.

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This analysis does not take into account investment performance, actual trading, management fees, transaction costs, and other holdings and related tax matters that could potentially affect tax savings. Additional foreign exchange fees may also apply. The deduction of management fees would reduce the returns and savings shown. As an example, assuming (a) \$1,000,000 investment, (b) portfolio return of 5% per year and (c) 1.00% annual investment advisory fee, the cumulative fees paid would be \$10,209.57 the first year, \$55,254.43 over five years, and \$122,351.51 over ten years. Actual fees charged vary by portfolio due to various conditions, including account size. Parametric's investment advisory fees are described further in part 2A of form ADV, which is available upon request.

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Benchmark/index information provided is for illustrative purposes only. It is not possible to invest directly in an index. Indexes are unmanaged and do not reflect the deduction of fees or expenses. Deviations from the index or benchmark(s) provided herein may include, but are not limited to, factors such as: the purchase of higher risk securities, over or underweighting specific sectors and countries, limitations in market capitalization, company revenue sources, or client restrictions. Parametric's proprietary investment process considers factors such as additional guidelines, restrictions, weightings, allocations, market conditions and other investment characteristics. Thus returns may at times materially differ from the benchmark, index or other disciplines provided for comparison.

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Thank you.

For more information, please contact us.





Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Jhanelle Campbell, Development Services Director

Submitting Department: Development Services

Item Type: Resolution

Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-38: A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A REVOCABLE LICENSE AGREEMENT WITH ARUBA BAY, INC. FOR USE OF THE OCEAN PLAZA FOR OUTDOOR DINING; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT; PROVIDING FOR IMPLEMENTATION, CONFLICTS AND FOR AN EFFECTIVE DATE.

Explanation: At their November 9, 2022 meeting, the Town Commission approved Resolution 2022-50 which amended the current plaza policy to allow Aruba Beach Café (“Aruba”) to continue utilizing an 800 square-foot section of the Connie Hoffmann Ocean Plaza (“Ocean Plaza”) for outdoor dining. One of the stipulations of the policy was to require annual approval for the use of Ocean Plaza before October 1 of each year. Since initial approval in 2022, the Town Commission has approved resolutions each year to grant continued use of the Plaza with Resolution 2023-47 and Resolution 2024-28 for outdoor dining.

Aruba Beach Cafe has requested to continue to utilize the 800 square foot section of the Connie Hoffmann Ocean Plaza for FY26 for a period 6 months or upon completion of the new outdoor dining area on Aruba's property, whichever occurs first (**Exhibit 1**). A site plan application for the new deck has been submitted under application number 2025-L1-SPM-02 to Development Services for review and is currently pending receipt of a permit from the Florida Department of Environmental Protection to move forward. Per the Town's policy for plaza use, Aruba is eligible to enter into a revocable license agreement with the Town to use the Ocean Plaza portion closest to their property for outdoor dining. However, outdoor dining use may be applied for annually and requires approval by the Town Commission before October 1. The Plaza policy is attached as **Exhibit 2**.

Aruba Beach Cafe is requesting a renewal of the current agreement (**Exhibit 3**) for 6 months or upon completion of the new outdoor dining area on Aruba's property, which states Aruba Beach Cafe:

1. shall occupy no more than 800 square feet of the north end of the Ocean Plaza within the knee wall;

2. shall provide for the removal of the outdoor dining use when necessary to accommodate a Town event or other event approved in accordance with this policy after giving a minimum of 48 hours notice;
3. shall provide regular maintenance of the Ocean Plaza, including cleaning the pavers in the licensed area and keeping Ocean Plaza clean and free from litter and debris; and
4. use of the Plaza shall be conducted in accordance with all the requirements of the revocable license agreement with the Town, including timely payment of fees specified therein

As required by the conditions listed above, a revocable license agreement has also been prepared and is included as **Exhibit A** to the resolution. Fees were previously established at \$18 per square foot, which is the same as sidewalk cafe fees for the area east of Seagrape Drive. The current agreement is \$34 per square foot.

Recommendation: Staff recommends consideration of Resolution 2025-38.

Exhibits:

1. Exhibit 1- 2025-08-12 Letter to Town re Aruba Ocean Plaza Dining
2. Exhibit 2-
Ex. _A_to_Ex._1_2022_Amended_Plaza_Policies_for_Ocean_Plaza_Aruba_Use (1)
3. Exhibit 3- Resolution 2025-38 - Approving Aruba Revocable License Agreement -
Outdoor Dining Ocean Plaza 2025 CLEAN-Revised -
4. Exhibit 3-
Ex. _A_to_Ex._3_2022_Amended_Plaza_Policies_for_Ocean_Plaza_Aruba_Use (1)
5. Exhibit 3 -Ex B- Dining Area
6. Exhibit 3-Ex C- Sidewalk Cafes

August 12, 2025

VIA E-MAIL:

JhanelleC@lauderdalebythesea-fl.gov

Jhanelle Campbell, Director, Dev. Services
Town of Lauderdale-by-the-Sea
4501 N. Ocean Drive
Lauderdale-by-the-Sea, Florida 33308

VIA EMAIL:

townmanager@lauderdalebythesea-fl.gov

Ken Rubach, Interim Town Manager
Town of Lauderdale-by-the-Sea
4501 N. Ocean Drive
Lauderdale-by-the-Sea, Florida 33308

Re: Aruba – Outdoor dining within Connie Hoffman Plaza (Ocean Plaza)

Dear Ms. Campbell and Mr. Rubach,

As a follow-up to my e-mail of August 4, 2025 requesting extension of the outdoor dining permit, we are including additional information relevant to the extension request. Aruba is requesting an extension of the Revocable License Agreement dated September 13, 2025 ("Agreement"). The term of the Agreement currently expires September 30, 2025 and shall automatically renew, subject to Town Commission approval, from October 1st to the following September 30th unless terminated sooner. Aruba is currently pursuing a site plan amendment to add an outdoor deck on the east side of the building. That application is pending with the Town under Application # 2025-L1-SPM-02. Additionally, because the proposed deck is on the east side of the restaurant (on the sand), Aruba submitted an application to the Florida Department of Environmental Protection, which is currently under review pursuant to Application # BO000885. Aruba is currently awaiting sea turtle nesting data from DEP in order to address comments received from the DEP reviewing agencies. In order to allow time for the DEP approval and the construction of the outdoor dining deck, we respectfully request a renewal of the Agreement under the same terms for a period of six (6) months beginning October 1, 2025 or upon completion of the outdoor deck, whichever occurs sooner. Aruba is grateful to the Town for the continued use of the Connie Hoffman Plaza, and it looks forward to welcoming guests to the new outdoor dining area.

Should you have any questions or require additional information, please feel free to contact me.

Sincerely,



Nectaria M. Chakas, Esq.

EXHIBIT A

POLICIES FOR USE OF THE OCEAN AND DUNE PLAZAS & THE PAVILION BY ENTITIES OTHER THAN THE TOWN

General philosophy: The beach pavilion, the Ocean Plaza, and the Dune Plaza are the premier public spaces in Town and were built for the enjoyment of our residents and visitors. They should therefore only be used for events that are open to the general public or are of significant benefit to the Town. The Town should collect fees and costs so that users bear the costs related to their events, rather than covering those costs from the Town's general fund.

Use of Ocean Plaza by Aruba for Outdoor Dining:

Based on the successful experience with piloting a program of outdoor dining in Ocean Plaza during the COVID-19 pandemic, and subsequent refinement to limit the impacts on other uses and users of Ocean Plaza, Aruba is eligible to enter into a revocable license agreement for the use of the portion of Ocean Plaza closest to their property for outdoor dining. The outdoor dining use may be applied for annually and requires approval by the Town Commission prior to October 1. It:

- a. shall not occupy more than 800 square feet of the of the north end of the Ocean Plaza within the knee wall; and
- b. shall provide for removal of the outdoor dining use when necessary to accommodate a Town event or other event approved in accordance with this policy after giving a minimum of 48 hours' notice;
- c. shall require regular maintenance of the Ocean Plaza including cleaning the pavers in the licensed area and keeping Ocean Plaza clean and free from litter and debris; and
- d. shall be conducted in accordance with all of the requirements of the revocable license agreement with the Town, including timely payment of fees specified therein.

The following policies and fees shall govern ~~the~~ all other use of the plazas and the Pavilion:

1. *Eligible users.* Use of the plaza for events open to the general public, shall be limited to:
 - a. Town commercial businesses (limited to 4 rentals per year per business)
 - b. Town-based non-profit organizations (limited to 2 rentals per year per organization)
 - c. Out of Town 501C Registered Non-Profit Organizations (limited to 1 rental per organization per year).
 - d. The plazas and pavilion will not be rented for events that are not open to the general public, although it is understood that there may be uses that require an admission fee or cost to the public.
 - e. The Town Commission may authorize the private use of the plazas by any user for an event that is deemed to be of significant benefit to the Town. (Example: a party hosted by the Town and the Convention & Visitors' Bureau whose purpose is to showcase the Town to visiting travel agents or dignitaries).
2. *Fees and costs.*

EXHIBIT A

- a. A rental fee will be charged for all such uses. The rental structure for events that are open to the general public shall be :
 - i. Town commercial business use - \$850 per day or per night
 - ii. Town-based non-profit organization - \$215 per day or night
 - iii. Out of Town 501C Registered Non-Profit Organization - \$425 per day or night
 - b. The rental fees above are per plaza. If an organization wants to utilize both plazas for their event, they must pay rent for each plaza.
 - c. Use of the plazas as part of a larger special event shall be subject to these rental fees, in addition to the special event permit fee.
 - d. The Town Manager shall estimate the cost of Town and BSO staff to service the event, and set an additional deposit that the renter must pay upfront.
 - e. If food and beverages are to be served, the deposit shall include a pressure washing fee.
 - f. Renters will be required in their rental agreement to clean up the plazas immediately after their use, pay all fees, pay the cost of any damage they do to the Town's property, and pay for all Town & BSO costs directly associated with the event. If such costs exceed the upfront payment for those services, the renter must reimburse the Town for the difference.
3. *Insurance.* Renters must provide liability insurance (and liquor liability insurance if liquor is being served in amounts set by the Town Manager) and execute indemnification agreements with the Town in a form acceptable to the Town Attorney.
4. *Potential use on holidays.*
 - a. The Town Commission will decide if they wish to make the plazas available for use of Town commercial businesses or Town-based non-profit organizations on specific holidays. Non-profit organizations that are not based in LBTS may not rent the plazas on holidays.
 - b. On those holidays the Commission designates, the Town will accept proposals for use six months in advance of the holiday and determine which proposals best fit the image and goals of the Town. After the Commission ranks the proposals in preferred order, staff will negotiate rental fees with the first ranked proposer and bring them back to the Commission for approval.
 - c. The same business or non-profit organization may not rent the same plaza on a specific holiday two years in a row if another business or non-profit wants the opportunity. The Town Manager shall determine whether others are interested in the opportunity, based on whether she or he has received written notice of such interest from an eligible business or organization no later than seven months prior to the holiday.
5. *Use on the same day as a special event.* Rentals will not be considered on days or evenings of Special Events with which they would interfere or conflict.
6. *Sales.* There shall be no sales of manufactured products (excluding food products) in the plazas during these events. Only hand-made artisan products may be sold in connection with such a rental. However, manufactured goods may be auctioned or sold at a charity event in the plaza. This restriction does not apply to the sale of food or food products.

EXHIBIT A

7. *Cancellation for Town-sponsored event.* The Town reserves the right to cancel the rental up to 90 days in advance if the Town Commission decides to hold a Town-sponsored event in the plaza on that same date.

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A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, APPROVING A REVOCABLE LICENSE AGREEMENT WITH ARUBA BAY, INC. FOR USE OF THE OCEAN PLAZA FOR OUTDOOR DINING; AUTHORIZING THE TOWN MANAGER TO EXECUTE THE AGREEMENT; PROVIDING FOR IMPLEMENTATION, CONFLICTS, AND FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission of the Town of Lauderdale-By-The-Sea (“Town”) adopted policies governing the use of the Ocean and Dune Plazas in the two easternmost blocks of Commercial Boulevard by others, and for the Beach Pavilion at the eastern end of Commercial Boulevard by Resolution 2014-18 (“Plaza Policies”); and

WHEREAS, on November 9, 2022, the Town Commission adopted Resolution No. 2022-50, amending the Plaza Policies to authorize and regulate Aruba Bay, Inc.’s (“Aruba”) continued outdoor dining use of the Ocean Plaza; and

WHEREAS, pursuant to the amended Plaza Policies, Aruba is eligible to enter into a revocable license agreement for the use of Ocean Plaza for outdoor dining, provided that Aruba applies for the outdoor dining use annually and subject to approval by the Town Commission prior to October 1; and

WHEREAS, the Town received a request from Aruba for the continued outdoor dining use on Ocean Plaza; and

WHEREAS, Town staff recommends the Town enter into a revocable license agreement with Aruba, attached hereto as Exhibit “A,” to allow Aruba to use Ocean Plaza for outdoor dining (the “Revocable License Agreement”); and

WHEREAS, the Town Commission deems it to be in the best interest of the Town and its residents to approve the Revocable License Agreement.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN
COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA,
THAT:**

Section 1. Recitals. Each “WHEREAS” clause set forth above is true and correct and incorporated herein by this reference.

Section 2. Revocable License Agreement Approved. The Revocable License Agreement with Aruba, attached hereto as Exhibit “A,” is hereby approved.

Section 3. Authorization to Execute the Agreement. The Town authorizes the Town Manager to execute the Revocable License Agreement, in substantially the same form attached hereto as Exhibit “A,” together with such non-substantial changes as are deemed necessary by the Town Manager and approved as to form and legal sufficiency by the Town Attorney.

Section 4. Implementation. The appropriate Town officials are authorized to execute all necessary documents and to take any necessary action to effectuate the intent of this Resolution.

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

PASSED AND ADOPTED this th day of September, 2025.

Attest:

Courtney Easley, Acting Town Clerk
(CORPORATE SEAL)

64 APPROVED AS TO FORM:

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Susan L. Trevarthen, Town Attorney

69

REVOCABLE LICENSE AGREEMENT

THIS REVOCABLE LICENSE AGREEMENT (the “Agreement”) is accepted, made and entered into as of the _____ day of _____, 2025 (“Effective Date”), by and between **TOWN OF LAUDERDALE-BY-THE-SEA**, a Florida municipal corporation, (the “Town”), and the Property Owner, **DEMKO FAMILY HOLDINGS, LTD**, a Florida limited partnership (“Owner”), and the Tenant, **ARUBA BAY, INC.**, a Florida profit corporation (the “Licensee”).

RECITALS

WHEREAS, the Licensee is the operator of the **ARUBA BEACH CAFÉ** restaurant on that certain real property located at 1 E Commercial Blvd in the Town of Lauderdale-By-The-Sea, Florida (the “Property”); and

WHEREAS, on November 15, 2022, the Town Commission adopted Resolution No. 2022-50, which amended the Town’s policies for the use of the Ocean Plaza by **ARUBA BEACH CAFÉ**, attached hereto as Exhibit “A” (the “Policy”); and

WHEREAS, consistent with the Policy, the Town desires to grant Licensee a revocable license to use a portion of the Town’s property located on Ocean Plaza as described in Exhibit “B,” attached hereto and incorporated herein (the “Licensed Area”) for Licensee to use as an outdoor dining area (the “Outdoor Dining”); and

WHEREAS, the Town finds that the limited use of the Licensed Area, in accordance with the terms of this Agreement, is a benefit to the community and consistent with the Policy; and

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Licensee and the Village agree as follows:

1. **Recitals.** The Recitals set forth above are accurate and are hereby incorporated by reference and made a part of this Agreement.
2. **Grant of License.**

- 2.1. **License.** The Town grants to Licensee a revocable license (this “License”) to use the Licensed Area described in Exhibit “B” for Outdoor Dining as contemplated herein and outlined in the Scope of Licensed Activities attached hereto as Exhibit “C”. This License is personal to Licensee and may not be assigned or transferred to any party. Licensee shall not permit the Licensed Area to be occupied or utilized by other organizations, entities, or persons. This authorization is not a lease or an easement and is not intended and shall not be construed to transfer any real property interest in the Licensed Area or other Town property.

116 2.2. **Non-Exclusivity.**

117 2.2.1. Licensee acknowledges and understands that this license granted to the
118 Licensee by the Town is a non-exclusive license permitting Licensee to
119 provide Outdoor Dining in the Licensed Area for the term of this Agreement.
120 The Town specifically reserves the right to use the Licensed Area for a Town
121 event or other event approved in accordance with the Policy.

122 2.2.2. Licensee, its agents, employees, contractors, invitees and guests shall have
123 the non-exclusive right to ingress and egress to the Licensed Area for the
124 Outdoor Dining Use.

125 2.3. **"As is" condition.** The Town makes the Licensed Area available to Licensee in
126 an "as is" condition. The Town makes no representations or warranties concerning
127 the condition of the Licensed Area or its suitability for use by Licensee, its
128 customers, or the public, and assumes no duty to warn either Licensee, its
129 customers, or the public concerning conditions that exist now or may arise in the
130 future.

131 2.4. **Waiver.** In making the Licensed Area available for use by Licensee, the Town
132 assumes no liability for loss or damage to equipment, supplies, or other property
133 owned by or in the custody of Licensee. Licensee agrees that the Town is not
134 responsible for providing security at the Licensed Area, and Licensee hereby
135 waives any claim against the Town in the event equipment, supplies, or other
136 property owned by or in Licensee's custody is lost, damaged, or stolen.

137 2.5. **No vested or property right.** The Licensee has no vested right or property interest
138 in the Licensed Area or the continuation of the Agreement or the activity it allows
139 within the Town's Licensed Area. The Town does not by virtue of this Agreement
140 warrant or represent to the Licensee that the Encroachment complies with
141 applicable Town, State and/or federal laws, statutes, ordinances, rules or
142 regulations.

143 3. **License Fee; Costs.**

144 3.1. **License Fee.** A semi-annual License fee of **\$13,600 (\$34 x 800 sq. feet)** shall be
145 due and paid on October 1st. Notwithstanding the foregoing, the total License fee
146 may be divided into quarterly payments upon receipt of written request from the
147 Licensee. All Town fees are non-refundable upon payment and are subject to
148 change in future years.

149 3.2. **Costs.** Licensee shall pay utility costs associated with Licensee's use of the
150 Licensed Area, including, but not limited to, electricity, water and sewer, and
151 ordinary trash collection. Licensee shall be solely responsible for costs associated
152 with obtaining any permits or other governmental approvals necessary to use the
153 Licensed Area.

154 4. **Licensee's Responsibilities; Representations and Warranties.**

155 4.1. **Terms and Conditions.** Licensee agrees to comply with the following terms and
156 conditions:

4.1.1. This Agreement is based on Aruba Beach Café request dated August 12, 2025.

4.1.2. The Licensed Area shall be limited to no more than 800 square feet of the north end of the Ocean Plaza within the knee wall.

4.1.3. Sidewalk Café Area must, at all times, remain in compliance with the policies for use of the Ocean and Dune Plazas & the Pavilion by entities other than the Town established pursuant to Resolution No. 2022-50, attached hereto as Exhibit "A," and any applicable provisions of the Town Code.

4.1.4. This License may be temporarily suspended, and the furniture and fixtures required to be removed by the Town Manager, designee or authorized law enforcement official when necessary, for the following reasons: (a) to clear sidewalk areas for a "community or special event" authorized by a permit issued by the Town; (b) when street, sidewalk, or utility repairs necessitate such action; or (c) in emergency situations (police, fire, and life safety). In such an event, the Town and its officers and employees shall not be responsible for Outdoor Dining furniture and fixtures relocated during emergencies.

4.1.5. The Town may remove, without notice, any furniture or fixtures which are placed or located outside the perimeter of the Licensed Area.

4.1.6. Upon the issuance of a "Hurricane Warning" or "Hurricane Watch" by the Broward County Office of Emergency Management, the Licensee shall be required to remove all furniture and fixtures from the Licensed Area. Failure to remove any furniture and/or fixtures from the Licensed Area within twenty-four (24) hours from the issuance of a "Hurricane Warning" or "Hurricane Watch," may result in the Town Manager or designee directing Town staff to remove furniture and/or fixtures. The Licensee shall be responsible for any and all expenses incurred by the Town for the removal, storage, and return of furniture or fixtures. The Town shall not be responsible for any damages to Outdoor Dining furniture or fixtures resulting from the removal, storage and return.

4.2. **Maintenance.** The Licensee agrees to comply with the following maintenance plan requirements for the maintenance of the Licensed Area:

4.2.1. The Licensee agrees to empty Town trash cans on the sidewalk adjacent to the Licensed Area, as needed during hours of operation to ensure that they do not overflow and are available for the public's use.

4.2.2. The Licensee shall, during the entire period that the Outdoor Dining exists, maintain the premises in a neat, clean, and sanitary appearance and condition.

4.2.3. Furniture and fixtures may be stored on the sidewalk, after closing, in a neat and orderly manner, provided that such furniture is staked no earlier than 10:30 PM and the furniture layout for the Licensed Area is restored no later than 10:30 AM the following day.

- 203 4.2.4. The Licensee shall remove all un-affixed furniture and fixtures from the
204 Licensed Area at the close of business the day before the Town's
205 scheduled cleaning date. Failure to remove all un-affixed furniture and
206 fixtures from the Licensed Area may result in removal by the Town at the
207 Licensee's expense.
- 208 4.2.5. The Licensee shall be responsible for removal of stains in the designated
209 Licensed Area, including but not limited to those caused by dirt, grease
210 and food or beverages.
- 211 4.2.6. The Licensed Area shall be cleared of all debris as may be necessary
212 throughout the course of the day, and then again at the close of each
213 business day.
- 214 4.2.7. The Licensee is responsible for maintaining the furniture, fixtures and
215 any other improvements related to the Licensed Area in the same or
216 comparable condition to that originally approved by the Town.
- 217 4.2.8. The Licensee shall take preventive measures such as ensuring the
218 bottom of tables and chairs have protective feet and are appropriately
219 treated to avoid damage to pavers.
- 220 4.2.9. Licensee shall be responsible for the Town's cost of materials and labor
221 that may be necessary to replace any and all landscaping, paving, and other
222 public improvements which are damaged or stained resulting from the
223 operation of the Outdoor Dining. The cost of labor and materials
224 calculated shall be premised upon the same quality of materials and
225 workmanship previously approved and utilized by the Town for
226 landscaping, paving and other public improvements.
- 227 4.2.10. During the period of this Agreement, the Licensee shall be solely
228 responsible for maintenance and repair of the designated and approved
229 Licensed Area.

230 5. **Term of Agreement/Removal of Outdoor Dining.**
231

232 5.1. **Term.** The term of this Agreement shall commence on the date when the last one
233 of the parties have signed this Agreement and shall continue until September 30th.
234 Subject to verification of compliance with the Policy and the annual Ocean Plaza
235 Application and License fees being current at the time of renewal as approved by the
236 Town Commission, this Agreement shall automatically renew annually for a period
237 of one (1) year from October 1st to the following September 30th, unless terminated
238 by either party as provided herein. This Agreement may be terminated by either party
239 upon thirty (30) days' advance written notice to the other party. Notwithstanding the
240 foregoing, the duration of this Agreement shall be limited to the earlier of (i) six (6)
241 months from the commencement date, or (ii) completion of the beach deck at Aruba's
242 Restaurant, whichever occurs first. Any renewal of this Agreement shall not be
243 automatic, but may only occur upon approval by resolution of the Town
244 Commission.
245

246 5.2. **Termination by Town.**
247

248 5.2.1. In the event the Outdoor Dining poses a threat or danger to the safety and
249 welfare of the general public, or the Town Manager or designee deems it to be
250 in the best interests of the general public, the Town shall have the right to
251 terminate this Agreement immediately and remove, or cause the Outdoor Dining
252 to be removed.

253
254 5.2.2. The Licensee shall properly remove the Outdoor Dining from the Licensed
255 Area within twenty-four (24) hours of receipt of the Town Manager's or
256 designee's final notice of violation, revocation or suspension. The Town
257 Manager or designee may direct Town staff to remove the Outdoor Dining from
258 the Licensed Area. The Licensee shall be responsible for all expenses incurred
259 by the Town for the removal of the Outdoor Dining and shall be required to
260 restore and return the Licensed Area to its original condition. Outdoor Dining
261 furniture and fixtures shall only be released upon a proper showing of ownership
262 and payment of reasonable and actual removal, administrative and storage
263 charges.

264
265 6. **Licensee's Maintenance and Repair Obligations.**
266

267 6.1. **Licensee Maintenance.** Licensee shall be solely responsible for maintenance of
268 the Licensed Area and the maintenance and repair of any improvements made to
269 the Outdoor Dining and Licensed Area related to this Agreement, which may
270 include without limitation, mowing, sodding, planting, general maintenance,
271 repair, and clearing the Licensed Area of all debris, and ensuring that all structures
272 or improvements constituting the Encroachment remain in good and safe
273 condition.
274

275 6.2. **Town Maintenance.** In exchange for the right to use the Licensed Area, the
276 Licensee acknowledges that the Town will perform certain maintenance functions,
277 including pressure cleaning, within the Licensed Area, and hereby authorizes
278 access to the Licensed Area as needed to perform such maintenance.
279

280 7. **Insurance.**
281

282 7.1. Pursuant to Section 17-9 and Section 17-90 of the Town Code, the Licensee shall
283 secure and maintain at Licensee's own expense and throughout the duration of this
284 Agreement general liability insurance covering the restaurant and the Outdoor
285 Dining activities and Licensed Area, with combined single limits of no less than
286 \$1,000,000.00 per occurrence and \$2,000,000 in the aggregate, for bodily injury
287 and property damage coverage, naming the Town as an additional insured, in a
288 form of endorsement acceptable to the Town Manager or designee. The Licensee
289 shall maintain Worker's compensation and employers' liability insurance as
290 required by the State of Florida.
291

292 7.2. If alcohol is to be served or sold in the Licensed Area, the Licensee shall secure a
293 Certificate of Liquor Liability Insurance written in comprehensive form in the
294 amount of \$1,000,000 per occurrence and \$2,000,000 general aggregate for bodily
295 injury and property damage.

- 296
297 7.3. All policies must be issued by companies authorized to do business in the State of
298 Florida and rated A- or better per Best's Key Rating Guide, latest edition.
299
- 300 7.4. Simultaneously with the execution of this Agreement, and by October 1st of each
301 year during the Term of this Agreement, the Licensee shall furnish the Town with
302 a policy or certificate of insurance coverage in the minimum amount stated above,
303 together with the endorsement. All policies must be issued by companies
304 authorized to do business in the State of Florida and rated A- or better per Best's
305 Key Rating Guide, latest edition.
306
- 307 7.5. The Town must receive thirty (30) days' written notice prior to any cancellation,
308 nonrenewal or material change in the coverage provided.
309
- 310 7.6. The Licensee shall not maintain the Outdoor Dining in the Licensed Area unless
311 and until after Licensee has obtained all insurance required herein and the
312 certificate(s) of insurance have been received and approved by the Town.
313
- 314 7.7. Failure to comply with these requirements shall result in suspension or revocation
315 of this License and Agreement by the Town Manager or designee.
316
- 317 8. **Indemnification.** Licensee agrees to indemnify, defend, save and hold harmless the
318 Town, its officials, employees, and agents, from and against any loss, damage or
319 expense (including all costs and reasonable attorneys' fees at both the trial and appellate
320 levels) suffered by the Town, its officials, employees and agents as a result of any
321 claims, suits, actions, damages or causes of action (collectively, the "Claims") arising
322 out of any personal injury, loss of life or property damage occurring on the Licensed
323 Area, any increase in costs to the Town stemming from the construction and/or repair
324 of utilities located within the Licensed Area or in connection with, related to the
325 Outdoor Dining, the use and activity thereon, or arising out of this Agreement or
326 Licensee's performance or failure to perform under this Agreement, including, but not
327 limited to any damage to the Licensed Area caused by the Licensee, its employees,
328 contractors, agents and invitees. Furthermore, the parties understand and agree that the
329 covenants and representations relating to this indemnification provision shall survive
330 the term of this Agreement and continue in full force and effect as to the Licensee's
331 responsibility to indemnify.
332
- 333 9. **Release.** Town shall have no liability to the Licensee, successors or assignees or their
334 employees, contractors, agents, and invitees in connection with the Outdoor Dining or
335 Licensed Area, this Agreement and the subject matter hereof, including, without
336 limitation, any Claims in connection with, related to, or arising from the Town's
337 maintenance or repair of the Licensed Area including, but not limited to, any Claims
338 for damage to the Licensed Area, Outdoor Dining, improvements on the Outdoor Dining
339 or Licensed Area, or the Property. The Licensee hereby releases the Town, its officials,
340 employees and agents with respect to the foregoing.
341
- 342 10. **Enforcement/Authorization to Withhold Permits and Inspections.**
343

344 10.1 The Town, or its agents or representatives, may enter upon the Property and
345 Licensed Area at all reasonable times and hours to examine same and determine
346 if the Licensee is properly maintaining the Licensed Area in accordance with this
347 Agreement.

348
349 10.2 In the event that the Licensee fails to maintain the Licensed Area in a manner
350 acceptable to the Town, or the Licensed Area is damaged or impaired in any way
351 because of the Outdoor Dining, Licensee shall, at its expense, repair the Licensed
352 Area to its original condition before such damage, or to the standards specified
353 by the Town Manager or designee. If the Licensee fails to timely make such
354 restoration or repair, the Town may perform the restoration or repair work and
355 charge the cost thereof to the Licensee.

356
357 10.3 If the terms of this Agreement are not being complied with, in addition to any
358 other remedies available at law or in equity, the Town is hereby authorized to
359 withhold any approvals regarding the Outdoor Dining or the Property or any
360 portion thereof, and to refuse to make any inspections or grant any approvals for
361 the Outdoor Dining or the Property or any portion thereof, until such time as the
362 Licensee is in compliance with the terms and conditions of this Agreement.

363
364 11. **Attorney's Fees.** The prevailing party in any action or suit pertaining to or arising out
365 of this Agreement shall be entitled to recover, in addition to costs and disbursements
366 allowed by law, reasonable attorneys' fees and costs as well as attorneys' fees and costs
367 incurred in enforcing this prevailing parties attorneys' fees provision.

368
369 12. **Governing Law and Venue.** This Agreement shall be construed in accordance with
370 and governed by the laws of the State of Florida. Venue for any proceedings arising
371 out of this Agreement shall be proper exclusively in Broward County, Florida.

372
373 13. **Recordation/Modification.** This Agreement may be recorded by the Town Clerk in
374 the Public Records of Broward County with the Licensee paying the costs for such
375 recordation. This Agreement shall remain in full force and effect and be binding upon
376 the undersigned and the heirs, successors and assigns of the undersigned, until such
377 time as the same is modified or terminated in writing by the Town Manager or designee
378 or the Licensee as may be applicable.

379
380 14. **Notice of Sale.** Upon the sale, conveyance or transfer of the Property or the restaurant
381 business associated with this Agreement, the Licensee, new owner and/or tenant, or
382 assignee shall notify the Town in writing of the sale or transfer and shall be required to
383 file a new application for Outdoor Dining, Revocable Non-Exclusive License
384 Agreement, along with providing the Town with the minimum insurance required
385 pursuant to Section 7 of this Agreement. Failure to provide such notice or to provide
386 the required insurance documentation by the date the new owner and/or tenant takes
387 possession or within fifteen (15) days of the transfer of the Property, shall terminate
388 this Agreement.

389
390 15. **Successors in Interest.** The obligations and benefits of this Agreement shall inure to
391 all successors in interests to the parties to this Agreement.

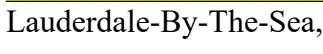
393 16. **Assignment and Amendment** – This Agreement may not be assigned, without prior
394 written approval of the Town. This Agreement may only be amended, by the parties,
395 with the same formalities as this Agreement.
396

397 17. **Town Attorney Approval.** The Town Attorney has approved the standard, pre-printed
398 terms and conditions set forth in this Agreement as to form and legality. Accordingly,
399 no modification of these terms and conditions shall be binding upon the Town unless
400 they are specifically endorsed and approved by the Town Attorney.
401

402 18. **Notices.** All notices required by law and by this Agreement to be given by one party
403 to the other shall be in writing, and the same shall be served by certified mail, return
404 receipt requested, to the following addresses:
405

406 Grantor: Town of Lauderdale-By-The-Sea
407 c/o Town Manager
408 Town Hall
409 4501 Ocean Avenue
410 Lauderdale-By-The-Sea, Florida 33308
411

412 With a copy to: Town Attorney
413 Town Hall
414 4501 Ocean Avenue
415 Lauderdale-By-The-Sea, Florida 33308
416

417 Licensee: 
418 
419 Lauderdale-By-The-Sea, FL 33308
420

421 19. **Entire Agreement/Modification/Amendment.**

422 19.1. This Agreement, including the exhibits attached hereto, contains the entire
423 agreement of the parties and supersedes any prior oral or written representations.
424 No representations were made or relied upon by either party, other than those that
425 are expressly set forth herein.

426 19.2. No agent, employee, or other representative of either party is empowered to
427 modify or amend the terms of this Agreement, unless executed with the same
428 formality as this document.

431 **IN WITNESS WHEREOF**, the parties have executed this Agreement as of the Effective
432 Date.

433
434 **OWNER:**



438 Lauderdale-By-The-Sea, FL 33308

439
440 By: _____

441 _____
442
443 Print Name: _____
444 _____

445
446 STATE OF FLORIDA)
447 COUNTY OF BROWARD)

448
449 The foregoing instrument was acknowledged before me this _____ day of _____,
450 2025, by _____ (Licensee), who is (check one) ☐ personally known to me or
451 ☐ has produced _____ as identification by means of physical
452 presence or ☐ online notarization.

453
454
455 _____
456 Notary Public, State of Florida

457
458 My commission expires:

459 _____
460 Print or Type Name of Notary Public

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

LICENSEE:



Lauderdale-By-The-Sea, FL 33308

By: _____

Print Name: _____

STATE OF FLORIDA)

COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this _____ day of _____, 2025, by _____ (Licensee), who is (check one) ☐ personally known to me or ☐ has produced _____ as identification by means of physical presence or ☐ online notarization.

Notary Public, State of Florida

My commission expires:

Print or Type Name of Notary Public

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

TOWN:

TOWN OF LAUDERDALE-
BY-THE-SEA
a Florida municipal
corporation

By: _____
Ken Rubach, Interim Town
Manager

STATE OF FLORIDA)
COUNTY OF BROWARD)

The foregoing instrument was acknowledged before me this _____ day of _____, 2025, by Ken Rubach, as Interim Town Manager of Lauderdale-By-The-Sea Florida municipal corporation, on behalf of the corporation, who is (check one) ☐ personally known to me or ☐ has produced _____ as identification by means of physical presence or ☐ online notarization.

Notary Public, State of Florida

My commission expires:

Print or Type Name of Notary Public

ATTEST:

ACTING TOWN CLERK Courtney Easley

APPROVED AS TO FORM:

TOWN ATTORNEY Susan L. Trevarthen

EXHIBIT A

POLICIES FOR USE OF THE OCEAN AND DUNE PLAZAS & THE PAVILION BY ENTITIES OTHER THAN THE TOWN

General philosophy: The beach pavilion, the Ocean Plaza, and the Dune Plaza are the premier public spaces in Town and were built for the enjoyment of our residents and visitors. They should therefore only be used for events that are open to the general public or are of significant benefit to the Town. The Town should collect fees and costs so that users bear the costs related to their events, rather than covering those costs from the Town's general fund.

Use of Ocean Plaza by Aruba for Outdoor Dining:

Based on the successful experience with piloting a program of outdoor dining in Ocean Plaza during the COVID-19 pandemic, and subsequent refinement to limit the impacts on other uses and users of Ocean Plaza, Aruba is eligible to enter into a revocable license agreement for the use of the portion of Ocean Plaza closest to their property for outdoor dining. The outdoor dining use may be applied for annually and requires approval by the Town Commission prior to October 1. It:

- a. shall not occupy more than 800 square feet of the of the north end of the Ocean Plaza within the knee wall; and
- b. shall provide for removal of the outdoor dining use when necessary to accommodate a Town event or other event approved in accordance with this policy after giving a minimum of 48 hours' notice;
- c. shall require regular maintenance of the Ocean Plaza including cleaning the pavers in the licensed area and keeping Ocean Plaza clean and free from litter and debris; and
- d. shall be conducted in accordance with all of the requirements of the revocable license agreement with the Town, including timely payment of fees specified therein.

The following policies and fees shall govern ~~the~~ all other use of the plazas and the Pavilion:

1. *Eligible users.* Use of the plaza for events open to the general public, shall be limited to:
 - a. Town commercial businesses (limited to 4 rentals per year per business)
 - b. Town-based non-profit organizations (limited to 2 rentals per year per organization)
 - c. Out of Town 501C Registered Non-Profit Organizations (limited to 1 rental per organization per year).
 - d. The plazas and pavilion will not be rented for events that are not open to the general public, although it is understood that there may be uses that require an admission fee or cost to the public.
 - e. The Town Commission may authorize the private use of the plazas by any user for an event that is deemed to be of significant benefit to the Town. (Example: a party hosted by the Town and the Convention & Visitors' Bureau whose purpose is to showcase the Town to visiting travel agents or dignitaries).
2. *Fees and costs.*

EXHIBIT A

- a. A rental fee will be charged for all such uses. The rental structure for events that are open to the general public shall be :
 - i. Town commercial business use - \$850 per day or per night
 - ii. Town-based non-profit organization - \$215 per day or night
 - iii. Out of Town 501C Registered Non-Profit Organization - \$425 per day or night
 - b. The rental fees above are per plaza. If an organization wants to utilize both plazas for their event, they must pay rent for each plaza.
 - c. Use of the plazas as part of a larger special event shall be subject to these rental fees, in addition to the special event permit fee.
 - d. The Town Manager shall estimate the cost of Town and BSO staff to service the event, and set an additional deposit that the renter must pay upfront.
 - e. If food and beverages are to be served, the deposit shall include a pressure washing fee.
 - f. Renters will be required in their rental agreement to clean up the plazas immediately after their use, pay all fees, pay the cost of any damage they do to the Town's property, and pay for all Town & BSO costs directly associated with the event. If such costs exceed the upfront payment for those services, the renter must reimburse the Town for the difference.
3. *Insurance.* Renters must provide liability insurance (and liquor liability insurance if liquor is being served in amounts set by the Town Manager) and execute indemnification agreements with the Town in a form acceptable to the Town Attorney.
4. *Potential use on holidays.*
 - a. The Town Commission will decide if they wish to make the plazas available for use of Town commercial businesses or Town-based non-profit organizations on specific holidays. Non-profit organizations that are not based in LBTS may not rent the plazas on holidays.
 - b. On those holidays the Commission designates, the Town will accept proposals for use six months in advance of the holiday and determine which proposals best fit the image and goals of the Town. After the Commission ranks the proposals in preferred order, staff will negotiate rental fees with the first ranked proposer and bring them back to the Commission for approval.
 - c. The same business or non-profit organization may not rent the same plaza on a specific holiday two years in a row if another business or non-profit wants the opportunity. The Town Manager shall determine whether others are interested in the opportunity, based on whether she or he has received written notice of such interest from an eligible business or organization no later than seven months prior to the holiday.
5. *Use on the same day as a special event.* Rentals will not be considered on days or evenings of Special Events with which they would interfere or conflict.
6. *Sales.* There shall be no sales of manufactured products (excluding food products) in the plazas during these events. Only hand-made artisan products may be sold in connection with such a rental. However, manufactured goods may be auctioned or sold at a charity event in the plaza. This restriction does not apply to the sale of food or food products.

EXHIBIT A

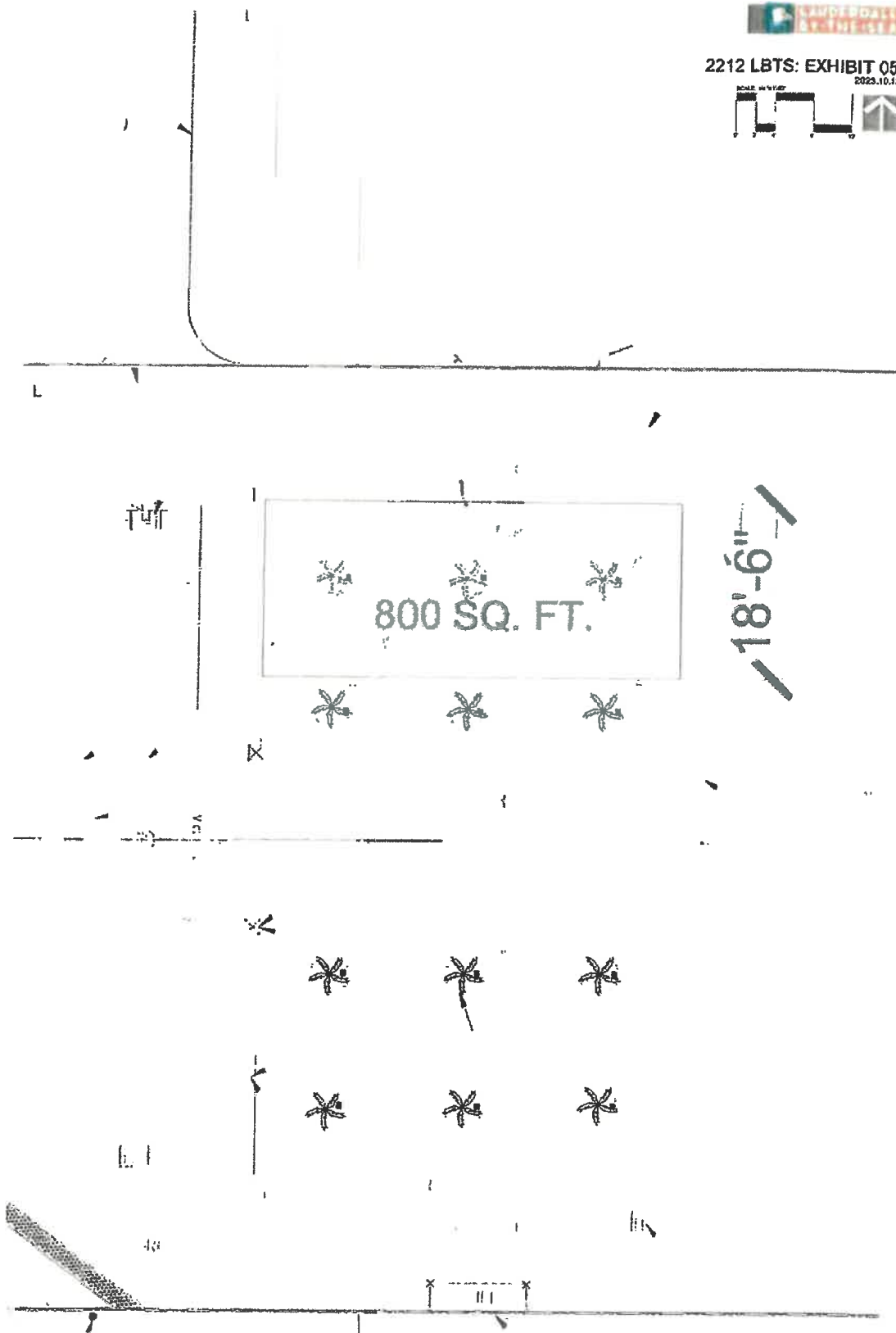
7. *Cancellation for Town-sponsored event.* The Town reserves the right to cancel the rental up to 90 days in advance if the Town Commission decides to hold a Town-sponsored event in the plaza on that same date.

Ex. B



2212 LBTS: EXHIBIT 05a

2023.10.12



ARTICLE VI. SIDEWALK CAFÉS¹

Sec. 17-85. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning.

Affected party shall mean any property owner whose property directly abuts the property upon which the business is located who has applied for or been issued a permit for a sidewalk café.

Buffer zone shall mean a clear pedestrian path for the visual and physical separation between the street curb and any sidewalk café furniture and/or fixture.

Fixtures shall mean objects, other than furniture, such as greeting podiums, bussing stations, heaters/misters and fans that are utilized as part of the sidewalk café.

Food store shall mean an establishment that sells food and beverages items, which may include alcoholic beverages, for off premises consumption, but shall not include a package store or a convenience store. The definition of food store shall include grocery store and supermarkets.

Furniture shall mean tables, chairs, umbrellas and similar objects, other than fixtures, that are utilized as part of the sidewalk café.

Maintenance area shall mean the sidewalk café area(s) plus the sidewalks (including the pedestrian paths and buffer zones) in, around and adjacent to the sidewalk café area(s) that the owner/operator is responsible for maintaining.

Pedestrian path shall mean the Town designated portion of the ROW adjacent to the sidewalk café that is required to be kept free and clear to allow a safe passageway for walking.

Permittee shall mean the owner/operator of the restaurant or food store (who may or may not be the property owner) associated with and issued a sidewalk café permit obtained pursuant to the terms and provisions of this article.

Restaurant shall mean any establishment where facilities are provided for preparing and serving food to the public. At least 51 percent of total gross revenues must come from retail sale on the licensed premises of food and non-alcoholic beverages. Proceeds of catering sales shall not be included in the calculation of total gross revenues. Catering sales include food or non-alcoholic beverage sales prepared by the licensee on the licensed premises for service by the licensee outside the licensed premises. The tables must be of adequate size to accommodate the service of full course meals in accordance with the number of chairs or other seating facilities provided at the table. Sale of alcoholic beverages for off-premise consumption is not permitted.

¹Editor's note(s)—Ord. No. 2020-02, § 2, adopted February 11, 2020, repealed art. VI, §§ 17-85—17-94, and enacted a new art. VI, §§ 17-85—17-93. The previous art. VI pertained to similar subject matter and derived from Ord. No. 342, adopted June 22, 1993; Ord. No. 358, adopted September 14, 1994; Ord. No. 365, adopted July 25, 1995; Ord. No. 411, adopted November 10, 1998; Ord. No. 03-520, adopted October 28, 2003; Ord. No. 2007-06, adopted April 10, 2007; Ord. No. 2009-12, adopted July 28, 2009; Ord. No. 2011-10, adopted July 26, 2011; Ord. No. 2013-02, adopted April 9, 2013; Ord. No. 2014-18, adopted December 9, 2014; and Ord. No. 2015-06, adopted August 11, 2015.

Right-of-way (ROW) shall mean land in which the State, the Florida Department of Transportation, Broward County or the Town of Lauderdale-By-The-Sea owns the property or has an easement devoted to or required for use as a transportation facility or street.

Sidewalk shall mean that area, whether privately owned or a portion of the ROW, which is located between the curblineline or the lateral line of a street and the adjacent building and which is intended for use by pedestrians.

Sidewalk café (orsidewalk café area) shall mean an area, or combination of areas, located on a sidewalk or a portion of the ROW which is associated with, and used for seating by a restaurant or food store, including any maintenance area(s). It shall be characterized by the presence of furniture and fixtures if approved as part of the sidewalk café permit.

Street means that portion of a ROW improved, designed or ordinarily used for vehicular traffic or parking.
(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-86. Sidewalk café permit and revocable right-of-way (ROW) license and encroachment agreement required.

- (a) It shall be unlawful for any person to operate a sidewalk café on any sidewalk or public ROW within the Town without first obtaining a permit from the Town. In such cases where the ROW is owned or controlled by another governmental entity other than the Town, the applicant shall also be required to obtain authorization and approval from that entity. The approved permit may be recorded by the Town at the permittee's sole expense and shall include:
 - (1) A revocable ROW license and encroachment agreement, in a form approved by the Town Attorney, with the Town for any portion of the Town's ROW which is used for a sidewalk café;
 - (2) The location and square footage of each of the approved sidewalk café area(s);
 - (3) Specifications and photograph(s) or illustration(s) of the approved furniture and fixtures;
 - (4) The total number of seats within each of the sidewalk café areas;
 - (5) Identification and location of additional fixtures and signage that are permitted within the sidewalk café area;
 - (6) Owner consent and release, if applicable; and
 - (7) Additional information and conditions as required by the Town.
- (b) The ROW license shall be revocable in accordance with section 17-91 and shall not constitute a vested property interest in any portion of the public ROW.
- (c) Any person or entity operating a sidewalk café without a permit and ROW license and encroachment agreement or any property owner allowing the operation of a sidewalk café without a permit and a ROW license and encroachment agreement upon or adjacent to his/her/its property shall be subject to penalties as provided in this article.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-87. Sidewalk café permit application and right-of-way (ROW) license fees.

- (a) *Permit application fee.* A sidewalk café application fee as established and amended from time to time by resolution of the Town Commission, shall be non-refundable, and shall accompany the sidewalk café application.

(b) *Town right-of-way (ROW) license fee.*

- (1) Each permittee of a sidewalk café that operates in a portion of the Town ROW shall pay to the Town an annual ROW license fee, as established, and amended from time to time, by resolution of the Town Commission.
 - (2) The Town ROW license fee shall be calculated per square foot of ROW area utilized and included in the sidewalk café permit for the approved sidewalk café area.
 - (3) The Town ROW license fee shall be charged annually based upon the total amount of ROW square footage utilized by the sidewalk café and the number of calendar months during the year that the sidewalk café is operated. If no individual calendar months are selected, the Town shall charge the annual ROW license fee based upon the entire 12-month period. Pro-rated monthly selections shall only be calculated utilizing full calendar month increments. Changes to the monthly selection must be made in writing, a minimum of 30 days prior to any change, and prior to payment.
 - (4) Payment of fees.
 - a. Town ROW license fees shall be due and paid annually on or before October 1.
 - b. Notwithstanding the requirements set forth in (4)a. above, the total Town ROW license fee may be divided into quarterly payments upon receipt of written request from the permittee.
 - c. All Town fees paid are non-refundable upon payment.
 - d. Payment received more than ten calendar days after the due date shall be charged a late fee of ten percent of the payment amount due. Failure to make a required payment within 30 calendar days of the due date may result in immediate sidewalk café permit and ROW license revocation.
 - e. The fees collected pursuant to this section from sidewalk cafés located in the Town of Lauderdale-By-The-Sea shall be placed in the general revenue fund.
 - (5) If a sidewalk café is located on State of Florida ROW, Florida Department of Transportation ("FDOT") approval is required along with any applicable FDOT fees that may be required.
- (c) *Violation.* It is a violation of this Code and any applicable sidewalk café permit to operate a sidewalk café during unapproved time periods which have not been included in an active sidewalk café permit or for which the Town ROW license fee has not been paid. In addition to any penalties imposed pursuant to this chapter, the permittee shall be required to file either an amended application or a new application for a sidewalk café permit and Town ROW license for the unpermitted time periods during which they were in operation. The retroactive Town ROW license fee for any unpermitted time period (minimum fee shall be calculated on a monthly basis) during which a sidewalk café is operated shall be double the Town ROW license fee.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-88. Sidewalk café permit and Town ROW license application.

- (a) *Application.* Application for a sidewalk café permit and ROW license to operate a sidewalk café shall be commenced by the filing of a complete application on a form provided by the Town with the Development Services Department. Such application shall include the following:
- (1) Name, address and telephone number of the applicant.
 - (2) Name and address of business.
 - (3) Evidence of insurance containing terms required under section 17-90 of this article.

-
- (4) A minimum of 8½ x 11 inch drawing to legible scale showing the layout and dimensions of the existing sidewalk area and adjacent private property, proposed location, size and number of all furniture and fixtures, steps, trees, parking meters, bus shelters, sidewalk benches, trash receptacles, and any other objects located outside of the adjacent sidewalk café area or sidewalk obstruction either existing or proposed within the pedestrian path.
 - (5) Manufacturers' brochures and photographs or illustrations fully describing the appearance of all proposed furniture/fixtures including, but not limited to, dimensions and colors, related to the sidewalk café.
 - (6) Identification of all calendar months for which the permittee desires to operate the sidewalk café. Town ROW Licenses shall only be available for full calendar month increments.
 - (7) Signature of the owner of the building.
 - (8) A nonrefundable application fee as established, and amended from time to time, by resolution of the Town Commission.
- (b) *Application review.* Applications shall be reviewed for compliance with the standards and requirements set forth in this article as well as any other applicable Town Code provisions by the Town Manager or designee.
- (1) No application shall be accepted until it is deemed complete.
 - (2) The Town Manager or designee shall review the submitted application within 20 business days and either accept the application if it is complete or, if incomplete, reject the application with a written notice of incompleteness, specifying the data missing from the application.
 - (3) If an application is rejected, the applicant may resubmit the application with the additional information required. Upon each resubmittal, the Town manager or designee shall have ten business days to review the resubmitted application and either accept the application as complete or provide written notice of any corrections, revisions or deficiencies. This process shall continue until the applicant has submitted a complete application or demands that the application be reviewed as is, without further revisions.
 - (4) If an applicant fails to provide the additional information as requested by the Town Manager or designee within 60 days of the request for additional information, the Town Manager or designee may deem the application to be withdrawn by the applicant and the application considered null and void. Upon request, the applicant shall be entitled to one 60-day extension, provided the extension request is granted prior to the expiration of the above referenced 60-day time period.
 - (5) For any application in which the sidewalk café is not located directly in front the associated restaurant or food store, the Town will send a courtesy notice to those businesses directly abutting the proposed sidewalk café. Any affected person may provide written comments to the Town Manager or designee within ten days of the date of the mailed notice, for the consideration of the Town Manager or designee. Failure to mail or receive such courtesy notice shall not affect actions taken under this article.
 - (6) Prior to issuance of a sidewalk café permit or annual renewal of a Town ROW license, the Town Clerk shall certify that there are no outstanding fines, fees, taxes or other charges owed to the Town by the current or past owners or operators of the property requesting a sidewalk café permit. A sidewalk café permit or ROW license may not be issued until all outstanding fees and/or fines owed to the Town are paid in full.
 - (7) The Town Manager or designee shall approve, approve with conditions, or deny an application based on the requirements of this article and compliance with this Code. Approval shall be in the form of a sidewalk café permit and ROW license as provided for in section 17-86 of this article. A denial of a sidewalk café application shall be made in writing and shall provide the reasons for such denial. The

applicant or an affected property owner may appeal the Town Manager or designee's decision on the sidewalk café permit application to the Town Commission.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-89. Sidewalk café permit standards and requirements.

- (a) *Sidewalk café permit.*
- (1) Each sidewalk café permit shall be effective for one year commencing on October 1st through September 30th and subject to annual payment as provided for in section 17-87 of this article.
 - (2) The sidewalk café permit shall be personal to the permittee only and shall not be transferable.
 - (3) The sidewalk café permit issued shall be specific to the location and is not transferrable to another location.
- (b) *Sidewalk café designation.* The Town will designate the approved boundaries of the sidewalk café area by placing medallions at the corners of the sidewalk café area, in accordance with the scale layout drawing attached to and made a part of the approved sidewalk café permit.
- (c) *Location.*
- (1) Sidewalk cafés shall only be located in the following areas:
 - a. The sidewalk frontage of the licensed business to which the sidewalk café permit is issued;
 - b. The sidewalk frontage of the building where the licensed business is located, if the requirements found in subsection (c)(2) below have been satisfied; or
 - c. The sidewalk frontage of an adjacent property, if the requirements found in subsection (c)(2) below have been satisfied.
 - (2) Adjacent property or adjacent tenant space. If the proposed sidewalk café area extends in front of adjacent property or adjacent tenant space then the permittee shall obtain written permission from the adjacent property owner, adjacent tenant, or both, if applicable, for use of this area to be included in the sidewalk café area.
 - (3) Location of furniture and/or fixtures. Furniture and/or fixtures shall be prohibited within a three-foot radius of the ingress or egress of a building and within a five-foot radius of bus stops, taxi stands, parking meters, fire hydrants, pedestrian crosswalks or handicap ramps.
 - (4) Pedestrian safety areas.
 - a. Buffer zone.
 1. Adjacent to parking. Where parking exists between the sidewalk area proposed for use and the portion of the ROW used for vehicular travel, a sidewalk café shall be located in such a manner that a minimum five-foot wide buffer zone is maintained adjacent to the parking, at all times.
 2. No parking. Where no parking exists, a minimum one-foot wide buffer zone between the edge of the sidewalk closest to the ROW used for vehicular travel and the sidewalk café area buffer zone shall be maintained at all times. In areas of congestion, the Town Manager or designee may require additional clearance.
 - b. Pedestrian path.

-
1. In addition to any buffer zone required pursuant to subsection (4)a. above, each sidewalk café area shall provide a pedestrian path, designated by the Town of no less than:
 - (i) Seven feet for sidewalk café areas located east of Ocean Drive and fronting Commercial Boulevard; or
 - (ii) Five feet for sidewalk café areas except as provided for in subsection b.1.(i).
 2. The Town Manager or designee shall have the authority to select the final location of the pedestrian path located within the sidewalk café area. In areas of congested pedestrian activity, the Town Manager or designee is authorized to require a wider pedestrian path than the standard set forth in subsection (c)(4)b.1. above, as may be necessary for the health, safety and welfare of the general public.
- c. All pedestrian paths, buffer zones, building ingress and egress, and fire access lanes designated by the Town Fire Marshall shall be kept clear and unobstructed at all times. Patrons shall not be permitted to loiter or dance in a designated buffer zone or pedestrian path. Service staff may traverse designated pedestrian paths but shall not impede the pedestrian traffic while taking orders or delivering food and drink orders.
- (d) *Maintenance of the right-of-way.*
- (1) The Town Manager or designee shall designate a maintenance area, including portions of the ROW covered by the sidewalk café permit.
 - (2) The permittee shall be responsible for removal of stains in the designated maintenance area, including but not limited to those caused by dirt, grease and food or beverages.
 - (3) The maintenance area shall be cleared of all debris as may be necessary throughout the course of the day, and then again at the close of each business day.
 - (4) The permittee may be charged at a rate established by the fee resolution at a cost not to exceed that which is charged to the Town.
 - (5) The permittee will be charged for the costs of materials and labor that may be necessary to replace any and all landscaping, paving and other public improvements which are damaged and/or stained resulting from the operation of the sidewalk café. The cost of labor and materials calculated under this section shall be premised upon the same quality of materials and workmanship previously approved and utilized by the Town for landscaping, paving and other public improvements.
- (e) *Physical barriers.*
- (1) No objects shall be permitted around the perimeter of a sidewalk café area which would have the effect of forming a physical or visual barrier.
- (f) *Exterior bars.* Exterior bars located within the sidewalk café area shall be prohibited.
- (g) *Music.*
- (1) Live and/or amplified music shall be prohibited within the confines of a sidewalk café area.
 - (2) Speakers emitting music from inside the restaurant or food store serving the sidewalk café area shall be placed and directed in such a manner that the music's amplification is directed internally into the restaurant or food store.
- (h) *Fire hazards.*
- (1) Other than candles, which are used in the course of ordinary tableside service, no food preparation involving fire or fire apparatus of any kind shall be allowed on the public sidewalk.

-
- (i) *Seating.* The maximum seating capacity shall be limited to one seat per ten square feet of sidewalk café area for chairs and one barstool seat per 24 inches of the linear outside bar area.
- (j) *Sidewalk café furniture and fixtures.*
- (1) *General review standards.* The placement and configuration of furniture and fixtures, as well as replacement furniture and fixtures shall be reviewed for consistency with the following:
- a. Compatibility with the Town's aesthetic standards;
 - b. Compatibility of the scale of the furniture and fixtures with the sidewalk café area and adjacent buildings and structures;
 - c. Fire safety and accessibility;
 - d. Compatibility with the buffer zones and pedestrian paths; and
 - e. Compliance with the requirements of this article and any other applicable provisions of this Code.
- (2) *Shade structures.*
- a. Umbrellas. Shall be no larger than eight and one-half feet in diameter and shall maintain a minimum vertical clearance from the sidewalk of not less than eight feet in height.
 - b. Tents, canopies and pergolas or other similar structures are prohibited.
- (3) *Greeting podiums and service stations.*
- a. All furniture and fixtures, including any greeting podium and/or service station, shall remain within the confines of the designated sidewalk café area, located as close to the building as feasibly possible and shall not impede the pedestrian path.
 - b. If a sidewalk café is adjacent to an outdoor dining area, any greeting podium and/or service station, shall be located in the confines of the designated outdoor dining area and not within the designated sidewalk café area.
- (4) *Quality and appearance.* Furniture and fixtures located within the sidewalk café area shall be:
- a. Of sufficient quality, design, materials, size, color, elevation and workmanship both to ensure the safety and convenience of users, and to enhance the visual and aesthetic quality of the urban environment;
 - b. Mildew and rust resistant; and
 - c. Maintained with a clean and attractive appearance and in good repair at all times.
- (5) *Design.* The design, materials and colors of the sidewalk café furniture and fixtures shall be approved by the Town Manager or designee prior to the issuance of the sidewalk café permit.
- (6) *Materials.* All fabrics and materials utilized in the sidewalk café shall be fire-retardant, pressure-treated or manufactured with fire resistive materials.
- (7) *Affixed.* The Town Manager or designee may approve certain tables to be permanently affixed to the sidewalk. If approved, the permittee is responsible for replacing the pavers and repairing the sidewalk for any damages caused by the relocation and removal of the table(s).
- (8) *Storage.* Furniture and fixtures may be stored on the sidewalk, after closing, in a neat and orderly manner, provided that such furniture is stacked no earlier than 10:30 p.m. and the furniture layout for the sidewalk café area is restored no later than 10:30 a.m.
- (9) *Furniture and fixture removal.* Permittee is responsible for removing all unaffixed furniture and fixtures from the sidewalk at the close of business the day before a Town scheduled sidewalk cleaning date.

Failure to remove all unaffixed furniture and fixtures from the sidewalk may result in removal by the Town or its designee at the permittee's expense.

(10) *Identification of the restaurant or food store.* In order to communicate the identity of the restaurant or food store associated with the sidewalk café, the name and logo of the restaurant or food store may be located once on a table or tablecloth, once on each panel of an umbrella, and once on chair covers at a letter height not exceeding four inches. All other endorsements or advertising which are not intended to communicate the identity of the restaurant or food store are prohibited.

(11) *Fire and hurricane hazards.*

- a. The configuration of all sidewalk café areas, including the location of all furniture and fixtures, shall be approved by the Town Fire Marshall.
- b. Upon the issuance of a "hurricane warning" or "hurricane watch" by the Broward County Office of Emergency Management, the permittee shall be required to remove all furniture and fixtures from the sidewalk café area. Failure to remove any furniture and/or fixtures related to the sidewalk café within 24 hours from the issuance of a "hurricane warning" or "hurricane watch," may result in the Town Manager or designee directing Town staff to remove said furniture and/or fixtures. The permittee shall be responsible for any and all expenses incurred by the Town for the removal, storage, and return of said furniture, fixtures or objects. The Town shall not be responsible for any damages to sidewalk café furniture and/or fixtures resulting from the removal, storage and return.

(12) *Use limitations.*

- a. A television may either be located inside the building or, if outside the building, attached to the building, provided no television sound is audible outside the perimeter of the sidewalk café area.
- b. No furniture, fixtures, decorations, lights or other objects shall be placed in a sidewalk café area, other than those items specifically approved as part of the sidewalk café permit.
- c. No furniture, fixtures, decorations, lights or other objects shall be placed outside of a sidewalk café area including, but not limited to areas on the sidewalk, landscaping, light poles or Town furniture.

(Ord. No. 2020-02, § 3, 2-11-2020; Ord. No. 2021-07, § 3, 9-13-2021; Ord. No. 2024-02, § 2, 4-30-2024)

Sec. 17-90. Liability and insurance.

- (a) The permittee agrees to indemnify, defend, save and hold harmless the Town, its officers and employees from any and all claims, liability, lawsuits, damages and causes of action which may arise out of this permit, or the permittee's activity on the premises by executing a license and encroachment agreement.
- (b) The permittee shall meet and maintain the minimum insurance requirements set forth in subsection 17-9(3) of this Code for issuance of a sidewalk café permit.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-91. Revocation, suspension or denial of permit.

- (a) *Revocation and/or denial.* The approval of a sidewalk cafe permit is conditional at all times. The holder of a permit has no vested right or property interest in the continuation of the permit or the activity it allows. A sidewalk café permit may be denied and/or revoked if it is found that any of the following has occurred:

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- (1) Any applicable business or health permit for the restaurant or food store associated with the sidewalk café permit has been suspended, revoked or cancelled.
 - (2) The permittee exceeds the approved square footage of the approved sidewalk café permit area.
 - (3) Changing conditions of pedestrian or vehicular traffic which cause congestion necessitating removal of the sidewalk café. Such decision may be based upon findings of the Town Manager or designee that the pedestrian path and/or buffer zone is insufficient under existing circumstances and represents a danger to the health, safety or general welfare of pedestrians or vehicular traffic.
 - (4) Revocation of permission from property owner or adjacent owner, if applicable.
 - a. If the owner of the building in which the restaurant or food store operating the sidewalk café revokes permission for the sidewalk café, then the entire sidewalk café permit shall be revoked.
 - b. If the owner of an adjacent property in front of which the sidewalk café extends revokes permission, then only that portion of the sidewalk café permit authorizing the area in front of the adjacent property shall be revoked.
 - c. Revocation of a sidewalk café permit shall only be effective 60 days after the owner of the building provides written notice to the Town of such revocation.
 - (5) The permittee has failed to correct violations of this article or conditions of the sidewalk café permit within 24 hours of receipt of written notice from the Town Manager or designee. Once notice has been given for a violation, a violation of the same condition is considered a repeat violation and the Town Manager or designee shall have the right to revoke the sidewalk café permit as set forth in subsection (d).
 - (6) The permittee fails to maintain the minimum insurance requirements set forth in subsection 17-9(3) of this Code or conditions of the sidewalk café permit.
 - (7) The permittee fails to maintain compliance with any other applicable provision of this Code.
 - (8) The permittee fails to pay annual fees associated with the sidewalk café permit or any other outstanding fees which may be owed to the Town.
- (b) *Suspension.*
- (1) The permit may be temporarily suspended and furniture and fixtures required to be removed by the Town Manager, designee or authorized law enforcement official when necessary for the following reasons:
 - a. To clear sidewalk areas for a "community or special event" authorized by a permit issued by the Town;
 - b. When street, sidewalk, or utility repairs necessitate such action;
 - c. In emergency situations (police fire life safety). In such an event, the Town and its officers and employees shall not be responsible for sidewalk café furniture and fixtures relocated during emergencies.
- (c) *Removal of furniture and fixtures.*
- (1) In the event the permittee fails to remove any furniture and fixtures or other objects related to the sidewalk café within 24 hours of receipt of the Town Manager's or designee's final notice of violation, revocation or suspension, the Town Manager or designee may direct Town staff to remove said objects. The permittee shall be responsible for any and all expenses incurred by the Town for the removal, storage, and return of said furniture, fixtures or objects. The furniture and fixtures shall only

be released upon a proper showing of ownership and payment of reasonable and actual removal, administrative and storage charges, as set forth and approved by the Town Commission.

- (2) Any furniture, fixtures or objects removed by the Town shall be stored for a period not to exceed 30 days. In the event the furniture or fixtures are not claimed within the 30 day storage period, the furniture, fixture or object shall be deemed unclaimed property in possession of the town and may be disposed of pursuant to law.
- (3) Notwithstanding subsection (c)(1) above, the Town Manager or designee shall have the right to remove or relocate without notice, any furniture and fixtures that presents a safety hazard to traffic or pedestrian flow or that are not specifically identified in the sidewalk café permit. In such an event, the Town and its officers and employees shall not be responsible for any damages to sidewalk café furniture and fixtures that may have resulted during removal and/or relocation. The permittee may be responsible for any and all expenses incurred by the Town for the removal, storage, and return of said furniture, fixtures or objects.

(d) *Procedures for permit suspension or revocation.*

- (1) If the Town Manager or designee believes that a permittee has engaged or is engaged in conduct warranting the revocation of the permit, he or she shall serve the permittee by certified mail or hand delivery, at the address provided in the application for the permit, a written notice of violation which affords reasonable notice of facts or conduct which warrant the intended action, and a reasonable time for the permittee to cure the violation.
- (2) The written notice of violation shall state the required remedial action to eliminate the violation. The permittee shall be afforded a reasonable opportunity to request a hearing before the Town Commission on the notice of violation, unless the Town Manager or designee finds that an emergency condition exists involving serious danger to public health, safety and welfare, or the permittee is a repeated violator of the requirements of this article, in which case advance notice and hearing shall not be required.
- (3) In the case of an emergency suspension or revocation, the permittee shall immediately be advised of the Town Manager's or designee's action.
- (4) In the event the permittee does not cure the violation within the reasonable time designated by the Town Manager or designee, the sidewalk café furniture and fixtures may be removed and penalties may be imposed pursuant to section 17-92.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-92. Enforcement.

(a) This article shall be enforced as follows:

- (1) The Town Manager or designee shall have jurisdiction to hear and decide cases involving sidewalk café permits.
- (2) The Code Enforcement Special Magistrate shall have jurisdiction to hear and decide cases involving sidewalk cafés where a permit has not been issued or has previously been revoked and/or suspended.
- (3) The Town may enforce the provisions of this article by supplemental code or ordinance enforcement procedures as provided by F.S. ch. 162, pt. 2; or
- (4) The Town may prosecute violations by issuance of notices to appear for violation of a Town ordinance.

(b) The penalty for a violation of this article pursuant to subsection 17-92 (a)(2) shall be as provided by F.S. ch. 162.

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(Supp. No. 50)

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- (c) The Town Attorney, with authorization from the Town Commission, may bring suit on behalf of the Town to enjoin any violation of this article.

(Ord. No. 2020-02, § 3, 2-11-2020)

Sec. 17-93. Recovery of unpaid fines; unpaid fines to constitute a lien; foreclosure.

- (a) The Town of Lauderdale-By-The-Sea may institute proceedings in a court of competent jurisdiction to compel payment of civil fines.
- (b) A certified copy of an order imposing a civil fine may be recorded in the public records and thereafter shall constitute a lien upon any other real or personal property owned by the violator and it may be enforced in the same manner as a court judgment by the sheriffs of this state, including levy against the personal property, but shall not be deemed to be a court judgment except for enforcement purposes. After two months from the filing of any such lien which remains unpaid, the Town may foreclose or otherwise execute on the lien.

(Ord. No. 2020-02, § 3, 2-11-2020)

Secs. 17-94—17-100. Reserved.



Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Resolution

Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-45-A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2024/2025 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2024/2025 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS AND AN EFFECTIVE DATE.

Explanation: The Town operates on a fiscal year beginning October 1 and ending September 30. Each year, the Town Commission adopts the annual budget at the second public hearing held in September. As the fiscal year concludes, staff reviews actual revenues and expenditures and prepares budget amendments to align the budget with actual results. Pursuant to Florida Statutes §166.241, all necessary amendments must be completed within 60 days after the close of the fiscal year.

Staff is requesting Commission approval of the following amendments to the FY25 Annual Budget:

General Fund

- Recognition of additional revenues and expenditures in the following categories:
 - Local Option Gas Tax 1–6 Cent
 - Local Option Gas Tax 2–6 Cent
 - Sidewalk Café
 - Miscellaneous Applications
 - Rent/Lease Royalties
 - Interest Earnings
- Appropriation of funds to cover the separation payout to former Town Manager, Linda Connors, including related salaries, FICA, and FRS contributions.
- Adjustment to contractual services for Code Enforcement.

Fire Fund

- Removal of previously appropriated funds.
- Transfer of interest income from the General Fund.
- Recognition of additional revenue from fire auction proceeds.

Exhibit "A" to the attached Resolution includes additional details and identifies the specific department(s) for the above-mentioned amendments for FY24-25.

Recommendation: Adopt Resolution 2025-45

Exhibits:

1. Resolution 2025-45

RESOLUTION NO 2025-45

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2024/2025 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2024/2025 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the Town Manager has made recommendations to the Town Commission, which require amendment of the 2024/2025 Fiscal Year budget; and

WHEREAS, the Town Commission, in accordance with the requirements of Section 166.241, Florida Statutes, wishes to amend the 2024/2025 Fiscal Year Budget for the transfer of said funds consistent with the recommendations of the Town Manager.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:

Section 1: Recitals. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and incorporated herein by this reference. All exhibits attached hereto are hereby incorporated herein.

Section 2: Budget Amended. The Town Commission of the Town of Lauderdale-By-The-Sea, Florida, hereby amends the 2024/2025 Fiscal Year Town Budget as set forth in Exhibit "A."

Section 3. Appropriations and Expenditures. The appropriations and expenditures set forth in Exhibit "A" are hereby approved.

Section 4. Implementation. The Town Administration is directed to effectuate the appropriations and expenditures reflected in Exhibit "A" by necessary transfers.

Section 5. Conflicts. All prior resolutions or parts thereof in conflict herewith are repealed to the extent of such conflict.

Section 6. Effective Date. This Resolution shall become effective immediately upon passage and adoption.

Passed on this 24th day of September, 2025.

MAYOR EDMUND MALKOON

Attest:

Courtney Easley, Acting Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

FY 2024/2025 Budget Amendment

REVENUES

Exhibit A to Resolution 2025-45

Fund	Department / Project Number	Current Budget	Proposed Budget	Variance	Explanation
001-General	000.000 Appropriated Fund Balance	0	88,256	88,256.00	Budgetary amendment from appropriated fund balance to cover pay out to Linda Connors
	312410 Local Op Gas tax 1-6 cent	67,500	103,347	35,847.00	Budgetary amendment to recognize additional revenues from Local Op Gas tax 1-6 cent
	312420 Local Op Gas tax 2-6 cent	48,000	53,512	5,512.00	Budgetary amendment to recognize additional revenues from Local Op Gas tax 2-6 cent
	321110 Sidewalk Café	85,000	139,000	54,000.00	Budgetary amendment to recognize additional Sidewalk Café Revenue
	369200- Misc Applications)	5,000	13,795	8,795.00	Budgetary amendment to recognize additional Misc Merchandise Applications revenue
	306000- Rent/Lease Royalties	129,675	132,275	2,600.00	Budgetary amendment to recognize additional rent revenue
	306000- Interest	112,335	654,355	542,020.00	Budgetary amendment to recognize additional interest
115-Fire	000000-Appropriate From Fire Fund	600,000	0	(600,000)	Budgetary amendment to adjust appropriated funds from Fire Fund
	581100- Transfer from General Fund	0	659,125	659,125	Budgetary amendment to recognize Interest to Fund Public Safety Building Account
	306000-Miscellaneous Revenues	0	137,682	137,682	Budgetary amendment to recognize revenues from auction to Public Safety Building Account
Total Revenues				<u><u>\$ 933,837.00</u></u>	

EXPENDITURES

Fund	Department / Project Number	Current Budget	Proposed Budget	Variance	Explanation
001- General	581100General Dept (500916 Transfer to Fire)	0	659,125	659,125.00	To transfer accumulated Interest to Public Safety Building Account
	513000 General (500120 Salaries)	665,203	772,186	106,983.00	Budgetary amendment to recognize expenditures for pay out to Linda Connors
	513000 General (500220 Retirement)	154,950	169,334	14,384	Budgetary amendment to recognize additional retirement expenditures
001- General	524-General (500120 Salaries)	295,900	362,930	67,030	Budgetary amendment to recognize Salaries for Code Enforcement
	524-General (500210 FICA Taxes)	22,925	33,775	10,850	Budgetary amendment to recognize additional FICA Taxes expenditures
	524000 General (500220 Retirement)	59,275	69,275	10,000	Budgetary amendment to recognize additional retirement expenditures
	524-General (500121 Temporary Salaries/Intern)	7,000	0	(7,000)	Budgetary amendment to reduce budgeted Temporary Salaries
	524000 General (500345 Contractual Services)	539,952	415,610	(124,342)	Budgetary amendment to reduce budgeted amount in contractual services to cover Salary expenses for Code Enforcement
115-Fire	522000- Contractual Services	987,100	1,011,675	24,575.00	Budgetary amendment to recognize Contractual Services Expenditures
	522000- Professional Services	83,000	178,819	95,819.00	Budgetary amendment to recognize Professional Services Expenditures
	522000- Capital Outlay - Reserves	-	76,413	76,413.00	Budgetary amendment to recognize Funding for Public Building Safety Account
Total Expenditures				<u><u>\$ 933,837.00</u></u>	



Town Commission Agenda Item Report

Meeting Date: September 24, 2025

Submitted By: Lucila Lang, Finance Director

Submitting Department: Finance

Item Type: Action Item

Agenda Section: RESOLUTIONS – PUBLIC COMMENTS

Subject Title: RESOLUTION 2025-46-A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, SELECTING GRAU & ASSOCIATES FOR AUDITING AND FINANCIAL ANALYSIS SERVICES PURSUANT TO REQUEST FOR PROPOSAL (RFP) NO. 2025-06-01; AUTHORIZING THE INTERIM TOWN MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH GRAU & ASSOCIATES; AND PROVIDING FOR AN EFFECTIVE DATE.

Explanation: On July 24, 2025, the Town issued **RFP 25-06-01, Auditing and Financial Analysis Services**, seeking proposals from qualified Certified Public Accounting (CPA) firms. The solicitation requested that firms demonstrate their professional qualifications, audit approach and methodology, proposed engagement team, references, and compensation to perform the annual audit of the Town's financial statements for the fiscal year ending September 30, 2025, with the option to renew for up to four additional fiscal years.

The Town received proposals from four qualified firms. On September 10, 2025, the Auditor Selection Committee convened to evaluate the submittals in accordance with Florida Statutes and the criteria outlined in the RFP. Following a thorough review, the Committee ranked the firms as follows:

1. Grau & Associates
2. Citrin Cooperman
3. Mauldin & Jenkins
4. Caballero, Fierman, Llerena & Garcia, LLP

The Committee's ranking was based on an evaluation of firm qualifications and experience, cost proposal, audit methodology, engagement team credentials, references, and prior performance. The evaluation criteria included the following factors:

- Firm Qualifications & Experience
- Audit Approach & Methodology
- Key Personnel & Team Qualifications

- References & Past Performance
- Cost Proposal
- Local/Value-Added Considerations
- Presentation & Proposal Quality

Since compensation was one of the evaluation factors established by the Committee, s. 218.391(4)(b) provides that the Town Commission must select the highest-ranked qualified firm OR document the reason for not selecting the highest-ranked. When compensation is not a factor, subsection (4)(a) requires negotiation with the highest rank, and if negotiations fail then the second-ranked and so on.

Staff recommends that the Town Commission authorize negotiations with the top-ranked firm, **Grau & Associates**, for the provision of auditing and financial analysis services. Should negotiations not result in a finalized agreement, staff further recommends proceeding with the next highest-ranked firm.

Recommendation: 1. Rank Grau & Associates as the number 1 proposer.
2. Direct the Town Manager and Town Attorney to draft an agreement with Grau & Associates for the Town Manager's execution.

Exhibits:

1. Resolution 2025-46- Selecting Auditor
2. RFP 25-06-01
3. Audit RFP Proposal-Caballero Fierman Llerena & Garcia LLP
4. Audit RFP Proposal-Citrin Cooperman
5. Audit RFP Proposal-Grau & Associates
6. Audit RFP Proposal-Mauldin & Jenkins
7. Final Rankings-Cuomo
8. Final Rankings-Graziano
9. Final Rankings-Minnet
10. Total Rankings 09102025
11. Cost Evaluation

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A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, SELECTING GRAU & ASSOCIATES FOR AUDITING AND FINANCIAL ANALYSIS SERVICES PURSUANT TO REQUEST FOR PROPOSAL (RFP) NO. 2025-06-01; AUTHORIZING THE INTERIM TOWN MANAGER TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH GRAU & ASSOCIATE.; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Lauderdale-By-The-Sea (the “Town”) is in need of municipal auditing services for the Town’s annual financial audit required pursuant to Section 218.39, Florida Statutes, single audits, and such other financial auditing services as may be needed by the Town (the “Services”); and

WHEREAS, in accordance with the requirements of Section 218.391(2), Florida Statutes, on June 10, 2025, the Town Commission adopted Resolution No. 2025-26, establishing an Auditor Selection Committee (the “Committee”), to assist the Town Commission in selecting an auditor to conduct the annual financial audit required in section 218.39, Florida Statutes; and

WHEREAS, on July 24, 2025, the Town issued Request for Proposals No. 2025-06-01 (the “RFP”) for the Services, and four sealed proposals were received by the RFP deadline; and

WHEREAS, on September 10, 2025, the Committee evaluated the proposals provided by the qualified firms and ranked Grau & Associates (“Grau & Associates”) as the highest-ranked qualified firm to provide the Services, followed by Citrin Cooperman, Mauldin & Jenkins, LLC, and Caballero, Fierman, Llerena & Garcia LLP; and

WHEREAS, the Interim Town Manager recommends that the Town Commission select Grau & Associates to perform the Services; and

28 **WHEREAS**, the Town Commission desires to select Grau & Associates and authorize the
29 Interim Town Manager to negotiate and execute an agreement with Grau & Associates for a one-
30 year term, with the option to renew for up to four additional one-year terms (the “Agreement”); and

31 **WHEREAS**, if an agreement cannot be reached with Grau & Associates, the Interim Town
32 Manager is authorized to negotiate and execute an agreement with the next highest ranked firm
33 until an agreement in the best interest of the Town is reached; and

34 **WHEREAS**, the Town Commission deems it to be in the best interest of the Town and its
35 residents to select Grau & Associates for the Services and authorize the Interim Town Manager to
36 negotiate and execute the Agreement.

37 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE**
38 **TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA:**

39 **Section 1. Recitals.** The foregoing “Whereas” clauses are hereby ratified and
40 confirmed as being true and correct and incorporated herein by this reference.

41 **Section 2. Selection.** The Town Commission hereby select Grau & Associates for the
42 Services.

43 **Section 3. Authorization.** The Interim Town Manager or designee is authorized to
44 negotiate and execute the Agreement with Grau & Associates, subject to the approval of the Town
45 Attorney as to form, content, and legal sufficiency. If an agreement cannot be reached with Grau
46 & Associates, the Interim Town Manager is authorized to negotiate and execute an agreement with
47 the next highest ranked firm until an agreement in the best interest of the Town is reached.

48 **Section 4. Effective Date.** This Resolution shall become effective immediately upon
49 passage and adoption.

PASSED AND ADOPTED this ___ day of _____ 2025.

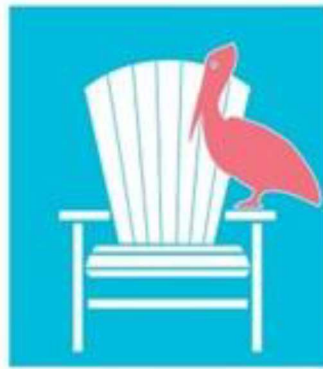
Mayor Edmund Malkoon

Attest:

Courtney Easley, Acting Town Clerk
APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

LAUDERDALE BY•THE•SEA



REQUEST FOR PROPSAL No. 25-06-01

Auditing & Financial Analysis Services

RFP OPENING: July 24, 2025, 11:00 A.M.

Town Hall
4501 Ocean Drive
Lauderdale-By-The-Sea, FL 33308

TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA
REQUEST FOR PROPOSALS NO. 25-06-01

The Town of Lauderdale-By-The-Sea, Florida invites qualified firms to submit proposals to provide:

Auditing & Financial Analysis Services

The Town intends to award a contract to a firm(s) to provide services necessary for the project (the "Project") described herein.

The Town of Lauderdale-By-The-Sea, Florida (the "Town") will receive sealed proposals until 11:00 A.M. (local), Monday, August 11, 2025, in Town Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea, FL 33308.

See Part II, Section H, for information regarding submitting a proposal.

The Town's contact information for this RFP is:

Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida 33308
Telephone: 954-640-4201

Email: TownClerk@lbts-fl.gov

RFP documents may be obtained via the Internet at the Town of Lauderdale-By-The-Sea website at www.lauderdalebythesea-fl.gov or on www.Demandstar.com. If you do not have internet access, you may obtain the documents by contacting the Town Clerk.

The Town reserves the right to reject proposals with or without cause and for any reason, to waive any irregularities or informalities, and to solicit and re-advertise for other proposals. Incomplete or non-responsive proposals may be rejected by the Town as non-responsive or irregular. The Town reserves the right to reject any proposal for any reason, including, but without limitation, if the Proposer fails to submit any required documentation, if the Proposer is in arrears or in default upon any debt or contract to the Town or has failed to perform faithfully any previous contract with the Town or with other governmental jurisdictions. All information required by this RFP must be supplied to constitute a proposal.

Auditing & Financial Analysis Services
Town of Lauderdale-By-The-Sea RFP No. 25-06-01

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Auditing & Financial Analysis Services
Town of Lauderdale-By-The-Sea RFP No. 25-06-01

PART I - STATEMENT OF WORK

A. OBJECTIVE

The Town of Lauderdale-By-The-Sea (the "Town"), a Florida Municipality located in Broward County, is requesting proposals from qualified Certified Public Accounting firms to audit its financial statements for the fiscal year ending September 30, 2025 with the option to renew the agreement for each of the four (4) subsequent fiscal years. This is a Financial Audit as required under Section 218.39, Florida Statutes.

In addition, the Town may need other financial analysis services as yet unidentified during this same period.

B. GENERAL INFORMATION

Lauderdale-By-The-Sea, Florida is a seaside community just north of Fort Lauderdale with approximately 6,500 full time residents, but the population increases to almost 13,000 in the winter months. The Town's All Funds budget in fiscal year 2024/2025 is approximately \$30 million, of which \$4 million is scheduled to be spent on capital improvements.

The budget is composed of the following funds:

1. The General Fund - \$17,731,012
2. The Building Fund - \$1,728,121
3. The Police Confiscation Fund - \$0.00
4. The Sewer Fund - \$1,710,480
5. The Fire Fund - \$2,024,159
6. The Capital Project Fund - \$4,052,000
7. The Parking Fund - \$3,319,784

The Town is currently debt-free. Town employees are members of the Florida Retirement System.

C. SCOPE OF WORK

The Town desires to have the auditor express an opinion on the fair presentation of its general-purpose financial statements.

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

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- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).
- The government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards.
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits.
- The provisions of the Federal Single Audit Act of 1984.
- Audit of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) – AICPA.
- The provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 and any applicable amendments Section 11.45, Florida Statutes.
- State of Florida Department of Banking and Finance regulations.
- All other applicable Federal, State and local laws and regulations.

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

The Town reports the following funds:

- General Fund – The Town's primary operating fund.
- Capital Projects Fund – Used to account for the acquisition and construction of major capital facilities.
- Building Fund – Used to account for the collection of building permit and inspection revenue and expenditures.
- Police Training and Forfeiture Fund – a non-major governmental fund used to account for confiscated property and the authorized law enforcement expenditures.
- Fire Fund – a non-major governmental fund used to account for fire assessment revenues dedicated to fire prevention services.
- Sewer Fund – a major proprietary fund used to account for activities associated with providing sewer services within the Town.
- Parking Fund – a major proprietary fund used to account for parking meter revenue and related expenditures.

In addition, the Town may require financial analysis services under this contract which would be negotiated on a fee basis.

Following the completion of the audit of the fiscal year's financial statements, the auditor shall compile the financial statements and footnotes based on information provided by the Town. In

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addition, the auditor shall prepare reports as required to comply with the auditing standards cited in Section C. above, including but not limited to:

- An Independent Auditor's Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States of America, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- An Independent Auditor's Report that assesses the Town's existing internal control structure based on the audit of the basic finance statements performed in accordance with government auditing standards and makes recommendations to improve those controls.
- An Independent Auditor's Report to Town Management in Accordance with Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.550, Rules of the Florida Auditor General.
- If applicable, an Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.
- A report on compliance with applicable laws and regulations.

In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware of the appropriate Town personnel (which shall include the Town Manager, the Finance Director and the Town Commission) as well as the Town attorney.

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D. ELIGIBILITY & MINIMUM REQUIREMENTS:

To be eligible to respond to the RFP and be considered for award, the Proposer must demonstrate to the satisfaction of the Town that it and the principals assigned to the project have successfully provided services, similar in scope and complexity, as an independent external financial auditor to a local municipality.

Proposers must meet the following minimum qualifications. Failure to meet the minimum qualifications may result in rejection of the proposal. Proposers shall submit written documentation such as letters of references and a list of clients who are public entities, as evidence that they meet the requirements stated below. Letters of references shall not be older than one year.

1. Proposers certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.
2. Proposers shall have at least 5 years' experience in satisfactorily providing the proposed services to local government organizations.
3. The principals of the firm shall have performed continuous certified public accounting (CPA) services for a minimum of 5 years.
4. The Proposer shall be a member of the American Institute of Certified Public Accountants, Association and Florida Government Finance Officers Association.
5. The assigned professional personnel of the Proposer shall have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
6. The Proposer is independent of the Town of Lauderdale-By-The-Sea, as defined by generally accepted auditing standards and Government Auditing Standards.
7. The Proposer shall submit a copy of the two most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.
8. The manager and senior auditor shall have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.
9. The manager and senior auditor shall have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of OMB Uniform Guidance, Audits of State and Local Governments, and the Rules of the Auditor General of the State of Florida.

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E. *INSURANCE AND LICENSES*

The successful Proposer shall maintain in full force and effect throughout the contract: (a) insurance coverage reflecting the minimum amounts and conditions required by the Town, and (b) any required licenses.

(a)

- 1. Comprehensive General Liability Insurance** - \$1,000,000 combined single limit of insurance per occurrence and \$2,000,000 in the general aggregate for Bodily Injury and Property Damage and \$2,000,000 general aggregate for Products/Completed Operations, Comprehensive General Liability insurance shall include endorsements for property damage; personal injury; contractual liability; completed operations; products liability and independent contractor's coverage.
- 2. Workers' Compensation Insurance** – Statutory.
- 3. Professional Liability** – \$1,000,000 professional liability insurance with a minimum limit \$1,000 per occurrence.

The Proposer should provide original certificates of coverage and receive notification of approval of those certificates from the Town prior to providing services under this RFP. The insurance coverage provided by Proposer is subject to the approval of the Town. The insurance certificates and required policies (except for workers' compensation) shall list the Town of Lauderdale-By-The-Sea as ADDITIONAL INSURED and shall provide for the Town to receive no less than thirty (30) days' written notice of cancellation or material change. Further modification of the insurance requirements may be made at the sole discretion of the Town if circumstances change or adequate protection of the Town is not presented. Proposer, by submitting a Proposal, agrees to abide by such modifications.

(b) Certified Public Accountant – Current active license to practice public accounting in the State of Florida.

END OF PART I

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PART II: RFP GENERAL INFORMATION

A. DEFINITIONS

For the purposes of this Request for Proposals (RFP): **Proposer** shall mean the contractor, consultant, respondent, organization, firm, or other person submitting a response to this RFP. **Town** shall mean the Town of Lauderdale-By-The-Sea, Town Commission or Town Manager, as applicable, and any officials, employees, agents and elected officials.

Contact information for the purpose of this RFP shall mean:

Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida 33308
Telephone: 954-640-4201
Email: townclerk@lbts-fl.gov

B. INVITATION TO PROPOSE; PURPOSE

The Town solicits proposals from responsible Proposers to perform work for or provide goods and/or services to the Town as specifically described in Part I, Statement of Work.

C. CONTRACT AWARDS

The Town Commission anticipates entering into a contract with the Proposer who submits the proposal judged by the Town to be most advantageous. The Town anticipates awarding one contract but reserves the right to award more than one contract if it is in its best interest. If the Town selects a Proposal, the Town will provide a written notice of the award.

The Proposer understands that neither this RFP nor the notice of award constitutes an agreement or a contract with the Proposer. A contract or agreement is not binding until a written contract or agreement has been approved as to form by the Town Attorney and has been executed by both the Town (with Commission approval, if applicable) and the successful Proposer.

D. PROPOSAL COSTS

Neither the Town nor its representatives shall be liable for any expenses incurred in connection with preparation of a response to this RFP. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the Proposer's ability to meet the requirements of the RFP.

E. INQUIRIES

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The Town will not respond to oral inquiries. Proposers may e-mail inquiries for interpretation of this RFP to the attention of the Town Clerk. Please mark the correspondence "RFP No. 25-06-01 QUESTION".

The Town will respond to written inquiries received at least 7 working days prior to the date scheduled for receiving the proposals. The Town will record its responses to inquiries and any supplemental instructions in the form of a written addendum. If addenda are issued, the Town will email, mail or fax written addenda to any potential Proposer who has provided their contact information to the Clerk. Although the Town will try to notify each prospective Proposer of the addendum, it is the sole responsibility of a Proposer to remain informed as to any changes to the RFP.

F. DELAYS

The Town may postpone scheduled due dates in its sole discretion. The Town will attempt to notify all registered Proposers of all changes in scheduled due dates by written addenda.

G. PROPOSAL SUBMISSION

Proposers shall submit one (1) original hard copy of the proposal in a sealed, opaque package in person or by mail OR a sealed bid via DemandStar. Submissions shall be clearly marked on the outside as follows:

To: Town of Lauderdale-By-The-Sea
RFQ No. 25-06-01
Project: Auditing & Financial Analysis Services
Submitted by: _____
Address: _____
Telephone: _____
Email: _____

Proposer shall also submit one electronic copy via email to townclerk@lbts-fl.gov the email shall be titled:

RFP No. 25-06-01
Project: Auditing & Financial Analysis Services

Late submittals, additions, or changes will not be accepted and will be returned to the bidder unopened.

Due to the irregularity of mail service, the Town cautions Proposers to ensure actual delivery of proposals to the Town prior to the deadline set for receiving proposals. Telephone confirmation of timely receipt of the proposal may be made by calling the Office of the Town Clerk before proposal opening time. Proposers may withdraw their proposals

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by notifying the Town in writing at any time prior to the opening. Proposals, once opened, become property of the Town and will not be returned.

H. PROPOSAL FORMAT

In order to ensure a uniform review process and to obtain the maximum degree of comparability, it is required that the proposals be organized in the manner specified herein. Unless otherwise specified, Proposers shall use the proposal forms provided by the Town herein. These forms may be duplicated, but failure to use the forms may cause your proposal to be rejected. Any erasures or corrections on the form must be made in ink and initialed by Proposer in ink. All information submitted by the Proposer shall be printed, typewritten or completed in ink. Proposals shall be signed in ink when submitted in person. When an RFP requires multiple copies, they may be included in a single envelope or package properly sealed and identified. Electronic submissions are also accepted and must be signed digitally.

All proposals shall be submitted as specified in this RFP. Any attachments shall be clearly identified. To be considered, the proposal must respond to all parts of the RFP. Any other information thought to be relevant, but not applicable to the enumerated categories, should be provided as an appendix to the proposal. If publications are supplied by a proposer to respond to a requirement, the response should include reference to the document number and page number. Proposals lacking this reference may be considered to have no reference material included in the additional documents.

Proposers shall prepare their proposals using the following format:

1. Letter of Transmittal
This letter will summarize in a brief and concise manner the Proposer's understanding of the scope of work and make a positive commitment to provide its services on behalf of the Town. The letter must name all the persons authorized to make representations for or on behalf of the Proposer, and must include their titles, addresses, and telephone numbers. An official authorized to negotiate and execute a contract on behalf of the Proposer must sign the letter of transmittal.
2. Title Page
The title page shall show the name of Proposer's agency/firm, address, telephone number, name of contact person, date, and the RFP No. and the Project name.
3. Table of Contents
Include a clear identification of the material by section and by page number.
4. Organization Profile and Qualifications
This section of the proposal must describe the Proposer, including the size, range of activities, and experience providing similar services.

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Each Proposer must include:

- If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified, and the firm that is to serve as the principal auditor shall be noted, if applicable.
- In a joint proposal, the principal firm shall complete and sign the proposal signature page, and the structure, duties and responsibilities of each firm shall be clearly delineated.
- Each firm is also required to submit a copy of the report on its most recent external/quality control review, with a statement whether that quality control review included a review of specific local government engagements.
- The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.
- Documentation indicating that it is authorized to do business in the State of Florida and, if a corporation, is incorporated under the laws of one of the States of the United States.
- A description of the primary individuals responsible for supervising the work including the percentage of time each primary individual is expected to contribute to this work and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm shall also provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.
- Resumes and professional qualifications of all primary individuals and identify the person(s) who will be the Town's primary contact and provide the person(s') background, training, experience, qualifications and authority.
- Completed RFP Forms A, B, C, D, E, F, G, H, I, J and K. All RFP forms are included as exhibits to this document.

5. Experience

The Proposer must describe its expertise in and experience with providing goods and/or services similar to those required by this RFP. Describe previous experience relating to the Scope of Work requested in this RFP. Has the firm worked for other governmental entities, particularly municipalities? If so, please describe the work performed and include contact information for references, the time the firm was engaged and a list of accomplishments for each.

6. Approach to Providing Services

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for

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Proposals. Proposers will be required to provide the following information on their audit approach:

- a. Segmentation of the engagement.
- b. Level of staff to be assigned to each segment of the engagement.
- c. Type and extent of analytical procedures to be used in the engagement.
- d. Approach to be taken to gain and document an understanding of the Town's internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. Compensation

The proposal shall document the fee proposal for the goods and/or services on RFP Form C.

8. Additional Information

Any additional information which the Proposer considers pertinent for consideration should be included in a separate section of the proposal.

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I. PROPOSAL – Procedural Information

1. **Interviews:**

The Town reserves the right to conduct personal interviews or require presentations prior to selection. The Town is not responsible for any expenses which Proposers may incur in connection with a presentation to the Town or related in any way to this RFP.

2. **Request for Additional Information:**

The Proposer shall provide such additional information as the Town may reasonably require. This includes information which indicates financial resources as well as ability to provide the services. The Town reserves the right to conduct investigations of the qualifications of the Proposer as it deems appropriate, including but not limited to, a background investigation. Failure to provide additional information requested may result in disqualification of the proposal.

3. **Proposals Binding:**

All proposals submitted shall be binding for at least one hundred twenty (120) calendar days following opening. Town may desire to accept a proposal after this time. In such case, Proposer may choose not to continue to honor the proposal terms.

4. **Alternate Proposals:**

An alternate proposal is viewed by the Town as a proposal describing an approach to accomplishing the requirements of this RFP which differs from the approach set forth in the solicitation. An alternate proposal may be a second proposal submitted by the same Proposer, which differs in some degree from the prior proposal or from this RFP. Alternate proposals may be in the area of technical approach, or other provisions or requirements of this RFP. The Town will, during the initial evaluation process, consider all alternate proposals submitted and reserves the right to award a contract based on an alternative proposal if the same is deemed to be in the Town's best interest.

5. **Proposer's Certification Form:**

Each proposer shall complete the "Proposer's Certification" form included as RFP Form D and submit the form with the proposal. This form must be acknowledged by a witness who is present during the form's signing.

J. PUBLIC RECORDS

Proposals are public documents and subject to public disclosure in accordance with Chapter 119, Florida Statutes (the Public Records Law). Certain exemptions to the Public Records Law are statutorily provided for and it is the Proposer's responsibility to become familiar with these concepts. The contract will include a provision wherein the Proposer releases and agrees to defend, indemnify, and hold harmless the Town and the Town's officers, employees, and agents, against any loss or damages incurred by any person or

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entity as a result of the Town's treatment of records as public records. By statute, the contract will also contain the following clauses:

Contractor acknowledges that the public shall have access, at all reasonable times, to certain documents and information pertaining to Town contracts, pursuant to the provisions of Chapter 119, Florida Statutes. Contractor agrees to maintain public records in Contractor's possession or control in connection with Contractor's performance under this Agreement and to provide the public with access to public records in accordance with the record maintenance, production and cost requirements set forth in Chapter 119, Florida Statutes, or as otherwise required by law. The contractor shall ensure that public records that are exempt or confidential from public records disclosure requirements are not disclosed except as authorized by law.

Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of Town. In the event of termination of this Agreement by either party, any reports, photographs, surveys and other data and documents and public records prepared by, or in the possession or control of, Contractor, whether finished or unfinished, shall become the property of Town and shall be delivered by Contractor to the Town Manager, at no cost to the Town, within seven (7) days of termination of this Agreement. All such records stored electronically by Contractor shall be delivered to the Town in a format that is compatible with the Town's information technology systems. Upon termination of this Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure. Any compensation due to Contractor shall be withheld until all documents are received as provided herein. Contractor's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the Town.

K. IRREGULARITIES; REJECTION OF PROPOSALS

The Town reserves the right to reject proposals with or without cause and for any reason, to waive any irregularities or informalities, and to solicit and re-advertise for other proposals. Incomplete or non-responsive proposals may be rejected by the Town as non-responsive or irregular. The Town reserves the right to reject any proposal for any reason, including, but without limitation, if the Proposer fails to submit any required documentation, if the Proposer is in arrears or in default upon any debt or contract to the Town or has failed to perform faithfully any previous contract with the Town or with other governmental jurisdictions. All information required by this RFP must be supplied to constitute a proposal.

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L. EVALUATION METHOD AND CRITERIA

1. General

The Town shall be the sole judge of its own best interests, the proposals, and the resulting negotiated contract or agreement, if any. The Town reserves the right to investigate the financial capability, reputation, integrity, skill, business experience and quality of performance under similar operations of each Proposer, including shareholders, principals and senior management, before making an award. Awards, if any, will be based on both an objective and subjective comparison of proposals and Proposers. The Town's decisions will be final. The Town's evaluation criteria may include, but shall not be limited to, consideration of the following:

- A. ability to meet set standards
- B. availability of qualified personnel
- C. compensation
- D. expertise of personnel
- E. financial resources and capabilities
- F. past contracts with other governmental jurisdictions
- G. past performance records
- H. qualifications of Proposer
- I. references
- J. related experience in Florida
- K. technical soundness of proposal
- L. time frames

2. Selection

Pursuant to Section 218.391(2), Florida Statutes, the Town Commission has created a selection committee consisting of one Commissioner and four other committee members (the "Committee"). The Committee will review all proposals received and establish a list of selected Proposers deemed to be the most qualified to provide the service requested based in part on the criteria set forth above. The Committee may submit a recommended firm or a "short list" or a combination of a recommended firm and the "short list" to the Town Commission and the Town Commission shall make a final award. The Committee may request oral presentation from the Proposers. Proposers are advised that the Town reserves the right to conduct negotiations with the most qualified Proposer but may not do so. Therefore, each Proposer should endeavor to submit its best proposal initially.

M. REPRESENTATIONS AND WARRANTIES

In submitting a proposal, Proposer warrants and represents that:

- 1. Proposer has examined and carefully studied all data provided, and any applicable Addenda; receipt of which is hereby acknowledged.

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2. Proposer has visited the relevant site, if any, and is familiar with and satisfied as to the general, local and "site" conditions that may affect cost, progress, and performance of goods and/or services in their proposal.
3. Proposer is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress and performance of the goods and/or services in their proposal.
4. If applicable, Proposer has obtained and carefully studied (or assumes responsibility for having done so) all documents available related to the subject of the RFP and performed any examinations, investigations, explorations, tests, studies and data concerning conditions that may affect cost, progress, or performance of the goods and/or services that relate to any aspect of the means, methods, techniques, sequences, and procedures to be employed by Proposer, including safety precautions and programs incident thereto.
5. Proposer has given Town written notice of all conflicts, errors, ambiguities, or discrepancies that Proposer has discovered in this RFP and any addenda thereto, and the written resolution thereof by the Town is acceptable to Proposer.
6. The RFP is generally sufficient in detail and clarity to indicate and convey understanding of all terms and conditions for the performance of the proposal that is submitted.
7. No person has been employed or retained to solicit or secure award of the contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, and no employee or officer of the Town has any interest, financially or otherwise, in the RFP or contract.

N. Town Contract

The selected Proposer is expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney. The contract will contain the following clauses required by Town Code, and all vendors are expected to comply with these requirements:

No officer or employee of the Town of Lauderdale-By-The-Sea, Florida, during his or her term of employment or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

No vendor shall give, solicit for, deliver, or provide a campaign contribution directly or indirectly to a candidate or to the campaign committee of a candidate for the offices of Mayor or Commissioner.

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End of Part II

RFP FORM A

Proposer: _____

QUALIFICATIONS STATEMENT

Note: Forms A, B C & D are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
 - 1.1. The correct and full legal name of the Proposer is:
 - 1.2. The business is a (Sole Proprietorship) (Partnership) (Corporation)(Limited Liability Company).
 - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows:
2. Please describe your company in detail.
3. The address of the principal place of business is:
4. Company telephone number, and e-mail addresses:
5. Number of employees:
6. Name of employees to be assigned to this Project:
7. Company identification numbers for the Internal Revenue Service:
8. Provide Broward County occupational license number, if applicable, and expiration date:
9. How many years has your organization been in business? Does your organization have a specialty?
10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and cost of work completed.
11. Have you ever failed to complete any work awarded to you? If so, where and why?

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12. Provide the following information concerning all contracts **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date

(Continue list as necessary)

13. Provide the following information for any sub-consultants you will engage if awarded the contract.

Subcontractor Name	Address	Work to be Performed

The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.

RFP Form B

Proposer: _____

REFERENCE FORM

All Forms are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE
DEEMED RESPONSIVE.***

Give names, addresses and telephone numbers of five individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact _____
Title of Contact _____
Telephone Number: _____ Email Address _____
2. Name of Contact _____
Title of Contact _____
Telephone Number: _____ Email Address _____
3. Name of Contact _____
Title of Contact _____
Telephone Number: _____ Email Address _____
4. Name of Contact _____
Title of Contact _____
Telephone Number: _____ Email Address _____
5. Name of Contact _____
Title of Contact _____
Telephone Number: _____ Email Address _____

RFP Form C

Proposer: _____

PRICE PROPOSAL FORM**Note: All Forms are available in WORD format from the Town Clerk upon request.****THIS FORM MUST BE SIGNED AND SUBMITTED WITH
PROPOSAL TO BE DEEMED RESPONSIVE.**

Name of Proposer: _____

Name of authorized representative of Proposer: _____

Project Cost

Deliverables		Professional Services Fee	Reimbursements
FY 2025	ACFR		
	Single Audit (if necessary)		
FY 2026	ACFR		
	Single Audit (if necessary)		
FY 2027	ACFR		
	Single Audit (if necessary)		
FY 2028	ACFR		
	Single Audit (if necessary)		
FY 2029	ACFR		
	Single Audit (if necessary)		
	Total 5 Year Cost: (Excluding Single Audits) \$ _____		

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

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1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Add rows as necessary	

By: _____

Date: _____

Name: _____

Title: _____

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM D

Proposer: _____

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE. The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under

Lauderdale-By-The-Sea RFP No. 25-06-01

oath, that neither the entity submitting this sworn statement, not to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Name of Business

By:

Signature

Print Name and Title

Mailing Address

Witness:

By:

Signature

Print Name

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM E

Proposer: _____

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

DRUG-FREE WORKPLACE

The undersigned PROPOSER in accordance with Chapter 287.087, Florida Statutes, hereby certifies that _____ does:
(Name of PROPOSER)

1. Publish a statement notifying employees that the unlawful manufacturing, 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 work place, 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 contractual services described in the RFP document a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the contractual services described in the RFP or the Agreement, 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 893 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, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

Lauderdale-By-The-Sea RFP No. 25-06-01

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

Signature (Blue Ink Only)

Date

Print Name

Title

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM F

Proposer: _____

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED
RESPONSIVE.**

SCRUTINIZED COMPANIES

The undersigned PROPOSER in accordance with Section 287.135, Florida Statutes,
hereby certifies that:

- a. PROPOSER is not participating in a boycott of Israel;
- b. PROPOSER is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List;
- c. PROPOSER does not have business operations in Cuba or Syria.

Signature (Blue Ink Only)

Date

Print Name

Title

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM G

Proposer: _____

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.**E-VERIFY AFFIDAVIT**

In accordance with Section 448.095, Florida Statutes, the Town requires all consultants doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>.

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it.

☐ Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.

Signature (Blue Ink Only)_____
Date_____
Print Name_____
Title

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM H

Proposer: _____

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

PUBLIC ENTITY CRIMES

Sworn Statement Under §287.133(3)(a), Florida Statutes
(This form must be signed in the presence of a notary public or other officer authorized to administer oaths.)

1. This sworn statement is submitted with Bid, Proposal or contract No. _____
2. This sworn statement is submitted by: _____
(name of entity submitting sworn statement)

whose business address is:

Federal
Identification
Number (FEIN) is:

(if applicable)

Social Security Number: _____
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is: _____
(print name of individual signing this document)

and my relationship to the entity is: _____

4. I understand that a "public entity crime" as defined in §287.133(1)(g), 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 with the United states, including, but not limited to, any bid or contract for goods or services

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to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that a "convicted" or "conviction" as defined in §287.133(1)(b), Florida Statutes, means a finding of guilt of a conviction of 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, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in §287.133(1)(a), Florida Statutes means:
 - (a) A predecessor or successor of a person or a corporation 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, shall 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 shall be considered an affiliate.
7. I understand that a "person" as defined in §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 binds or applies to bids 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 management of an entity.
8. Based on the information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)
 - a. _____ Neither the entity submitting the sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity nor any affiliate of the entity have been charged with and convicted of a public entity crime

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subsequent to July 1, 1989.

b. ____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in 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 and (Please indicate which additional statement applies)

1. _____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order)

2. _____ The person or affiliate was placed on the convicted list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order)

3. _____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services)

Signature (Blue Ink Only)

Date

Print Name

Title

Lauderdale-By-The-Sea RFP No. 25-06-01

RFP FORM I

Proposer: _____

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

AFFIDAVIT ATTESTING TO NONCOERCIVE CONDUCT FOR LABOR OR SERVICES

Nongovernment Entity name: _____ (“Vendor”) Vendor
FEIN: _____
Address: _____
State: _____ Zip: _____
Phone number: _____ Email Address: _____

As a nongovernmental entity executing, renewing, or extending a contract with the Town, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), Florida Statutes, coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, Florida Statutes to any person for the purpose of exploitation

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of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

Written Declaration

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.

Signature (Blue Ink Only) Date

Print Name Title

STATE OF FLORIDA

COUNTY OF

The foregoing instrument was acknowledged before me by means of _ physical presence or _____ online notarization, this _____ day of _, 20 _____, by

_____ as
_____.
(Name of person acknowledging) (Title)

for _____.
(Company Name)

(NOTARY SEAL)

SIGNATURE OF NOTARY PUBLIC

PRINT, TYPE or STAMP NAME OF NOTARY

Personally Known _____ OR Produced Identification _____

Type of identification Produced _____

TAB F

Approach to Providing Services



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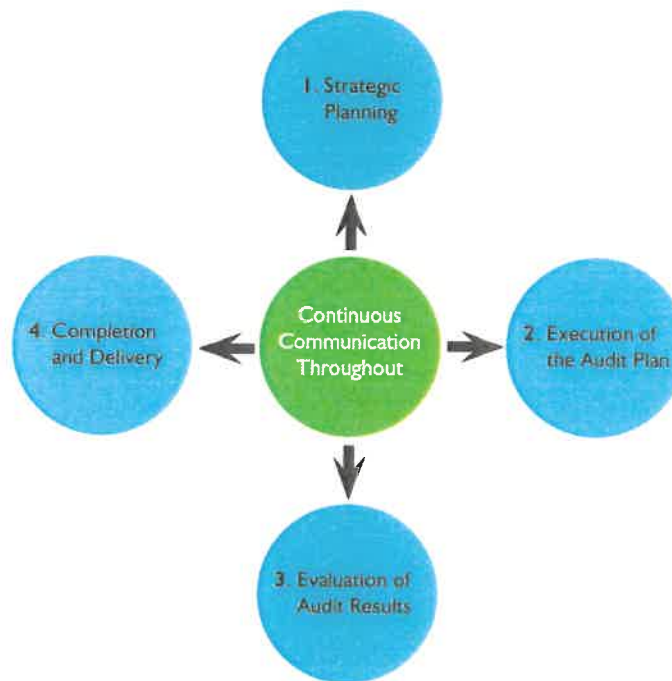
TAB E - APPROACH TO PROVIDING SERVICES

Scope of Services

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 scope of our work. All work will be completed in the timeframe specified in the request for proposal. We have the ability and are committed to if necessary to begin work with minimum notice.

CFLG Emphasis on Communication

With all the moving pieces and deliverables necessary to complete an audit, CFLG strives to maintain open communication with your organization's management team during all phases of the audit. We have broken out the different phases below and summarized the overlying approach CFLG takes to ensure a timely and effective audit.



The Firm will report the following information to the Town:

- The auditors' responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with the management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit.



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Should the audit team become aware of fraud, irregularities or illegal acts, they will make an immediate written report to the Town Manager and Town Council.

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.

Info Audit Requests - Real-time Client/ Auditor Repository -

CFLG utilizes a secure website allowing auditors and clients to actively communicate audit requests and submissions. The Info platform serves as a convenient and easy to navigate program that allows auditors to make multiple detailed requests, place dates requested by, and provides for a secure vehicle to receive client backup/support. From the Town's viewpoint, you will be able to see how many requests were made, by when are they needed, and whether the auditor has utilized the response provided. What is a great advantage of this program? It helps to eliminate waste such as multiple requests and gives all users a clear picture as to what is initially expected and when the requests were made. This tool is a great advancement in auditing, doing away with Excel driven lists and lost emails for support not processed by auditors.



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In addition to the InFlo system utilized for audit requests detailed above, CFLG utilizes a direct secure file management system that allows email recipients to securely send auditors any size files. This added security allows the Town to provide files in another secure platform should the need arise where a request is made with the intent for an immediate response. SafeSend will allow immediate requests to be responded to in a secure manner ensuring the integrity of the data and with system safeguards for sensitive information.

CF LG CABALLERO FIERMAN
LLERENA • GARCIA LLP
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The screenshot shows a web form titled "Send us Files". It contains the following elements:

- A header area with the title "Send us Files" and a small logo.
- A form section with a light gray background containing:
 - A text input field labeled "Your Email".
 - A text input field labeled "Your First Name".
 - A text input field labeled "Your Last Name".
 - A checkbox labeled "Remember Me".
- A separate white box containing:
 - A text input field labeled "Subject".
 - A large text area labeled "Secure Message".

```

graph TD
    A((I. Strategic Planning)) --> B((II. Execution of the Audit Plan))
    B --> C((III. Evaluation of Audit Results))
    C --> D((IV. Completion and Delivery))
    D --> A
    E((Continuous Communication Throughout))
    A <--> E
    B <--> E
    C <--> E
    D <--> E
  
```

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

- Review Disaster Recovery Policies and Procedures
- 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.

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- 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.
- Perform Network Vulnerability Assessment (Public IP Scanning)
- Perform web app scanning which tests your website for SQL injection, XSS, file disclosures, remote file inclusion, code injection, etc.

This phase will involve all members of the Engagement Team.

AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. 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 the 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.



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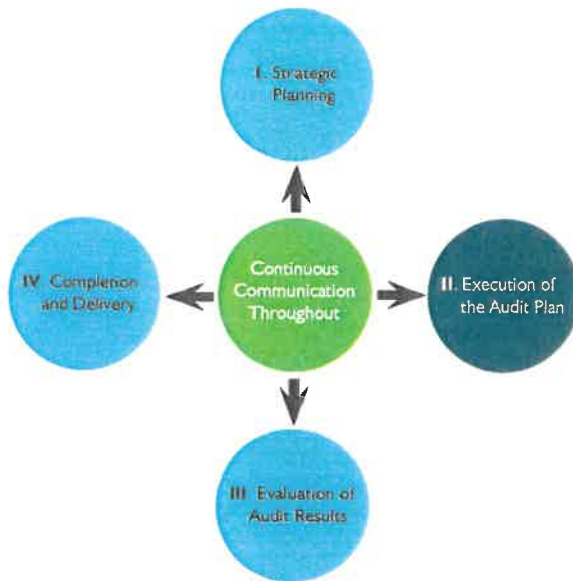
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PHASE II - EXECUTION OF AUDIT PLAN



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 matters 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 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.

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 non-statistically 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.



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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 and 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 and 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.



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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 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.

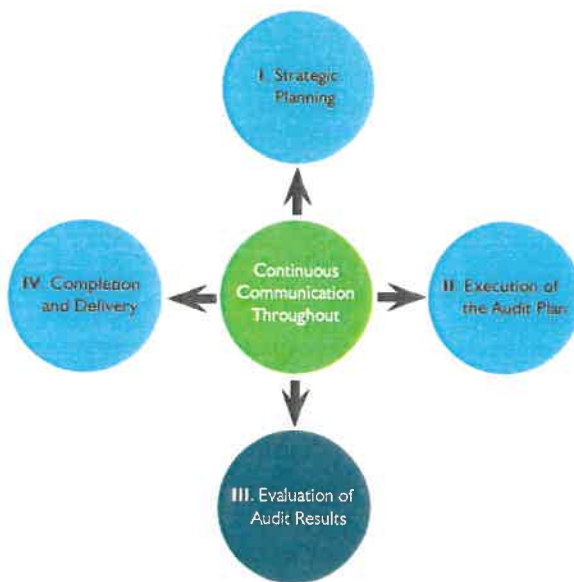
PHASE III – EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the senior manager and the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

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 officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, Town policies, contracts, grants and debt agreements.
- Review of Town 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 Uniform Guidance Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.



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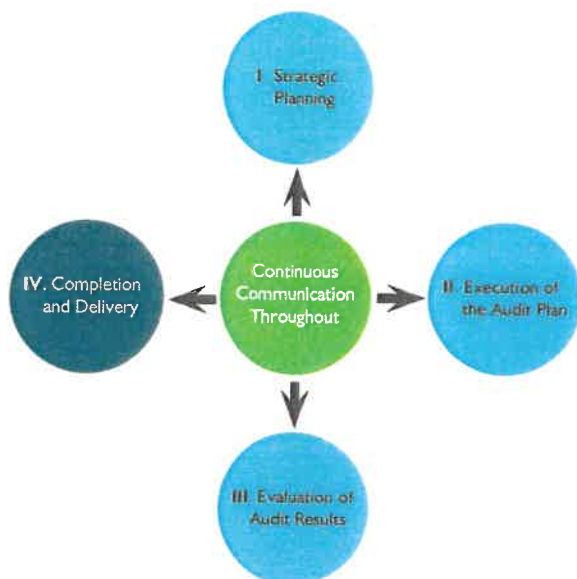
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PHASE IV – COMPLETION AND DELIVERY



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 Town Council to discuss our report and address any questions they may have.

AUDIT APPROACH AND REPORTING MATTERS

The Firm will perform an audit of the financial statements of the Town for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements for the fiscal year ending September 30, 2025.

The Firm will issue the following in accordance with Government Auditing Standards:

I. An independent auditors' report on the basic financial statements based on an audit performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States

(including the in relation to opinion for the supplementary schedule of expenditures of federal awards and state financial assistance).

2. An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States.
3. A report on compliance for each major Federal program/State project and on internal control over compliance in accordance with 2 CFR, part 200, subpart F and Chapter 10.550, Rules of the Auditor General.
4. A schedule of findings and questioned costs for Federal programs and/or State projects.
5. If applicable, a summary schedule of prior audit findings for Federal programs and/or State projects.
6. An independent auditor's management letter as required by Section 218.39(4), Florida Statutes, and Section 10.554(i), Rules of the Auditor General which will include:
 - a. A statement as to whether or not findings and recommendations made in the preceding financial audit report have been followed, or not otherwise addressed, in the auditor's reports pursuant to Sections 10.557(3)(b), (c), (d), or (e), Rules of the Auditor General.
 - b. Recommendations to improve the Town's financial management.
 - c. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.
 - d. The name and official title and legal authority for the primary government and each component unit as defined in publications cited in Rule 10.553, unless disclosed in the notes to the financial statements.
 - e. For any irregularities and illegal acts of which the auditor becomes aware they shall be required to make an immediate, written report to the designated Town Manager.



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TOWN OF LAUDERDALE-BY-THE-SEA



7. An examination report conducted in accordance with AICPA Professional Standards, AT-C Sections 315, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Rule 10.556(10).

Required Standards:

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- a. Auditing Standards generally accepted in the United States of America;
- b. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011 Revision);
- c. The provisions of the Uniform Guidance
- d. The Florida Single Audit Act;
- e. The provisions of U.S. Office of Management and Budget (OMB) Super Circular.
- f. Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) –AICPA.
- g. Section 11.45, Florida Statutes;
- h. State of Florida Department of Banking and Finance Regulations;
- i. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
- j. Any other applicable Federal, State and local laws or regulations.
- k. Any updates of, or amendments to, these described auditing standards will be incorporated in future audits performed by CFLG for auditing engagements for the Town in future fiscal years.

APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT (IF REQUIRED)

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 and State Auditor General.

In order to achieve this objective, we follow the following techniques:

Planning and Supervision

- Inquiry of management and preliminary SEFA for identification of the grants subject to single audit
- Review of grant documents
- Review of the latest published Uniform Guidance Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations
- Instruction to staff as to the requirements of the Single Audit
- Supervision of staff in the performance of the procedures
- Consideration of the effect of computer processing on the nature, timing and extent of auditing procedures

Risk Assessment

- Perform an assessment of engagement risk by considering the level of Federal financial assistance and the nature of the various programs; corresponding consideration of external environments, internal factors, irregularities, illegal acts, fraud and other noncompliance matters.
- The single audit is subject to the same risk assessment at the account balance or transaction level made in the financial audit of the entity. The single audit is designed to obtain assurance as to compliance with the grant agreements and the single audit requirements of Uniform Guidance, while the financial audit is designed to obtain assurance that the financial statements are free of material misstatement. Consequently, the single audit constitutes only a piece of the financial audit.



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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 identified in Uniform Guidance 520(b) and label them as Type A programs, with the remaining programs categorized as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Perform and document risk assessment on Type B programs based on the dollar threshold determined by Uniform Guidance §200.518 unless all Type A programs were not determined to be low-risk programs.
- Audit, at a minimum, the following as major programs:
 - All Type A programs not identified as low risk.
 - All Type B programs identified as high-risk.
 - Such additional programs as may be necessary to comply with the percentage of coverage rule defined by Uniform Guidance. This may require the auditor to audit more programs as major programs than the number of Type A programs.

Schedule of Expenditure of Federal Awards and State Financial Assistance

- Perform procedures to determine the Schedule of Federal Awards and State Financial Assistance are presented fairly in all material respects in relation to the Town's financial statements taken as a whole
- Determine that the Town was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the Town's identification of Federal programs and state projects included in the schedule
- Determine that the Town has properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

Materiality

- Determine materiality based on the major programs and state projects identified.

Internal Control over Major Programs

- For each of the 6 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program (out of the 12 possible compliance attributes governing the federal program(s)), document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and Communication/Monitoring) sufficient to plan the audit to support a low level of control risk
- Plan the testing of internal control
- Make a sample selection to test internal control following the sample selection techniques under Sample Sizes and Statistical Sampling
- Reach a conclusion as to the effectiveness of the internal control elements and all significant deficiencies or material weaknesses (if any).
- If no internal control function is found on any of the 6 types of compliance requirements, disclose as a significant deficiency or material weakness (if any).

Compliance Testing

- Identify all applicable and material compliance requirements for the major programs
- Perform auditing procedures to ensure that the compliance requirements are current
- Make a sample selection following the sample selection techniques under Sample Sizes and Statistical Sampling
- Identify all findings and questioned costs related to noncompliance with the provisions of laws, regulations,
- Contracts, or grant agreements related to a major program



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Reporting

- CFLG will provide a Data Collection Form that summarizes the audit findings. The Data Collection Form will be prepared from the audited schedule of expenditures of federal awards to the federal clearinghouse for management review and certification for submission.

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 NON-STATISTICAL 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



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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.

QUALITY CONTROL SYSTEM

CFLG continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Senior Manager, a Manager is responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Senior Manager. In engagements where a staff is assigned, the Manager 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.

REPORT OF PEER REVIEW/QUALITY CONTROL

Caballero Fierman Llerena & Garcia LLP's two most recent peer review reports are provided at Appendix C of the proposal. The reviews included reviews of specific governmental engagements.

CFLG does not currently have and has not had any litigation or proceeding whereby, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities. In addition, there has not been nor is there any litigation related to audits of State or Local Government Entities.

Results of State and Federal Reviews

Caballero Fierman Llerena & Garcia LLP has never received an unacceptable review from a federal or state desk review of any of its workpapers. We have not had any Federal or State desk reviews or field reviews of any of our audits during the past three (3) years.

Disciplinary Actions

Neither Caballero Fierman Llerena & Garcia LLP nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization.

Engagement Timeline

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

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 the Town has closed its books. We integrate all of our procedures in order to ensure that we can deliver our reports in sufficient enough time to meet Town deadlines. Our Partner's are involved throughout the entire process to ensure that any matters that arise are dealt with quickly. This is an essential process followed by CFLG to prevent surprises that could stall the engagement.

CFLG is also committed to providing staff that are knowledgeable in governmental and governmental pension plan activities. This significantly reduces the time spent by your staff explaining the basic elements of how governmental agencies work and operate. This is considered a key factor in our success in assisting our clients in meeting deadlines established by the State, County, or Town Council.

We have had great success in following this approach with other governmental agencies and we are confident that our prior experience in its application will lead to a successful delivery of the audit. A large part of this success will be tied to Town's ability to deliver the requested information timely. We understand that as in all large agencies, Town staff is busy dealing with day to day operations. We will make sure to provide requests for information with sufficient enough lead time to not be disruptive to Town staff. We will work with Town staff to encourage open communication in order to



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mitigate delays and/or misunderstandings. We do not anticipate that anything more than what has been presented in the Request for Proposal will be required of Town however if there is such a need, we will communicate that in writing to Town management.

We have the ability to begin work with minimal notice due to our resources, organization, planning, and extensive experience performing audits of municipalities of similar size and scope.

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, managers, 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. 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 CFLG'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 Manager 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. In addition we can begin work with minimum notice



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Level of Staff And Budgeted Number of Hours

	Partners	Senior Manager	Manager	Seniors & Staff	Total
Strategic Planning	5	10	45	25	85
Execution of Plan	5	30	110	60	205
Evaluate Audit Results	10	20	20	0	50
Completion and Delivery	5	5	0	0	10
Total	25	65	175	85	350

PROCEDURES	Engagement Partner	Senior Manager/Manager	Senior & Staff Auditors
SEPTEMBER 2025			
Preliminary discussions – entrance meetings	T	T	
Obtain understanding of service objectives	T	T	T
Meet with predecessor auditor and review prior audit work papers	T	T	
Prepare audit planning memorandum		T	
Identify significant issues, review, evaluate and document internal controls	T	T	T
Assess risk		T	
Develop detailed audit programs and Audit Plan		T	
Test internal controls		T	T
DECEMBER 2025 - JANUARY 2026			
Test compliance with laws, regulations, contracts, grants and the Town's policies	T	T	
Substantive test of revenues, expenditures, procurement, payroll, etc.		T	T
Review minutes and other agreements		T	
FEBRUARY - MARCH 2026			
Complete review for subsequent events and obtain management representations		T	
Prepare reports	T	T	
Review draft of all reports for subsequent events and obtain management representations	T	T	
Issue report on findings and management letter - By March 1, 2026	T		
Attend meetings with Management, Town Council, as required	T	T	

Note: This timeline is contemplated based on the requirements set forth in the RFP and assumes the Town has the books and records closed and adjusted ready for audit. This timeline can be adjusted at the request of the Town.



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TAB G

Compensation



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RFP Form C

Proposer: Caballero Fierman Llerena & Garcia, LLP

PRICE PROPOSAL FORM

Note: All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Name of Proposer: Caballero Fierman Llerena & Garcia, LLP

Name of authorized representative of Proposer: Andrew S. Fierman

Project Cost

	Deliverables	Professional Services Fee	Reimbursements
FY 2025	ACFR	62,300	
	Single Audit (if necessary)	8,000	
FY 2026	ACFR	65,400	
	Single Audit (if necessary)	8,400	
FY 2027	ACFR	68,700	
	Single Audit (if necessary)	8,800	
FY 2028	ACFR	72,100	
	Single Audit (if necessary)	9,300	
FY 2029	ACFR	75,800	
	Single Audit (if necessary)	9,700	
	Total 5 Year Cost: (Excluding Single Audits) \$ <u>344,300</u>		

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the

findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Partner	\$319
Senior Manager	\$225
Manager	\$214
Supervisor	\$169
Seniors and Staff	\$120
Add rows as necessary	

By: 

Date: 08/11/2025

Name: Andrew Freeman

Title: Partner

TAB H

Required Forms



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BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-357-4829

VALID OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

Business Name: CFLG

Receipt #: 317-348367
Business Type: C P A (CPA FIRM)

Owner Name: CABALLERO FIERMAN LLERENA & GARCIA L
Business Location: 1930 HARRISON ST STE 101
HOLLYWOOD
Business Phone: 9549228866
Business Opened: 09/23/2024
State/County/Cert/Reg: AD64536
Exemption Code:

Rooms	Seats	Employees	Machines	Professionals		
		3				
For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	7.50	0.00	25.00	62.50

Receipt Fee 30.00
Packing/Processing/Canning Employees 0.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT

WHEN VALIDATED

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

Mailing Address:

CABALLERO FIERMAN LLERENA & GARCIA
1930 HARRISON ST STE 101
HOLLYWOOD, FL 33020 7827

Receipt #WWW-24-00204812
Paid 02/17/2025 62.50

2024 - 2025

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-357-4829

VALID OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

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Business Phone: 9549228866
Business Opened: 09/23/2024
State/County/Cert/Reg: AD64536
Exemption Code:

Rooms	Seats	Employees	Machines	Professionals		
		3				
Signature						
For Vending Business Only						
Number of Machines:			Vending Type:			
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	7.50	0.00	25.00	62.50

Receipt #WWW-24-00204812
Paid 02/17/2025 62.50



**CITY OF HOLLYWOOD
TREASURY SERVICES DIVISION
LOCAL BUSINESS TAX**

**ENRIQUE LLERENA
1930 HARRISON ST.
SUITE 101
HOLLYWOOD, FL 33020**

Please contact us with any changes or corrections to your information.

CUSTOMER SERVICE: Should you have any questions regarding Local Business Tax or need to update / correct any information related to your Business Tax Account, please contact us by phone at 954-921-3225, by email at businesstax@hollywoodfl.org or in person at City Hall, Room 103, 2600 Hollywood Blvd. Please send all written correspondence to: City of Hollywood, Treasury Services Division, Attn: Business Tax, Room 103, PO Box 229045, Hollywood, FL 33022-9045.

PURSUANT TO STATE LAW, LOCAL BUSINESS TAX IS LEVIED FOR THE PRIVILEGE OF DOING BUSINESS WITHIN A CITY'S LIMITS, AND IS NON-REGULATORY IN NATURE. ISSUANCE OF A LOCAL BUSINESS TAX RECEIPT BY THE CITY OF HOLLYWOOD DOES NOT MEAN THAT THE CITY HAS DETERMINED THAT THE EXISTING OR PROPOSED USE OF A LOCATION IS LAWFUL. ISSUANCE OF A LOCAL BUSINESS TAX RECEIPT DOES NOT LEGALIZE OR CONDONE THE NATURE OF THE BUSINESS BEING CONDUCTED IF CONTRARY TO ANY LOCAL, STATE OR FEDERAL LAW OR REGULATION.

THIS IS NOT A BILL. DO NOT PAY.

BELOW IS YOUR LOCAL BUSINESS TAX RECEIPT. PLEASE DETACH AND POST THIS LOCAL BUSINESS TAX RECEIPT IN A CONSPICUOUS PLACE AT YOUR PLACE OF BUSINESS.



2024/2025 LOCAL BUSINESS TAX RECEIPT

**Business Name: ENRIQUE LLERENA
DBA: CFLG
Business Location: 1930 HARRISON ST
Business Category: SERVICE/PROFESSIONAL
Classification: Accountant/Auditors
Tax Basis: 0 - 1 (OWNER)**

**Account Registration #: B9078290-2025
Expiration Date: 9/30/2025
Tax Rate: \$286.00**



CITY OF PARKLAND

**FINANCE and ADMINISTRATIVE
SERVICES DEPARTMENT**

6600 University Drive

Parkland, Florida 33067

Office: (954) 753-5040 • Fax: (954) 341-5161

www.cityofparkland.org

September 17, 2024

To Whom It May Concern

It is my pleasure to recommend Caballero Fierman Llerena & Garcia, LLP as your external auditing firm.

We have found Caballero Fierman Llerena & Garcia, LLP to be a professional, honest, dependable, and hard-working auditing firm. All staff, their partners and managers assigned to our audits have been easy to work with for the now past ten (10) audits. Their knowledge, skill, and governmental expertise have made our year-end audit process a smooth one.

We confidently recommend Caballero Fierman Llerena & Garcia, LLP as they have a wealth of governmental auditing knowledge and they are a pleasure to work with.

Please feel free to contact me at 954-757-4124 if you would like to discuss further.

Sincerely,

Chris Johnson, CPA
Finance Director



September 18, 2024

To Whom It May Concern:

Caballero Fierman Llerena & Garcia, LLP (CFLG) have performed the City's annual financial, pension, and Federal and State single audits for the past 5 years.

They are currently under contract for the fiscal years ended September 30, 2019, to September 30, 2024. Enrique Llerena and the firm provide excellent technical guidance to the City, and they continue to serve as a professional resource when implementing complex or new accounting standards as well as the ever-changing compliance and reporting requirements.

I am particularly impressed with Andrew and Enrique's and other firm members accessibility at all times during the year to discuss any accounting issues as they arise. I am also delighted with CFLG's integrity, high quality of service, and dedication to completing our audits in a timely fashion.

I would highly recommend Caballero Fierman Llerena & Garcia, LLP to other municipalities for audit services.

Should you have any questions, please feel free to contact me at 305-663-6343.

Sincerely,

Alfredo Riverol, CPA, CGFM, CRFAC, CGMA
Chief Financial Officer
City of South Miami



September 18, 2024

To whom it may concern,

The City of Doral has used the CPA firm of Caballero, Fierman, Llerena & Garcia, LLP for the previous four years to conduct our annual audit. We are pleased with the level of professional service and overall quality of the audit work performed.

Caballero, Fierman, Llerena & Garcia, LLP has always been available to answer our questions and have provided their services in a timely manner. Their staff always demonstrated a high level of professionalism and knowledge about governmental accounting.

I would recommend Caballero, Fierman, Llerena & Garcia, LLP to any municipality requiring audit services.

Sincerely,



Fernando Casamayor
Assistant City Manager/ Chief Financial Officer
City of Doral



Finance Department

Robert Daddario, CPA, CGMA
Finance Director

September 16, 2024

To Whom It May Concern:

It is with great pleasure that I offer this recommendation of the audit services provided by Andrew Fierman and his firm, Caballero, Fierman, Llerena & Garcia LLP.

Caballero, Fierman, Llerena & Garcia (the "firm") have been the Town's auditors since 2007, having secured these services by competitive bid over the years. Andrew, and other firm principals with whom we have dealt, as well as the firm's staff, have always exhibited a high level of professionalism and they always deal with us in a patient, friendly and respectful manner. While the Town of Cutler Bay is a relatively small municipality with a population of approximately 45,000, the firm's principals and their staff treat us with importance and always make themselves available to the Town Council and Town Staff as needed. This is greatly appreciated by everyone here at the Town.

What I appreciate most about the firm is their practical way of addressing complex, technical issues and recommending possible solutions. I have the utmost confidence in seeking their advice on governmental accounting and reporting issues. Given their extensive background and experience in such matters, they are well qualified to offer advice on these matters.

Should you have any further questions, please feel free to call me at the Town.

Sincerely,

Robert Daddario, CPA
Finance Director





Company ID Number: 1649286



THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS

ARTICLE I PURPOSE AND AUTHORITY

The parties to this agreement are the Department of Homeland Security (DHS) and Caballero Fierman (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

ARTICLE II RESPONSIBILITIES

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.



Company ID Number: 1649286

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.
 5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.
 - a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.
 6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:
 - a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.
 - b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.
- Note:** Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.
7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.
 8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the anti-discrimination requirements of section 274B of the INA with respect to Form I-9 procedures.
 - a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly



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employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status



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(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@uscis.dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon



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reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that [E-Verify trademarks](#) and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.



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b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin

E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with



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Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and



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- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case.



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The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.
4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.
6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.
2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.
3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.
4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the



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employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.
6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:
 - a. Scanning and uploading the document, or
 - b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).
7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.
8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.
9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.
2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.



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B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.



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E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to, Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.



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Approved by:

Employer Caballero Fierman Llerena & Garcia LLP	
Name (Please Type or Print) Enrique Llerena	Title
Signature Electronically Signed	Date 03/03/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 03/03/2021



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Information Required for the E-Verify Program

Information relating to your Company:

Company Name	Caballero Fierman Llerena & Garcia LLP
Company Facility Address	8950 SW 74 Court Suite 1210 Miami, FL 33156
Company Alternate Address	
County or Parish	MIAMI-DADE
Employer Identification Number	550912340
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	20 to 99
Number of Sites Verified for	1 site(s)



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Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FL	1
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Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Gabriela Luciani
Phone Number 3056805135
Fax
Email gluciani@cflacpa.com

Name Enrique Llerena
Phone Number 3056805132
Fax 3056624266
Email ellerena@cflacpa.com



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This list represents the first 20 Program Administrators listed for this company.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) CABALLERO FIERMAN LLERENA & GARCIA LLP	
2 Business name/disregarded entity name, if different from above. CFLG	
3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☒ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see Instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. ☐	
5 Address (number, street, and apt. or suite no.). See instructions. 2255 GLADES RD, STE 324A	Requester's name and address (optional)
6 City, state, and ZIP code BOCA RATON, FL 33431	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

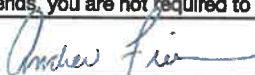
Social security number								
			-				-	
or								
Employer identification number								
5	5	-	0	9	1	2	3	4
								0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person 

Date July 14, 2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/17/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER iSure Insurance Brokers, Inc. 8950 SW 74th Court Suite 2201 Miami FL 33156	CONTACT NAME: Yeni Linarea PHONE (A/C, No, Ext): (305) 223-2533 FAX (A/C, No): (305) 220-0765 E-MAIL ADDRESS: Yeni@iSureBrokers.com																					
INSURED Caballero, Fierman, Llerena & Garcia, LLP 8950 SW 74th Court, Ste 1210 Miami FL 33156	<table><tr><th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A:</td><td>Hartford Underwriters Insurance Company</td><td>30104</td></tr><tr><td>INSURER B:</td><td>Travelers Indemnity Co. of America</td><td>25666</td></tr><tr><td>INSURER C:</td><td>Travelers Casualty & Surety Company of America</td><td>31194</td></tr><tr><td>INSURER D:</td><td></td><td></td></tr><tr><td>INSURER E:</td><td></td><td></td></tr><tr><td>INSURER F:</td><td></td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Hartford Underwriters Insurance Company	30104	INSURER B:	Travelers Indemnity Co. of America	25666	INSURER C:	Travelers Casualty & Surety Company of America	31194	INSURER D:			INSURER E:			INSURER F:		
INSURER(S) AFFORDING COVERAGE		NAIC #																				
INSURER A:	Hartford Underwriters Insurance Company	30104																				
INSURER B:	Travelers Indemnity Co. of America	25666																				
INSURER C:	Travelers Casualty & Surety Company of America	31194																				
INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES**CERTIFICATE NUMBER:** CL24122708164**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS														
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC OTHER:	Y	21 SBABA3E01	09/30/2024	09/30/2025	<table><tr><td>EACH OCCURRENCE</td><td>\$ 2,000,000</td></tr><tr><td>DAMAGE TO RENTED PREMISES (Ea occurrence)</td><td>\$ 1,000,000</td></tr><tr><td>MED EXP (Any one person)</td><td>\$ 10,000</td></tr><tr><td>PERSONAL & ADV INJURY</td><td>\$ 2,000,000</td></tr><tr><td>GENERAL AGGREGATE</td><td>\$ 4,000,000</td></tr><tr><td>PRODUCTS - COMP/OP AGG</td><td>\$ 4,000,000</td></tr><tr><td></td><td>\$</td></tr></table>	EACH OCCURRENCE	\$ 2,000,000	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000	MED EXP (Any one person)	\$ 10,000	PERSONAL & ADV INJURY	\$ 2,000,000	GENERAL AGGREGATE	\$ 4,000,000	PRODUCTS - COMP/OP AGG	\$ 4,000,000		\$
EACH OCCURRENCE	\$ 2,000,000																			
DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000																			
MED EXP (Any one person)	\$ 10,000																			
PERSONAL & ADV INJURY	\$ 2,000,000																			
GENERAL AGGREGATE	\$ 4,000,000																			
PRODUCTS - COMP/OP AGG	\$ 4,000,000																			
	\$																			
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY		21 SBABA3E01	09/30/2024	09/30/2025	<table><tr><td>COMBINED SINGLE LIMIT (Ea accident)</td><td>\$ 2,000,000</td></tr><tr><td>BODILY INJURY (Per person)</td><td>\$</td></tr><tr><td>BODILY INJURY (Per accident)</td><td>\$</td></tr><tr><td>PROPERTY DAMAGE (Per accident)</td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000	BODILY INJURY (Per person)	\$	BODILY INJURY (Per accident)	\$	PROPERTY DAMAGE (Per accident)	\$		\$				
COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000																			
BODILY INJURY (Per person)	\$																			
BODILY INJURY (Per accident)	\$																			
PROPERTY DAMAGE (Per accident)	\$																			
	\$																			
	☐ UMBRELLA LIAB ☐ EXCESS LIAB DED RETENTION \$					<table><tr><td>EACH OCCURRENCE</td><td>\$</td></tr><tr><td>AGGREGATE</td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>	EACH OCCURRENCE	\$	AGGREGATE	\$		\$								
EACH OCCURRENCE	\$																			
AGGREGATE	\$																			
	\$																			
B	☐ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A	UB8J849698	01/01/2025	01/01/2026	<table><tr><td>☒ PER STATUTE ☐ OTHER</td><td></td></tr><tr><td>E.L. EACH ACCIDENT</td><td>\$ 1,000,000</td></tr><tr><td>E.L. DISEASE - EA EMPLOYEE</td><td>\$ 1,000,000</td></tr><tr><td>E.L. DISEASE - POLICY LIMIT</td><td>\$ 1,000,000</td></tr></table>	☒ PER STATUTE ☐ OTHER		E.L. EACH ACCIDENT	\$ 1,000,000	E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000	E.L. DISEASE - POLICY LIMIT	\$ 1,000,000						
☒ PER STATUTE ☐ OTHER																				
E.L. EACH ACCIDENT	\$ 1,000,000																			
E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000																			
E.L. DISEASE - POLICY LIMIT	\$ 1,000,000																			
C	Professional Liability		106805268	09/30/2024	09/30/2025	<table><tr><td>Each</td><td>\$1,000,000</td></tr><tr><td>Aggregate</td><td>\$2,000,000</td></tr></table>	Each	\$1,000,000	Aggregate	\$2,000,000										
Each	\$1,000,000																			
Aggregate	\$2,000,000																			

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

CPA. Locations:
8950 SW 74th Court, Ste 1210, Miami, FL, 33156. 1930 Harrison St. Suite 101, Hollywood, FL, 33020. 2255 Glades Road, Suite 324A, Boca Raton, FL, 33431.
Certificate holder is added as an additional insured with respects to the general liability as agreed in writing in a contract or agreement subject to attached form.

CERTIFICATE HOLDER**CANCELLATION**

FL 33413

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

AGENCY CUSTOMER ID: 00001279

LOC #: _____

**ADDITIONAL REMARKS SCHEDULE**

Page ____ of ____

AGENCY iSure Insurance Brokers, Inc.		NAMED INSURED Caballero, Fierman, Llerena & Garcia, LLP
POLICY NUMBER		
CARRIER	NAIC CODE	
EFFECTIVE DATE:		

ADDITIONAL REMARKS**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,****FORM NUMBER:** 25 **FORM TITLE:** Certificate of Liability Insurance: Notes

CRIME & CYBER POLICY # 106701406
Policy effective: 03/15/2024 to 03/15/2025.
Company: Travelers Casualty and Surety Company of America.
Limit of Crime Insurance \$500,000
Limit of Cyber Insurance \$1,000,000.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.



BLANKET ADDITIONAL INSURED BY CONTRACT

This endorsement modifies insurance provided under the following:

BUSINESS LIABILITY COVERAGE FORM

Except as otherwise stated in this endorsement, the terms and conditions of the Policy apply.

A. The following is added to Section C. WHO IS AN INSURED:

Additional Insureds When Required By Written Contract, Written Agreement Or Permit

The person(s) or organization(s) identified in Paragraphs a. through f. below are additional insureds when you have agreed, in a written contract or written agreement, or when required by a written permit issued by a state or governmental agency or subdivision or political subdivision that such person or organization be added as an additional insured on your Coverage Part, provided the injury or damage occurs subsequent to the execution of the contract or agreement, or the issuance of the permit.

A person or organization is an additional insured under this provision only for that period of time required by the contract, agreement or permit.

However, no such person or organization is an additional insured under this provision if such person or organization is included as an additional insured by any other endorsement issued by us and made a part of this Coverage Part.

The insurance afforded to such additional insured will not be broader than that which you are required by the contract, agreement, or permit to provide for such additional insured.

The insurance afforded to such additional insured only applies to the extent permitted by law.

The limits of insurance that apply to additional insureds are described in Section **D. LIABILITY AND MEDICAL EXPENSES LIMITS OF INSURANCE**. How this insurance applies when other insurance is available to an additional insured is described in the Other Insurance Condition in Section **E. LIABILITY AND MEDICAL EXPENSES GENERAL CONDITIONS**.

a. Vendors

Any person(s) or organization(s) (referred to below as vendor), but only with respect to "bodily injury" or "property damage" arising out of "your products" which are distributed or sold in the regular course of the vendor's business and only if this Coverage Part provides coverage for "bodily injury" or "property damage" included within the "products-completed operations hazard".

(1) The insurance afforded to the vendor is subject to the following additional exclusions:

This insurance does not apply to:

- (a)** "Bodily injury" or "property damage" for which the vendor is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the vendor would have in the absence of the contract or agreement;
- (b)** Any express warranty unauthorized by you;
- (c)** Any physical or chemical change in the product made intentionally by the vendor;
- (d)** Repackaging, except when unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;
- (e)** Any failure to make such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products;
- (f)** Demonstration, installation, servicing or repair operations, except such operations performed at the vendor's premises in connection with the sale of the product;



- (g) Products which, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for the vendor; or
- (h) "Bodily injury" or "property damage" arising out of the sole negligence of the vendor for its own acts or omissions or those of its employees or anyone else acting on its behalf. However, this exclusion does not apply to:
 - (i) The exceptions contained in Paragraphs (d) or (f); or
 - (ii) Such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.
- (2) This insurance does not apply to any insured person or organization from whom you have acquired such products, or any ingredient, part or container, entering into, accompanying or containing such products.
- b. Lessors Of Equipment**
 - (1) Any person or organization from whom you lease equipment; but only with respect to their liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your maintenance, operation or use of equipment leased to you by such person or organization.
 - (2) With respect to the insurance afforded to these additional insureds, this insurance does not apply to any "occurrence" which takes place after you cease to lease that equipment.
- c. Lessors Of Land Or Premises**
 - (1) Any person or organization from whom you lease land or premises, but only with respect to liability arising out of the ownership, maintenance or use of that part of the land or premises leased to you.
 - (2) With respect to the insurance afforded to these additional insureds, this insurance does not apply to:
 - (a) Any "occurrence" which takes place after you cease to lease that land or be a tenant in that premises; or
 - (b) Structural alterations, new construction or demolition operations performed by or on behalf of such person or organization.
- d. Architects, Engineers Or Surveyors**
 - (1) Any architect, engineer, or surveyor; but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:
 - (a) In connection with your premises;
 - (b) In the performance of your ongoing operations performed by you or on your behalf; or
 - (c) In connection with "your work" and included within the "products-completed operations hazard", but only if:
 - (i) The written contract, written agreement or permit requires you to provide such coverage to such additional insured; and
 - (ii) This Coverage Part provides coverage for "bodily injury" or "property damage" included within the "products-completed operations hazard".
 - (2) With respect to the insurance afforded to these additional insureds, the following additional exclusion applies:

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" arising out of the rendering of or the failure to render any professional services, including:

 - (i) The preparing, approving, or failure to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders, designs or drawings and specifications; or
 - (ii) Supervisory, surveying, inspection, architectural or engineering activities.

This exclusion applies even if the claims allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by an insured, if the "bodily injury", "property

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.



damage", or "personal and advertising injury" arises out of the rendering of or the failure to render any professional service.

e. State Or Governmental Agency Or Subdivision Or Political Subdivision Issuing Permit

- (1) Any state or governmental agency or subdivision or political subdivision, but only with respect to operations performed by you or on your behalf for which the state or governmental agency or subdivision or political subdivision has issued a permit.
- (2) With respect to the insurance afforded to these additional insureds, this insurance does not apply to:
 - (a) "Bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the federal government, state or municipality; or
 - (b) "Bodily injury" or "property damage" included within the "products-completed operations hazard".

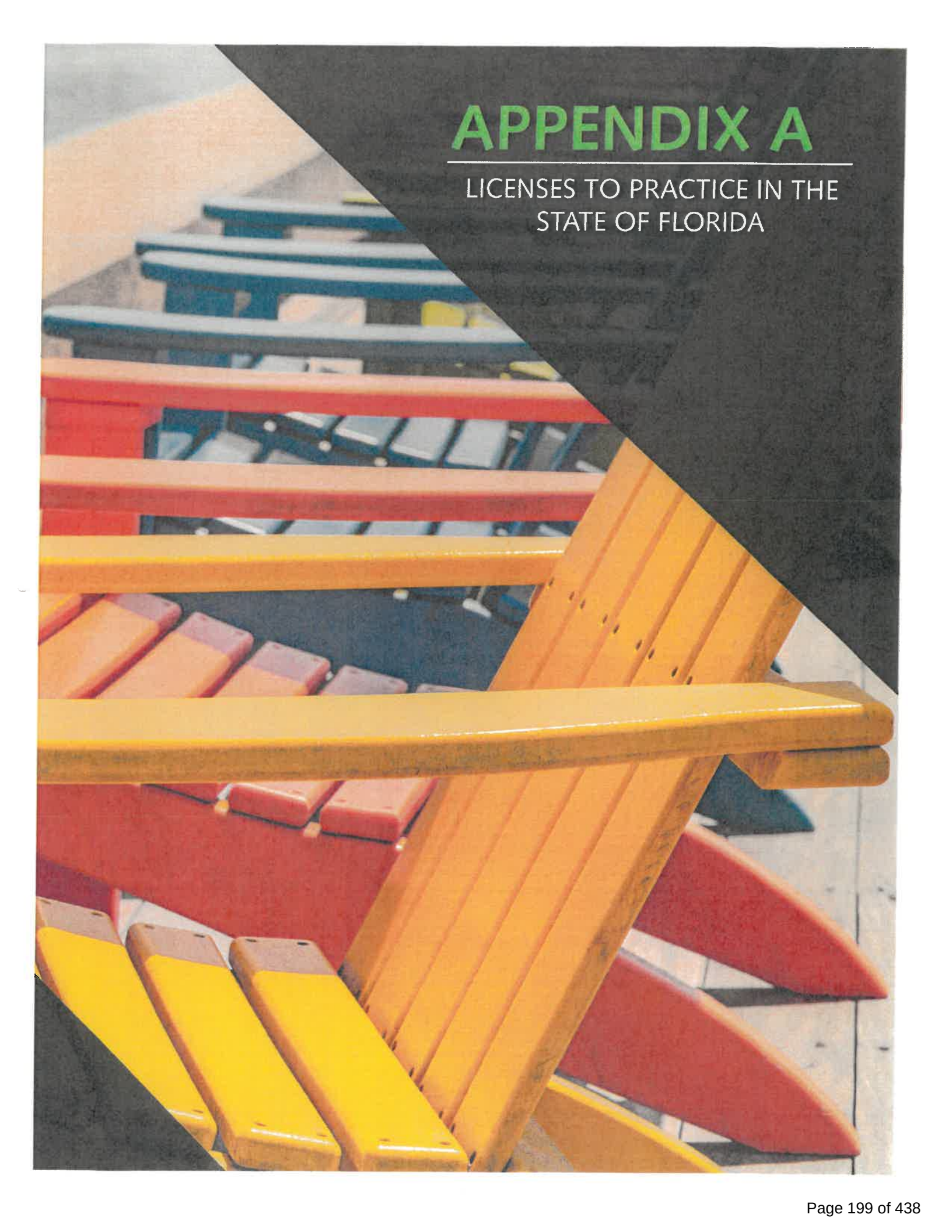
f. Any Other Party

- (1) Any other person or organization who is not in one of the categories or classes listed above in Paragraphs a. through e. above, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:
 - (a) In the performance of your ongoing operations performed by you or on your behalf;
 - (b) In connection with your premises owned by or rented to you; or
 - (c) In connection with "your work" and included within the "products-completed operations hazard", but only if:
 - (i) The written contract, written agreement or permit requires you to provide such coverage to such additional insured; and
 - (ii) This Coverage Part provides coverage for "bodily injury" or "property damage" included within the "products-completed operations hazard".
- (2) With respect to the insurance afforded to these additional insureds, the following additional exclusion applies:

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury" arising out of the rendering of, or the failure to render, any professional architectural, engineering or surveying services, including:

 - (a) The preparing, approving, or failure to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders, designs or drawings and specifications; or
 - (b) Supervisory, surveying, inspection, architectural or engineering activities.

This exclusion applies even if the claims allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by an insured, if the "bodily injury", "property damage", or "personal and advertising injury" arises out of the rendering of or the failure to render any professional service described in Paragraphs f.(2)(a) or f.(2)(b) above.



APPENDIX A

LICENSES TO PRACTICE IN THE STATE OF FLORIDA



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CABALLERO FIERMAN LLERENA & GARCIA, LLP

CFLG
8950 SW 74TH COURT
SUITE 1210
MIAMI FL 33156

LICENSE NUMBER: AD64536

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 12/21/2023

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LICENSEE DETAILS

9:52:28 AM 4/23/2025

Licensee Information

Name:	CABALLERO FIERMAN LLERENA & GARCIA, LLP (Primary Name)
	CFLG (DBA Name)
Main Address:	8950 SW 74TH COURT SUITE 1210 MIAMI Florida 33156
County:	DADE

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD64536
Status:	Current
Licensure Date:	02/03/2006
Expires:	12/31/2025

Special Qualifications

Qualification Effective

Partnership	04/09/2013
--------------------	-------------------

Alternate Names

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[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 :: E-mail: Customer Contact Center :: Customer Contact Center: 850.487.1395

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

FIERMAN, ANDREW S

8950 SW 74TH COURT

SUITE 1210

MIAMI,

FL 33156

LICENSE NUMBER: AC39267

EXPIRATION DATE: DECEMBER 31, 2025

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ISSUED: 04/23/2024

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LICENSEE DETAILS

9:55:02 AM 4/23/2025

Licensee Information

Name:	FIERMAN, ANDREW S (Primary Name)
Main Address:	8950 SW 74TH COURT SUITE 1210 MIAMI Florida 33156
County:	DADE

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC39267
Status:	Current,Active
Licensure Date:	03/21/2007
Expires:	12/31/2025

Special Qualifications

Qualification Effective

Alternate Names

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

LLERENA, ENRIQUE

1930 HARRISON ST

SUITE 101

HOLLYWOOD

FL 33020

LICENSE NUMBER: AC42193

EXPIRATION DATE: DECEMBER 31, 2026

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ISSUED: 01/22/2025

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LICENSEE DETAILS

9:56:22 AM 4/23/2025

Licensee Information

Name:	LLERENA, ENRIQUE (Primary Name)
Main Address:	1930 HARRISON ST SUITE 101 HOLLYWOOD Florida 33020
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC42193
Status:	Current Active
Licensure Date:	03/01/2010
Expires:	12/31/2026

Special Qualifications

Qualification Effective

Alternate Names

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2601 Blair Stone Road, Tallahassee FL 32399 :: E mail: Customer Contact Center :: Customer Contact Center: 850.487.1395

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Ron DeSantis, Governor



Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BLANK, JAMIE LYNN

1222 SKYLARK DRIVE
WESTON FL 33327

LICENSE NUMBER: AC46078

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/31/2023

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[AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

9:58:41 AM 4/23/2025

Licensee Information

Name:	BLANK, JAMIE LYNN (Primary Name)
Main Address:	1222 SKYLARK DRIVE WESTON Florida 33327
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC46078
Status:	Current, Active
Licensure Date:	06/13/2013
Expires:	12/31/2025

Special Qualifications

Qualification Effective

Alternate Names

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

VEGA, AMANDA EVA

15555 MIAMI LAKEWAY N

APT 204

MIAMI LAKES FL 33014

LICENSE NUMBER: AC62070

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com



ISSUED: 01/02/2025

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[AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

9:57:43 AM 4/23/2025

Licensee Information

Name:	VEGA, AMANDA EVA (Primary Name)
Main Address:	15555 MIAMI LAKEWAY N APT 204 MIAMI LAKES Florida 33014
County:	DADE

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC62070
Status:	Current Active
Licensure Date:	01/02/2025
Expires:	12/31/2025

Special Qualifications

Qualification Effective

Alternate Names

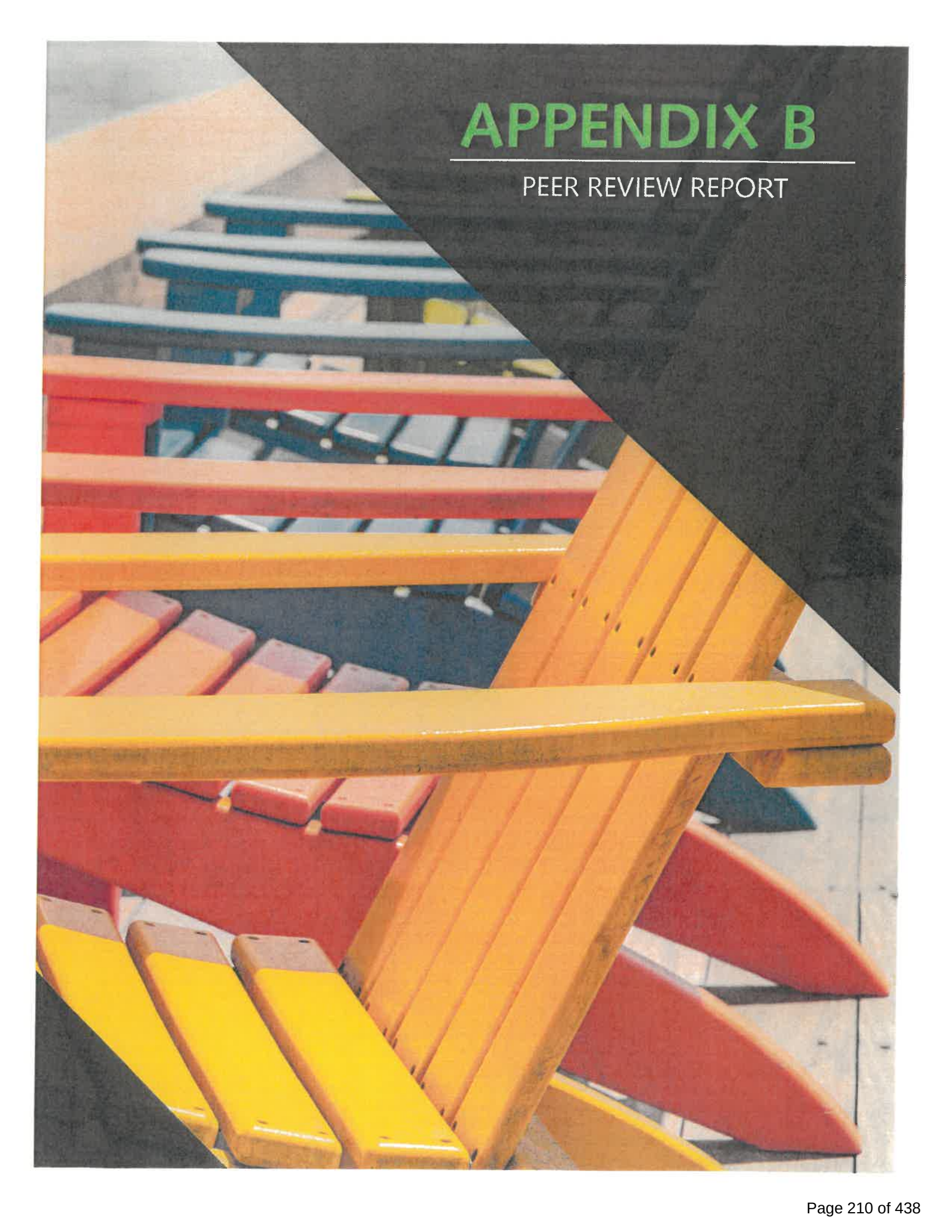
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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. 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.



APPENDIX B

PEER REVIEW REPORT

CABALLERO, FIERMAN, LLERENA AND GARCIA, LLP

Report on the Firm's System of Quality Control

January 31, 2024



Report on the Firm's System of Quality Control

March 31, 2025

To the Partners of
CABALLERO, FIERMAN, LLERENA AND GARCIA, 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 CABALLERO, FIERMAN, LLERENA AND GARCIA, LLP (the firm) in effect for the year ended January 31, 2024. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CABALLERO, FIERMAN, LLERENA AND GARCIA, LLP

Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CABALLERO, FIERMAN, LLERENA AND GARCIA, LLP in effect for the year ended January 31, 2024 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*. CABALLERO, FIERMAN, LLERENA AND GARCIA, LLP has received a peer review rating of *pass*.

ZOMMA Group, LLP

findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Partner	\$319
Senior Manager	\$225
Manager	\$214
Supervisor	\$169
Seniors and Staff	\$120
Add rows as necessary	

By: Paul L.

Date: 08/11/2015

Name: Andrew Fitchman

Title: Partner

RFP FORM D

Proposer: Caballero Fierman Llerena & Garcia, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE. The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Caballero Fierman Llerena & Garcia, LLP
Name of Business

By:


Signature

Andrew S. Fierman, Partner
Print Name and Title

1930 Harrison Street, Suite 101

Hollywood, FL 33020
Mailing Address

Witness:

By:


Signature

Jany Miranda
Print Name

RFP FORM E

Proposer: Caballero Fierman Llerena & Garcia, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

DRUG-FREE WORKPLACE

The undersigned PROPOSER in accordance with Chapter 287.087, Florida Statutes, hereby certifies that Caballero Fierman Llerena & Garcia, LLP does:

(Name of PROPOSER)

1. Publish a statement notifying employees that the unlawful manufacturing, 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 work place, 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 contractual services described in the RFP document a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the contractual services described in the RFP or the Agreement, 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 893 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, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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


Signature (Blue Ink Only)

8/11/2025
Date

Andrew Fierman
Print Name

Partner
Title

RFP FORM F

Proposer: Caballero Fierman Llerena & Garcia, LLP

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED
RESPONSIVE.**

SCRUTINIZED COMPANIES

The undersigned PROPOSER in accordance with Section 287.135, Florida Statutes,
hereby certifies that:

- a. PROPOSER is not participating in a boycott of Israel;
- b. PROPOSER is not on the Scrutinized Companies with Activities in
Sudan List or the Scrutinized Companies with Activities in the Iran
Petroleum Energy Sector List;
- c. PROPOSER does not have business operations in Cuba or Syria.

 _____ Signature (Blue Ink Only)	 _____ Date
 _____ Print Name	 _____ Title

RFP FORM G

Proposer: Caballero Fierman Llerena & Garcia, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

E-VERIFY AFFIDAVIT

In accordance with Section 448.095, Florida Statutes, the Town requires all consultants doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participation/enrollment-in-e-verify>.

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it.

☒ Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.

 _____ Signature (Blue Ink Only)	 _____ Date
 _____ Print Name	 _____ Title

RFP FORM H

Proposer: Caballero Fierman Llerena & Garcia, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

PUBLIC ENTITY CRIMES

Sworn Statement Under §287.133(3)(a), Florida Statutes
(This form must be signed in the presence of a notary public or other officer authorized to administer oaths.)

1. This sworn statement is submitted with Bid, Proposal or contract No. 25-06-01
2. This sworn statement is submitted by: Caballero Fierman Llerena & Garcia, LLP
(name of entity submitting sworn statement)

whose business address is:

1930 HARRISON STREET, Suite 101
HOLLYWOOD, FL 33020

Federal
Identification
Number (FEIN) is:

55-0912340
(if applicable)

Social Security Number:
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is: Andrew Fierman
(print name of individual signing this document)

and my relationship to the entity is: Partner

4. I understand that a "public entity crime" as defined in §287.133(1)(g), 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 with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that a "convicted" or "conviction" as defined in §287.133(1)(b), Florida Statutes, means a finding of guilt of a conviction of 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, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in §287.133(1)(a), Florida Statutes means:
- (a) A predecessor or successor of a person or a corporation 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, shall 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 shall be considered an affiliate.
7. I understand that a "person" as defined in §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 binds or applies to bids 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 management of an entity.
8. Based on the information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)
- a. X Neither the entity submitting the sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- b. The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in 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 and (Please indicate which additional statement applies)

1. _____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order)

2. _____ The person or affiliate was placed on the convicted list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order)

3. _____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services)



Signature (Blue Ink Only)



Date



Print Name



Title

RFP FORM I

Proposer: Caballero Fierman Llerena & Garcia, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

AFFIDAVIT ATTESTING TO NONCOERCIVE CONDUCT FOR LABOR OR SERVICES

Nongovernment Entity name: Caballero Fierman Llerena & Garcia, LLP ("Vendor")

Vendor FEIN: 55-0912340

Address: 1930 Harrison Street, Suite 101

State: Hollywood Zip: 33020

Phone number: (305) 662-7272 Email Address: afierman@cflgcpa.com

As a nongovernmental entity executing, renewing, or extending a contract with the Town, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), Florida Statutes, coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

Written Declaration

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.

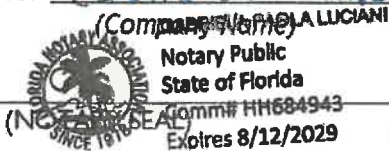
Andrew Fierman 8/11/2028
Signature (Blue Ink Only) Date
Andrew Fierman Partner
Print Name Title

STATE OF FLORIDA
COUNTY OF

The foregoing instrument was acknowledged before me by means of X physical presence or _____ online notarization, this 11 day of Aug 2028, by ANDREW FIERMAN

PARTNER as
ANDREW FIERMAN
(Name of person acknowledging) (Title) PARTNER

for Caballero Fierman Cleroux & Garcia, PLLC
(Company Name)



Gabriela Luciani
SIGNATURE OF NOTARY PUBLIC

Gabriela Luciani
PRINT, TYPE or STAMP NAME OF NOTARY

Personally Known X OR Produced Identification _____
Type of identification Produced _____

TAB E

Experience



CABALLERO FIERMAN
LLERENA + GARCIA LLP

accountants | advisors

TOWN OF LAUDERDALE-BY-THE-SEA



On the next page we provide a listing of our current municipal contracts. The proposed engagement team serviced many of those contracts but any of our available team members are qualified to provide the services requested by your RFP. CFLG is committed to the public sector and it represents over 85 percent of our annual workload. From the execution of the audits to the development of external and internal trainings to ensure we are current and qualified to be your trusted advisor, this is what we do year-round.

Experience in preparation of governmental financial statements and GFOA Certificate of Achievement for Excellence in Financial Reporting Program

CFLG has extensive experience in the preparation of financial statements and is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program 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 review program.

CFLG has performed Special Audits for a multitude of agencies and includes the audits of Community Redevelopment Agencies, Citizens Independent Transportation Trust, Building Better Communities General Obligation Bonds, and The Children's Trust to name a few. CFLG routinely has clients on an annual basis requiring such additional services for reporting requirements and audit needs that each follow prescribed Audit Quality Standards and Practices administered by GASB and the AICPA.

CFLG has extensive experience in auditing Town managed utilities including, but not limited to, electric, water and sewer, and storm water utility service as well as CRAs and Children's Trust Contract Audits.

GOVERNMENTAL ENTITY					
Municipalities	OPEB Trust	Utility Operations	CRA	TCT	Single Audit
City of Hialeah Gardens		X			
City of Hialeah		X		X	X
City of Miami Springs		X			X
Town of Briny Breezes					
Town of Cutler Bay		X		X	X
Village of El Portal					
Village of Miami Shores		X			
Indian Creek Village		X			
City of North Miami Beach	X	X	X	X	X
City of South Miami			X		
City of Parkland					X
City of Doral		X			X

As noted above we service a diverse group of municipalities that include utility operations, CRAs, Single Audits including CDBG, and TCT.



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

page 32

TOWN OF LAUDERDALE-BY-THE-SEA



See below a listing of the firm's municipal clients for which we were engaged as auditor for the fiscal year ended September 30, 2025. The Firm serves as the lead auditor on all of these clients, this also serves as our listing of all other engagements.

GOVERNMENTAL ENTITY			
Municipalities	Fiscal Year-End	# of funds	Total Entity Revenue
City of Parkland	September 30	11	\$61,829,541
City of Hialeah Gardens	September 30	10	\$26,543,341
Town of Cutler Bay	September 30	11	\$24,526,770
Village of El Portal	September 30	10	\$4,057,083
Village of Biscayne Park	September 30	8	\$4,083,243
Indian Creek Village	September 30	4	\$4,886,346
Village of Key Biscayne	September 30	7	\$52,813,589
Town of Loxahatchee Groves	September 30	6	\$8,063,369
Town of Golden Beach	September 30	5	\$19,696,618
Village of Golf	September 30	5	\$5,169,195
City of Doral	September 30	13	\$81,884,946
Village of Pinecrest	September 30	12	\$30,484,867
Special Purpose Governments			
Miami Dade Housing Finance Authority	September 30	1	\$1,532,634
Broward Center for the Performing Arts	September 30	1	\$33,868,564
Bayfront Park Management Trust	September 30	1	\$6,400,000
Local Govt Retirement Plans			
Homestead Elected Officials	December 31	1	\$744,041
Homestead Elected Officials & Senior Mgmt.	December 31	1	\$968,101
Homestead General Employees Plan	September 30	1	\$9,716,822
Homestead Police Pension Plan	September 30	1	\$7,764,728
City of Hialeah Gardens Police Officers' Pension Trust Fund	September 30	1	\$1,198,336
Riviera Beach Police Pension Plan	September 30	1	\$4,560,173
City of Miami Springs General Employees' Retirement System	September 30	1	\$1,857,779
City of Miami Springs Police and Firefighters' Retirement System	September 30	1	\$2,825,620

Before proposing on new business we evaluate our current commitments to ensure we can deliver the caliber of service our firm is known for. We have the necessary resources to meet the requirements of our projected commitment to the Town since we are the current auditors for the Town, the audit is already part of our schedule.

TOWN OF LAUDERDALE-BY-THE-SEA



Contact information for reference check:

Client name:	City of South Miami
Contact Person:	Alfredo Riverol, Chief Financial Officer
Contact number and Email:	(305) 663-4343 ariverol@southmiamifl.gov
Address:	6130 Sunset Drive, South Miami, FL 33143-5093
Project Description:	Financial audit, ACFR preparation assistance, Single Audit, and pension audit.
Cost:	\$43,000

Client name:	City of Doral
Contact Person:	Fernando Casamayor, Chief Financial Officer
Contact number and Email:	(305) 593-6725 fernando.casamayor@cityofdoral.com
Address:	8401 Northwest 53rd Terrace, Doral, FL 33166
Project Description:	Financial audit, Federal single audit, and ACFR preparation assistance.
Cost:	\$53,100

Client name:	City of Parkland
Contact Person:	Kelly Schwartz, Finance Director
Contact number and Email:	(954) 757-4124 kschwartz@cityofparkland.org
Address:	6600 University Drive, Parkland, FL 33067
Project Description:	Financial audit, ACFR preparation assistance, Single Audit, and pension audit
Cost:	\$51,920

The Town may contact any or all the references noted above. Should additional references be required, please let us know and we can and will provide the contact information for any client noted on the preceding page.

RFP Form C

Proposer: Caballero Fierman Llerena & Garcia, LLP

PRICE PROPOSAL FORM

Note: All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Name of Proposer: Caballero Fierman Llerena & Garcia, LLP

Name of authorized representative of Proposer: Andrew S. Fierman

Project Cost

	Deliverables	Professional Services Fee	Reimbursements
FY 2025	ACFR	62,300	
	Single Audit (if necessary)	8,000	
FY 2026	ACFR	65,400	
	Single Audit (if necessary)	8,400	
FY 2027	ACFR	68,700	
	Single Audit (if necessary)	8,800	
FY 2028	ACFR	72,100	
	Single Audit (if necessary)	9,300	
FY 2029	ACFR	75,800	
	Single Audit (if necessary)	9,700	
	Total 5 Year Cost: (Excluding Single Audits) \$		<u>344,300</u>

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the

TAB A

Title Page



CABALLERO FIERMAN
LLERENA + GARCIA LLP

accountants | advisors



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

PROPOSAL FOR AUDITING AND FINANCIAL ANALYSIS SERVICES FOR THE **TOWN OF LAUDERDALE-BY-THE-SEA**

RFP No. 25-06-01 Auditing and Financial Analysis Services for the fiscal year ending September 30, 2025 with the option to renew the agreement for each of the four (4) subsequent fiscal years.

August 11, 2025



Caballero Fierman Llerena & Garcia, LLP
1930 Harrison Street, Suite 101
Hollywood, Florida 33020

Andrew Fierman, CPA Partner
afierman@cflgcpa.com
T: (305) 680-5145 F: (305) 662-4266
FEI# 55-0912340 CPA License#: AD64536

TAB B

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Appendices:

- A Licenses to Practice in the State of Florida
- B Peer Review Report

COMPANY INFORMATION

CABALLERO FIERMAN LLERENA & GARCIA, LLP

Caballero Fierman Llerena & Garcia LLP (CFLG) is a local Certified Public Accounting firm founded in **April 1972** with professionals that work together on a continual basis with the main focus of serving the public sector. We are not part of a group of firms or agencies. CFLG is a **professional limited liability partnership** which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. CFLG's partners have served the South Florida area for **over 40 years**.

The audit for the Town will be serviced by our main office located at **1930 Harrison Street, suite 101, Hollywood, Florida 33020**. The direct line to **Andrew S. Fierman, CPA**, who will be the assigned engagement partner, is **(305) 680-5145**. Mr. Fierman can also be contacted via email at afierman@cflgcpa.com.

CFLG is in a strong financial condition as evidenced by our years in business and track record with our current and past clients and obligations. CFLG has no bankruptcy, **no pending litigation** or impending merger or any other condition that would impede our ability to complete the project.

OUR OFFICES



Miami-Dade Office
8950 SW 74th Court
Suite 1210
Miami, FL 33156



Broward Office
1930 Harrison Street
Suite 101
Hollywood, Florida 33020



Palm Beach Office
2255 Glades Road
Suite 324A
Boca Raton, FL 33431

Visit us at: CFLGCPA.com



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors

TAB C

Letter of Transmittal



CABALLERO FIERMAN
LLERENA + GARCIA LLP

accountants | advisors

TAB C - LETTER OF INTENT



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

Caballero Fierman Llerena & Garcia, LLP
1930 Harrison Street, Suite 101
Hollywood, Florida 33020
T: 305.662.7272 F: 305.662.4266
CFLGCPA.COM

August 11, 2025

Town of Lauderdale-by-the-Sea
Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-by-the-Sea, FL 33308

Re: Proposal for RFP No. 25-06-01 Auditing and Financial Analysis Services

Caballero Fierman Llerena & Garcia LLP (CFLG) appreciates this opportunity to respond to your Request for Proposal for Auditing and Financial Analysis Services for the Town of Lauderdale-by-the-Sea (the "Town"). The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. CFLG has been providing professional CPA services throughout Florida for the over 50 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Caballero Fierman Llerena & Garcia LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center.

Our team, based out of our Miami and Hollywood Offices 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. Because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your organization.

GFOA Certificate of Achievement: CFLG is proud to have assisted all of the Municipalities listed on page 7 of this proposal, which are presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. CFLG has never had a client who applied for and did not receive this prestigious award. Additionally, many of the Engagement Team Members participate in the GFOA's Annual Report review program

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.

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 will exceed the Town's expectations. We will perform an annual examination of the basic financial statements of the Town for the fiscal year ending September 30, 2025 with the option to renew the agreement for each of the four (4) subsequent fiscal years. The objective of our audit will be to issue an auditors' opinion and conduct an audit of the Town's financial statements in accordance with Generally Accepted Auditing Standards (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States. Our audit scope will encompass activities required to establish compliance with the Federal Single Audit Act, as amended; United States office of Management and Budget (OMB) 2 CFR 200, Uniform Guidance, other applicable Federal Laws; and the Florida Single Audit Act.

CFLG is committed to perform the work with all in-house audit management and team members. Subcontracting will not be utilized to service the audit of the Town. 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

We commit to perform the work in accordance with the proposal being submitted.

Andrew S. Fierman, CPA, a partner in our firm's assurance services department is authorized to commit the firm's resources, and make representations for and to bind the firm. He can be reached at (786) 390-5831. His e-mail address is afierman@cflgcpa.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
Caballero Fierman Llerena & Garcia LLP
FEI# 55-0912340
CPA License#: AC39267

TAB D

Organization Profile and Qualifications



CABALLERO FIERMAN
LLERENA + GARCIA LLP

accountants | advisors

TOWN OF LAUDERDALE-BY-THE-SEA

TAB D: ORGANIZATION PROFILE AND QUALIFICATIONS

BUSINESS INFORMATION

Name of Business: Caballero Fierman Llerena & Garcia, LLP

Our office hours are 8:30 am to 5:30 pm. Andrew Fierman will be the main contact for this contract and can be reached on his cell phone at (786) 390-5831. Our firm website is www.cflgcpa.com. Our Hollywood office is located at 1930 Harrison Street, Suite 101, Hollywood, Florida 33020.

BUSINESS STRUCTURE AND OTHER CONSIDERATIONS

Caballero Fierman Llerena & Garcia LLP (CFLG) is a local Certified Public Accounting firm founded in April 1972 with professionals that work together on a continual basis with the main focus of serving the public sector. We were incorporated in the State of Florida and are not part of a group of firms or agencies. CFLG is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. CFLG's partners have served the South Florida area for over 50 years. The firm currently has offices in Miami-Dade, Broward, and Palm Beach Counties.

Andrew Fierman, the Partner in Charge of has over 22 years of experience providing governmental auditing services throughout the State of Florida.

FIRM SPECIFICATIONS

This contact will be serviced by a team with members from each of our offices. Our firm has 29 total team members, 22 are based out of Miami, 5 in Hollywood, and 2 in Boca Raton.

The following chart reflects our current organizational structure:

	Total Staff	Total CPA's	Public Sector Staff
Partners	7	7	3
Senior Managers, Managers, Supervisor, Seniors	11	4	4
Staff Accountants	8	1	5
Other and Administrative	3	0	2
Total	29	12	14



There are a total of three CPA's assigned to the Town's Engagement. Two Partners, one Senior Manager, one Manager and Staff Accountants as required. All of our firm audit staff members are assigned to perform governmental audit engagements.

The firm is proposing as the principal auditor and is not part of any joint venture or consortium. We will not be using any subcontractors on the proposed engagement team.

Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Community Redevelopment Agencies
- Not-for-Profit Organizations

CFLG'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.

Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

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.



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**

accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

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TOWN OF LAUDERDALE-BY-THE-SEA



LICENSE TO PRACTICE IN FLORIDA

CFLG 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. See licenses at Appendix B.

Also, CFLG is a Miami-Dade, Broward, and Palm Beach County certified minority/small business enterprise.

INDEPENDENCE

Caballero Fierman Llerena & Garcia LLP affirms that the firm and its personnel are independent of the Town and its component units as defined by generally accepted auditing standards and the U.S. Accountability Office's *Government Auditing Standards (2018)*. We will give written notice to the Town of any professional relationships entered into during the period of this engagement.

CFLG will provide the Town with written notice of any professional relationships entered with the Town or any of its related entities over the term of the contract.

Conflict of Interest

CFLG has reviewed the persons listed as Town officials, management and Town Council and performed internal inquiries of audit firm personnel noting no instances of conflicts of interest with regard to any other work performed by the firm for the Town.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We do not anticipate any potential audit problems at this time associated with the Town's audit. Due to our experience in this sector we will be able to work with management when potential audit problems arise requiring modification to the risk assessment and audit plan associated with the Town's audit.

CONTINUING PROFESSIONAL EDUCATION

CFLG requires all professional staff to meet a minimum of 40 CPE hours per year and routinely holds staff training to ensure that all engagement personnel are technically prepared to serve your audit.

COMPLAINT HISTORY

There have never been any complaints against the Firm's License or any of the Partners, Management or staff. See License Statuses at Appendix A. CFLG is a member in good standing of the American Institute of Certified Public Accountants and the firm is independent. A copy of the firm's most recent peer review, which included a review of specific government engagements, is located in Appendix B.



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

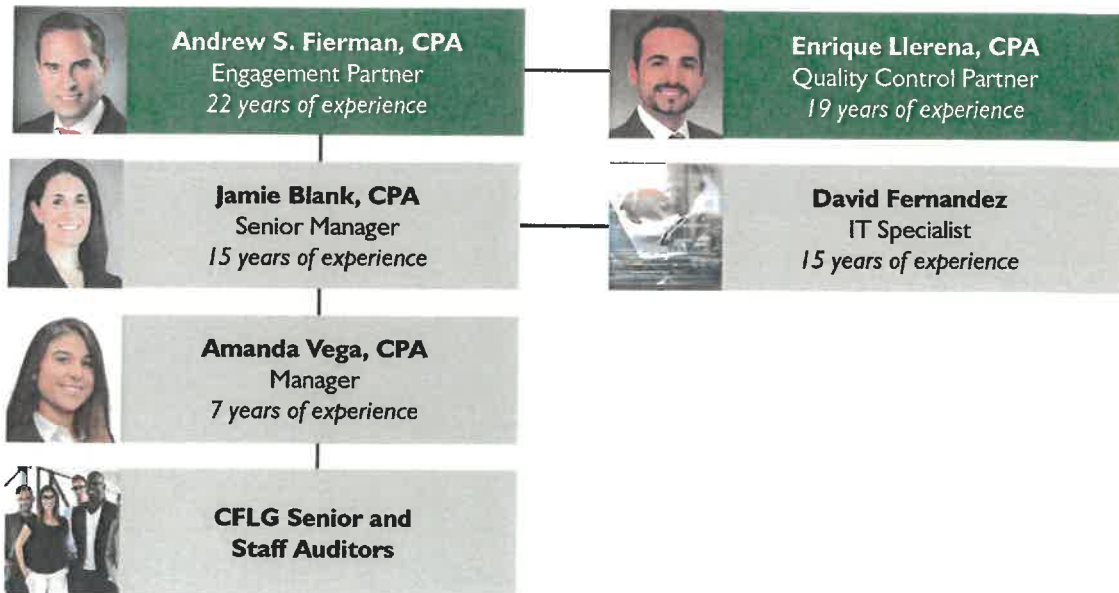
Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

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TOWN OF LAUDERDALE-BY-THE-SEA



PROJECT TEAM/ PERSONNEL QUALIFICATION



PERSONNEL OVERVIEW

Key personnel will be available to the extent proposed for the duration of the project. No key team member will be removed or replaced without prior written concurrence of the Town.

All CPA licenses including evidence that they are active and in good standing are presented in Appendix B. In addition, all CPAs on the proposed engagement team have properly maintained the required CPE in governmental accounting as required by the Board of Accountancy. Documentation included in appendix B.

All key team members are properly licensed and have performed CPA services for more than 5 years

All of our proposed team members are available for technical consultation to the Town.

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 Quality Control Partner, one Engagement Partner, one Senior Manager, one Manager 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.

TOWN OF LAUDERDALE-BY-THE-SEA



Our senior engagement team of CPAs **have over 40 years combined of professional practice, all in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend almost all of their time working with governmental and public sector agencies.

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 over 15 years of professional practice in governmental and auditing and accounting.

Engagement Partner



Andrew S. Fierman, CPA will be the Engagement Partner and 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 22 years.

Andrew Fierman is a Partner in our firm's audit department. He has 22 years of experience servicing a wide range of clientele in the accounting profession. Mr. Fierman 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.

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.



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**

accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

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TOWN OF LAUDERDALE-BY-THE-SEA



Quality Control Partner



Enrique Llerena, CPA will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Llerena has 19 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.

Enrique is a Partner in our firm’s audit department and brings 19 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 annual comprehensive annual financial report (ACFR) guidance and preparation.

Enrique’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.

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.

Senior Manager



Jamie Blank, CPA will be the Senior Manager and a designated “KEY” engagement team member. Ms. Blank was selected for her experience with governmental agencies.

Jamie Blank is a Senior Manager in our firm’s audit department. She has 15 years of experience servicing a wide range of clientele in the accounting profession.

Ms. Blank has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Attestation Services, Internal Reviews and Consulting Services.

In addition, she has knowledge in financial operations including municipal budgeting, payroll processing, end of year closing, cost allocation development, capital outlay budgeting, and financial reporting challenges from the client’s point of view. The Senior Manager will work closely with the Engagement Partner.

She will be responsible for all phases of the engagement and she 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;



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

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TOWN OF LAUDERDALE-BY-THE-SEA



- 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;

Manager



Amanda Vega, CPA will be the Manager assigned to this engagement. She has over 7 years of governmental audit experience and was selected for their extensive knowledge in governmental accounting and auditing. She will devote 100% of her time to the completion of the work.

Amanda Vega is a Manager in our firm with over 7 years of experience in accounting with auditing experience serving governmental entities. Her audit experience includes examining accounting records, reviews of internal controls, federal and state grants, compliance with policies, plans, procedures, and agreed upon procedures (AUP).

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

Senior and Staff Accountants



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

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 Senior Manager, one supervisor and staff as needed.

Note: 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.

ERP System Experience

CFLG has a multitude of clients that utilize varying ERP and financial management software. From Munis to Eden, we are experienced in utilizing several systems to navigate and extrapolate the data necessary to perform several audit procedures including, but not limited to, report generation, accounts payable searches and invoice retrieval, cash receipt audit functions, and general ledger review. In addition, we also have the expertise in house that can provide computer assistance.



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

page 10



ANDREW S. FIERMAN, CPA

ENGAGEMENT PARTNER

Caballero Fierman Llerena & Garcia, LLP
8950 SW 74th Court, Suite 1210 | Miami, FL 33156
(305) 680-5145 | afierman@cflgcpa.com

As the proposed engagement partner, I understand the scope of work, commit to exceeding expectations, and commit to performing the work in the time period specified.



EDUCATION

Bachelor of Science in Accounting,
University of Florida

Master of Business Administration,
Florida International University

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 125, of which 86.5 meet the Yellow Book (GAS) requirements. CFLG affirms that Andrew has properly maintained CPE in governmental accounting as required by the Board of Accountancy.

GOVERNMENTAL AND NOT FOR PROFIT 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
City of Miramar
Indian Creek Village
The Children's Trust
Children's Services Council of
Broward County
Hispanic Unity of Florida
Harmony Development Center, Inc.
Broward Center of the Performing Arts
Greater Miami Youth Symphony of
Dade County, Inc.
Americans for Immigrant Justice, Inc.
Aspira of Florida
Family Counseling Services of Greater Miami
The Miami Herald Charities
Rethink and Reuse
City of Hialeah Education Academy
Florida International University Foundation
FIU Athletics Finance Corp
Communities in Schools of Miami
Museum of Contemporary Art
FIU Research Foundation
Friends of WLRN
Human Services Coalition of
Dade County/Catalyst Miami
City of Homestead - including Homestead
Electric Utilities

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), *Former Chapter Chair*
Miami Dade League of Cities
- Budget Committee
Florida Government Finance Officers
Association (FGFOA)
Broward County League of Cities
Government Finance Officers Association
(GFOA)
South Florida Government Finance Officers
Association, *Associate Member (FGFOA)*
United Way of Miami Dade County,
Former Co-Chair Audit Committee
Communities in Schools of Miami, Inc.,
Past Chair
Cuban American Certified Public
Accountants Association, *Past President*



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors



ENRIQUE LLERENA, CPA

QUALITY CONTROL PARTNER

Caballero Fierman Llerena & Garcia, LLP
8950 SW 74th Court, Suite 1210 | Miami, FL 33156
(305) 680-5132 | ellerena@cflgcpa.com

As the proposed quality control partner, I understand the scope of work, commit to exceeding expectations, and commit to performing the work in the time period specified.

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS



EDUCATION

Master of Accounting,
Florida International University

Bachelor of Science, Accounting,
Florida International University

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 126, of which 98 meet the Yellow Book (GAS) requirements. CFLG affirms that Enrique has properly maintained CPE in governmental accounting as required by the Board of Accountancy.

City of North Miami
City of North Miami Beach
Broward County
City of Florida City
City of Homestead - including Homestead Electric Utilities
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
Hispanic Unity of Florida, Inc.
Broward Center of Performing Arts
Harmony Development Center, Inc.
The Sundari Foundation, Inc.
The Lotus Endowment Fund, Inc.
Miami Bethany Community Services, Inc.
The Herald Charities, Inc.
ASPIRA of Florida, Inc.
City of Hialeah Education Academy, Inc.
ASPIRA North Youth Leadership Charter School
ASPIRA South Youth Leadership Charter School
Greater Miami Youth Symphony of Miami-Dade County, Inc.
City of Homestead Police Officers' Retirement Plan

City of Lauderhill General Employees Retirement Plan
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*



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors



JAMIE BLANK, CPA

SENIOR MANAGER

Caballero Fierman Llerena & Garcia, LLP

1930 Harrison Street, Suite 101 | Hollywood, Florida 33020

(954) 922-8866 | jblank@cflgcpa.com



EDUCATION

Bachelor of Science in Business
Administration,
University of Florida

Master of Accounting,
Florida Atlantic University

CONTINUING PROFESSIONAL EDUCATION

TOTAL CPE HOURS FOR THE
LAST TWO YEARS ARE 120,
WHICH 98.5 MEET THE YELLOW
BOOK (GAS) REQUIREMENTS

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Aventura
City of Lighthouse Point
City of North Lauderdale
City of Wilton Manors
Town of Golden Beach
Village of Sea Ranch Lakes
City of Boca Raton
City of Coconut Creek
City of Deerfield Beach
City of Homestead
City of Hallandale
City of Palm Beach Gardens
Town of Surfside
Town of Southwest Ranches
Village of Key Biscayne
Bayfront Park Management Trust
Alzheimer's Family Center
CVE Master Management Company
CenClub Recreation Management
Downtown Fort Lauderdale Transporta-
tion Management Association
Feeding South Florida
Gold Coast Jazz Society
Hispanic Unity of Florida
Junior Achievement of South Florida
Place of Hope
Hope House Florida
Treasures for Hope
Villages of Hope

Slomin Family Center for Autism
Women in Distress of Broward County
Woodhouse
The Herald Charities
The Sundari Foundation
The Lotus Endowment Fund
Lotus Supporting Foundation
Florida Health Justice Project

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors



AMANDA VEGA

MANAGER

Caballero Fierman Llerena & Garcia, LLP
8950 SW 74th Court, Suite 1210 | Miami, FL 33156
(305) 495-9183 | avega@cflgcpa.com



EDUCATION

Bachelor of Science, Accounting
Florida International University

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last two
years are 120, which 98.5 meet the
Yellow Book (GAS) requirements.

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of North Miami Beach
Miami Shores Village
City of Miramar
North Bay Village
City of Parkland
Town of Cutler Bay
Village of Biscayne Park
City of Hialeah
La Vina Del Senor
ASPIRA of Florida, Inc.
Catalyst, Inc.
Broward Center for the Performing Arts
Hispanic Unity of Florida
American for Immigrant Justice, Inc.
City of Hialeah Gardens
Florida Health Project, Inc.
The Herald Charities, Inc.

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)
Government Finance Officers
Association (GFOA)



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors

TOWN OF LAUDERDALE-BY-THE-SEA

ELECTRONIC WORKPAPERS

In keeping with our philosophy of providing services that you would expect from a large national firm, we use the latest paperless audit software and networking on our audit engagements. Electronic workpapers continue to improve productivity and efficiency in the audit process. These efficiencies are passed on to our clients through lower fees and time savings. The Town's workpapers are scanned or imported directly into our audit programs saving the Town time and the cost of copying or printing such workpapers.

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 Council 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.

CFLG does not currently have and has not had any litigation or proceeding whereby, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities. In addition, there has not been nor is there any litigation related to audits of State or Local Government Entities.

Results of State and Federal Reviews

Caballero Fierman Llerena & Garcia LLP has never received an unacceptable review from a federal or state desk review of any of its workpapers. We have not had any Federal or State desk reviews or field reviews of any of our audits during the past three (3) years.



Disciplinary Actions

Neither Caballero Fierman Llerena & Garcia LLP nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization.

Process for Development of Management Letters

At CFLG we view management letters as a critical tool to enhance client success by providing actionable insights beyond mere compliance.

- **Value Delivery:** Management letters are designed to identify opportunities for improvement along with comprehensive solutions. This process helps our Firm understand your Town's specific needs and design procedures to help achieve your operational goals. CFLG aims to deliver "value" by offering recommendations that address both immediate and strategic needs.
- **Proactive Communication:** At CFLG we believe in frequent, prompt, and transparent communication, ensuring management letters serve as yet another opportunity to identify and deploy operational improvements and internal control enhancements.
- **Tailored Solutions:** With our extensive industry experience, CFLG leverages our industry insights to develop recommendations that are relevant to your operations and are practical to implement.



CABALLERO FIERMAN
LLERENA + GARCIA LLP

accountants | advisors

Proposal for Auditing and Financial Analysis Services
Caballero Fierman Llerena & Garcia, LLP

page 15

RFP FORM A

Proposer: Caballero Fierman Llerena & Garcia, LLP

QUALIFICATIONS STATEMENT

Note: Forms A, B C & D are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
 - 1.1. The correct and full legal name of the Proposer is: Caballero Fierman Llerena & Garcia, LLP
 - 1.2. The business is a (Sole Proprietorship) (Partnership) (Corporation)(Limited Liability Company). Partnership
 - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows:
 - Nestor Caballero – 50.90%
 - Enrique Llerena – 24.5%
 - Andrew S. Fierman – 24.5 %
 - Federico Garcia – 0.10%
2. Please describe your company in detail. See Tab D – Organization Profile and Qualifications
3. The address of the principal place of business is: Our Firm's headquarters is located at 8950 SW 74th Ct., Suite 1210, Miami, FL 33156
4. Company telephone number, and e-mail addresses: The Firm's general line is (305) 662-7272. The engagement partner's direct line is (305) 680-5145. The proposed engagement partner's email is afierman@cflgcpa.com
5. Number of employees: 29 – See additional details at Tab D of our proposal
1. Name of employees to be assigned to this Project: See proposed engagement team at page 7 of our proposal
2. Company identification numbers for the Internal Revenue Service: The Firm's Federal Identification Number is 55-0912340

3. Provide Broward County occupational license number, if applicable, and expiration date: Our Hollywood Business Tax Receipt Account Registration Number is **B9078290-2025**. A copy of this BTR can be found in Tab H of our proposal
4. How many years has your organization been in business? The firm has been in business since 1972 (over 50 years). Does your organization have a specialty? Our services include audit and consulting services for the municipal sector. See Tab D – Organization Profile and Qualifications for additional details.
5. List the last three projects of this nature that the firm has completed? Please provide project description, reference and cost of work completed. See page 18 of our proposal.
6. Have you ever failed to complete any work awarded to you? If so, where and why? The firm has never failed to complete work awarded.
7. Provide the following information concerning all contracts in progress as of the date of submission of this Proposal for your company, division or unit as appropriate.

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date
See page 33 of our proposal for a listing of our existing clients	Before proposing on new business we evaluate our current commitments to ensure we can deliver the caliber of service our firm is known for.			

(Continue list as necessary)

8. Provide the following information for any sub-consultants you will engage if awarded the contract.

Subcontractor Name	Address	Work to be Performed
No subcontractors will be used		

The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.

RFP Form B

Proposer: Caballero Fierman Llerena & Garcia, LLP

REFERENCE FORM

All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Give names, addresses and telephone numbers of five individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact Alfredo Riverol
Title of Contact Chief Financial Officer
Telephone Number: (305) 663-4343 Email Address ariverol@southmiamifl.gov
2. Name of Contact Fernando Casamayor
Title of Contact Chief Financial Officer
Telephone Number: (305) 593-6725 Email Address fernando.casamayor@cityofdoral.com
3. Name of Contact Kevin Adderley
Title of Contact Director of Financial Services
Telephone Number: (954) 602-3049 Email Address keadderley@miramarfl.gov
4. Name of Contact Kelly Schwartz
Title of Contact Finance Director
Telephone Number: (954) 757-4124 Email Address kschwartz@cityofparkland.org
5. Name of Contact Chris Chiocca
Title of Contact Finance Director
Telephone Number: (305) 805-5000



CITRINCOOPERMAN®

PROPOSAL FOR
The Town of Lauderdale-By-The-
Sea, Florida

2025

LETTER OF TRANSMITTAL

Citrin Cooperman
6550 N. Federal Highway, 4th Floor
Fort Lauderdale, FL 33308
954.771.0896 | 954.938.9353 (Fax)
www.citrincooperman.com

August 11, 2025

Katrina Adler, Town Clerk
The Town of Lauderdale-By-The-Sea, Florida
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida 33308

Dear Katrina:

We welcome and appreciate the opportunity to present this proposal to provide audit services to the Town of Lauderdale-By-The-Sea, Florida (the "Town"). Our team is passionate about developing strong relationships with each of our clients while delivering unparalleled service. Our objective is to provide quality and timely services that exceed expectations. Our proposed engagement team includes fully dedicated government professionals who will serve the Town throughout the engagement to ensure that **deadlines are met and reports are issued in a timely manner**. We will work with you and your team through all aspects of the engagement outlined in our proposal.

GOVERNMENTAL EXPERIENCE

Citrin Cooperman has been dedicated to the public sector for over 45 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a focus of our firm, we have technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years.

EXPERIENCED PROFESSIONALS

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your Town. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

EFFICIENT TRANSITION

We have a great deal of experience with transitioning accounts between Partners and can guarantee a smooth process with minimal disruption to Town staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.

SCOPE OF SERVICES

In preparing our proposed audit plan, we reviewed the Town's RFP, prior financial statements and the 2025 proposed budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your Town.

Citrin Cooperman is committed to performing the auditing services within the prescribed time frame as outlined in the Town's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Citrin Cooperman to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for a period ninety (90) days from the date of the proposal.

The following individual is authorized to make representations for the firm:

Sardou Mertilus
Citrin Cooperman
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954.771.0896
smertilus@citrincooperman.com

Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm. We would be honored to establish a relationship with your Town.

Very truly yours,



Sardou Mertilus

Partner

smertilus@citrincooperman.com

954.771.0896

"Citrin Cooperman" is the brand under which Citrin Cooperman & company, LLP, a licensed Independent CPA firm, and Citrin Cooperman advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & company, LLP and Citrin Cooperman advisors LLC are independent member firms of the Moore north America, inc. (MNA) association, which is itself a regional member of Moore global network limited (MGNL). All the firms associated with MN are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them



REQUEST FOR PROPOSAL AUDITING & FINANCIAL ANALYSIS SERVICES

RFP NO. 25-06-01

Issued on August 11, 2025

Citrin Cooperman
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Sardou Mertilus
Email: smertilus@citrincooperman.com



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ORGANIZATION PROFILE AND QUALIFICATIONS

We believe our proposal demonstrates the qualifications of the firm and of the staff to be assigned to this engagement. It also specifies an audit approach that will meet the RFP requirements. Our proposal addresses all the points outlined in the request and provides a straightforward, concise description of our capabilities to satisfy the requirements.

FIRM QUALIFICATIONS AND EXPERIENCE

Citrin Cooperman acquired Keefe McCullough, which has been the independent auditor for several municipalities in Florida of a similar complexity and size as the Town for over 40 years.

The Town will have 2 partners, one director, one manager, one senior and one staff assigned to this engagement.

Citrin Cooperman is one of the nation's largest professional services firms. Since 1979, the firm has steadily built their business by helping organizations find practical, actionable solutions to help them meet their short-term needs and long-term objectives. Citrin Cooperman clients span an array of industry and business sectors and leverage a complete menu of service offerings. Citrin Cooperman & Company, LLP, a licensed independent CPA firm that provides attest services and Citrin Cooperman Advisors LLC,

which provides business advisory and non-attest services, operate as an alternative practice structure in accordance with the AICPA's Code of Professional Conduct and applicable law, regulations, and professional standards. The entities include more than 450 partners and 3,500 total professionals.

Our approach ensures our professionals' primary focus stays where it counts - on building long-term client relationships. Our specialized team provides integrated general business consulting, accounting, and tax services to our clients. Rooted in our core values, our mission is to provide a comprehensive approach to traditional services with proactive business insights and guidance for our clients to help address their business and personal goals. We are a full-service professional services firm, and therefore we are well-suited to act as a one-stop shop for all services you need as you continue to grow and evolve. There are a host of industry resources available at Citrin Cooperman. If one of these resources is outside of the core team, we will call upon the firm's specialists to assist.

Firm Locations

CALIFORNIA
Carlsbad
Los Angeles
Woodland Hills

CONNECTICUT
Woodbridge

FLORIDA
Fort Lauderdale
Miami
Sunrise

ILLINOIS
Chicago

MARYLAND
Bethesda
Owings Mills

MASSACHUSETTS
Braintree
Worcester

NEW JERSEY
Florham Park
Voorhees

NEW YORK
Jericho
Melville
New York (HQ)
White Plains

NORTH CAROLINA
Durham

OHIO
Cleveland
Columbus
Mansfield

PENNSYLVANIA
Philadelphia

RHODE ISLAND
Providence

VIRGINIA
McLean

INTERNATIONAL
CAYMAN ISLANDS
Grand Cayman

INDIA
Ahmedabad
Hyderabad



INTEGRATED APPROACH

Our industry professionals work in concert with our service line professionals to address the complex needs of our clients. The world is changing more rapidly than ever with growing shifts in technology and other pivots in business as a result of the unprecedented challenges we are faced with today. Our advisors are ready to assist with your compliance needs and, more importantly, provide tailored, value-added solutions specific to your industry. The core engagement team will work with the Town bring in the appropriate resources and subject matter specialists to help the Town meet its short-term goals and long-term objectives.



Citrin Cooperman is not a joint venture or consortium.

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation as **Appendix A**. This quality control review included a specific review of governmental audit workpapers, financial statements and reports.

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff. **Citrin Cooperman has had no litigation related to the firm's audits of State or Local Government entities within the last three years, nor is any such litigation pending.** In the normal course of Citrin Cooperman's business as a national accounting firm, Citrin Cooperman may be made a party to litigation alleging various common law and statutory violations. While Citrin Cooperman expects to resolve all pending matters without any material detrimental impact to the firm, like most accounting firms of any size, Citrin Cooperman does not disclose or discuss its litigation. Litigation is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy.

Citrin Cooperman is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD64727. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.



PHILANTHROPIC INITIATIVES



Our firm is committed to working hard to serve the needs of our clients and the communities in which we live, work, and play. As caring, service-minded individuals, each of us desires to improve the lives of others. We encourage our staff to give back to the community. The Citrin Cooperman Cares (CC Cares) Committee organizes programs and initiatives each year, dedicating resources, time, and dollars to give back to local organizations. Programs included breast cancer walks and bake sales, food drives, holiday giving, toy drives, coat drives, and more.

Seeking to promote the welfare of others, especially by making charitable donations to good causes and being generous and benevolent, is what makes Citrin Cooperman proud.

Charitable Fridays

The philanthropic mission of Citrin Cooperman is to improve the quality of life in our communities and to encourage and support the charitable efforts of the employees of Citrin Cooperman by contributing to the charitable organizations in which our staff are involved. Throughout the year, employees are asked to donate a nominal amount to a specific charity chosen. The firm was proud to match all donations made.



AT CITRIN COOPERMAN,
GIVING BACK IS AMONG
THE MOST IMPORTANT AND
VALUABLE THINGS WE DO
AS A FIRM. **PERIOD.**

GIVING BACK

Donations and Other Charitable Activities

Citrin Cooperman recognizes that it is our responsibility as a good corporate citizen to help enrich our surrounding communities and those in time of need. One of the key parts of our company's vision is to "enhance life and community." Citrin Cooperman encourages all employees to use their resources to better the communities in which we work and live. In addition to volunteering, Citrin Cooperman provides monetary donations to local organizations throughout the country. Furthermore, the firm actively participates in various outreach and awareness programs in addition to providing scholarships to graduating high school students majoring in accounting.

CITRIN COOPERMAN EMPOWERING DIVERSITY AND GENDER EQUALITY (CC EDGE)

HOW CC EDGE IS TAKING ACTION

CC EDGE is a program committed to enhancing a culture at Citrin Cooperman that understands, appreciates, and supports the diverse, gender-specific needs of everyone in the firm. We are taking action to continue to move the needle forward in creating an inclusive workplace.



Citrin Cooperman formed CC EDGE (Empowering Diversity and Gender Equality), led by a global committee comprised of men and women of various ages, ethnicity, race, and professional levels, with representation in each Citrin Cooperman office location.

Citrin Cooperman partners with organizations that promote open-mindedness and change. Our relationships include organizations like PENCIL, Women's Enterprise Development Center, The Hispanic Federation, Alliance of Women Entrepreneurs, Leading Women Entrepreneurs, Professional Women in Construction, and many others.

CC EDGE works with the corporate learning and development team (CC LEADS) to provide firm-wide diversity trainings to all employees.

Our commitment to DEI also extends beyond the workplace to the community through charitable events and fundraisers throughout the year. These include, among many others, our India office's campaign to collect much-needed feminine sanitary products, our annual campaigns across our U.S. offices to support women's shelters, and our *Juneteenth* contributions to the Equal Justice Initiative.

Our hope is to continue to foster an environment that ensures success for a diverse and equitable workplace that empowers our people and connects them to the clients and communities we serve.

- **MISSION:** Citrin Cooperman, that enables each individual to create the career that they want - within the firm's framework - based on a safe, respectful, and inclusive workplace, that provides for equal opportunity, fairness, and work-life flexibility.
- **CULTURE:** CC EDGE aims to shift mindsets and build a culture at Citrin Cooperman that understands, appreciates, and supports the diverse, gender-specific, needs of everyone in the firm. This culture shift is achieved by helping individuals develop personal and professional success through self-leadership and market-facing skills, and by infusing an attitude of equality and diversity through widespread awareness efforts and global outreach activities.
- **COMMUNICATION:** Communication is essential to active, intentional, and ongoing efforts to promote the mission of CC EDGE. Monthly CC EDGE Global Committee meetings, firm wide emails and news blasts, and regular interaction with firm leadership, ensures we are sharing the message and promoting participation.
- **KNOWLEDGE & RESOURCES:** To carry out its mission, CC EDGE provides ongoing training and learning opportunities, which include mandatory attendance for classes on topics like *Unconscious Bias*, and voluntary attendance for virtual presentations or "EDGETalks," where diverse panels share best practices on a wide range of issues.

The CC EDGE corporate portal has a large library of resources relating to all aspects of DEI, to inspire, to encourage activism, to share experiences, and to learn how to be an ally. This includes, among others, listings of associations, books, news, articles and research papers, and a calendar of local and national annual DEI events.

LISTENING TO OUR CLIENTS

Communicating regularly with our clients is an integral part of the foundation of superior service. Our proactive service approach ensures that developing issues will be anticipated, identified, promptly evaluated, and resolved. Fundamental to our approach is regular client communication, accessibility to senior personnel, and the excellence of the people assigned to the engagement.

Citrin Cooperman is committed to listening and identifying clients' expectations and measuring how well we meet or exceed those expectations. The Town will enjoy an empowered, responsive engagement team unencumbered by inaccessible levels of bureaucracy. For you, that means faster issue resolution, same-day responses, and no last-minute surprises.



Your engagement team stays connected to ensure an integrated approach. Listening to our clients and developing solutions tailored to their business needs enables us to build strong relationships. We believe that relationships define our business. Our communication with your management team will be frequent, interactive, and direct. We are committed to providing a level of service to the Town that ensures that all your needs and expectations are being met. We will take the initiative in maintaining effective, open, and timely communication with management throughout the year.

AUDITS IN A REMOTE ENVIRONMENT

Several years ago, Citrin Cooperman began to invest in new technologies in an effort to streamline and automate audit and tax services. In addition, Citrin Cooperman has been a fully paperless provider for a number of years, to the extent possible. The investment in our technology infrastructure and systems were fully enacted, and in some areas, accelerated by the pandemic. As most entities shifted from a brick and mortar work force to a remote or work-from-home workforce, we were able to continue to provide the services and assistance needed for our clients and community in a seamless manner. Our teams understand the need to continue to meet deadlines and compliance requirements, especially in times such as these. In this new world order, communication has never been more imperative.

Our engagement teams are in constant communication, both internally and with your management team members, through the use of periodic check-in times, virtual audit rooms, and virtual face-to-face meetings.

Our systems for transmitting data and files electronically are secure and allow for easy record keeping and submission. We utilize Suralink, a secure site for sending sensitive data and/or confidential information. You will receive an email from Suralink notifying you that you have been added to the shared folder, and you will have the ability to upload files into that folder.

During the audit fieldwork, we employ audio, video, and/or screen sharing programs for communication with you and your team. We will send calendar invitations for various times during the week to catch-up on audit requests and questions, perform inquiries and walkthroughs of key processes related to administration of the Town, and view items available on-screen.

Our performance against Key Buying Factors (KBFs), average of 1-10 scores rated by customers who considered vendor¹

		Core competitors (MM-focused firms)										Global		
KBF	Importance ¹		National									Global	Big 4	
			Firm #1 Confidential	Firm #2 Confidential	Firm #3 Confidential	Firm #4 Confidential	Firm #5 Confidential	Firm #6 Confidential	Firm #7 Confidential	Firm #8 Confidential	Firm #9 Confidential			
Has deep industry expertise	29%	7.6	7	7.2	7.4	7.2	7	7.3	7.2	7	7.1	7.7	7	8.2
Has deep expertise on new rules/regulations	26%	7.8	7.1	7.3	7.6	7.4	7.3	7.4	7.6	7.3	7.2	7.9	7.4	8.2
Has the best quality of people	23%	7.7	6.9	7.2	7.6	7.1	6.8	7.2	6.8	6.9	6.8	7.6	6.9	7.7
I have a good relationship with them	23%	6	6.3	6.5	7.3	7	6.8	6.5	7.3	6.9	7.1	7.6	6.6	7.4
Serves as a strategic thought partner	22%	7.6	6.9	6.4	7.1	6.6	7.1	6.9	6.8	6.8	6.9	7.5	6.6	7.7
Has deep advisory capabilities	20%	7.8	6.4	7.1	7.1	7	6.6	7.2	6.8	7.3	6.9	7.6	7.1	8.1
Provides great customer service	18%	6	6.6	7.3	7.6	7	7.4	7.4	7	7.5	7.1	7.5	6.8	7.4
Has transparent, upfront pricing	18%	7.8	6.8	6.8	7.9	7.4	6.8	6.8	7.4	6.8	7.4	7.7	6.8	7.0
Has an excellent brand reputation	16%	7.6	6.8	6.8	7.4	6.6	6.5	7.1	7	7	7.3	7.8	7.1	8.3
Has the lowest pricing	16%	7.2	6.6	6	6.6	6.6	6	6.3	6.7	6.3	6.5	6.7	6.2	6.2
N=		65	30	52	33	42	29	36	45	31	36	51	48	200 ²

Key takeaways

Customers consistently highlighted Citrin Cooperman's strong industry expertise, high-caliber staff, and full-team engagement with clients as key differentiators

Customers also described Citrin Cooperman as a "trusted advisor" that consistently seeks out interesting solutions that make sense for their businesses

1. For the following firms, please rate their performance on each dimension from 1 to 10 (1=very poor, 10=exceptional). Ratings reflect feedback from all respondents, not just recent customers
2. % of respondents who rated the KBF in top 3

Source: 2024 TAA services B2B customer survey (N=221)

WHY CITRIN COOPERMAN?

A COLLABORATIVE APPROACH

Citrin Cooperman has a very cohesive government practice in which the industry leaders meet regularly, discuss client issues and projects, and develop a teamwork-oriented approach to brainstorming ideas and solutions.

We will:

- Work with the Town to evaluate operational strategies and business objectives
- Set up meetings as needed to discuss ongoing business issues, update you on what is trending in the industry, and provide you with thoughts and guidance in a proactive manner



BRINGING VALUE AND INSIGHTS BEYOND THE FINANCIAL

- A consultative approach and the talent and resources of a dedicated team of highly skilled individuals dedicated to your industry, who are always on the lookout for potential creative solutions to challenges clients face
- Up-to-date knowledge of current and future industry trends
- Business advisors who are constantly looking for ways to help you be more efficient and successful
- Best practices and insights based on services provided to the firm's government clients
- Access to ongoing partner-level attention with a partner to staff ratio of 1:4, ensuring our partners will be directly involved with the work readily available to act as a sounding board
- Insights gained through our active participation in industry associations connected to government organizations

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We have put together a team of professionals in a thoughtful manner, taking into consideration the information provided at this time. Sardou Mertilus will take the role of engagement partner and will be your main contact accordingly. Combined with our extensive familiarity working with Town's like yours, our collaborative service team has been constructed to provide timely and practice support. Should we have the opportunity to further assess and discuss your short-term goals and long-term objectives, Sardou will work with you to bring in additional resources as needed. **Core Leadership Team Biographies can be found on Appendix B.**



We have charted out for you a visual representation of the core engagement team that will be supporting the Town and their respective roles on the engagement. Our professionals each bring extensive experience serving clients of your size/structure and have a strong understanding of the industry.



ADDITIONAL SUPPORT STAFF & SPECIALISTS, AS NECESSARY.

There are a host of additional industry resources available at Citrin Cooperman. If one of these resources is outside of the core team, we will call upon the firm's specialists to assist. If you decide to engage our firm experts for services outside the scope of work, we will estimate the cost in advance and will provide you with an estimate for each project.

AUDIT STAFF HOURS BREAKDOWN

	Partner	Director	Manager	Senior	Staff	Total	
Planning	7	9	10	12	4	42	12%
Evaluation of Internal Ctrl	4	4	5	22	18	53	15%
Risk Assessment	11	3	11	19	19	63	18%
Substantive Testing	2	4	8	64	75	153	44%
Concluding and Reporting	11	15	5	6	2	39	11%
TOTAL HOURS	35	35	39	123	118	350	100%
Percentage of work	10%	10%	11%	35%	34%	100%	

REQUIRED FORMS

Required forms can be found in Appendix C of this proposal.

EXPERIENCE

Citrin Cooperman has been dedicated to the public sector for over 45 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a focus of our firm, we have technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years. Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your Town.

The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

We will focus on providing you with shorter decision-making chains, more senior personnel involvement, a fee that is in line with the organization's operations and an empowered client service team. With over 3,500 employees and multiple offices around the country, Citrin Cooperman has resources and service lines to support your current and future business operations.

SIMILAR ENGAGEMENTS

Below are some of our engagements, some of which require full ACFR preparation, performed in the last five years:

City of Plantation, Florida	
NAME	Ms. Anna Otiniano, Director of Financial Services
TELEPHONE	954-797-2229
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	1994 through Present
TOTAL HOURS	900
ENGAGEMENT PARTNERS	Sardou Mertilus
City of Pompano Beach, Florida	
NAME	Ms. Allison Feurtado, Finance Director
TELEPHONE	954-786-4600
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	2021 through Present
TOTAL HOURS	800
ENGAGEMENT PARTNERS	Sardou Mertilus
Town of Davie, Florida	
NAME	Mr. William W. Ackerman, Budget and Finance Director
TELEPHONE	954-797-1050
SCOPE OF WORK	Annual financial and compliance audits of the Town
DATE	2013 through Present

TOTAL HOURS	800
ENGAGEMENT PARTNERS	Stephen P. Emery
Town of Southwest Ranches, Florida	
NAME	Mr. Emil C. Lopez, Finance Director
TELEPHONE	954-434-0008
SCOPE OF WORK	Annual financial and compliance audits of the Town
DATE	2019 through Present
TOTAL HOURS	450
ENGAGEMENT PARTNERS	Stephen P. Emery
City of Wilton Manors	
NAME	Ms. Carol Conol, Finance Director
TELEPHONE	954-390-2100
SCOPE OF WORK	Annual financial and compliance audits of the City
DATE	2017 through Present
TOTAL HOURS	400
ENGAGEMENT PARTNERS	Stephen P. Emery

REPRESENTATIVE CLIENT LIST

The firm has a laser focus on quality and service delivery. While it is of the utmost importance that we at Citrin Cooperman maintain our independence in working with our clients, we work as a team with our clients to get the right answers. This is evident in our ability to maintain long-standing client relationships and establishing a mutual respect for each party's technical skills.

We are proud to provide audit, compliance, and advisory services to a variety of municipalities within our practice. Detailed below is a representative list of entities the firm currently serves.

Municipality	Lead Partner		Funds	Total Revenue
	Hours	Total Hours		
City of Aventura	90	600	18	\$94,393,000
City of Coconut Creek	93	620	17	\$132,432,923
City of Cooper City	93	620	10	\$62,884,000
City of Dania Beach	105	700	27	\$102,940,206
City of Key West	135	900	18	\$142,162,437
City of Lighthouse Point	67.5	450	11	\$26,623,133
City of Marathon	90	600	10	\$45,719,513
City of Margate	90	600	14	\$138,272,000
City of North Lauderdale	75	500	10	\$74,235,370
City of Plantation	135	900	16	\$222,359,000
City of Pompano Beach	120	800	31	\$377,862,000
City of Weston	90	600	14	\$155,936,000
City of Wilton Manors	60	400	19	\$44,443,590
Town of Davie	120	800	22	\$217,621,000

Town of Golden Beach	75	500	6	\$17,542,912
Town of Southwest Ranches	67.5	450	6	\$21,380,608
Village of Indiantown	75	500	5	\$12,428,683
North Springs Improvement District	45	300	22	\$51,439,073
Hillsboro Inlet District	37.5	250	1	\$2,250,036
Key Largo Fire Rescue and EMS District	37.5	250	1	\$4,635,845

APPROACH TO PROVIDING SERVICES

AUDIT APPROACH

Audit and assurance services are provided by Citrin Cooperman & Company, LLP.

PLANNING

- We obtain a comprehensive understanding of the Town's operations, control environment, accounts and information systems, and identify critical areas of risk. We plan the audit timetable together.

EVALUATION OF INTERNAL CONTROLS

- We evaluate the design of the Town's internal controls over financial reporting for each significant transaction cycle. Based on the results, we determine the extent of our testing of your internal controls to supplement our audit plan, which reduces substantive procedures.

RISK ASSESSMENT

- We use our understanding of your internal controls and operations to identify the inherent audit risks and strengths of the Town's business and information systems. Our evaluation will focus on the design and implementation of the Town's general IT controls, including those over access to programs and data, program changes, and computer operations. By assessing these controls, we aim to identify and evaluate the risks associated with the Town's IT systems and determine their effectiveness. This process will enhance our understanding of how information related to significant transactions, account balances, and disclosures flows through the entity's information system. Ultimately, this will ensure that the IT environment supports reliable financial reporting and compliance with relevant standards. Through this risk assessment, we can tailor our audit approach to concentrate on key areas, ensuring a focused and efficient audit process.

SUBSTANTIVE TESTING

- We use innovative audit software as part of substantive testing. This enables us to retrieve information from your data files, if needed, without affecting the integrity of the data; perform data analytics; and analyze a large portion of data sets.

CONCLUDING AND REPORTING

- Our audit will be planned and executed to meet your requested reporting deadlines. Drafts of all our reports, required communications, and management comment letters will be provided to management for input shortly after fieldwork is concluded.

We will tailor our audit process to the Town and bring in firm specialists, which can often result in efficiencies and process-improvement opportunities for your business. Our partners will deliver proactive ideas, and provide the personal, hands-on attention required to help our clients achieve their goals.



OUR SERVICE WILL INCLUDE:

- Comprehensive planning, tailored to the Town's needs and preferences, and project management
- Strong interaction with management and consistent communication throughout the process
- A highly experienced engagement team and responsive support from specialists, as necessary
- Significant partner and director involvement throughout the entire audit process
- Innovative technologies that streamline the process and reduce costs
- Insights and best practice sharing, ranging from emerging accounting and tax issues to industry trends
- Assistance and consulting on accounting transactions while maintaining our independence

AUDIT PLANNING

Our engagement team is composed of professionals who ensure a complete perspective on relevant risks and issues. The result is an efficient audit that helps you anticipate and prevent risks and related financial statement misstatements rather than only “find and fix” errors.

During the planning phase, we will further increase our familiarization with your organizational and reporting structure, your key business processes, and your audit risks to heighten the efficiency of the audit.

RISK ASSESSMENT

As part of the audit planning process, we will meet with key financial and executive personnel of the Town to review your strategic goals, objectives, business plan, and risk areas.

Our primary responsibility is to provide the Town with a high-quality, cost-effective audit. Our approach is based on a risk-assessment orientation. Before any detailed procedures are performed, we spend considerable time evaluating the overall environment in which each entity operates, as well as its internal control structure.

In making an overall risk assessment, we also consider factors such as the historical accuracy of internal financial reporting, industry trends, management turnover, the soundness of the Town’s financial condition, the emphasis placed by management on a positive control environment, and the overall design of the accounting system.

EVALUATION OF INTERNAL CONTROLS

To develop an appropriate audit plan (one that reduces the audit risk to an appropriate level), we must understand the entity and the environment in which it operates, including its internal controls. We use this understanding of internal controls to:

- Identify the types of misstatements that could occur
 - Evaluate the internal control deficiencies that may increase the risk of material misstatement
- Design internal control testing strategies

During the process of evaluating internal controls and designing a detailed audit plan, we assess the control environment and related specific controls, including:

- Corporate governance
- Monitoring
- Financial reporting processes
- IT, including computer operations security application modification
- Significant financial statement accounts, transactions and processes

Based on this evaluation, we could potentially develop procedures to test controls within significant accounting cycles, which may allow us to reduce detailed substantive audit procedures in specific areas.

SUBSTANTIVE TESTING APPROACH

Based on the results of our risk assessment and other planning procedures, our audit procedures will focus on areas most critical to the Town’s activities and operations. To determine which laws and regulations will be subject to audit test work, we review all applicable federal, state, and local requirements relevant to the Town’s operations; including Florida Statutes, Auditor General rules, grant agreements, and funding agency requirements. We consult with management to identify any unique provisions and use a risk-based approach to focus on areas where noncompliance could materially affect the financial statements. Our audit programs are then designed to test compliance in these key areas and are updated as new or amended requirements emerge during the engagement.

SAMPLING DURING TESTS OF COMPLIANCE

When testing compliance, Citrin Cooperman staff members review the affected agreement in detail to identify specific compliance attributes for purposes of drawing samples for evaluation. Once the attributes are identified and categorized based on subjective criteria, Citrin Cooperman utilizes adopted AICPA standardized procedures for developing sample sizes for testing.

AUDIT – EXTENT OF SAMPLING

Sampling is a technique used during the different stages of the audit to gather evidence and test balances as deemed necessary based on risk assessment and other factors affecting the audit. Citrin Cooperman utilizes standardized procedures and techniques for developing sample sizes adopted by the AICPA for all audit engagements. Citrin Cooperman attempts to follow the strongest source of audit evidence such as observation and balance confirmation prior to undertaking sampling. Furthermore, sampling is utilized when a select sample is considered representative of the remaining balance.

CONCLUDING AND REPORTING

Following the completion of the audit, we will issue the following reports as applicable:

- A report on the fair presentation of the Town's financial statements in conformity with accounting principles generally accepted in the United States of America.
- A management comment letter describing recommendations on internal control over financial reporting, identifying control deficiencies, areas for improvement, and other business implication matters.
- Required communications to management and to those charged with governance.



AUDIT TIMELINE

We are committed to providing the appropriate resources, experience and efficient processes for the audit of the Town. We understand the importance of the Town's deadlines and are committed to issuing final reports as outlined in the timeline below.

PHASE	TIMING	DETAILS
Transition (Partner and Director)	Immediate	• Citrin Cooperman client independence and acceptance procedures • Engagement letter signed
Planning (All Levels)	October	• Conduct internal client service team meeting • Meet with management to: - Confirm expectations and discuss business risks - Discuss scope of work and timetable - Identify current-year audit issues and discuss recently issued accounting pronouncements - Coordinate fieldwork timing • Develop an audit plan that addresses risk areas and meets management's expectations
Developing an understanding of internal controls and audit procedures (Director, Manager, Senior and Staff)	October	• Document the existing controls environment • Evaluation of internal controls and IT processes • Review significant accounting policies and key contractual documents • Adjust audit plan and coordinate with the Town's staff based on the results of the documented controls environment • Prepare request list of documents to be provided by the Town
Advanced/interim procedures (Senior and Staff)	October	• Internal control documentation • Review of significant transactions
Audit fieldwork (All Levels)	December - January	• Fieldwork • Procedures: - Substantive testing - Analytical review - Account analysis - Detailed test work • Perform/update control evaluation, as necessary • Meet with management to discuss results, financial statements and other required communications
Deliverables	March	• Issue final audit report • Present audit results to management • Provide the Town with business and accounting recommendations

TECHNOLOGY

To better serve our clients, Citrin Cooperman has embraced technology to increase our efficiency and effectiveness. Our automated and paperless approach provides efficiencies in the process that are geared to minimize the impact of the audit on your accounting staff. We use a file exchange portal for the transfer of all electronic documents to maintain security of confidential information, as well as to facilitate accessibility of workpapers, accounting records and documents to all members of the team. All team members maintain remote access connectivity with our firm network throughout the engagement process to securely share information and address issues as they arise. These tools assist us in performing the various tasks of the audit process as efficiently and effectively as possible.

SOFTWARE

The following is a sample of the software currently used by the firm in the delivery of our services:

	CaseWare/CaseView is our engagement document management software that serves as an electronic binder to keep our documents for each engagement well organized and secure.		Acess is a tax compliance and preparation solution that has thousands of forms and automatically calculates formulas and schedules for federal, state, county, and city tax returns.
	CCH Axxess Document electronically organizes and stores all types of client documents and business communications in one place to support a true paperless work environment. The XCM Solutions productivity enablement and workflow platform has become a key piece of the technology equation for tax, accounting, and finance organizations as they move toward a real-time, on-demand environment.		Suralink is an automated document exchange and request list management solution built specifically for auditors. Now you can create, manage, track, and share documents with clients and other stakeholders in your firm easily and efficiently. Suralink ensures that your audit is always on track so you can spend your time on the interactions that matter.
	IDEA data analysis software is a data extraction tool that can effectively and efficiently analyze and evaluate information obtained from client records.		PPC Checkpoint Tools are a critical part of our workflow to utilize the comprehensive features available for specialized industry engagements, general accounting, auditing, and tax, and more. PPC's SMART Practice's functionality provides advanced audit and accounting products to help our accountants truly tailor and specialize their services to the different industries we serve.
	Validis' DataShare is a platform for automating many of the year-end processes by collecting all of the transactional detail from our clients' accounting platform and providing this data to us for instant analysis. By utilizing Validis, we are reducing the number of hours our clients spend in preparing for the audit or attestation services by eliminating many of the items on our year end request list.		MindBridge, the world's leading AI powered financial risk discovery platform with the aim of further enhancing digital audit.

ADDITIONAL INFORMATION



City of Wilton Manors
2020 Wilton Drive
Wilton Manors, FL 33305
www.wiltonmanors.com

Finance Department
Phone (954) 390-2141

To Whom It May Concern,

It is our pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2017.

We have been extremely satisfied with the services Citrin Cooperman has provided. From the partner level to the audit staff, their team has consistently demonstrated professionalism, responsiveness, and technical expertise. Each annual audit has been conducted in a timely, organized, and systematic manner, in full compliance with *Government Auditing Standards* and the reporting requirements of the Governmental Accounting Standards Board (GASB).

Citrin Cooperman's services are performed to the highest professional standards. Their staff not only provide accurate and thorough audit work but also offer valuable accounting guidance and suggestions to enhance our internal systems and operational efficiency. We particularly appreciate their availability throughout the year to answer questions and provide support—well beyond the audit period.

During a time when our City was understaffed in our accounting and finance department, Citrin Cooperman was understanding and helpful to us every step of the way.

Citrin Cooperman approaches each engagement with well-prepared and highly qualified professionals who work closely with our team—from pre-audit planning through the issuance of financial statements. Their clear communication and insightful recommendations have made each audit cycle efficient and constructive.

We highly recommend Citrin Cooperman to any organization seeking reliable, experienced, and service-oriented auditing and consulting services.

Should you have any questions regarding our experience, please feel free to contact my office.

Sincerely,

Carol Conol

Carol Conol
Finance Director



BUDGET AND FINANCE DEPARTMENT

8800 SW 36TH STREET • DAVIE, FLORIDA 33328

PHONE: 954.797.1050 • FAX: 954.797.1049 • WWW.DAVIE-FL.GOV

To Whom It May Concern,

It is our pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2013.

We have been truly pleased with the quality of service provided by Citrin Cooperman. Their team—from partners to audit associates—consistently displays a high level of professionalism, responsiveness, and technical know-how. Each annual audit is carried out efficiently, with careful attention to detail and full adherence to Government Auditing Standards and GASB requirements.

The Citrin Cooperman's work meets the highest standards of the profession. Their auditors not only deliver quality audit results but also share thoughtful guidance to improve our financial processes and internal operations. We particularly value their year-round availability and willingness to assist beyond the audit timeline.

Citrin Cooperman's team engages collaboratively with us, ensuring each phase—from planning to final reporting—is smooth, communicative, and productive.

We highly recommend Citrin Cooperman to any organization seeking reliable, experienced, and service-oriented auditing and consulting services.

Should you have any questions regarding our experience, please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, reading "William W. Ackerman". The signature is fluid and cursive, with a long horizontal stroke at the end.

William Ackerman, CPA
Budget & Finance Director



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628
(954) 434-0008 Town Hall
(954) 434-1490 Fax
web: www.southwestranches.org

Town Council
Steve Breckreuz, Mayor
Bob Hartmann, Vice Mayor
David S. Kuczenski, Esq., Council Member
Jim Albritton, Council Member
Gary Jablonski, Council Member

Town Administration
Russell Muñoz, MBA, MPA, Town Administrator
Debra Ruesga, CMC, Town Clerk
Keith M. Poliakoff, JD, Town Attorney
Emil C. Lopez, CPA, MAcc, Town Financial Administrator

July 14, 2025

To Whom It May Concern,

It is our pleasure to provide this letter of recommendation for Citrin Cooperman, who has served as our independent auditor since 2019.

We have been extremely satisfied with the services Citrin Cooperman has provided. From the partner level to the audit staff, their team has consistently demonstrated professionalism, responsiveness, and technical expertise. Each annual audit has been conducted in a timely, organized, and systematic manner, in full compliance with Government Auditing Standards and the reporting requirements of the Governmental Accounting Standards Board (GASB).

Citrin Cooperman's services are performed to the highest professional standards. Their staff not only provide accurate and thorough audit work but also offer valuable accounting guidance and suggestions to enhance our internal systems and operational efficiency. We particularly appreciate their availability throughout the year to answer questions and provide support—well beyond the audit period.

Citrin Cooperman approaches each engagement with well-prepared and highly qualified professionals who work closely with our team—from pre-audit planning through the issuance of financial statements. Their clear communication and insightful recommendations have made each audit cycle efficient and constructive.

We highly recommend Citrin Cooperman to any organization seeking reliable, experienced, and service-oriented auditing and consulting services.

Should you have any questions regarding our experience, please feel free to contact my office at (954) 434-0008 or via email to elopez@southwestranches.org.

Sincerely,

Emil Lopez
Town Financial Administrator



Appendices



APPENDIX A – PEER REVIEW REPORT

A review of its system of quality control (“Peer Review”) is required every three years for Citrin Cooperman. Citrin Cooperman has received an unmodified opinion (pass rating) every year in which we have undergone a Peer Review.



Report on the Firm's System of Quality Control

To the Partners of
Citrin Cooperman & Company, LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP (the “firm”), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/peerreview. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Citrin Cooperman & Company, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023, 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*. Citrin Cooperman & Company, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 30, 2024

APPENDIX B - MEET THE TEAM



WILLIAM G. BENSON

**RELATIONSHIP
PARTNER**

Partner, Citrin Cooperman
Advisors LLC
Partner, Citrin Cooperman &
Company, LLP

bbenson@citrincooperman.co
m
304.444.0999

Bill is a partner based out of Citrin Cooperman's South Florida offices. Bill is an experienced professional with over 40 years of experience in accounting.

Bill is a CPA, and helps businesses, governmental agencies, and not-for-profit organizations with management consulting, compilations, reviews, and audits. His specialties include preparing financial forecasts and projections, accounting system reviews to improve operating efficiencies and internal controls, debt refinancing and structured finance transactions, tax planning and consequences of alternative business strategies, and tax planning for income and estate tax purposes.

Prior to Citrin Cooperman, Bill was a partner at Keefe McCullough, which was acquired by Citrin Cooperman in 2024.

EDUCATION & LICENSES

Bachelor of Science in Business Administration and Accounting, Washington and Lee University

Certified Public Accountant in the State of Florida

Certified Public Accountant in the State of Tennessee

AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

Member, Florida Government Finance Officers Association (FGFOA)

GOVERNMENT WORK

- Broward County League of Cities, Inc.
- City of Aventura, Florida
- City of Coconut Creek, Florida
- City of Hollywood (Internal audit)
- City of Key West, Florida
- City of Marathon, Florida
- City of Margate, Florida
- City of Miami, Florida
- City of Plantation, Florida
- City of South Miami, Florida
- City of Weston, Florida
- Islamorada, Village of Islands, Florida
- The Town Foundation, Inc.
- Town of Southwest Ranches, Florida
- Village of Pinecrest, Florida

CPE	Hours (3 Years)
Government	88
Other (accounting, auditing, technical and behavioral)	27
TOTAL	115

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AC0013791 EXPIRATION DATE: DECEMBER 31, 2026	
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
BENSON, WILLIAM GLENN KEEFE, MCCULLOUGH & CO 10843 NW 2ND STREET PLANTATION FL 33324 	
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SARDOU MERTILUS
ENGAGEMENT PARTNER

Partner, Citrin Cooperman
Advisors LLC
Partner, Citrin Cooperman &
Company, LLP

smertilus@citrincooperman.co
m
954.771.0896

Sardou is a partner in Citrin Cooperman's Audit and Attest Practice and is based out of the firm's Fort Lauderdale, FL office. Sardou is an experienced professional with over 15 years in public accounting, applying accounting standards issued by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) to ensure compliance and deliver exceptional results for his clients.

Sardou is a CPA that has extensive experience auditing large counties, cities, school districts, universities, and diverse not-for-profit organizations. Sardou serves as a valuable resource, guiding clients through complex transactions, evaluating internal controls, and providing strategic insights to enhance operational effectiveness and financial transparency. Beyond his technical expertise, Sardou takes pride in giving back to the local community through volunteering, fostering meaningful connections, and supporting initiatives that make a positive impact.

Prior to Citrin Cooperman, Sardou worked at a national provider of assurance, tax, and consulting services as a senior manager.

EDUCATION & LICENSES

Bachelor of Accounting, Florida International University

Certified Public Accountant in the States of Florida and Georgia

AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Member, Florida Institute of Certified Public Accountants (FICPA)

Board Member, Florida International University Foundation

CPE	Hours (3 Years)
Government	57.5
Other (accounting, auditing, technical and behavioral)	47.5
TOTAL	105

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AC51675 EXPIRATION DATE: DECEMBER 31, 2026	
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
MERTILUS, SARDOU 6528 SW 26 ST MIRAMAR FL 33023	
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PHILIP MARCIANO

**ENGAGEMENT QUALITY
REVIEWER**

Partner, Citrin Cooperman
Advisors LLC
Partner, Citrin Cooperman &
Company, LLP

pmarciano@citrincooperman.com
212-697-1000

Phil is a partner in the firm's New York City office and is recognized as a national resource for government and not-for-profit accounting and federal single audits (Uniform Guidance). He has audited various types of governmental entities such as towns, counties, villages, schools, libraries, other special purpose entities and component units, and various types of not-for-profit organizations.

Prior to Citrin Cooperman, Phil was a shareholder at national financial and employee business services provider where he served as the Government Services Practice Leader for the firm's Metro New York Not-For-Profit and Government Practice.

EDUCATION & LICENSES

Bachelor of Business Administration in Accounting, Dowling College

Certified Public Accountant in the State of New York

Certified Government Financial Manager (CGFM)

AFFILIATIONS

Member, American Institute of Certified Public Accountants (AICPA)

Board Member, New York State Society of Certified Public Accountants (NYSSCPA)

- Not-for-Profit Organizations Committee
- Governmental Accounting and Auditing Committee



FELIX RAMIREZ

**INFORMATION
TECHNOLOGY**

Partner, Citrin Cooperman
Advisors LLC

framirez@citrincooperman.com
212.697.1000 x3532

Felix Ramirez is a partner in the firm's New York office and the IT Audit Services leader. He is an experienced professional with a wide range of experience in management consulting, risk advisory and audit services, focused primarily on financial services organizations. Felix has demonstrated leadership effectiveness in project management, human capital development, and client relations and is a strategic thinker with strong operations and process analysis capabilities.

Throughout his career, Felix has worked with Fortune 500 global organizations in the areas of integrated audit, IT risk management, IT internal audit, financial statements audit, IT governance, compliance, and third party reporting (SOC reporting). He assists major global clients in banking and capital markets, asset management and insurance, with risk assessments, compliance optimization, and assurance matters.

In previous roles at big 4 accounting firms, Felix served as SOC Reports Champion and strengthened their audit and assurance practices by incorporating IT-related audit and advisory services, effectively leveraging SOC reports as part of external financial audits, and developing professional development programs in conducting SOC examinations. He also provided IT risk and controls guidance to the firms' leadership, supervised internal audit and IT risk engagements at client organizations, and provided expert advice on assessing technology risks and controls for critical activities and business processes. risks and controls for critical activities and business processes.

EDUCATION & LICENSES

Bachelor's Degree in Mathematics and Computer Programming, UNPHU - Santo Domingo, Dominican Republic

Master's Degree in Business Administration, PUCMM - Santo Domingo, Dominican Republic

Certified Information Systems Auditor (CISA)

Certified in Risk and Information Systems Control (CRISC)

Certified in the Governance of Enterprise IT (CGEIT)

AFFILIATIONS

Member, American Institute of Certified Public Accountants



MICHAEL QUESADA
AUDIT DIRECTOR

mquesada@citrincooperman.com
954.771.0896

Michael has over 17 years of accounting and auditing experience, focused primarily in the public sector. Michael brings valuable governmental finance and operational knowledge as he previously served as a Controller and an Assistant Finance Director for two cities in South Florida. He has supervised audit engagements of large and complex governmental entities.

Michael specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (ACFRs) for governmental entities. Michael regularly participates in and attends numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

EDUCATION & LICENSES

Bachelor's Degree in Accounting, Florida Atlantic University

Certified Public Accountant in the State of Florida

GOVERNMENT WORK

- Broward County
- Miami-Dade Transit Authority
- Village of Pinecrest
- City of North Miami
- City of North Miami Beach
- City of Sunrise
- Town of Miami Lakes
- Broward Sheriff's Office
- Town of Surfside
- City of Parkland
- Performing Arts Center Authority
- City of Miramar
- City of Hialeah
- Village of Key Biscayne
- City of South Miami
- City of Doral
- City of Lauderdale Lakes
- Florida City
- City of Weston
- City of Dania Beach

CPE	Hours (3 Years)
Government	36
Other (accounting, auditing, technical and behavioral)	49
TOTAL	85

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY	
LICENSE NUMBER: AC48079 EXPIRATION DATE: DECEMBER 31, 2025	
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
QUESADA, MICHAEL 8310 SW 44TH COURT DAVIE FL 33328	
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JASON MORALES

MANAGER

jmorales@citrincooperman.com

Jason Morales is a manager at Citrin Cooperman with 9 years of public experience working with not-for-profit clients.

EDUCATION & LICENSES

BBA (Accounting) Florida Atlantic University

Masters (Accounting) Florida Atlantic University

Certified Public Accountant in the State of Florida

APPENDIX C – REQUIRED FORMS

The required forms A – I from the **Request for Proposal** can be found on the subsequent pages.

RFP FORM A

Proposer: Citrin Cooperman & Company, LLP

QUALIFICATIONS STATEMENT

Note: Forms A, B C & D are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
 - 1.1. The correct and full legal name of the Proposer is: **Citrin Cooperman & Company, LLP**
 - 1.2. The business is a **Partnership**
 - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows: **Partner listing attached at end of this form.**
2. Please describe your company in detail.

Citrin Cooperman is one of the nation's largest professional services firms. Since 1979, the firm has steadily built their business by helping organizations find practical, actionable solutions to help them meet their short-term needs and long-term objectives. Citrin Cooperman clients span an array of industry and business sectors and leverage a complete menu of service offerings. Citrin Cooperman & Company, LLP, a licensed independent CPA firm that provides attest services and Citrin Cooperman Advisors LLC, which provides business advisory and non-attest services, operate as an alternative practice structure in accordance with the AICPA's Code of Professional Conduct and applicable law, regulations, and professional standards. The entities include more than 450 partners and 3,500 total professionals.
3. The address of the principal place of business is: **50 Rockefeller Plaza New York, NY 10020**
4. Company telephone number, and e-mail addresses: **212.697.1000
smertilus@citrincooperman.com**
5. Number of employees: **3,500**
6. Name of employees to be assigned to this Project: **The Town will have 2 partners, one director, one manager, one senior and one staff assigned to this engagement.**
7. Company identification numbers for the Internal Revenue Service: **22-2428965**
8. Provide Broward County occupational license number, if applicable, and expiration date:
The Broward County license number is 317-348571 and the expiration date is 9-30-25.

9. How many years has your organization been in business? Does your organization have a specialty?

Citrin Cooperman has been dedicated to the public sector for over 45 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a focus of our firm, we have technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years. Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your Town.

10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and cost of work completed.

See question 12 below.

11. Have you ever failed to complete any work awarded to you? If so, where and why?

No

12. Provide the following information concerning all contracts **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date
Annual financial and compliance audit	City of Aventura	\$69,867	March 31	25%
Annual financial and compliance audit	City of Coconut Creek	\$67,850	March 31	25%
Annual financial and compliance audit	City of Cooper City	\$44,000	March 31	25%
Annual financial and compliance audit	City of Dania Beach	\$56,000	March 31	25%
Annual financial and compliance audit	City of Key West	\$157,000	March 31	25%
Annual financial and compliance audit	City of Lighthouse Point	\$45,000	March 31	25%
Annual financial and compliance audit	City of Margate	\$86,000	March 31	25%
Annual financial and compliance audit	City of North Lauderdale	\$62,500	March 31	25%
Annual financial and compliance audit	City of Plantation	\$127,000	March 31	25%
Annual financial and compliance audit	City of Pompano Beach	\$136,000	March 31	25%
Annual financial and compliance audit	City of Wilton Manors	\$42,000	March 31	25%
Annual financial and compliance audit	Town of Davie	\$93,000	March 31	25%

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date
Annual financial and compliance audit	Town of Southwest Ranches	\$45,000	March 31	25%
Annual financial and compliance audit	Village of Indiantown	\$33,000	March 31	25%
Annual financial and compliance audit	North Springs Improvement District	\$32,500	March 31	25%
Annual financial and compliance audit	Hillsboro Inlet District	\$17,500	March 31	25%
Annual financial and compliance audit	Key Largo Fire Rescue and EMS District	\$20,000	March 31	25%

(Continue list as necessary)

13. Provide the following information for any sub-consultants you will engage if awarded the contract.

Subcontractor Name	Address	Work to be Performed
Not applicable		

The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld

Employee_Name	Position
GHANI, SAKER	Chief Digital Officer
BADEY, ALAN	Chief Executive Officer
HARTSHORN, MELISSA	Chief People Officer
BROWN, MARK DWAYNE	Office Managing Partner
BROWN, PETER	Office Managing Partner
CAPASSO, JIM	Office Managing Partner
FITZGERALD, JOHN	Office Managing Partner
FULLER, MARY	Office Managing Partner
KENDALL, GARY	Office Managing Partner
KILLGOAR, SEAN	Office Managing Partner
KUCHINSKY, MATTHEW	Office Managing Partner
LEVY, AARON	Office Managing Partner
PROIETTO, LOU	Office Managing Partner
RADER, JOSHUA S	Office Managing Partner
RHODES, MICHAEL	Office Managing Partner
SERRANO, ALEX	Office Managing Partner
ABBOTT, MELISSA A	Partner
ABRAMOV, VICTORIA	Partner
ADAMS, AMANDA MICHELLE	Partner
AHN, JOE DO HYON	Partner
ALBERTS, IAN S	Partner
ALLEN, SETH	Partner
ALLISON, MATTHEW	Partner
ALPERIN, BOB	Partner
ALTIERI, VINCENT	Partner
ALVANAS, JEFFREY	Partner
ANASTASIO, JOHN	Partner
ANDERSON, STEVEN	Partner
ANDSAGER, KENNETH	Partner
ANTINORE, JOHN	Partner
ARANEDA, ERICK A	Partner
ARRECHEA, RAQUEL	Partner
ATUL, CHANDRA	Partner
AVNET, ERIN L	Partner
BAGOFF, GARY	Partner
BAKKER, HARMEN	Partner
BARBACK, SPENCER	Partner
BARLEVI, STEVEN	Partner
BARTHELEMY, NICOLE J	Partner
BARTLETT, CHRIS	Partner
BASNET, SHEKHAR	Partner
BASSETT RICHI, EMILY	Partner
BAUER, STEPHEN	Partner
BELL, COREY	Partner
BELLA, PAUL D	Partner
BENSON, BILL	Partner

BERARDI, EDWARD	Partner
BERKOWITZ, WAYNE	Partner
BERNSTEIN, HOWARD M	Partner
BICHUN, AMBER	Partner
BIRD, TERRY	Partner
BIRNBAUM, JORDAN	Partner
BLANCATO, CHELSEA	Partner
BLATT, JESSICA	Partner
BOECKENHAUER, TROY A	Partner
BOGDASHEVSKY, DMITRY	Partner
BONELLI, JOHN J	Partner
BONNEY, MATTHEW	Partner
BOSHACK, BLAKE J	Partner
BOSSIN, OREN	Partner
BRACK, ALLISON	Partner
BRENNER, WILLIAM	Partner
BROWN, CHRISTOPHER	Partner
BUDHIRAJA, PRADEEP	Partner
BUHER, MICHAEL	Partner
BURNS, KEVIN	Partner
BURSTINER, KENNETH J	Partner
CAFARO, CRAIG	Partner
CAGNETTA, RICHARD A	Partner
CAMACHO, MICHAEL	Partner
CAMMARANO, DOUGLAS	Partner
CANDELLO, ANASTASIA	Partner
CANNON, MICHAEL M	Partner
CARLEN, RONALD JAMES	Partner
CARLTON, CALLIE	Partner
CARPENTER, HARRY W	Partner
CASAZZA, ERIC JAY	Partner
CASCONE, WESLEY SCOTT	Partner
CATALANO, JAMES	Partner
CHAITOVSKY, AARON	Partner
CHANG, RAYMOND	Partner
CHAVIS, NICK	Partner
CHAWLA, RAJINDER	Partner
CHIARELLA, NICHOL	Partner
CHILKOWITZ, FRED E	Partner
CILIBRASI, ANTHONY J	Partner
CISZCZON, BRIAN JOSEPH	Partner
CIVINS, ARNOLD	Partner
CLAPP, ADA	Partner
CLAYTON, PAUL ANDREW	Partner
CODY, LOUISE A	Partner
COHEN, JENNIFER A	Partner
COHEN, LAWRENCE	Partner

COMPTON, RICH	Partner
CORSO, FRED	Partner
CRAFT, PHILIP LEWIS	Partner
CRAWLEY, MICHAEL T	Partner
CRISCIONE, MICHAEL EMANUELE	Partner
CRONIN, JOHN J	Partner
CROWLEY, LAURA M	Partner
CUMMINGS, PATRICIA	Partner
CURRY - EDWARDS, JONATHAN	Partner
DAILEY, RYAN P	Partner
DALLEK, JED	Partner
DALY, PATRICK	Partner
DAVIS, BRIAN	Partner
DAVIS, MELISSA ANN	Partner
DAVIS, STEVE	Partner
DEANER, MATTHEW B	Partner
DEFILIPPIS, CHRISTOPHER J	Partner
DEJESUS, ANTHONY	Partner
DELMAN, MARY	Partner
DERCO, SCOTT	Partner
DIAKOGEOORGIOS, MANNY	Partner
DIAMOND, LAWRENCE J	Partner
DIBERNARDO, DOM	Partner
DIBONA, JERAMIE	Partner
DICHIARO, KELLY	Partner
DIMICHAEL, MARK V	Partner
DJONOVIC, NAVY	Partner
DOOLEY, MICHAEL	Partner
DORMAN, JAMES	Partner
DUBIN, BRETT	Partner
DUCKWITZ, DAVID	Partner
DUNN, GINA	Partner
DUTKIEWICZ, LEON J	Partner
EARLY, TRACEY B	Partner
EDGAR, THOMAS J	Partner
EDWARDS, VLADA	Partner
ELDER, JAMES	Partner
EMERY, STEPHEN	Partner
EPSTEIN, JORDAN	Partner
ESTABROOKS, SCOTT W	Partner
EUSANIO, JOHN M	Partner
FAGAN, MARK	Partner
FANUCCI, FREDERICK JAMES	Partner
FELLER, MICHAEL	Partner
FERBER, LEE	Partner
FERNANDES, ANTHONY C	Partner
FERNANDEZ, WILFREDO	Partner

FINE, HOWARD HENRY	Partner
FINNERTY JR, JOHN E	Partner
FLANAGAN, CONOR	Partner
FOGEL, MARC	Partner
FOLEY, JEFFREY P	Partner
FREINBERG, SCOTT	Partner
FRISCH, JEFFREY	Partner
FRITZ, PAUL A	Partner
GABOURY, PHILIP R	Partner
GADANT, SYLVIE	Partner
GALLAGHER, SCOTT	Partner
GALLO, ANTHONY	Partner
GARBER, JESSICA R	Partner
GARCIA, MARILYN	Partner
GARCIA, MICHAEL	Partner
GARLAND, THOMAS E	Partner
GARLOW, KATHRYN H	Partner
GAROFALO, ANGELA	Partner
GENZ, JOHN	Partner
GILBERT, ROBERT	Partner
GINSKI, MICHAEL	Partner
GIORDANO, JOHN P	Partner
GOLBERT, MAURY	Partner
GOLDSTEIN, CARL	Partner
GORDON, RICHARD	Partner
GOREN, JAN	Partner
GOZDECK, THADDEUS THEODORE	Partner
GRACE, MARC	Partner
GRADY, MICHAEL J	Partner
GREENBAUM, BENJAMIN	Partner
GREEN-KIRK, HEATHER J	Partner
GRIFFIN, ROBERT K	Partner
GRIMALDI, JAMES	Partner
GUBIC, JOSEPH ANTHONY	Partner
HABERMAN, BRIAN	Partner
HAINES, BRIAN	Partner
HARRYPERSAD, ANTHONY	Partner
HEALD, PETER	Partner
HEGT, RONALD	Partner
HELLNER, STEPHEN	Partner
HENDERSON, KAREN L	Partner
HENDERSON, SHAWN THOMAS	Partner
HENRY, MARK	Partner
HERBST, LIZ	Partner
HERRERA, JENNY E	Partner
HERRMANN, ARNOLD	Partner
HIGGINS, KIERAN F	Partner

HOFFMAN, BRIAN	Partner
HOGENCAMP, JENNIFER P	Partner
HORKEY, MICHAEL JAMES	Partner
HORNE, VERONIQUE	Partner
HOWARD, DANIEL	Partner
HOWARD, RENATA	Partner
HOWARD, SHAWN	Partner
HUBLEY, TRENTON	Partner
HULL, JON CHRISTOPHER	Partner
HUNTOON, DAVID LYLE	Partner
HURWITZ, ROSS	Partner
HUSSAIN, SHAIKH SHAKEEL	Partner
IANNUZZI, MICHAEL	Partner
IENGO, PATTI	Partner
IMPERIALE, CHRISTOPHER	Partner
ITZKOWITZ, ERIC A	Partner
JABBAR, SHAHZEED	Partner
JACOBSEN, PAIGE	Partner
JAFARI, ROBENA	Partner
JAHN, MARTIN	Partner
JAIN, AMIT	Partner
JASZKA, DANIEL A	Partner
JENKINS, LAURA B	Partner
JERVOSO, RYAN NEIL GIL	Partner
JEWKES, SIMON	Partner
JOHN, KADIA	Partner
JOHNSON, SIRENA	Partner
JOHNSON, TYLER	Partner
JONES, GARETH	Partner
JUSTIC, ANTHONY	Partner
KAMEMOTO, WAYNE	Partner
KAMINSKI, DANIEL	Partner
KANTER, JESSIE	Partner
KANZEL, CRAIG L	Partner
KARDARIS BARRETT, POPI	Partner
KATEHIS, ANGELA	Partner
KAYE, ALYSSA S	Partner
KEATING, MITZI	Partner
KERA-GEIGER, ELLEN L	Partner
KERR, AARON	Partner
KHAN, ADINA	Partner
KHETTRY, NIRMAL	Partner
KING, MATTHEW SCOTT	Partner
KIRKLAND, KENNETH	Partner
KLEIMAN, BARRY S	Partner
KLEIN, HOWARD	Partner
KLINE, MICHAEL	Partner

KOCH, DENISE	Partner
KOTLER, STUART	Partner
KOVACS, JEFF	Partner
KRAEMER, KIMBERLY	Partner
KRINGAS, KRISTOPHER H	Partner
KRIZANSKY, JOHN	Partner
KRUGER, JASON	Partner
KRUGER, THEA	Partner
KUCERA, LAURA F	Partner
LACHER, STEPHEN	Partner
LAKOFSKY, MATT	Partner
LAKS, KENNETH	Partner
LANASA, ANTHONY	Partner
LANDMAN, JOSHUA H	Partner
LANESE, CHERYL	Partner
LANGE, BRUCE	Partner
LAPAN, JOSHUA	Partner
LAPLACA, THOMAS	Partner
LARAWAY, JAMES R	Partner
LASKI, ARI	Partner
LAZARUS, ADAM	Partner
LEE, JEAN S	Partner
LEE, LUCY	Partner
LEE, STEPHEN A	Partner
LEE, SUZY	Partner
LEONE, SALVATORE	Partner
LESOVITZ, JOSEPH	Partner
LEV, BRUCE A	Partner
LEVENTHAL, DAVID	Partner
LITCHFIELD, SHAWN	Partner
LOMASKY, BRIAN S	Partner
LONTZ, JAMIE O	Partner
LOPEZ, MARIA DEL PILAR	Partner
LOWERY, OTOMA	Partner
LUDDEN, TRAVIS	Partner
MACCHESNEY, SCOTT ALLAN	Partner
MADHUSUDANAN, ANAND	Partner
MAHON, JAMES	Partner
MAJKRZAK, RUSSELL	Partner
MALOOMIAN, GREG	Partner
MANN FALK, BONNIE S	Partner
MARCIANO, PHILIP	Partner
MARCUS, MITCHELL G	Partner
MARCUS, RICHARD	Partner
MARTIN, FREDERICK	Partner
MASSARSKY, BARRY M	Partner
MATSUURA, NARI Y	Partner

MAZZA, ANTHONY	Partner
MCCARTHY, CHRIS	Partner
MCCUSKER, COREY	Partner
MCGUIRE, DANIEL	Partner
MCNULTY, MICHAEL	Partner
MELJA, KRENAR	Partner
MERTILUS, SARDOU	Partner
MILLER, BRANDON	Partner
MILLER, BROOKE	Partner
MINDICK, MARK	Partner
MINTZ, MEYER	Partner
MISHRA, AJAY	Partner
MIZZARO, VICTOR	Partner
MOGHIMI-KAMRAN, SHEILA	Partner
MONTANIO, JAMIE BATTSON	Partner
MORENO, FERNANDO	Partner
MOSKOVKINA PEREZ, MARIA	Partner
MOSS, VICTORIA	Partner
MOST, JOSEPH	Partner
MOTTEL, MARK	Partner
MULCAHY, KERRY C	Partner
MUNIAK, MICHAEL	Partner
MURPHY, MATTHEW	Partner
MURRAY, DENNIS	Partner
MURTHA, DENNIS B	Partner
MYERS, MICHAEL	Partner
NACHIMOW, DEREK	Partner
NAIR, DEEPAK	Partner
NAPOLITANO, MICHAEL	Partner
NAVA, ADAM	Partner
NERI, JOSEPH	Partner
NG-HUANG, MARIA	Partner
NIERADKA, JOSEPH	Partner
NOTARDONATO-COLE, BARBARA	Partner
OBODA, HEATHER	Partner
OLERICH, KATHERINE M	Partner
O'MARRA, MOLLY	Partner
OPPENHEIM, STEVEN MARK	Partner
PALMER, STACY	Partner
PAOLUCCI, VINCENT	Partner
PAPADOPOULOS, ELAINE	Partner
PARK, JASON	Partner
PARKER, MARTHA	Partner
PARSONS, ALLISON	Partner
PASSANTINO, JOHN	Partner
PAUL, KIMBERLY	Partner
PAYNE, JON REGINALD	Partner

PEGLER, KELLY A	Partner
PELLEGRINO, ROBERT	Partner
PERRY, CHARLES	Partner
PFEIFER, MILES	Partner
PI, JAE HYEON	Partner
PIERONI, EDWARD	Partner
PIERRE, RITA	Partner
PIKE, J	Partner
POLISEO, STEVE	Partner
POORBAUGH, KATHLEEN	Partner
PORRICELLI, THOMAS	Partner
PRESCOTT, ERIC JOHN	Partner
PRETO, VINCENT	Partner
PULVIRENTI, JACK	Partner
QAMAR, ZOHAIB	Partner
RABINOWITSCH, MICHAEL	Partner
RAMIREZ, FELIX	Partner
RAPE, DAVID	Partner
RAPE, PAULA	Partner
REDA, SALVATORE	Partner
REGAN, ALEXANDRIA	Partner
REICHARDT, JAIME S	Partner
REILLY, ANDREW M	Partner
REILLY, CAROLINE UY	Partner
REINHARDT, JOSEPH	Partner
REMINGTON, FALLON	Partner
RENDINE, LUKE J	Partner
RENNARD, KEITH	Partner
REYES, ALEXANDER	Partner
RIBAUDO, PAUL	Partner
RICCI, KEVIN M	Partner
RODRIGUEZ, ANGEL M	Partner
RODRIGUEZ, ANTHONY JONATHAN	Partner
ROMANO, FRANK	Partner
RONAN, STEVE	Partner
ROSE, JACOB DANIEL	Partner
ROSENBAUM, DAVID J	Partner
ROSENBAUM, ELLEN S	Partner
ROSENLUND, ERIN	Partner
ROSS, ANDREW	Partner
ROTHSTEIN, MATTHEW	Partner
ROTTENBERG, MARC	Partner
ROTTER, ANDREW	Partner
RUIZ, SHAWNA	Partner
RUSSELL, TARA M	Partner
RUSSO, DANIELLE	Partner
RUVERE, EUGENE	Partner

RYAN, KEVIN	Partner
SABOL, CATHERINE M	Partner
SACCHETTI, PATRICK	Partner
SALTZMAN, ZACH	Partner
SANDERS, SCOTT	Partner
SARLO, PAUL	Partner
SATTLER, SCOTT M	Partner
SAWYER, JESSI	Partner
SAYA, WILLIAM	Partner
SCALZITTI, JONATHAN D	Partner
SCHNALL, TIMOTHY	Partner
SCHNEIDER, ANDREW	Partner
SCHOPFER, BERNADETTE	Partner
SCHWARZ, JEAN-PAUL	Partner
SEGRETO, MATTHEW	Partner
SHAH, JIGAR J	Partner
SHAH, SMIT S	Partner
SHAPIRO, DAN	Partner
SHAUGHNESSY, DAN	Partner
SHINER, DOUGLAS CONRAD	Partner
SHUKAN, MERRICK	Partner
SHUREK, GABE	Partner
SIMMONS, BONNIE	Partner
SINGER, GRACE G	Partner
SLIVKA, JASON	Partner
SLOOTMAKER, ROBERT	Partner
SMATHERS, RACHEL	Partner
SOLER, PAUL	Partner
SOPHOS, CONSTANTINE	Partner
SOSA, BRIAN A	Partner
SOSLOW, MARK A	Partner
SOUTHWELL, CONNOR JAMES	Partner
SOUZA, CHRISTOPHER S	Partner
SPAGNOLI, PASQUALINO	Partner
SPINA, BLAKE	Partner
SPOTO, GLENN ANDREW	Partner
STOLAR, SANDY	Partner
STONE, LAURA	Partner
STUART, JEFFREY	Partner
SUGGETT, BRENDON	Partner
SUKDEO-GOBIN, RENUKA	Partner
SULLIVAN, SHARON	Partner
SVAGNA, MARCO	Partner
SWARTZ, STEVEN M	Partner
TAIRU, BISI	Partner
TALLUTO, JOSEPH	Partner
TANAKA, KEVIN	Partner

TARQUINIO, ANDREW	Partner
TAYLOR, BRAD	Partner
TAYLOR, CATHERINE M	Partner
TEPLITZKY, JEFFREY	Partner
TEPLITZKY, JOSHUA	Partner
TESSLER, CRAIG	Partner
TIMBROOK, LISA MICHELE	Partner
TODDERUD, CRAIG	Partner
TORNO, ANN MONICA Q	Partner
TORRES, ERICK F	Partner
TRACY, CHRISTOPHER	Partner
TRIVEDI, MANDEEP K	Partner
TROYAKOV, SVETLANA	Partner
TSAMBIAS, SOULA	Partner
TURKEWITZ, JOSEPH	Partner
ULEZALKA, TAYLOR	Partner
UNTRACHT, DAVID S	Partner
VALAOURAS, ANASTASIOS	Partner
VALAOURAS, CHRISTINE	Partner
VARNER, HEATHER JACKSON	Partner
VEYTSMAN, MARYANN N	Partner
VOGEL, BRADLEY	Partner
VUKSIC, PAULA	Partner
WALSH, THOMAS A	Partner
WANDER, ERROL	Partner
WATSKY, MARCY	Partner
WEINGARTEN, LESTER	Partner
WEISSMAN, JORY	Partner
WERONICK, LAUREN ASHLEY	Partner
WEST, HILLARY	Partner
WILLIAMS, DAVID	Partner
WILLINGER, ALAN	Partner
WINCHESTER, STEVEN	Partner
WINTON, ROBERT	Partner
WIRTSCHORECK, GREGG	Partner
WITKOWSKI, EDWARD M	Partner
WOODALL, NICOLE	Partner
XIANG, JAY	Partner
YAGER, GEORGE J	Partner
YAMASHITA, JEFF	Partner
ZAGAR, KIMBERLY	Partner
ZAWITKOWSKI, DAVID M	Partner
ZEBORIS, WILLIAM	Partner
ZHANG, GARY	Partner
ZIMMER, ALEXANDER	Partner
ZIMMERMAN, ROBERT	Partner
ZWERMAN, ANDREW	Partner

ZYBOROWICZ, MICHAEL K	Partner
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RFP Form B

Proposer: Citrin Cooperman & Company, LLP

REFERENCE FORM

All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Give names, addresses and telephone numbers of five individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact **Ms. Anna Otiniano**
Title of Contact **Director of Financial Services**
Telephone Number: **954-797-2229** Email Address **aotiniano@plantation.org**
2. Name of Contact **Ms. Allison Feurtado**
Title of Contact **Finance Director**
Telephone Number **954-786-4600** Email Address **Allison.Feurtado@copbfl.com**
3. Name of Contact **Mr. William W. Ackerman**
Title of Contact **Budget and Finance Director**
Telephone Number: **954-797-1050** Email Address **william_ackerman@davie-fl.gov**
4. Name of Contact **Mr. Emil C. Lopez**
Title of Contact **Finance Director**
Telephone Number: **954-434-0008** Email Address **elopez@southwestranches.org**
5. Name of Contact **Ms. Carol Conol**
Title of Contact **Finance Director**
Telephone Number: **954-390-2100** Email Address **cconol@wiltonmanors.com**

RFP Form C

Proposer: Citrin Cooperman & Company, LLP

PRICE PROPOSAL FORM

Note: All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Name of Proposer: Citrin Cooperman & Company, LLP

Name of authorized representative of Proposer: Sardou Mertilus

Project Cost

Deliverables		Professional Services Fee	Reimbursements
FY 2025	ACFR	\$39,000	\$0
	Single Audit (if necessary)	\$5,000	\$0
FY 2026	ACFR	\$39,500	\$0
	Single Audit (if necessary)	\$5,000	\$0
FY 2027	ACFR	\$40,000	\$0
	Single Audit (if necessary)	\$5,000	\$0
FY 2028	ACFR	\$40,500	\$0
	Single Audit (if necessary)	\$5,000	\$0
FY 2029	ACFR	\$41,000	\$0
	Single Audit (if necessary)	\$5,000	\$0
Total 5 Year Cost: (Excluding Single Audits) \$200,000			

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the

findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Partner	\$300
Director	\$250
Manager	\$200
Senior	\$150
Staff	\$125

By: 

Date: August 11, 2025

Name: Sardou Mertilus

Title: Partner

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of 6% of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications, and clerical assistance.

RFP FORM D

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE. The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Citrin Cooperman & Company, LLP

By: 
Signature

Sardou Mertilus, Partner
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308

Witness:

By: 
Signature

Kaitlin Chubek
Print Name

RFP FORM E

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

DRUG-FREE WORKPLACE

The undersigned PROPOSER in accordance with Chapter 287.087, Florida Statutes, hereby certifies that Citrin Cooperman & Company, LLP does:
(Name of PROPOSER)

1. Publish a statement notifying employees that the unlawful manufacturing, 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 work place, 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 contractual services described in the RFP document a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the contractual services described in the RFP or the Agreement, 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 893 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, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

Sardou Mertilus
Signature (Blue Ink Only)

08/08/25
Date

Sardou Mertilus
Print Name

Partner
Title

RFP FORM F

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

SCRUTINIZED COMPANIES

The undersigned PROPOSER in accordance with Section 287.135, Florida Statutes, hereby certifies that:

- a. PROPOSER is not participating in a boycott of Israel;
- b. PROPOSER is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List;
- c. PROPOSER does not have business operations in Cuba or Syria.


Signature (Blue Ink Only)

08/08/25
Date

Sardou Mertilus
Print Name

Partner
Title

RFP FORM G

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

E-VERIFY AFFIDAVIT

In accordance with Section 448.095, Florida Statutes, the Town requires all consultants doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>.

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it.

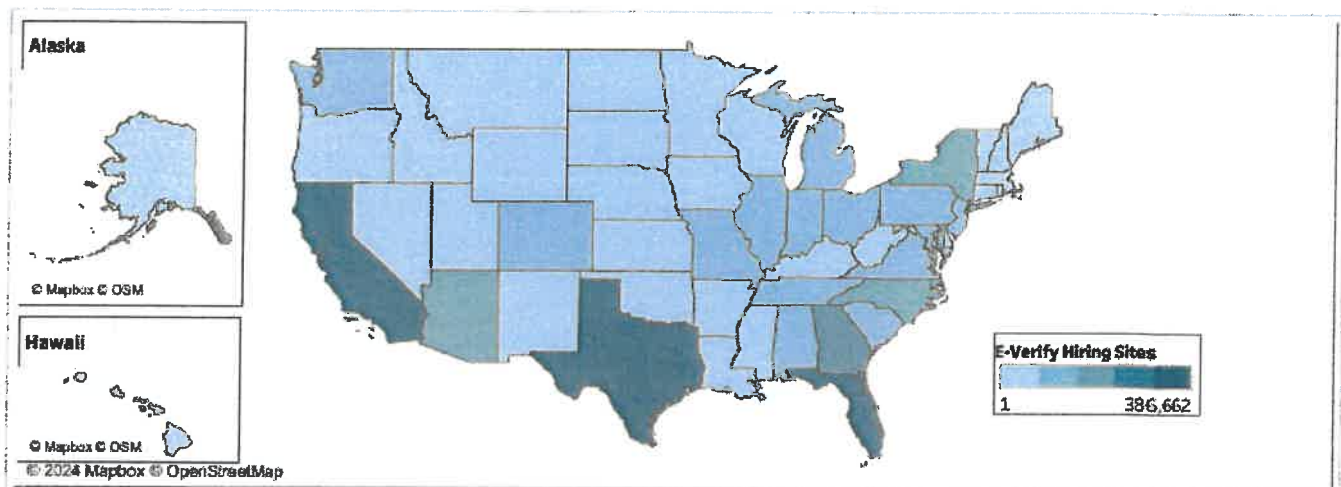
X Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.

Sardou Mertius
Signature (Blue Ink Only)

08/08/25
Date

Sardou Mertius
Print Name

Partner
Title



Map based on search tool's full data set. Data refreshes every day at midnight. Color shows Total Hiring Sites by State. Map will act as a filter to the table.

Search Filters

[Table Only filter - Table data shows records by Last Updated Date in descending order and default filtered to show employers enrolled this year]

Business Name [Input Employer's legal name or DBA name]

Contains "citrin cooperman"

Industry Type

All

Account Status

☒ Open

☒ Terminated

Opted Into E-Verify+

☒ No

☒ Yes

State/Territory

All

Date Enrolled [Select last 30 years for all data]

01/01/2024 to 12/31/2024

Total Records Filtered:

2

E-Verify Participating Employer List

Last Updated Date	Employer	Doing Business As	Account Status	Opted Into E-Verify+	Date Enrolled	Date Terminated	Workforce Size	Hiring Site Locations
2/27/2024	Citrin Cooperman Advisors LLC		Open	No	2/23/2024		2,500 to ..	NY
	Citrin Cooperman and Company L		Open	No	2/27/2024		2,500 to ..	NY 1

RFP FORM H

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

PUBLIC ENTITY CRIMES

Sworn Statement Under §287.133(3)(a), Florida Statutes

(This form must be signed in the presence of a notary public or other officer authorized to administer oaths.)

1. This sworn statement is submitted with Bid, Proposal or contract No. 25-06-01
2. This sworn statement is submitted by: Citrin Cooperman & Company, LLP
(name of entity submitting sworn statement)

whose business address is: 6550 N. Federal Highway, 4th Floor Fort Lauderdale, FL 33308

Federal Identification Number (FEIN) is: 22-2428965
(if applicable)

Social Security Number: Not applicable
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is: Sardou Mertilus
(print name of individual signing this document)

and my relationship to the entity is: Partner

4. I understand that a "public entity crime" as defined in §287.133(1)(g), 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 with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that a "convicted" or "conviction" as defined in §287.133(1)(b), Florida Statutes, means a finding of guilt of a conviction of 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, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in §287.133(1)(a), Florida Statutes means:
- (a) A predecessor or successor of a person or a corporation 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, shall 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 shall be considered an affiliate.
7. I understand that a "person" as defined in §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 binds or applies to bids 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 management of an entity.
8. Based on the information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)
- a. X Neither the entity submitting the sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.
 - b. N / A The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in 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 and (Please indicate which additional statement applies)
 - c. There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order)

2. _____ The person or affiliate was placed on the convicted list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order)

3. _____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services)

Sardou Mertilus
Signature (Blue Ink Only)

08/08/25
Date

Sardou Mertilus
Print Name

Partner
Title

RFP FORM I

Proposer: Citrin Cooperman & Company, LLP

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

AFFIDAVIT ATTESTING TO NONCOERCIVE CONDUCT FOR LABOR OR SERVICES

Nongovernment Entity name: Citrin Cooperman & Company, LLP

("Vendor") Vendor FEIN: 22-2428965 _____

Address: 6550 N. Federal Highway, 4th Floor Fort Lauderdale

State: Florida Zip: 33308

Phone number: 954.771.0896 Email Address: smertilus@citrincooperman.com

As a nongovernmental entity executing, renewing, or extending a contract with the Town, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), Florida Statutes, coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

Written Declaration

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.

Sardou Mertius
Signature (Blue Ink Only)

08/08/25
Date

Sardou Mertius
Print Name

Partner
Title

STATE OF FLORIDA

COUNTY OF BROWARD

The foregoing instrument was acknowledged before me by means of ☒ physical presence or _____ online notarization, this 8 day of August, by August

Sardou Mertius as
Partner
(Name of person acknowledging)

(Title)

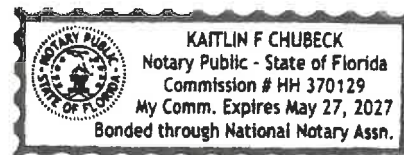
for Citra Coperman
(Company Name)

(NOTARY SEAL)

Kaitlin F. Chubeck
SIGNATURE OF NOTARY PUBLIC

Kaitlin F. Chubeck
PRINT, TYPE or STAMP NAME OF NOTARY

Personally Known ☒ OR Produced Identification _____
Type of identification Produced _____



“Providing Professional Services &
Industry Insights for over 45 Years.”



CITRINCOOPERMAN®



Letter of Transmittal



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 11, 2025

Town of Lauderdale-By-The-Sea
c/o Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2025, with the option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Town of Lauderdale-By-The-Sea's (the "Town") Request for Proposal (RFP), and we look forward to continuing working with you on your audit. We are an energetic and robust team of knowledgeable professionals and a recognized leader of providing services to governmental entities. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm and will meet the requirements. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Staying with Grau benefits the Town because we:

- ✓ Have provided suggestions every year for improvement to the Town's internal control and information technology;
- ✓ Have an in depth knowledge of Town operations which allows for identifying issues quicker and providing guidance before issues escalate and become major problems;
- ✓ Communicate throughout the year regarding technical issues, implementation of new laws or standards;
- ✓ Respond to requests promptly, always within 24 hours and most times the same day;
- ✓ Assign a minimum experience level of senior to the audit team with at least 4 years auditing municipalities;
- ✓ Have a proven track record of not missing deadlines

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs audits under Government Auditing Standards year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy your unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. Further, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year. The Town has had some experience with this since your audit team has not changed in the past 3 years.

Value-added Services

We believe in providing our clients with more than great audit services, as such, we also assist in implementing new standards. As soon as exposure drafts and standards are issued, a discussion is held with our clients to determine what if any, impact the changes will have on the organization. Discussions will include; impact, how to address, and the best way to implement.

This proactive approach means our clients always meet their reporting deadlines and there has been no need to request extensions for implementing new accounting standards.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Leveraging the Audit

While our primary role for the organization is to complete a financial statement or single audit, during and after the audit we use the knowledge gained during the audit to provide ongoing recommendations for improvements in operations and processes.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 120 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



David Caplivski
Audit Partner



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Auditing & Financial Analysis Services

**TOWN OF
LAUDERDALE-BY-THE-SEA
RFQ No. 25-06-01**

**Proposal Due: August 11, 2025
11:00AM**

Submitted to:

Town of Lauderdale-By-The-Sea
c/o Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida 33308

Submitted by:

David Caplivski, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
dcaplivski@graucpa.com
www.graucpa.com

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ADDITIONAL INFORMATION.....	27



Organization Profile and Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

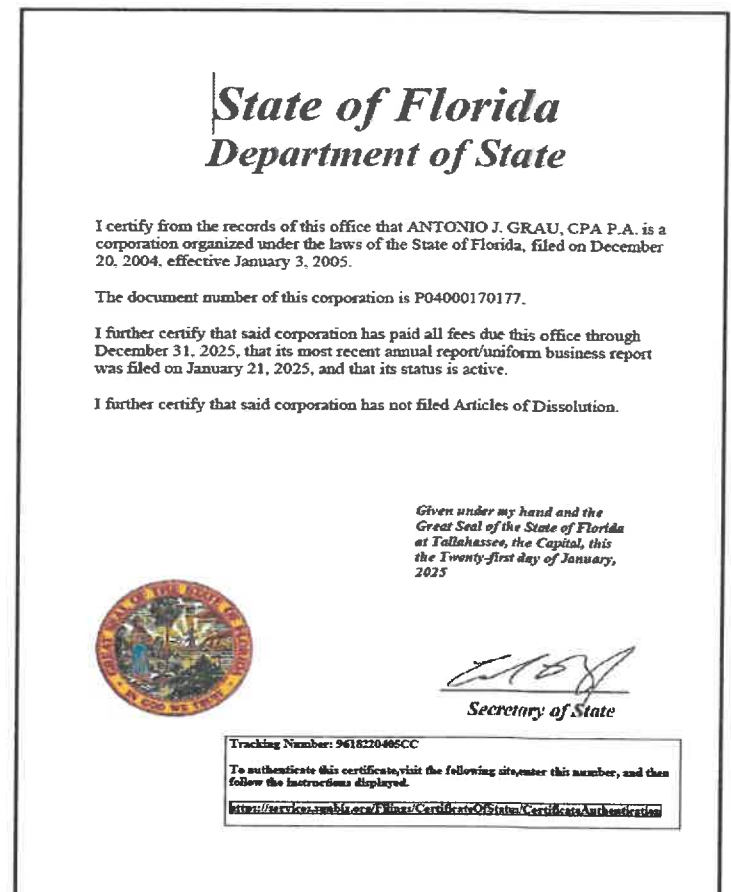
Firm Profile

Your audit will be performed out of our headquarters located at 1001 W. Yamato Road, Suite 301, Boca Raton, Florida 33431. We have a total of 16 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of audit staff by employee classification are as follows:

Employee Classification	Government Auditors	No. of C.P.A.s
Partners	3	3
Managers	2	2
Supervisor / Seniors	4	4
Staff Accountants	5	1
Total	14	10

License to Practice in Florida

Grau & Associates is a professionally licensed corporation in Florida and is certified by the State of Florida as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise. We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005.



Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

Disciplinary Action

During the last three (3) years, Grau & Associates, its partners or employees have not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

Litigation Status

There is no current or pending litigation or proceeding. Additionally, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

Memberships

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Association of Special Districts (FASD)
- FICPA Young CPAs Committee



August 5, 2025

Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431

AICPA Account Number: 2001584

To Whom It May Concern,

This letter is to confirm that Grau & Associates is in good standing with the AICPA.

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 "Kathleen Johnson", written over a light gray rectangular background.

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Center

Member Service: 888.777.7077, 9am-8pm ET, Monday-Thursday and 9am-6pm ET, Friday; or
service@aicpa.org

Thank you for your continued support.

*Please note that membership in the AICPA is not verification of CPA certification.

Independence

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the Town of Lauderdale-By-The-Sea.

We have had a professional relationship involving the Town, as we are currently the auditors for the Town. Grau has no conflict of interest regarding the Town of Lauderdale-By-The-Sea as the services provided were solely as independent auditors.

Two Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's two most recent quality reviews can be found below.



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

3909 Espinade Way, Suite 210 • Tallahassee, FL 32311 • Tel: 900.342.3197 • In Florida: 900.234.2727 • Fax: 900.222.6100 | www.ficpa.org

1105 S. Atlantic Street, Suite 220 • Tallahassee, FL 32303 • Tel: 900.224.2727 • In Florida: 900.234.2727 | www.aicpa.org

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.



Partner, Supervisory and Staff Qualifications and Experience

You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE in governmental accounting as required by the GAO and Board of Accountancy.

Profile Briefs:

Antonio J Grau, CPA (Partner)

Years Performing Government Audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton. Tony has been certified by the AICPA in Advanced Single Audit and he previously served as a GFOA CAFR Reviewer.

David Caplivski, CPA, CITP (Partner)

Years Performing Government Audits: 14+

David has audited nonprofits, municipalities, special districts, and pension plans throughout his career at Grau. He is certified by the AICPA as a Certified Information Technology Professional (CITP). In addition, he has audited Workforce Boards for over 7 years and spearheaded the firm's training for the new lease standard.

Carlyle Verne, CPA (Manager/Senior)

Years Performing Government Audits: 13+

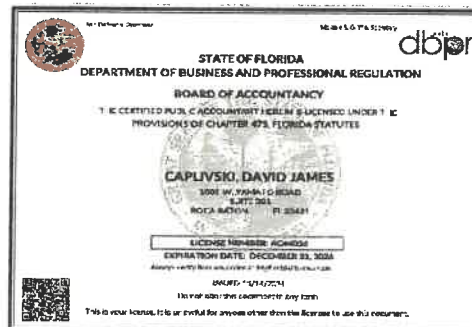
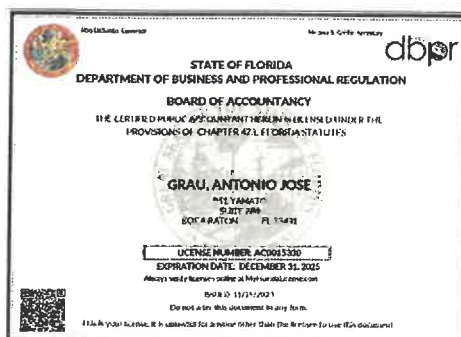
Carlyle has audited nonprofits, municipalities, special districts, and pension plans throughout his career at Grau.

Staff Continuity

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organization and a deeper understanding of what their organization is trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect.

In assigning staff to engagements, we place high importance on maintaining continuity of staff from one year to the next. This is important from both a client service as well as an engagement efficiency perspective. As our staff gains familiarity with a client, they are able to complete the engagement more efficiently and are able to identify recommendations for improvement within our client's operations.

Estimated Involvement in the Audit	Time Spent
Partner	25%
Manager	45%
Senior	35%





Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939 - 6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a prior member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Certified Public Accountant (1985)
AICPA Accreditation Advanced Single Audit (2016)

Clients Served (partial list)

(>300) Various Special Districts
Brevard Workforce Board
Broward Education Foundation
City of Cooper City
City of Lauderdale Lakes
City of Lauderhill
City of Lauderhill General Pension
City of North Lauderdale
City of Oakland Park
City of Weston
Delray Beach Housing Authority
East Central Regional Wastewater Treatment Facil.
Florida Community College at Jacksonville
Florida Department of Management Services
Greater Boca Raton Park & Beach District
Highland County School District
Hispanic Human Resource Council

Key Largo Water Treatment District
Mae Volen Senior Center, Inc.
North Lauderdale Academy High School
Palm Beach County Workforce Development Board
Peninsula Housing Programs
School Board of Broward County
School Board of Miami-Dade County
School Board of Palm Beach County
South Florida Water Management District
Southwest Florida Workforce Development Board
Town of Davie
Town of Highland Beach
Town of Hypoluxo
Town of Lauderdale By The Sea
Village of Golf
Village of Wellington
West Palm Beach Housing Authority

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24

58

82 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member



David Caplivski, CPA, CITP Partner
Contact: dcaplivski@graucpa.com / (561) 939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2021
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certified Public Accountant (2011)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan CareerSource Central Florida CareerSource Pasco-Hernando CareerSource Southwest Florida Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hillsboro Beach Town of Lantana Town of Lauderdale By The Sea Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	60
Total Hours	<u>92 (includes 4 hours of Ethics CPE)</u>

Professional Associations/ Memberships

American Institute of Certified Public Accountants
 Florida Institute of Certified Public Accountants
 Florida Government Finance Officers Association
 Florida Association of Special Districts

Carlyle Verne, CPA

Audit Manager

Contact : cverne@graucpa.com / (561) 939-6676

Experience

Grau & Associates	Audit Manager	August 2025 – Present
Grau & Associates	Senior Auditor	2022 – July 2025
General Conference Auditing Service of Seventh-day Adventists	Senior Auditor	2018 – 2022
Grau & Associates	Senior Audit	2015 – 2016
Grau & Associates	Staff Auditor	2012 – 2015

Education

Southern Adventist University (2010)
Master's in financial services

Southern Adventist University (2008)
Bachelor of Science - Mathematics

Clients Served (partial list)

(>100) Various Community Development Districts	CareerSource Southwest Florida
South Trail Fire & Rescue District	CareerSource Pasco-Hernando
Lealman Fire District	Collier Mosquito Control District
Boca Raton Airport Authority	Hispanic Human Resources Council
The Volen Center	Village of Sea Ranch Lakes, Florida
Town of Haverhill, Florida	Town of Lauderdale By-The-Sea, Florida
Village of Golf, Florida	Town of Hillsboro Beach

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	36
Accounting, Auditing and Other	<u>70</u>
Total Hours	<u>106</u>

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

RFP FORM A

Proposer: Grau & Associates

QUALIFICATIONS STATEMENT

Note: Forms A, B, C & D are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
 - 1.1. The correct and full legal name of the Proposer is: Antonio J. Grau CPA PA d/b/a Grau & Associates
 - 1.2. The business is a (Sole Proprietorship) (Partnership) (Corporation) Limited Liability Company).
 - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows: Antonio J. Grau, David Caplivski & Ben Steets
2. Please describe your company in detail. See Firm Profile on page 1.
3. The address of the principal place of business is: 1001 W. Yamato Road, Suite 301, Boca Raton FL 33431
4. Company telephone number, and e-mail addresses: Ph: (561) 994-9299, Email: dcaplivski@graucpa.com
5. Number of employees: 16
 1. Name of employees to be assigned to this Project: Antonio J. Grau, David Caplivski and Carlyle Verne
2. Company identification numbers for the Internal Revenue Service: 20-2087322
3. Provide Broward County occupational license number, if applicable, and expiration date: N/A - Office in Palm Beach County
4. How many years has your organization been in business? Does your organization have a specialty? Grau & Associates has been in business for 20 years. We specialize in government audits.
5. List the last three projects of this nature that the firm has completed? Please provide project description, reference and cost of work completed. See page 17.
6. Have you ever failed to complete any work awarded to you? If so, where and why? Grau & Associates has never failed to complete work awarded to us.
7. Provide the following information concerning all contracts in progress as of the date of submission of this Proposal for your company, division or unit as appropriate.

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date
Audit Services	Town of Briny Breezes	\$11,900	FY24 Completed	FY25 Not Started
Audit Services	Town of Cloud Lake	\$12,500	FY24 Completed	FY25 Not Started
Audit Services	Town of Haverhill	\$22,500	FY24 Completed	FY25 Not Started
Audit Services	Town of Hillsboro Beach	\$27,000	FY24 Completed	FY25 Not Started
Audit Services	Town of Hypoluxo	\$21,000	FY24 Completed	FY25 Not Started
Audit Services	Town of Lantana	\$55,500	FY24 Completed	FY25 Not Started
Audit Services	Town of South Palm Beach	\$21,500	FY24 Completed	FY25 Not Started
Audit Services	Village of Sea Ranch Lakes	\$20,500	FY24 Completed	FY25 Not Started

(Continue list as necessary) Various Community Development Districts Contracts in progress.

8. Provide the following information for any sub-consultants you will engage if awarded the contract. *N/A*

Subcontractor Name	Address	Work to be Performed

The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.

RFP Form B

Proposer: Grau & Associates

REFERENCE FORM

All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Give names, addresses and telephone numbers of five individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact Town of Lantana
Title of Contact Stephen Kaplan / Finance Director
Telephone Number: (954) 540-5035 Email Address skaplan@lantana.org
2. Name of Contact Town of Hypoluxo
Title of Contact Michael Brown / Mayor
Telephone Number: (561) 582-0155 Email Address mcbrown@hypoluxo.org
3. Name of Contact Town of Haverhill
Title of Contact Janice Rutan / Town Administrator
Telephone Number: (561) 689-0370 Email Address jrutan@townofhaverhill-fl.gov
4. Name of Contact Town of Hillsboro Beach
Title of Contact Stephen Bloom / Finance Director
Telephone Number: (954) 753-5841 Email Address Stephen.Bloom@inframark.com
5. Name of Contact Village of Sea Ranch Lakes
Title of Contact Starr Paton / Village Clerk
Telephone Number: (954) 943-8862 Email Address SPaton@vsrl.us

RFP FORM D

Proposer: Grau & Associates

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE. The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

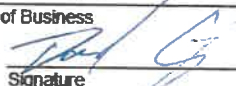
If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, not to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Grau & Associates

Name of Business

By:


Signature

David Caplivski - Vice President

Print Name and Title

1001 W. Yamato Road, Suite 301

Boca Raton, FL 33431

Mailing Address

Witness:

By:


Signature

Elizabeth Strong

Print Name



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

RFP FORM E

Proposer: Grau & Associates

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

DRUG-FREE WORKPLACE

The undersigned PROPOSER in accordance with Chapter 287.087, Florida Statutes, hereby certifies that Grau & Associates does:
(Name of PROPOSER)

1. Publish a statement notifying employees that the unlawful manufacturing, 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 work place, 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 contractual services described in the RFP document a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the contractual services described in the RFP or the Agreement, 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 893 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, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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


Signature (Blue Ink Only)

8/11/2025
Date

David Caplivski
Print Name

Vice President
Title

RFP FORM F

Proposer: Grau & Associates

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED
RESPONSIVE.**

SCRUTINIZED COMPANIES

The undersigned PROPOSER in accordance with Section 287.135, Florida Statutes,
hereby certifies that:

- a. PROPOSER is not participating in a boycott of Israel;
- b. PROPOSER is not on the Scrutinized Companies with Activities in
Sudan List or the Scrutinized Companies with Activities in the Iran
Petroleum Energy Sector List;
- c. PROPOSER does not have business operations in Cuba or Syria.

 _____ Signature (Blue Ink Only)	<u>8/11/2025</u> _____ Date
<u>David Caplivski</u> _____ Print Name	<u>Vice President</u> _____ Title

RFP FORM G

Proposer: Grau & Associates

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

E-VERIFY AFFIDAVIT

In accordance with Section 448.095, Florida Statutes, the Town requires all consultants doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/fag/how-do-i-provide-proof-of-my-participation/enrollment-in-e-verify>.

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it.

☒ Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.

 _____ Signature (Blue Ink Only)	8/11/2025 _____ Date
David Caplivski _____ Print Name	Vice President _____ Title



Company ID Number: 60740

Client Company ID Number: 1671160

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Antonio J. Grau CPA PA
Company Facility Address	1001 W. Yamato Road Suite 301 Boca Raton, FL 33431
Company Alternate Address	
County or Parish	PALM BEACH
Employer Identification Number	202067322
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	10 to 19
Number of Sites Verified for	1 site(s)

RFP FORM H

Proposer: Grau & Associates

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED
RESPONSIVE.

PUBLIC ENTITY CRIMES

Sworn Statement Under §287.133(3)(a), Florida Statutes
(This form must be signed in the presence of a notary public or other officer authorized to
administer oaths.)

1. This sworn statement is submitted with Bid, Proposal or contract No. 25-06-01
2. This sworn statement is submitted by: Grau & Associates
(name of entity submitting sworn statement)
whose business address is: 1001 W. Yamato Road, Suite 301, Boca Raton FL 33431

Federal Identification
Number (FEIN) is: 20-2067322
(if applicable)

Social Security Number: _____
(if the entity has no FEIN, include the Social Security Number of the individual signing
this sworn statement)

3. My name is: David Caplivski
(print name of individual signing this document)

and my relationship to the entity is: Vice President

4. I understand that a "public entity crime" as defined in §287.133(1)(g), 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 with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that a "convicted" or "conviction" as defined in §287.133(1)(b), Florida Statutes, means a finding of guilt of a conviction of 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, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in §287.133(1)(a), Florida Statutes means:
 - (a) A predecessor or successor of a person or a corporation convicted of a public entity crime; or
 - (b) An entity under the control of any natural person who is active in the management

RFP FORM I

Proposer: Grau & Associates

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

AFFIDAVIT ATTESTING TO NONCOERCIVE CONDUCT FOR LABOR OR SERVICES

Nongovernment Entity name: Grau & Associates ("Vendor") Vendor
 FEIN: 20-2067322
 Address: 1001 W. Yamato Road, Suite 301
 State: Florida Zip: 33431
 Phone number: (561) 839-6676 Email Address: dcaplivski@graucpa.com

As a nongovernmental entity executing, renewing, or extending a contract with the Town, Vendor is required to provide an affidavit under penalty of perjury attesting that Vendor does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), Florida Statutes, coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of Vendor, I certify that Vendor does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

Written Declaration

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.

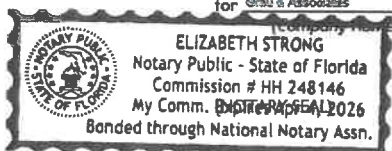
David Caplivski 8/11/2025
 Signature (Blue Ink Only) Date

David Caplivski Vice President
 Print Name Title

STATE OF FLORIDA
 COUNTY OF Palm Beach

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 11 day of August, 2025, by David Caplivski as Vice President.
 (Name of person acknowledging) (Title)

for Grau & Associates
 (Company Name)



Elizabeth Strong
 SIGNATURE OF NOTARY PUBLIC

Elizabeth Strong
 PRINT, TYPE or STAMP NAME OF NOTARY

Personally Known ☒ OR Produced Identification ☐
 Type of Identification Produced _____



Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Experience in Preparing Governmental Financial Statements

We currently assist all except one of our clients in preparing their financial statements. We currently audit over 400 governments. Some clients prepare a comprehensive annual financial report and others just basic financial statements. In drafting the financial statements, we ensure that all applicable GASBs have been implemented, that the report is in accordance with GAAP and that the GFOA checklist items are all included in the report. Once prepared the financial statements are presented to the government for review and approval prior to finalizing.

Grau & Associates has the capability and experience to assist the Town in drafting the financial statements. In addition, we will support the Town in ensuring throughout the engagement that the Town remains current with any new accounting and reporting standards issues by the GASB.

References

Town of Lantana	
Scope of Work	Financial Audit, Single Audit, ACFR
Engagement Partner	David Caplivski
Cost of Services	\$55,500
Client Contact	Stephen Kaplan / Finance Director 500 Greynolds Circle, Lantana, Florida 33462 (954) 540-5035 / skaplan@lantana.org
Town of Hypoluxo	
Scope of Work	Financial Audit, Single Audit, ACFR
Engagement Partner	David Caplivski
Cost of Services	\$21,000
Client Contact	Michael Brown / Mayor 7580 S Federal Hwy., Hypoluxo, Florida 33462 (561) 582-0155 / mcbrown@hypoluxo.org
Town of Haverhill	
Scope of Work	Financial Audit, Single Audit, ACFR
Engagement Partner	David Caplivski
Cost of Services	\$22,500
Client Contact	Janice Rutan / Town Administrator 4585 Charlotte Street, Haverhill, Florida 33417 (561) 689-0370 / jrutan@townofhaverhill-fl.gov
Town of Hillsboro Beach	
Scope of Work	Financial Audit, Single Audit, ACFR
Engagement Partner	David Caplivski
Cost of Services	\$27,000
Client Contact	Stephen Bloom / Finance Director 210 North University Drive, Suite 702 Coral Springs, Florida 33071 (954) 753-5841 / Stephen.Bloom@inframark.com
Village of Sea Ranch Lakes	
Scope of Work	Financial Audit, ACFR
Engagement Partner	David Caplivski
Cost of Services	\$20,500
Client Contact	Starr Paton / Village Clerk 1 Gatehouse Road, Sea Ranch Lakes, Florida 33308 (954) 943-8862 / SPaton@vsrl.us



TOWN OF HYPOLUXO
"Home of the Barefoot Mailman"
7580 South Federal Highway
Hypoluxo, Florida 33462-6034
July 31, 2025

MAYOR

Michael C. Brown

VICE MAYOR

Richard J. Roney

COUNCIL

Richard J. Roney

Linda Allen

Stephanie Kahlert

Doug Besecker

John Sochacki

Telephone
(561) 582-0155

Fax
(561) 582-0703

E-Mail Address:
hypoluxo@hypoluxo.org

Web Site
<http://www.hypoluxo.org>

To Whom It May Concern:

I am writing to share our positive experience working with Grau & Associates as the Town of Hypoluxo's independent auditors for more than two decades. Throughout this time, they have consistently demonstrated professionalism, attention to detail, and a deep understanding of governmental auditing standards.

Their team is responsive, courteous, and always willing to offer thoughtful and practical recommendations when appropriate. We have found their work to be both reliable and comprehensive, and their availability to address questions has been a valuable asset to our operations.

Grau & Associates has earned our full confidence and trust. We hold their services in high regard and would not hesitate to recommend them to others seeking experienced and dependable audit professionals.

If you need additional information, please don't hesitate to reach out.

Sincerely,

Michael C. Brown, Mayor
Town of Hypoluxo



Haverhill Town Hall
4585 Charlotte Street
Haverhill, FL 33417-5911
(561) 689-0370
FAX: (561) 689-4317
www.townofhaverhill-fl.gov

■
Town Council
Jay G. Foy, Mayor
Lawrence Gordon,
Vice Mayor
Ray Caracci
Dr. Teresa Johnson
Dennis Withington
Town Administrator
Tracey L. Stevens, MMC
Deputy Town Clerk
Sean Wible
Public Services
Coordinator/Code
Enforcement Officer
Joe Patrick
Assistant Town Clerk
Gina Borello
Public Works
Rodrick Jones

July 31, 2025

To Whom It May Concern:

It is with great confidence and professional regard that I offer this letter of reference for Grau & Associates. The firm serves as the independent auditor for the Town of Haverhill and has consistently delivered services marked by technical excellence, integrity, and professionalism.

The audit teams assigned to our engagement demonstrate a thorough understanding of governmental accounting and auditing standards. Their work is conducted in a structured and efficient manner, and they regularly provide thoughtful recommendations that have proven valuable to our financial operations and internal controls.

Grau & Associates maintains strong communication throughout the engagement process, and their responsiveness to our inquiries is both timely and informative. Their commitment to quality and client service is evident in every aspect of their work.

I offer my full recommendation of Grau & Associates to any organization in need of experienced and dependable audit professionals. Please feel free to contact me should you require further information.

Sincerely,

Tracey L. Stevens
Town Administrator
Town of Haverhill

Town of Lantana

COUNCILMEMBERS

Keri Mason, Vice Mayor
Christopher Castle, Vice Mayor Pro Tem
Jesse Rivero
Mark Zeidler



500 Greynolds Circle
Lantana, FL 33462-4544
(561) 540-5000
www.lantana.org

Karen Lythgoe
MAYOR

August 6, 2025

RE: Letter of Recommendation

To Whom It May Concern:

I am pleased to recommend the services of Grau & Associates (Grau).

Grau has been the Town of Lantana's auditors since 2012 and have provided professional and thorough work product in a most professional and courteous manner. They have also provided many helpful recommendations and are prompt in their responses to our inquiries. Their knowledge of subject matter is thorough and extensive.

We are pleased with Grau's exceptional work and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephen Kaplan".

Stephen Kaplan
Finance Director
Town of Lantana



Approach to Providing Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

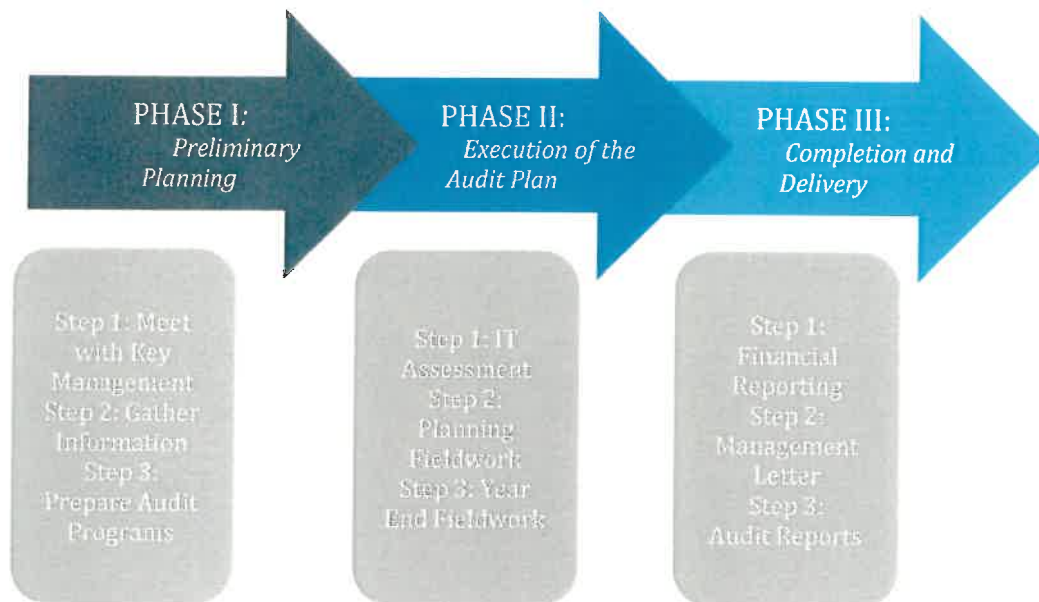
Firm Methodology

We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.

Our **philosophy** is a simple one: to invest in the best trained personnel and technology to achieve the highest quality audit for our clients.

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.

A. Proposed segmentation of the engagement



Phase I: Planning Phase

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year. Further, as appropriate, our audit will be planned to provide for a low level of audit risk.

Step 1: Meet with the Town's Key Management

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the Town Commission to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- » Our audit approach and scope
- » Lines of communication
- » Scheduling to minimize disruption of your staff
- » Areas management and Commission have concerns
- » Timeline for audit services

Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;



This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the Town's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the Town's policy manuals will be stored in our electronic permanent file for future use.

Other Planning Procedures include:

- » Review budgets, organization charts, and audit pertinent procedure manuals
- » Design "walkthroughs" as deemed necessary
- » Review minutes from the Town Commission
- » Review agreements, debt related documents, resolutions, and contracts, etc.
- » Prepare a list of schedules and work papers to be prepared by the Town's personnel

Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

Phase II - Execution of Audit Plan

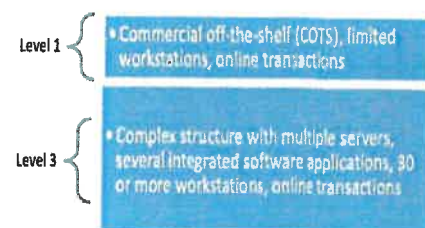
Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- » Data security including access to the data and software
- » Processes that import data from an outside source
- » Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.



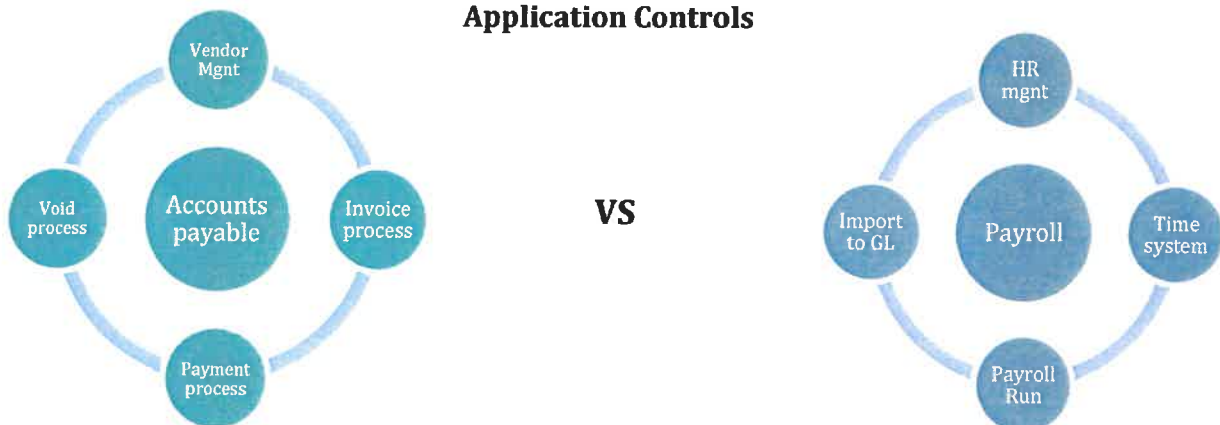
We will assess, document, and test as deemed necessary the following five areas of IT controls:

General IT Controls

Entity Level Controls	Change Management	Security	Backup & Storage	3rd Party Provider
•Strategic plan •Risk Assessment and Risk Management •Environmental Controls •Access Controls	•Policies •Segregation of duties •Controls •Data Conversion •Tracking System	•Policies •Perimeter and network •User access rights •Passwords •Physical Access	•Policies •Frequency of backups •How stored •How often tested •Access	•Policies •Evaluation Performed •Access Permissions •Interaction with Software •SOC report Recieved

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over payroll, as such, tests of controls will have to be different.

Application Controls



Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial, as it is the foundation of what substantive procedures will be performed in Step 3.

Step 3: Year End Fieldwork

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- » *Examination (inspection)* – to substantiate authenticity
- » *Observation* – to ascertain compliance
- » *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high-risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high-risk area.** The engagement partner and manager will meet with Town representatives on all material matters as they arise and report promptly any potential audit issues.

Phase III: Reporting

Step 1: Financial Reporting

During this step, the audit team will complete the tasks related to financial reporting, including drafting/reviewing the financial statements. Tasks to be performed include:

- » Final analytical review procedures
- » Review and inquires for subsequent events, contingencies and commitments
- » Update to attorney's letter and minutes

Step 2: Management Letter

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change.**

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

Step 3: Audit Reports

The final step in our audit involves the preparation and review of the various audit reports. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the Town's management, to review all the draft reports and make any financial revisions before issuing the final reports.

The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP.

B. Level of staff to be assigned to segment of the engagement

	Partners	Managers	Seniors
Preliminary Planning	X	X	X
Perform Audit Plan	X	X	X
Completion and Delivery	X	X	

C. Type and extent of Analytical Procedures to be used in the engagement

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the Town. The full extent to which analytical procedures are utilized is based upon the auditor's professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

Audit Planning

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if parking rates increase, we would expect that revenues would also increase.

Fieldwork

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork we utilize analytical procedures to support the results of our other audit procedures.

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. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

D. Approach to be taken to gain and document an understanding of the Town's internal control structure

Control activities are procedures and policies that help ensure that management's directives are being carried out and the Town's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested. 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 provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

E. Approach to be taken in determining laws and regulations that will be subject to audit test work

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of contracts
- Inquires of management and staff
- Review of resolutions and policies
- Review of grant agreements
- Review of debt covenants
- Review of prior financial statements
- Review of internal controls over compliance

F. Approach to be taken in drawing audit samples for purposes of tests of compliance

Once significant laws and regulations that affect the Town are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with Town staff, as well as our analysis of the Town's internal control structure, to ensure completeness of our population.

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit. Also refer to item g. below for additional details.



Compensation



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

RFP Form C

Proposer: Grau & Associates

PRICE PROPOSAL FORM

Note: All Forms are available in WORD format from the Town Clerk upon request.

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL
TO BE DEEMED RESPONSIVE.**

Name of Proposer: Grau & Associates

Name of authorized representative of Proposer: David Capilvski

Project Cost

	Deliverables	Professional Services Fee	Reimbursements
FY 2025	ACFR	\$31,000	N/A
	Single Audit (if necessary)	\$4,000	
FY 2026	ACFR	\$31,000	
	Single Audit (if necessary)	\$4,000	
FY 2027	ACFR	\$32,000	
	Single Audit (if necessary)	\$4,000	
FY 2028	ACFR	\$32,500	
	Single Audit (if necessary)	\$4,000	
FY 2029	ACFR	\$33,000	
	Single Audit (if necessary)	\$4,000	
Total 5 Year Cost: (Excluding Single Audits)		\$160,000	

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Partner	\$225
Manager	\$200
Senior	\$180
Add rows as necessary	

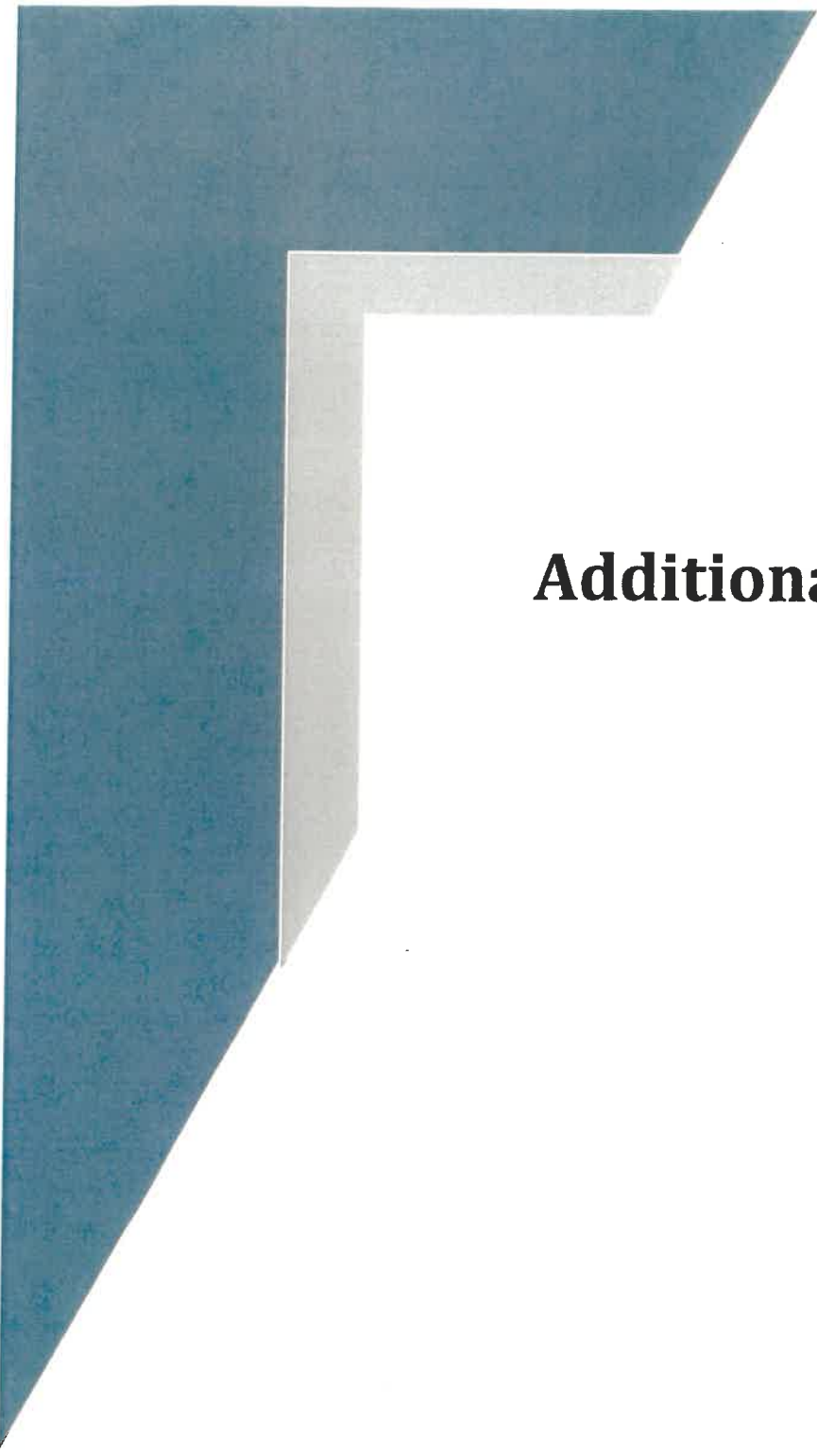
By: [Signature]

Date: 8/11/2025

Name: David Capilvski

Title: Vice President





Additional Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Partial List of Clients

The following is a partial list of clients served and related experience:

MUNICIPALITIES OR RELATED COMPONENT UNITS	Attestation Services	Consulting Services	Governmental Audit	Single Audit	Utility Audit	CAFR	Current Client	Year End
City of Cooper City			✓	✓	✓	✓		9/30
City of Lauderdale			✓	✓	✓	✓		9/30
City of Miami (Program Specific Audits)			✓				✓	9/30
City of North Lauderdale			✓	✓	✓	✓		9/30
City of North Palm Beach (Internal Audit)	✓							9/30
City of Pompano Beach (Joint Venture, 40%)			✓	✓		✓		9/30
City of West Park			✓	✓		✓		9/30
City of Weston			✓	✓	✓	✓		9/30
Town of Briny Breezes			✓				✓	9/30
Town of Cloud Lake			✓				✓	9/30
Town of Davie			✓	✓	✓	✓		9/30
Town of Glen Ridge			✓				✓	9/30
Town of Haverhill			✓				✓	9/30
Town of Highland Beach			✓	✓	✓	✓		9/30
Town of Hillsboro Beach			✓	✓	✓		✓	9/30
Town of Hypoluxo		✓	✓				✓	9/30
Town of Lantana			✓	✓	✓	✓	✓	9/30
Town of Lauderdale by the Sea		✓	✓		✓	✓	✓	9/30
Town of Mangonia Park			✓		✓			9/30
Town of Pembroke Park			✓		✓			9/30
Town of South Palm Beach			✓		✓	✓	✓	9/30
Village of Golf			✓		✓	✓		9/30
Village of Sea Ranch Lakes			✓				✓	9/30
Village of Wellington			✓		✓	✓		9/30
TOTAL	1	2	23	10	14	13	11	

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE	Attestation Services	Financial Audit	Consulting Services	Governmental Audit	Single Audit	Tax Services	Current Client	Year End
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓		6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Brevard				✓	✓	✓		6/30
CareerSource Broward				✓	✓			9/30
CareerSource Central Florida				✓	✓	✓		6/30
CareerSource Palm Beach County				✓	✓	✓		6/30
CareerSource Pasco-Hernando				✓	✓	✓		6/30
CareerSource Polk				✓	✓	✓		6/30
CareerSource Southwest Florida				✓	✓	✓	✓	6/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓							12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Urban League of Palm Beach County				✓	✓			6/30
TOTAL	8	13	5	17	14	19	3	

RETIREMENT PLANS	Financial Audit	ERISA/DOL	Current Client	Year End
Campbell Property Management 401(k)	✓	✓		12/31
City of Cooper City General Employee Retirement Plan	✓			9/30
City of Lauderhill General Employee Retirement System	✓			9/30
City of Miami Childrens Trust Fund	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓		9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Jacksonville Police and Fire Pension Fund	✓			9/30
San Carlos Park Fire Protection and Rescue Service District Retirement Plan	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			10/1
Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
TOTAL	13	4	5	

ADDITIONAL SERVICES

Consulting / Management Advisory Services

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

Accounting systems	Fixed asset records	Organizational structures
Development of budgets	Cost reimbursement	Financing alternatives
IT Auditing	Indirect cost allocation	Grant administration and compliance

Arbitrage

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

1. Transmittal Letter

August 11, 2025

Katrina Adler, Town Clerk
4501 Ocean Drive
Lauderdale-By-The-Sea, Florida, 33308

Ladies and Gentlemen:

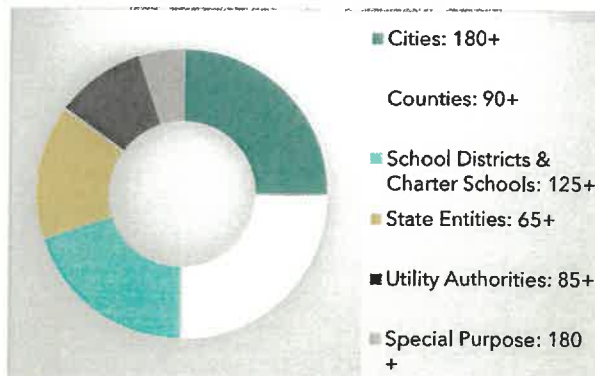
We appreciate the opportunity to propose on providing audit services to the Town of Lauderdale-By-The-Sea, Florida, (the "Town"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the Town. The contract for such audit services will be for fiscal year ending September 30, 2025, and option to renew for four subsequent fiscal years ending with the fiscal years ending September 30, 2026-2029.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the Town and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the Town. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Commission, management, and its citizens. Given the complexities of the Town financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:

- ❖ **Experience with Governments. As auditors for more governments in the Southeast than any other firm**, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- **725+ state and local governments across the Southeastern U.S.A.;**
- **180+ municipalities;**
- **30+ single employer defined benefit pension plans in Florida, which covers in excess of \$2.8 billion in Florida pension assets;**
- **175 governments awarded the GFOA's and/or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.

- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 725 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors. 
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA's new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Access to Discounted Advisory Pricing.** Mauldin & Jenkins' clients have the opportunity to receive client privilege pricing for additional advisory services. Due to familiarity with your process and operations allows our advisory teams to hit the ground running. Those savings, along with existing discounts to client, allows the pricing for additional advisory services to pass value-add savings to existing clients. For more information on available advisory services, see page 57.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.

This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, Daniel R. Anderson, CPA, Partner is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (941) 747-4483. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,

MAULDIN & JENKINS, LLC



Daniel Anderson, CPA, Partner

danderson@mjcpa.com

941-741-2213

1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

2. Title Page



Going Further:

Town of Lauderdale-By-The-Sea

Technical Proposal to Provide Audit Services

RFP No. 25-06-01

Fiscal Year Ending September 30, 2025

August 11, 2025

Mauldin & Jenkins Certified Public Accountants

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VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to excellence, leadership, and integrity.

*Over 725 Governmental Units
Served Throughout the Southeast*



Going Further.

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4. Organization Profile and Qualifications

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



- **Albany, GA**
- **Alpharetta, GA**
- **Athens, AL**
- **Atlanta, GA**
- **Birmingham, AL**
- **Bradenton, FL**
- **Chattanooga, TN**
- **Columbia, SC**
- **Greenville, SC**
- **Huntsville, AL**
- **Macon, GA**
- **Raleigh, NC**
- **Sarasota, FL**
- **Savannah, GA**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **515,000** - approximate total hours of service provided annually to clients of the Firm
- **155,000** - approximate total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approximate total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

A Century of Service

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.



Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels,

allowing us to respond swiftly and effectively to your evolving needs.

I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

*Pam Herring,
City of Rockmart,
Clerk/Finance Officer*

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the Town and employs 24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm's professional staff as a whole is as follows.

Professional Staff by Level	Bradenton	Firm-Wide
Partners	9	70
Directors/Managers	10	120
Senior Associates	11	104
Associates	11	221
Total	41	515

Client Transitions

Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience.

We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the Firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for client's to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.
- **Year-Long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.

Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager

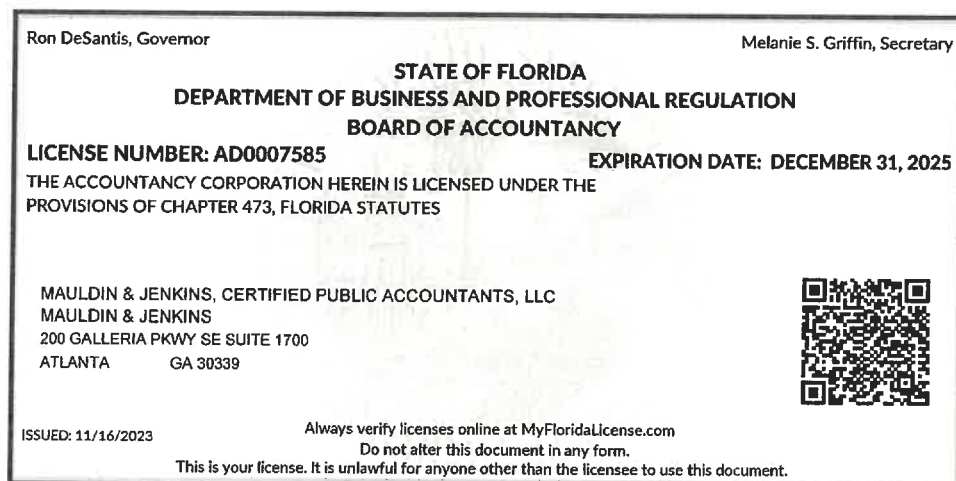
Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. The quality control review included a review of specific government engagements. No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.

License to Practice in Florida

We hereby affirm that Mauldin & Jenkins, LLC is properly registered as a certified public accounting firm licensed to practice in the State of Florida by the Florida Board of Accounting. Our Florida license number is 7585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting with the State of Florida.



No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or federal regulatory bodies or professional organizations. Additionally, Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work. As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the Town. Additionally, we note no problems that may affect our ability to complete the project as defined in the Town's request for proposal.

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | F 540.371.3598 | www.PBMares.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

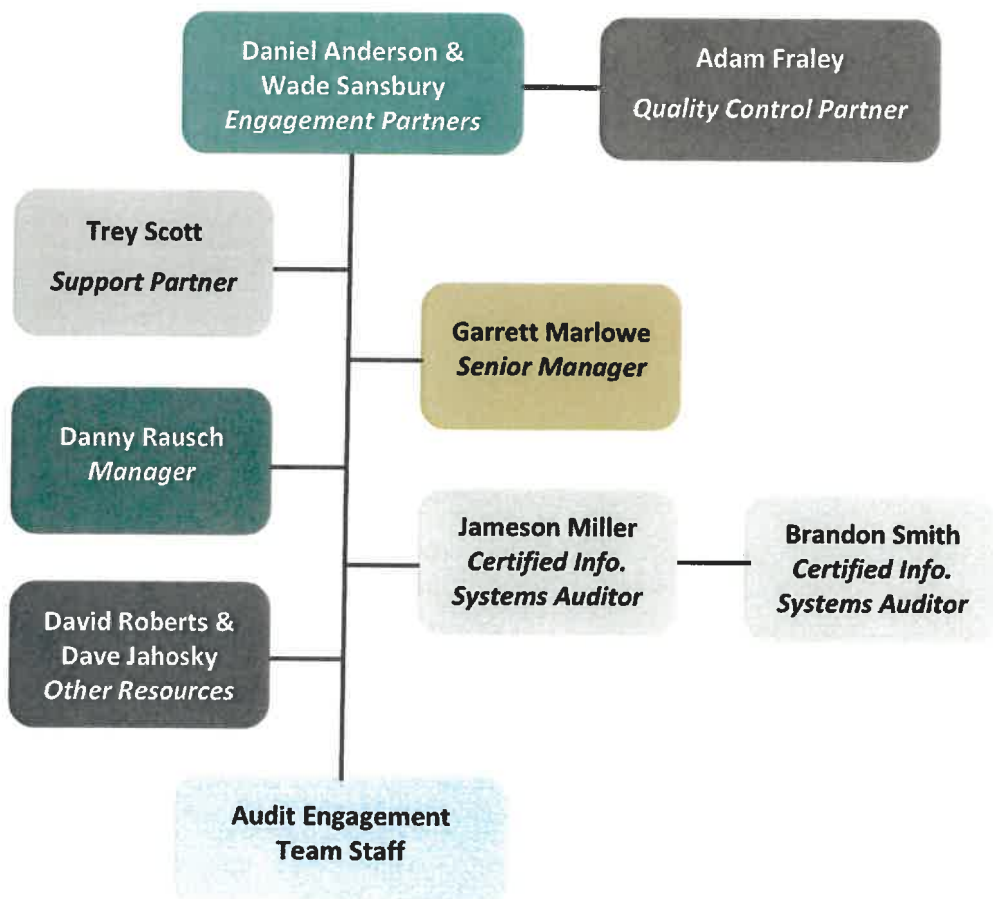
PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

Partner, Supervisory and Staff Qualifications and Experience

Proposed Staffing and Qualifications

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the Town. The unit would be assembled as shown below:



The above team dedicated to audit the Town will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be **substantially on-site full-time throughout** the conduct of their role in the audit. Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with Town management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the Town throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Recently, a client provided a compliment (to a large audience) describing her experience with Mauldin & Jenkins:

"They Speak Our Language"

Cynthia Wood, Director of Accounting, Charleston (SC) Water System



Daniel Anderson, CPA, Partner

Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 17 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will have the overall engagement responsibility for the Town

engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. Daniel's Florida license number is AC42735 and is currently active through December 31, 2025.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including over 20 municipalities. A condensed listing of governmental audit clients served by Daniel is listed below:

Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Cocoa Beach
- 5) Crystal River
- 6) Fernandina Beach
- 7) Fruitland Park
- 8) Gulf Stream
- 9) Hallandale Beach
- 10) Inverness
- 11) Islamorada
- 12) Juno Beach

Cities

- 13) Jupiter Inlet Colony
- 14) Jupiter Island
- 15) LaBelle
- 16) Lake Placid
- 17) Manalapan
- 18) Marco Island
- 19) Naples
- 20) Palmetto
- 21) Plant City
- 22) Tarpon Springs
- 23) Tequesta
- 24) Wildwood
- 25) Winter Haven

Other Governmental Units

- 26) Citrus Co. Mosquito Control
- 27) Englewood Water District
- 28) The Florida Bar
- 29) Hardee County School Board
- 30) Florida Keys Mosquito Control
- 31) Indian River Mosquito Control
- 32) Lakeland Area Mass Transit
- 33) Tampa Bay Water
- 34) Seacoast Utility Authority

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2025 M&J Client CPE (First Quarter) – Participant and Instructor – 7 credit hours
- 2024 M&J Client CPE – Participant and Instructor – 11 credit hours
- 2024 FGFOA School of Governmental Finance – Instructor – Fraud & Internal Controls – 2 credit hours
- 2024 Octane Conference – Instructor & Participant – 4.5 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 15.5 credit hours
- 2024 M&J Single Audit Training – Instructor – 14 credit hours
- 2023 FGFOA School of Governmental Finance – Instructor – Auditing Update – 2 credit hours
- 2023 M&J Client CPE – Participant and Instructor – 7 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 14 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours
- 2022 FGFOA School of Governmental Finance – Instructor – Preparing Your ACFR – 2 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour



Wade P. Sansbury, CPA, Partner

Wade Sansbury is a partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia.

Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice.

Wade has over 25 years of experience serving governmental clients similar in nature to the Town. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the Town engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. As the auditor in-charge of the overall audit of the Town, Wade meets the educational requirements under Government Auditing Standards and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

Wade is currently serving as the Firm's Bradenton and Sarasota offices managing partner and is the Firm's governmental practice leader in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Wade serves both large and small governmental units. Wade obtained his CPA certificate in 1998.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities

- 1) Albany
- 2) Apopka
- 3) Arcadia
- 4) Beaufort
- 5) Callaway
- 6) Cape Coral
- 7) Clewiston
- 8) Conyers
- 9) Cooper City
- 10) Cordele
- 11) Covington
- 12) Crystal River
- 13) Decatur
- 14) Destin
- 15) Fernandina Beach
- 16) Fort Myers Beach
- 17) Griffin

- 18) Haines City
- 19) Hallandale Beach
- 20) Islamorada
- 21) Lake Placid
- 22) Longboat Key
- 23) Marco Island
- 24) Milledgeville
- 25) Morrow
- 26) Milton
- 27) Monrow
- 28) Naples
- 29) North Port
- 30) Palmetto
- 31) Pensacola
- 32) Pinecrest
- 33) Plant City
- 34) Roswell
- 35) Sandy Springs

- 36) Social Circle
- 37) St. Augustine
- 38) Tarpon Springs
- 39) Tequesta
- 40) Union City

Counties

- 41) Liberty County
- 42) Lumpkin County
- 43) Henry County
- 44) Taylor County
- 45) Rockdale County
- 46) Sumter County
- 47) Clayton County
- 48) Bibb County
- 49) Dougherty County
- 50) Toombs County
- 51) Monroe County
- 52) Stephens County

53) Forsyth County
 54) Walton County
 55) Moore County, SC
 56) Hernando County, FL
 57) Union County, FL
Boards of Education
 58) Highlands Co. School District

59) Lee Co. School District
 60) Forsyth Co. BOE
 61) Gwinnett Co. BOE
 62) Henry Co. BOE
Other Governmental Units
 63) Tampa Bay Water
 64) Hardee Co. Industrial Development Authority

65) Ocean Highway and Port Authority
 66) South Florida Regional Transportation Authority
 67) Lakeland Area Mass Transit
 68) Captiva Erosion Prevention District

Professional Associations and Education

Wade graduated from Valdosta State University with a Bachelor of Business Administration in Accounting in 1995. Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Wade is a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, the Government Finance Officers Association, and the Florida Government Finance Officers Association. Listed below are just some of the training courses Wade has attended over the last few years:

- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours 2022 FICPA State and Local Government Accounting Conference – 16 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Coronavirus State & Local Fiscal Recovery Fund (Final Rule) – 1.5 credit hours



Adam Fraley, CPA
Partner in Charge of Governmental Practice
and Audit & Assurance Partner

Adam Fraley is a partner and a certified public accountant with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. He is the partner in charge for the Firm-wide governmental practice division of Mauldin & Jenkins (largest industry niche of the firm) and serves governmental clients throughout the Southeast. He is also the partner in charge of the Atlanta offices, as well as a member of the Firm's Executive Committee, which governs the actions and direction of the Firm.

Adam currently serves on the Firm's Advisory Committee as well as the Firm's Assurance Committee, which leads the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Adam has over 25 years of experience with the Firm serving a wide range of government clients. Adam serves both large and small governmental units, and is involved in serving over eighty (80) such governmental entities. Adam obtained his CPA certificate in 1999. Adam is a licensed certified public accountant in the States of Georgia and Florida. He graduated from Georgia College & State University with a Bachelor of Business Administration in Accounting. He has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal and external conferences.

Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors and consultants of the Firm. In his role as Chairman of the Firm's Leadership & Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the firm, including the governmental practice.

Adam is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the Cobb County Chamber's Government Affairs Committee, and the Association of Government Accountants (AGA), which he has served as the Director of the AGA's Audit Committee.



Trey Scott, CPA, Partner

Trey Scott is a partner and a certified public accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. Trey's experience with the Firm covers a variety of state and local governmental organizations in Texas, Mississippi, Alabama, Georgia, South Carolina and Florida.

Trey spends 100% of his time serving local governments emphasizing cities, counties, school districts, business-type entities, state government entities, and special purpose entities and authorities.

Trey has 18 years of experience in public accounting, all with Mauldin & Jenkins serving a wide range of governmental clients. Trey has specific experience with client computer systems (most commonly Tyler Munis and BS&A, among others). He is also thoroughly versed in Federal and State grant programs and is a member of the Firm's Single Audit quality control review team.

Technical Experience

Trey serves both large and small governmental units, and is involved in serving over seventy (70) such governmental entities. The following is a current summary of governmental clients served by Trey in the capacity of engagement partner:

Cities

Aiken, South Carolina
Bloomingdale
Bluffton, South Carolina
Brunswick
Cooper City, Florida
Covington
Conyers
Crystal River, Florida
Fayetteville
Griffin
Gulfport, Mississippi
Hallandale Beach, Florida
Hardeeville, South Carolina
Hinesville
Hilton Head Island, South Carolina
Hollywood, South Carolina
Kiawah Island, South Carolina
Kingsland
Morrow
North Charleston, South Carolina
Peachtree City
Pensacola, Florida
Savannah
St. Marys
Tuscaloosa, Alabama
Thunderbolt
Tybee Island
Village of Pinecrest, Florida
Union City

Counties

Augusta-Richmond County

Beaufort County, South Carolina
Camden County
Colleton County, South Carolina
Chatham County
Charlton County
Dorchester County
Hampton County
Liberty County
Long County
Oconee County, South Carolina
Peach County
Pierce County
Rockdale County
Stephens County
Tattnall County
Toombs County

Other Governmental Units

Beaufort Jasper Water and Sewer Authority
Broad Creek Public Service District
Brunswick-Glynn Joint Water and Sewer Commission
Camden County Public Service Authority
Central Midlands Regional Transit Authority
Charleston County Park and Recreation Commission
Chatham Area Transit Authority
Clayton County Water Authority
Hardee County, FL Industrial Development Authority

Henry County Water and Sewerage Authority
Hospital Authority of St. Marys
Lakeland Area Mass Transit District
Live Oak Public Libraries
Lowcountry Regional Transportation Authority
Mount Pleasant Waterworks
Newton County Water Authority
Ocean Highway and Port Authority
Polk Transit Authority
Peachtree City Convention & Visitors Bureau
Peachtree City Development Authority
Peachtree City Water and Sewer Authority
Port of Corpus Christi Authority of Nueces County Texas
South Island Public Service District
Toccoa-Stephens County Public Library
Tampa Bay Water

State Entities

Georgia Building Authority
Georgia State Road and Tollway Authority
Georgia Ports Authority
Georgia Student Finance Authority
Port of Gulfport Mississippi
South Florida Regional Transportation Authority

Professional Associations and Education

Trey graduated from Austin College, in Sherman Texas with a Bachelor of Arts degree, majoring in Business Administration. Trey also has a Master of Public Accounting degree from the University of West Georgia in Carrollton. He is in his 18th year of public accounting and auditing, with an emphasis on state and local governments. Trey is a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Florida Government Finance Officers Association, the Government Finance Officers Association of Texas and the Georgia Government Finance Officers Association. Trey has instructed or participated in a significant amount of continuing professional education over the last three years including:

- 2025 M&J Governmental Conference – Participant
- 2025 Ethics Courses for Georgia, Florida and Texas – Participant
- 2025 Octane Conference – Various – Instructor and Participant
- 2025 M&J Client CPE – All things GASB – Participant
- 2025 North Florida FGFOA Quarterly CPE – FS report card and Presenting Info to NF people – Instructor
- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition – Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor



Garrett Marlowe, CPA, Senior Manager

Garrett is a senior manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the Town audit responsible for the day to day audit procedures on-site with the Town. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

- | | | |
|---------------------|--------------------|---|
| 1) Apopka | 10) Haines City | 19) Tampa Bay Water |
| 2) Atlantis | 11) LaBelle | 20) Emerald Coast Utilities Authority |
| 3) Callaway | 12) Longboat Key | 21) South Florida Regional Transportation Authority |
| 4) Clewiston | 13) Naples | 22) Captiva Erosion Prevention District |
| 5) Cocoa Beach | 14) Longboat Key | 23) Amelia Island Mosquito Control District |
| 6) Crystal River | 15) Plant City | |
| 7) Destin | 16) Tarpon Springs | |
| 8) Fernandina Beach | 17) Tequesta | |
| 9) Fort Myers Beach | 18) Wildwood | |

Other Governmental Units

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Garrett annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hour
- 2023 M&J Governmental Conference – Participant – 16 credit hours

- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2022 Thomson Reuters Audit Watch University Level 5 – Participant – 14 credit hours

Danny Rausch, CPA, Manager

Danny Rausch is a Manager with Mauldin & Jenkins. His experience with the Firm covers variety of state and local governmental organizations. Danny spends most of his time serving state and local governments, all of which utilize the new reporting model. Danny works with local governments in Florida. Danny has six (6) years of experience in public accounting, two months with Mauldin & Jenkins and six years with RSM US LLP, serving a wide range of clients.

List of Audits Performed in the Last Two Years

- | | |
|--|-----------------------------|
| • City of Haines City | • Oneida Nation |
| • City of Crystal River | • Chumash Band |
| • City of LaBelle | • Catfish Bend |
| • Dakota County Community Development Agency | • YMCA of Southwest Florida |
| • MN Housing Authority | • Town of Manalapan |

Degree/Certifications and Audit Training

Danny graduated from the University of South Dakota with a Masters in Accounting. Danny is also a Certified Public Accountant. In addition, Danny has obtained a significant amount of continuing professional education over the last two years:

- Q2 State Local Governments A&A Updates – 2024
- September 2024 Quarterly Audit Independence Webcast
- Q2 Not-for-Profit: A&A Update
- Public Sector: Lessons Learned in Inspections
- June 2024 Quarterly Audit Independence Webcast
- 2024 Annual Independence Update – Staff
- Q1 State Local Governments A&A Updates – 2024
- Q1 Not-for-Profit A&A Update
- SLG: Review of New Audit Templates
- Q4 State Local Governments A&A Updates – 2023
- Insurance Audit Year End Alert -2023
- Government and Regulatory Risk
- Q3 Not-for-Profit A&A Update
- Introduction to the Ethical Decision-Making Model
- Q3 State Local Governments A&A Update – 2023

Professional and Civic Activities

Danny is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Minnesota Institute of Certified Public Accountants.



Jameson Miller, CPA, CISA, CISSP, CCSFP, CHQP
Partner in Charge, Technology Services Office,
Cybersecurity Advisory Services

Jameson Miller is a partner and has been with Mauldin & Jenkins since graduation from the University of Tennessee at Chattanooga.

For over 15 years, Jameson has provided information technology consulting and attest services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, and cybersecurity risk management programs.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance programs. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson:

- Maintains current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Holds the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Served as a Cybersecurity panelist and speaker at the 2020 Octane Conference and GGFOA's 2019 Annual Conference;
- Presented a firm sponsored 8 hours session entitled, "All Things IT – Are You Protected?"; and,
- Has spoken at other various conferences on topics, including:
 - Managing Cybersecurity Risk Through an Effective Vendor Management Program;
 - Technologies Transforming Accounting; and,
 - Data Analytics: Balancing the Good and the Ugly.



Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants, ISACA, and ISC2. Jameson is a licensed Certified Public Accountant with the State of Tennessee, a Certified Information Systems Auditor (CISA) through ISACA, a Certified Information Systems Security Professional (CISSP) through ISC2, a Certified Cybersecurity Framework Practitioner (CCSFP) and Certified HITRUST Quality Professional (CHQP) through the HITRUST Alliance.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.



Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal & External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



David Roberts
Partner, Governmental Advisory Services

David Roberts has more than 22 years of experience as a consultant and trusted advisor providing operational/organizational assessments and similar transformational projects for federal, state, and local governments across the country. David's experience includes leading numerous enterprise-wide/departmental/functional assessments and transformations over his career measuring the efficiency and effectiveness of organizational structures and culture, performance management, technology systems and strategies, staffing models, service delivery models, and customer satisfaction. David helps his clients turn visions and goals into reality. He has helped multiple clients win national government industry awards for innovation, transformation, and cost savings.

David leads our Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has completed hundreds of projects over his career. Below are representative sample management consulting projects demonstrating David's depth and breadth completed within the past 12 months:

Operational and Performance Assessment – Walton County, Georgia

David led a multi-department Operational and Performance Assessment for Walton County. The scope included assessing organizational structure, operational efficiency, staffing levels and resource utilization, comparison to leading practices, and observations and recommendations to assist the County in achieving the desired future state. The final report included numerous observations with associated recommendations and a detailed Roadmap/Implementation Plan.

Outsourcing Feasibility Study – City of Rocky Mount, North Carolina

David led a feasibility study for the City of Rocky Mount to assess its current service delivery model for providing parks maintenance and landscaping services. City operations used of a hybrid model of both internal resources and third-party contractors to provide parks maintenance and landscaping. The project evaluated the pros and cons (both financial and non-financial) of: (1) maintaining the hybrid model, (2) performing all services in-house, and (3) performing all services externally.

Finance Functional Assessment – Richland County Library, South Carolina

David led a functional assessment of the Library's finance department. The project consisted of understanding the current state – current service provision, performance, workflow, business processes, internal controls, organizational structure, reporting, and communications. The current state was compared to leading practices and gaps were identified. An implementation roadmap was created that aligned recommendations to leaderships' vision to help the organization achieve its desired future state.

Technology Utilization Assessment – Mt. Pleasant Waterworks (South Carolina)

David led an objective evaluation of the organization's system usage and governance related to the existing financial system (Microsoft Dynamics) and the existing workorder management system (Maximo). The organization wanted to maximize the efficiency and effectiveness of both systems while maintaining internal controls and system of record. The project consisted of numerous interviews, data review, system mapping, and a collaborative workshop among stakeholders to define a future state.

Grant Compliance Audit – Decide DeKalb (Georgia)

David led a Grant Compliance Assessment of various development projects for Decide DeKalb. The project reviewed the established grant and contractual criteria to be maintained by developers and compared with tenant information related to low income occupants. The project identified areas of compliance, non-compliance, and recommendations for remediation.

Forensic Audit – Confidential City

David led a forensic investigation into questionable cash management activity for a City Parks and Recreation department. The project reviewed bank account activity, cancelled checks, cash withdrawals, and purchased item documentation as well as conducted interviews with account cardholders to determine the collection, handling, and use of several hundred thousand dollars collected in fees, sponsorships, and contributions made to the City. Numerous observations and corresponding recommendations were developed to enhance internal controls, written policies, and procedures to correct conflicts of interest, mishandling of funds, and misappropriation of funds.

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.



Dave Jahosky, Partner, Governmental Advisory Services

Dave Jahosky is a widely respected leader in providing consulting and advisory services to federal, state, and local government organizations. Dave has nearly 30 years of experience providing professional services to government organizations. Prior to joining M&J, Dave spent 14 years at KPMG, one of the "Big 4" international accounting firms, and brings a deep understanding of governmental clients' challenges as well as innovative solutions that fit their unique operating and service delivery environment.

Dave is a leader in M&J's Government Advisory practice, where he focuses on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public. Dave has provided a wide array of advisory services in his career. During his career, Dave has served over 200 governmental clients including state agencies, municipalities, counties, and special districts/authorities. The following is a partial listing of governmental clients served by Dave in the capacity of engagement partner in charge or project director:

Cities

- 1) Atlanta, Georgia
- 2) Boynton Beach, Florida
- 3) Cherry Hill, New Jersey
- 4) Dania Beach, Florida
- 5) Deerfield Beach, Florida
- 6) Fernandina Beach, Florida
- 7) Fort Lauderdale, Florida
- 8) Gainesville, Florida
- 9) Hollywood, Florida
- 10) Margate, Florida
- 11) Medley, Florida
- 12) Miami, Florida
- 13) New York, New York
- 14) North Fulton, Georgia
- 15) North Lauderdale, Florida
- 16) Orlando, Florida
- 17) Pensacola, Florida
- 18) Sarasota, Florida
- 19) Scranton, Pennsylvania
- 20) St. Lucie, Florida
- 21) Tallahassee, Florida
- 22) Tamarac, Florida
- 23) Tampa, Florida
- 24) Titusville, Florida
- 25) West Palm Beach, Florida

Counties

- 26) Charlotte County, Florida
- 27) Citrus County, Florida
- 28) Dougherty County, Georgia
- 29) Jefferson County, Alabama
- 30) Jefferson County, Florida
- 31) Miami-Dade County, Florida
- 32) Monroe County, Florida
- 33) Nassau County, Florida
- 34) Orange County, Florida

- 35) Palm Beach County, Florida
- 36) Sarasota County, Florida
- 37) Taylor County, Florida
- 38) Walton County, Florida
- 39) Will County, Illinois

Boards of Education/Higher Education

- 40) Highlands Co. School District, FL
- 41) Nassau Co. School District, FL
- 42) Chaminade University (Hawaii)
- 43) Florida A&M University
- 44) Florida Polytechnic University
- 45) Sonoma State University (California)
- 46) University of Central Florida

State/Special Purpose

- 47) California Public Employees' Retirement System
- 48) Central Florida Expressway Authority
- 49) Florida Department of Children & Families
- 50) Florida Agency for Health Care Administration
- 51) Florida Department of Economic Opportunity
- 52) Florida Department of Health
- 53) Florida Department of Military Affairs
- 54) Florida Department of Transportation
- 55) Florida Division of Emergency Management
- 56) Florida Government Utility Authority
- 57) Florida's Turnpike Enterprise
- 58) Miami-Dade County Expressway Authority
- 59) Mississippi Department of Environmental Quality
- 60) New York State Information Technology Agency
- 61) Oklahoma State Regents for Higher Education
- 62) Oklahoma Office of Management and Enterprise Services
- 63) South Florida Regional Transportation Authority
- 64) Texas Department of Transportation

Dave has strong expertise in assessing organizations' management processes, including people, processes, and technology. He has analyzed various state and local governments operating and capital costs, internal management practices, external reporting, and internal operating practices. The analysis included peer comparison, industry-leading practices, and exploring opportunities to improve the efficiency of operations. From management consulting and identifying new opportunities to increasing stakeholder satisfaction and implementing transformational strategies, Dave delivers objectivity and insights that help government clients leverage public resources efficiently while achieving overarching goals. Our Government Advisory Practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Other Staff Auditors and Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the Town engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the Town will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to governmental entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than other firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

Required Forms

RFP FORM A

Proposer: Mauldin & Jenkins, LLC

QUALIFICATIONS STATEMENT

Note: Forms A, B C & D are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
 - 1.1. The correct and full legal name of the Proposer is: Mauldin & Jenkins, LLC
 - 1.2. The business is a: Limited Liability Company
 - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows: Hanson Borders, Managing Partner; Daniel Anderson, Partner
2. Please describe your company in detail. Mauldin & Jenkins is annually recognized as a Top 100 Certified Public Accounting firm by Inside Public Accounting and Accounting Today and has provided assurance, tax and advisory services to clients. Founded in 1918, M&J ranks as a Top 25 Public Accounting Firm according to the Birmingham Business Journal, ranked by the number of professionals in the Birmingham area. The Firm serves clients in a range of industries including governmental, banking, health care, construction, not-for-profit, financial services, film & entertainment, entrepreneurial, and higher education. For additional information, please visit www.mjcpa.com.
3. The address of the principal place of business is: 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
4. Company telephone number, and e-mail addresses: 941-741-2213 | danderson@mjcpa.com
5. Number of employees: 515
1. Name of employees to be assigned to this Project: Daniel Anderson and Wade Sansbury, Engagement Partners and Garrett Marlowe, Senior Manager
2. Company identification numbers for the Internal Revenue Service: 58-0692043
3. Provide Broward County occupational license number, if applicable, and expiration date:
Not applicable

4. How many years has your organization been in business? Does your organization have a specialty? 107 years; See proposal for information on our governmental practice
5. List the last three projects of this nature that the firm has completed? Please provide project description, reference and cost of work completed. Discussed in proposal.
6. Have you ever failed to complete any work awarded to you? If so, where and why? No
7. Provide the following information concerning all contracts in progress as of the date of submission of this Proposal for your company, division or unit as appropriate.

Name of Project	Contract with:	Contract Amount	Estimated Completion Date	% of Completion to Date

As an audit firm that specializes with governmental audits for over 725 entities throughout the Southeast, we are continually performing audit services to various clients. That being said, as demonstrated in our proposal, our firm, and the Bradenton office, have the resources and capacity to ensure we are providing all clients with a personal relationship and the ability to perform the requested services at an exceptional level in accordance with the Town's deadlines.

8. Provide the following information for any sub-consultants you will engage if awarded the contract.

Subcontractor Name	Address	Work to be Performed
N/A		

The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.

RFP Form B

Proposer: Mauldin & Jenkins, LLC

REFERENCE FORM

All Forms are available in WORD format from the Town Clerk upon request.

THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

Give names, addresses and telephone numbers of five individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact Mr. Matthew Pazansk Town of Jupiter Island, Florida
Title of Contact Finance/HR Director
Telephone Number: (772) 545-0103 Email Address: mpazanski@tii.martin.fl.us
2. Name of Contact Ms. Cassandra Smith City of Wildwood, Florida
Title of Contact Assistant City Manager/CFO
Telephone Number: (352) 661-6106 Email Address: csmith@wildwood-fl.gov
3. Name of Contact Ms. Sue Smith Town of Longboat Key, Florida
Title of Contact Finance Director
Telephone Number: (941) 316-6882 Email Address: ssmith@longboatkey.org
4. Name of Contact Mr. Jeffery Snyder Village of Tequesta, Florida
Title of Contact Finance Director
Telephone Number: (561) 768-0424 Email Address: jsnyder@tequesta.org
5. Name of Contact Ms. Cj Scott City of Winter Haven, Florida
Title of Contact CFO
Telephone Number: (863) 291-5689 Email Address: cjscott@mywinterhaven.com

RFP FORM D

Proposer: Mauldin & Jenkins, LLC

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE. The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, not to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Mauldin & Jenkins, LLC
Name of Business

By: 
Signature

Daniel R. Anderson, Partner
Print Name and Title

1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
Mailing Address

Witness:

By: 
Signature

Jacquelyn McGlaughlin
Print Name

RFP FORM E

Proposer: Mauldin & Jenkins, LLC

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

DRUG-FREE WORKPLACE

The undersigned PROPOSER in accordance with Chapter 287.087, Florida Statutes, hereby certifies that Mauldin & Jenkins, LLC does:
(Name of PROPOSER)

1. Publish a statement notifying employees that the unlawful manufacturing, 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 work place, 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 contractual services described in the RFP document a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the contractual services described in the RFP or the Agreement, 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 893 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, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

D R C
Signature (Blue Ink Only)

August 8, 2025
Date

Daniel R. Anderson
Print Name

Partner
Title

RFP FORM F

Proposer: Mauldin & Jenkins, LLC

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED
RESPONSIVE.**

SCRUTINIZED COMPANIES

The undersigned PROPOSER in accordance with Section 287.135, Florida Statutes,
hereby certifies that:

- a. PROPOSER is not participating in a boycott of Israel;
- b. PROPOSER is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List;
- c. PROPOSER does not have business operations in Cuba or Syria.

D R C

Signature (Blue Ink Only)

August 8, 2025

Date

Daniel R. Anderson

Print Name

Partner

Title

RFP FORM G

Proposer: Mauldin & Jenkins, LLC

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

E-VERIFY AFFIDAVIT

In accordance with Section 448.095, Florida Statutes, the Town requires all consultants doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>.

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it.

☒ Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.

D R C
Signature (Blue Ink Only)

August 8, 2025
Date

Daniel R. Anderson
Print Name

Partner
Title



Company ID Number: 105410

Approved by:

Employer Mauldin and Jenkins CPA LLC	
Name (Please Type or Print) June Paschal	Title
Signature Electronically Signed	Date 03/06/2008
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 03/06/2008



Company ID Number: 105410

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	Mauldin and Jenkins CPA LLC
Company Facility Address	200 Galleria Parkway Suite 1700 Atlanta, GA 30339
Company Alternate Address	
County or Parish	COBB
Employer Identification Number	580692043
North American Industry Classification Systems Code	541
Parent Company	
Number of Employees	100 to 499
Number of Sites Verified for	11 site(s)



Company ID Number: 105410

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

AL	3
FL	1
FM	1
GA	4
SC	1
TN	1



Company ID Number: 105410

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelsie Deiter
Phone Number 7709558600
Fax
Email kdeiter@micpa.com

Name Lauren Wood
Phone Number 7705415455
Fax
Email lwood@micpa.com

RFP FORM H

Proposer: Mauldin & Jenkins, LLC

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

PUBLIC ENTITY CRIMES

Sworn Statement Under §287.133(3)(a), Florida Statutes
(This form must be signed in the presence of a notary public or other officer authorized to administer oaths.)

1. This sworn statement is submitted with Bid, Proposal or contract No. RFP No. 25-03-01
2. This sworn statement is submitted by: Mauldin & Jenkins, LLC
(name of entity submitting sworn statement)

whose business address is:

1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

Federal
Identification
Number (FEIN) is:

58-0692043
(if applicable)

Social Security Number:
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is: Daniel R. Anderson
(print name of individual signing this document)

and my relationship to the entity is: Partner

4. I understand that a "public entity crime" as defined in §287.133(1)(g), 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 with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that a "convicted" or "conviction" as defined in §287.133(1)(b), Florida Statutes, means a finding of guilt of a conviction of 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, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in §287.133(1)(a), Florida Statutes means:
 - (a) A predecessor or successor of a person or a corporation 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, shall 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 shall be considered an affiliate.
7. I understand that a "person" as defined in §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 binds or applies to bids 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 management of an entity.
8. Based on the information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)
 - a. ☒ Neither the entity submitting the sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.
 - b. ☐ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in 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 and (Please indicate which additional statement applies)

1. _____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order)

2. _____ The person or affiliate was placed on the convicted list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order)

3. _____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services)

<u>DR Anderson</u> Signature (Blue Ink Only)	<u>August 8, 2025</u> Date
<u>Daniel R. Anderson</u> Print Name	<u>Partner</u> Title

RFP FORM I

Proposer: Mauldin & Jenkins, LLC

THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.

AFFIDAVIT ATTESTING TO NONCOERCIVE CONDUCT FOR LABOR OR SERVICES

Nongovernment Entity name: Mauldin & Jenkins, LLC ("Vendor") Vendor
FEIN: 58-0692043
Address: 1401 Manatee Avenue West, Suite 1200
State: Florida Zip: 34205
Phone number: 941-741-2213 Email Address: danderson@mjcpa.com

As a nongovernmental entity executing, renewing, or extending a contract with the Town, **Vendor** is required to provide an affidavit under penalty of perjury attesting that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

As defined in Section 787.06(2)(a), Florida Statutes, coercion means:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or service are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of Section 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

As a person authorized to sign on behalf of **Vendor**, I certify that **Vendor** does not use coercion for labor or services, and is in compliance with Section 787.06, Florida Statutes.

Written Declaration

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true.

<u>D R Anderson</u>	<u>August 8, 2025</u>
Signature (Blue Ink Only)	Date
<u>Daniel R. Anderson</u>	<u>Partner</u>
Print Name	Title

STATE OF FLORIDA
COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means of X physical presence or _____ online notarization, this 8th day of August, 2025 by _____

<u>Daniel R. Anderson</u>	as
<u>Partner</u>	
(Name of person acknowledging)	(Title)

for Mauldin & Jenkins, LLC
(Company Name)

(NOTARY SEAL)

Jacquelyn McGlaughlin

SIGNATURE OF NOTARY PUBLIC

Jacquelyn McGlaughlin

PRINT, TYPE or STAMP NAME OF NOTARY

Personally Known X OR Produced Identification _____
Type of identification Produced _____



Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

5. Experience - Similar Clients

In addressing the Town's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five years, we have elected to report on seven counties which most closely resemble the Town in size and services (total staff hours). Should management of the Town need some additional references, we would be happy to provide such data. The seven counties we audit (in addition to auditing Town for the last five fiscal years) which most closely resemble the Town are noted as follows:

Town of Jupiter Island

General Information	City government with a population of approximately 900. The City has assets of approximately \$171 million and annual revenues of approximately \$36 million. The City provides numerous services including: water and wastewater, public safety, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Preparation of the Annual Financial Report
Dates	September 30, 2023 through present
Partners	Daniel Anderson
Total Hours	300 hours
Contact Information	Mr. Matthew Pazanski, Finance/HR Director – (772) 545-0103 – mpazanski@tji.martin.fl.us – 2 SE Bridge Road, Jupiter Island, FL 33455

City of Wildwood, Florida

General Information	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
Dates	September 30, 2013 through present
Partners	Daniel Anderson
Total Hours	350 hours
Contact Information	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 – csmith@wildwood-fl.gov – 100 N Main St, Wildwood, FL 34785

Town of Longboat Key, Florida

General Information	Municipal government with a population of approximately 7,600. The Town has assets and deferred outflows of resources of approximately \$241 million and annual revenues of approximately \$62 million. The Town provides numerous services including: water and sewer, public safety, transportation, Leisure services, and other customary services. The Town has 31 funds.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2014 through present
Partners	Wade Sansbury
Total Hours	350 hours
Contact Information	Ms. Sue Smith, Finance Director – (941) 316-6882 – ssmith@longboatkey.org – 501 Bay Isles Road, Longboat Key, FL 34228

Village of Tequesta, Florida

General Information	Municipal government with a population of approximately 6,000. The Village has assets and deferred outflows of resources of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The Village has 11 funds.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2021 through present
Partners	Wade Sansbury
Total Hours	250 hours
Contact Information	Mr. Jeffery Snyder, Finance Director – (561) 768-0424 – jsnyder@tequesta.org – 345 Tequesta Drive, Tequesta, FL 33469-0273

City of Winter Haven, Florida

General Information	Municipal government with a population of approximately 58,000. The Village has assets and deferred outflows of resources of approximately \$585 million and annual revenues of approximately \$17 million. The City provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The City has approximately 30 funds.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Audit of three single employer DB pension plans.
Dates	September 30, 2023 through present
Partners	Daniel Anderson
Total Hours	500 hours
Contact Information	Ms. CJ Scott, CFO – (863) 291-5689 – cjscott@mywinterhaven.com – 451 3rd St NW, Winter Haven, FL 33881

Municipal Bond Experience

In case the Town plans to issue and refund bonds in the coming years, we have elected to share with the Town some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least \$76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

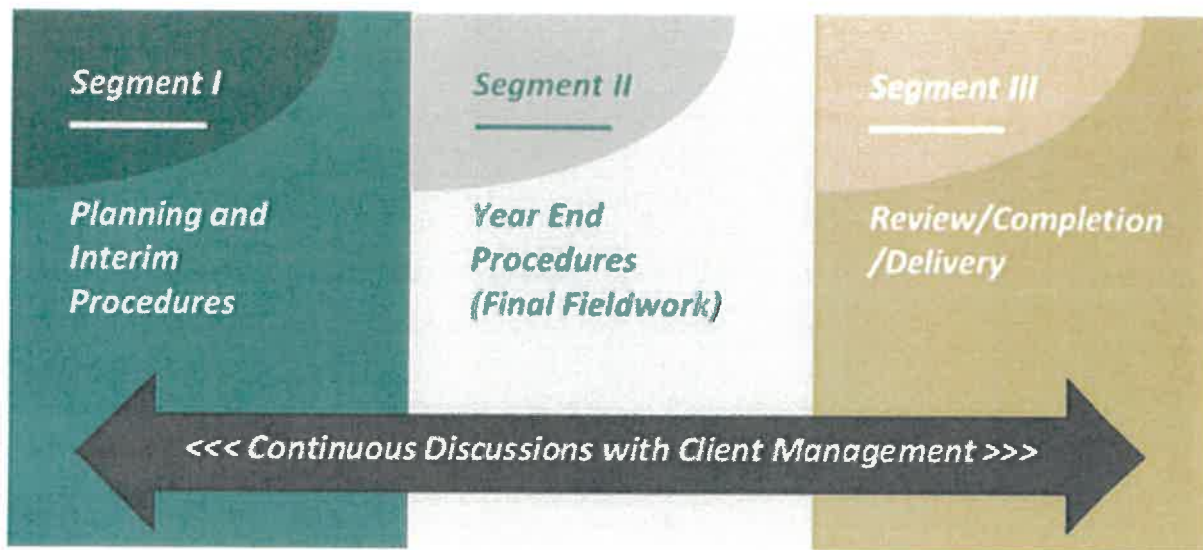
Please see the following list for a sample of clients we have performed bond procedures, and, or audited the financial statements for in the past three years whose publicly issued debts are in excess of \$100,000,000.

Governmental Entity	Amount	Governmental Entity	Amount
1 Jefferson County	\$ 2,512,564,000	25 City of Pensacola	173,600,000
2 South Car. Transportation Infrastructure Bank	1,408,180,000	26 City of Marco Island	173,000,000
3 Georgia Ports Authority	1,328,668,000	27 City of Sandy Springs	172,230,000
4 Gwinnett County Board of Education	1,171,193,000	28 Charleston County Airport District	172,000,000
5 DeKalb County	1,051,950,000	29 City of College Park	165,683,000
6 Tampa Bay Water	988,700,000	30 Atlanta Development Authority	164,277,000
7 City of Huntsville	738,933,000	31 City of Savannah	151,712,000
8 Gwinnett County	727,267,000	32 Henry County Water & Sewer Authority	151,021,000
9 Charleston Water System	605,734,000	33 Douglas County Board of Education	132,690,000
10 Augusta-Richmond County	549,068,000	34 Clayton County Water Authority	130,018,000
11 Richland County School District 1	408,840,000	35 City of Charleston	126,518,000
12 Forsyth County	396,049,000	36 City of Alpharetta	120,985,000
13 Emerald Coast Utilities Authority	378,200,000	37 Macon-Bibb County	111,774,000
14 Henry County Board of Education	370,827,000	38 Columbus Consolidated Government	109,870,000
15 Hamilton County, Tennessee	360,180,000	39 South Carolina Dept. of Transportation	109,839,000
16 Forsyth County Board of Education	359,256,000	40 Islamorada, Village of Islands	99,900,000
17 Richland County	342,177,000	41 Rockdale County	93,346,000
18 Paulding County	312,923,000	42 Clayton County	86,864,000
19 Electric Power Board of Chattanooga	280,000,000	43 City of Hallandale Beach	85,400,000
20 GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44 Sumter School District	80,000,000
21 Beaufort County	218,159,000	45 Orange County, North Carolina	78,429,000
22 Athens-Clarke County	214,831,000	46 Macon Water Authority	76,806,000
23 City of Decatur	179,959,000	47 Atlanta Public Schools	76,740,000
24 City of Tuscaloosa	177,068,000		<u>\$ 15,312,745,000</u>

6. Approach to Providing Services

Proposed Segmentation of Audit Engagement

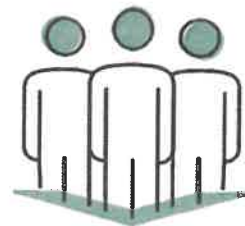
Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit is enhanced by our utilization of advanced technology tools. With those tools we continue to evolve and modernize our audit process. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Town prior financial statements, budgets, request for proposal, and other information available:



The below time frames are estimates based on our understandings with the Town as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the Town. As noted in the table below, we want to work with Town personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the Town as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target. The following table attempts to depict the timing and key elements of the planned audit process:

Segment I - Planning and Interim Procedures:

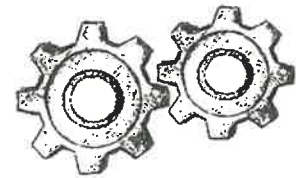
- Meet with the prior auditor to review prior year workpapers and obtain appropriate prior year information;
- Obtain a signed engagement letter for the financial and compliance audit;
- Prior to our planning visit, creation of an "Interim Procedures PBC" listing in Suralink, our request list management software (more information about Suralink in the section immediately following).
- Meet with Town management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Review previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Familiarize ourselves with the organizational structure of the Town;
- Read minutes of Town meetings;
- Review the Town current year budget, as adopted and revised;
- Review debt agreements, and other various documentation;
- Gain an understanding of the Town accounting policies and procedures, including the financial and other management information systems utilized by the Town;



- Obtain an in-depth knowledge of the EDP equipment, software and systems in use;
- Obtain interim financial data from the general ledger for establishing the appropriate coding in M&J's trial balance software and Artificial Intelligence (Ai) program;
- Utilize Ai program and interim data to perform analytical reviews to determine critical areas and assess risks;
- Perform a preliminary evaluation of the internal control structure at the account and assertion level;
- Design and perform applicable tests of controls related to the financial statements and internal accounts;
- Make fraud inquiries and assessing the risks of material misstatement;
- Obtain a list of cash, investment, receivables, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determine audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtain a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Prepare year-end audit programs;
- Meet with appropriate County personnel to discuss the results of our preliminary audit work; and,
- Finalize the "Final Fieldwork PBC Listing" and upload to Suralink.

Segment II - Final Audit Fieldwork Procedures:

- Utilize Ai program on final general ledger data and scan transaction for unusual transactions, data, or analytical relationships;
- Use data scanned above in various substantive analytical reviews of account balances (such as reasonableness tests, trend analysis, and predictive tests) to reduce other substantive tests of details;
- Test the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Test receivable cut-offs and balances, including an analysis of subsequent receipts;
- Test cut-off and valuation of inventory;
- Review and testing supporting documentation for the allowance for doubtful accounts, any material prepaid items and other assets;
- Vouch capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Test accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Test accrued payroll, compensated absences, claims payable, and other accrued liability cut-offs and balances;
- Review actuarial methodologies, assumption, and census data and determine the appropriateness and accounting of the pension and OPEB liabilities;
- Test debt balances and debt covenant compliance;
- Test compliance with applicable laws and regulations;
- Test the classification of net position (unrestricted, restricted and net investment in capital assets) and fund balance (nonspendable, restricted, committed, assigned, unassigned);
- Perform analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtain and auditing the final schedule of expenditures of Federal awards;
- Complete compliance tests for the major programs selected for testing as required by the Uniform Guidance, as applicable;
- Review the PBC listings in Suralink for any outstanding items and hold and end of fieldwork exit conference with management.



Segment III - Review, Completion and Delivery Procedures:

- Review workpapers to ensure quality and thoroughness of audit procedures;
- Summarize the results of audit procedures;
- Obtain attorney letters;
- Evaluate commitments, contingencies and subsequent events;
- Propose audit adjustments;
- Summarize and evaluating passed audit adjustments;
- Evaluate compliance exceptions;
- Review draft financial statements and related note disclosures;
- Perform financial condition assessment procedures;
- Prepare drafts of audit reports and management letter;
- Deliver drafts of audit reports and letters to appropriate client officials;
- Finalize all reports and management letter;
- Obtain signed representation letter and the Town approval of the final financial statements;
- Draft the Data Collection Form and obtaining the Town approval;
- Prepare and provide the Town a final PDF document of the audited financial statements;
- Hold final exit conferences and presentations with appropriate Town officials.



Level of Staff and Number of Hours to be Assigned

Based on the Town's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2025 audit in the following tabular presentations:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partners	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	20	10	40
Segment II - Final Audit Fieldwork Procedures	30	80	150	260
Segment III - Review, Completion, and Delivery Procedures	20	20	10	50
Total Engagement	60	120	170	350

High Percentage of Partner and Manager Involvement

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 51% of all anticipated hours of service are partner and manager hours which means **our partners and managers are heavily involved during the audit process**, and not just the front end and back end of the audits.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.



The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be Taken to Gain and Document an Understanding of the Town's Internal Control

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Town's control structure consists of the following five elements as they relate to the Town's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring.



The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the Town's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the Town is using them;

- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
 - The Town compliance with laws and regulations.
 - The Town policies relative to the prevention of statutory, regulatory and contractual violations.
 - The use of directives issued by the Town and periodic representations obtained by the Town from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.



Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, Audit Sampling, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The

importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches. The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the Town above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a "representative sample". There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Sampling Techniques and the Extent to Which Statistical Sampling Will be Used in the Engagement

As discussed above, our approach is evolving to utilize Ai tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, Audit Sampling. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the Town's resources while also not burdening Town staff with requests for information as we have knowledgeable professionals who can easily access the information through the Town's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the Town, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the Town's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the Town's financial statements. Should the Town desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

7. Compensation

RFP Form C

Proposer: Mauldin & Jenkins, LLC

PRICE PROPOSAL FORM

Note: All Forms are available in WORD format from the Town Clerk upon request.

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH
PROPOSAL TO BE DEEMED RESPONSIVE.**

Name of Proposer: Mauldin & Jenkins, LLC

Name of authorized representative of Proposer: Daniel Anderson, CPA, Partner

Project Cost

	Deliverables	Professional Services Fee	Reimbursements
FY 2025	ACFR	\$45,000	\$0
	Single Audit (if necessary)	\$6,000 per major program	\$0
FY 2026	ACFR	\$46,500	\$0
	Single Audit (if necessary)	\$6,000 per major program	\$0
FY 2027	ACFR	\$48,000	\$0
	Single Audit (if necessary)	\$6,000 per major program	\$0
FY 2028	ACFR	\$49,500	\$0
	Single Audit (if necessary)	\$7,000 per major program	\$0
FY 2029	ACFR	\$51,000	\$0
	Single Audit (if necessary)	\$7,000 per major program	\$0
Total 5 Year Cost: (Excluding Single Audits)			
\$ 240,000			

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission/public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

Additional Work	
Title:	Hourly Rate:
Partner	\$300
Manager	\$220
Associate	\$180
Administrative	\$150

By: D R C

Date: August 8, 2025

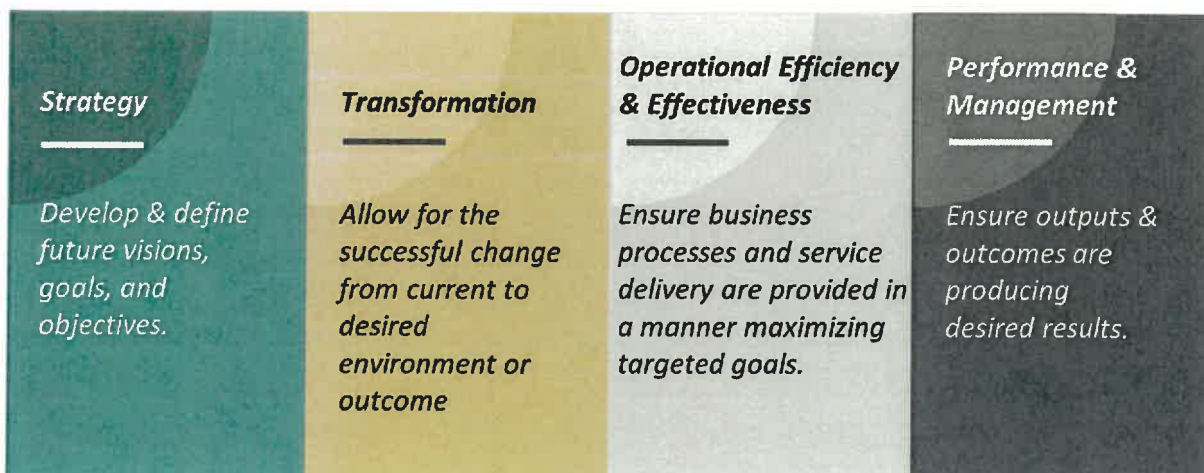
Name: Daniel R. Anderson

Title: Partner

8. Additional Information of Value Added Services

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following:



Upcoming GASB Statements

As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

Statement No. 101, *Compensated Absences*

Statement No. 102, *Certain Risk Disclosures*

Statement No. 103, *Financial Reporting Model Improvements*

Statement No. 104, *Disclosure of Certain Capital Assets*

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

Revenue and Expense Recognition

Going Concern Uncertainty and Severe Financial Stress

Infrastructure Assets

Subsequent Events

Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.



"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career". Terry Nall, CPA, City of Dunwoody (GA) Council Member

"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- Capital Asset Accounting Processes and Controls
- Coaching and Mentoring
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
- Cybersecurity Risk Management
- Detecting Fraud in Revenues and Expenditures
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB No. 96, SBITAs
- GASB No. 100, Accounting and Error Corrections
- GASB No. 101, Compensated Absences
- GASB No. 102, Certain Risk Disclosures
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Navigating IRS Communications with Success
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance





Governmental Newsletters

We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects.

In the past several years, the following topics have been addressed in our newsletters:

- Are Your Government's Funds Secure?
- Changes to FEMA's Disaster Recovery Grant Program
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Financial Data Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- GASB No. 100, Accounting Changes and Error Corrections
- General Data Protection Regulation (GDPR)
- GFOA announces new COA Submission Requirement
- Grants Management
- IRS Imposing ACA Penalties – Including to Governmental Entities
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Rotating or Not Rotating Auditors
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Ropp,

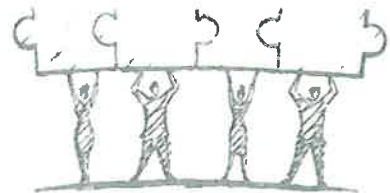
**Charleston Water System,
Chief Financial Officer**

Auditor's Discussion and Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor's Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.



Elements of the Auditor's Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.



Mauldin & Jenkins Partner Joel Black Appointed GASB Chairman

In 2020, the Financial Accounting Foundation's board of trustees appointed Joel Black, partner-in-charge of Mauldin & Jenkins audit practice, the next Chairman of the Governmental Accounting Standards Board.

"I am very excited to take on this new professional challenge. I have been immersed my entire adult life in the important, complex world of governmental accounting. I am eager to join my new colleagues in the mission to establish and improve accounting standards, and to engage with the remarkably diverse groups of stakeholders who care so much about public sector financial reporting."

"Joel Black has a longstanding and demonstrated commitment to the mission and work of the GASB and will make an excellent chair," said Financial Accounting Foundation Chairman Kathy Casey in a statement. "He brings extensive knowledge and experience to the role and has genuine appreciation for the opportunities and challenges that our stakeholders face as accounting standards change. We are pleased to welcome him to the organization and look forward to his future leadership."

Closing

We appreciate the opportunity to serve the Town. We believe Mauldin & Jenkins is the “right” Firm for the Town. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the Town.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the Town, have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

INTEGRITY.

100+ year history of
quality & expertise

INNOVATION.

Continued advancements,
opportunities & solutions to
drive us into the **future**

INSPIRATION.

A **culture** guided by our
vision of service and
community



www.mjcpa.com

Town of Lauderdale-By-The-Sea

RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

Caballero Fierman Llerena & Garcia LLP	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.25
Local/Value-Added Considerations	0.12
Presentation & Proposal Quality	0.08
Total Points:	4.95
Citrin Cooperman	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.25
Local/Value-Added Considerations	0.15
Presentation & Proposal Quality	0.10
Total Points:	5.00
Mauldin & Jenkins	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.00
Local/Value-Added Considerations	0.12
Presentation & Proposal Quality	0.08
Total Points:	4.70
Grau & Associates	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.25
Local/Value-Added Considerations	0.15
Presentation & Proposal Quality	0.10
Total Points:	5.00

Committee Member-Signature: Christina Cuomo
Committee Member-Name Christina Cuomo
Date: 09/10/25

Caballero Fierman Llerena & Garcia LLP			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	5	1.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	4	0.12
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	4	0.08
TOTAL	100%		4.95

Citrin Cooperman			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	5	1.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	5	0.15
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		5

Mauldin & Jenkins			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	4	1.00
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	4	0.12
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	4	0.08
TOTAL	100%		4.7

Grau & Associates			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	5	1.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	5	0.15
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		5

Town of Lauderdale-By-The-Sea

RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

Caballero Fierman Llerena & Garcia LLP	
Firm Qualifications & Experience	1.00
Audit Approach & Methodology	0.60
Key Personnel & Team Qualifications	0.45
References & Past Performance	0.40
Cost Proposal	0.25
Local/Value-Added Considerations	0.03
Presentation & Proposal Quality	0.10
Total Points:	2.83
Citrin Cooperman	
Firm Qualifications & Experience	1.00
Audit Approach & Methodology	0.40
Key Personnel & Team Qualifications	0.30
References & Past Performance	0.30
Cost Proposal	1.00
Local/Value-Added Considerations	0.12
Presentation & Proposal Quality	0.06
Total Points:	3.18
Mauldin & Jenkins	
Firm Qualifications & Experience	1.00
Audit Approach & Methodology	0.80
Key Personnel & Team Qualifications	0.45
References & Past Performance	0.30
Cost Proposal	0.50
Local/Value-Added Considerations	0.03
Presentation & Proposal Quality	0.06
Total Points:	3.14
Grau & Associates	
Firm Qualifications & Experience	1.00
Audit Approach & Methodology	0.80
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.25
Local/Value-Added Considerations	0.15
Presentation & Proposal Quality	0.06
Total Points:	4.51

Committee Member-Signature:

Committee Member-Name John Graziano

Date:

09/10/25

Caballero Fierman Llerena & Garcia LLP			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	4	1.00
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	3	0.60
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	3	0.45
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	4	0.40
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	1	0.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	1	0.03
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		2.83

Citrin Cooperman			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	4	1.00
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	2	0.40
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	2	0.30
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	3	0.30
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	4	1.00
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	4	0.12
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	3	0.06
TOTAL	100%		3.18

Mauldin & Jenkins			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	4	1.00
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	4	0.80
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	3	0.45
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	3	0.30
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	2	0.50
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	1	0.03
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	3	0.06
TOTAL	100%		3.14

Grau & Associates			
Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	4	1.00
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	4	0.80
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	5	1.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	5	0.15
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	3	0.06
TOTAL	100%		4.51

Town of Lauderdale-By-The-Sea

RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

Caballero Fierman Llerena & Garcia LLP	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.30
Cost Proposal	0.25
Local/Value-Added Considerations	0.06
Presentation & Proposal Quality	0.10
Total Points:	3.71
Citrin Cooperman	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.40
Cost Proposal	0.75
Local/Value-Added Considerations	0.15
Presentation & Proposal Quality	0.10
Total Points:	4.40
Mauldin & Jenkins	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.30
Cost Proposal	0.50
Local/Value-Added Considerations	0.09
Presentation & Proposal Quality	0.10
Total Points:	3.99
Grau & Associates	
Firm Qualifications & Experience	1.25
Audit Approach & Methodology	1.00
Key Personnel & Team Qualifications	0.75
References & Past Performance	0.50
Cost Proposal	1.25
Local/Value-Added Considerations	0.15
Presentation & Proposal Quality	0.10
Total Points:	5.00

Committee Member-Signature: _____

Committee Member-Name Roseanna Minnet

Date:

09/10/25

Caballero Fierman Llerena & Garcia LLP

Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	3	0.30
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	1	0.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	2	0.06
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		3.71

Citrin Cooperman

Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	4	0.40
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	3	0.75
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	5	0.15
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		4.4

Mauldin & Jenkins

Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	3	0.30
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	2	0.50
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	3	0.09
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		3.99

Grau & Associates

Category	Weight (%)	Score (1-5)	Weighted Score
Firm Qualifications & Experience <i>Years of experience auditing Florida municipalities of similar size</i> <i>Experience with Florida Statutory requirements for municipalities.</i> <i>Prior experience with governmental accounting standards (GASB).</i> <i>Demonstrated stability of the firm (size, staffing levels, longevity).</i>	25%	5	1.25
Audit Approach & Methodology <i>Quality and clarity of the proposed audit plan.</i> <i>Understanding of Town operations, funds and internal controls.</i> <i>Proposed use of technology for efficiency (e.g. electronic workpapers, secure data portals).</i> <i>Timelines and ability to meet statutory deadlines.</i>	20%	5	1.00
Key Personnel & Team Qualifications <i>Experience of partner and manager who will lead the audit.</i> <i>Staff qualifications (CPA licenses, governmental audit certifications).</i> <i>Demonstrated continuity of staff (low turnover).</i> <i>Commitment to attending Commission meetings if needed.</i>	15%	5	0.75
References & Past Performance <i>Reference from Florida municipalities or special districts.</i> <i>Performance history (meeting deadlines, responsiveness, communication).</i> <i>Any past disciplinary actions or audit quality concerns.</i>	10%	5	0.50
Cost Proposal <i>Overall audit fee (base years and renewal years).</i> <i>Hourly rates for additional services.</i> <i>Reasonableness compared to scope and complexity.</i>	25%	5	1.25
Local/Value-Added Considerations <i>Availability for onsite meetings.</i> <i>Commitment to training staff on new accounting audit requirements.</i> <i>Value-added recommendations beyond audit compliance</i>	3%	5	0.15
Presentation & Proposal Quality <i>Clarity and professionalism of the RFP response.</i> <i>Organization of materials (completeness, attention to detail).</i> <i>Ability to tailor proposal to the municipality's unique needs.</i>	2%	5	0.10
TOTAL	100%		5

Town of Lauderdale-By-The-Sea

RFP for Auditing & Financial Analysis Services

Total Ranking Form: Selection Committee

Caballero Fierman Llerena & Garcia LLP	Points
<i>John Graziano</i>	2.83
<i>Roseanna Minnett</i>	3.71
<i>Christina Cuomo</i>	4.95
Total:	11.49

Citrin Cooperman	Points
<i>John Graziano</i>	3.18
<i>Roseanna Minnett</i>	4.40
<i>Christina Cuomo</i>	5.00
Total:	12.58

Mauldin & Jenkins	Points
<i>John Graziano</i>	3.14
<i>Roseanna Minnett</i>	3.99
<i>Christina Cuomo</i>	4.70
Total:	11.83

Grau & Associates	Points
<i>John Graziano</i>	4.51
<i>Roseanna Minnett</i>	5.00
<i>Christina Cuomo</i>	5.00
Total:	14.51

		<u>Grau & Associates</u>	<u>Citrin Cooperman & Company LLP</u>	<u>Mauldin & Jenkins LLC</u>
FY2025	ACFR	\$ 31,000	\$ 39,000	\$ 45,000
	Single Audit (If necessary)	\$ 4,000	\$ 5,000	\$ 6,000
FY2026	ACFR	\$ 31,500	\$ 39,500	\$ 46,500
	Single Audit (If necessary)	\$ 4,000	\$ 5,000	\$ 6,000
FY2027	ACFR	\$ 32,000	\$ 40,000	\$ 48,000
	Single Audit (If necessary)	\$ 4,000	\$ 5,000	\$ 6,000
FY2028	ACFR	\$ 32,500	\$ 40,500	\$ 49,500
	Single Audit (If necessary)	\$ 4,000	\$ 5,000	\$ 7,000
FY2029	ACFR	\$ 33,000	\$ 41,000	\$ 51,000
	Single Audit (If necessary)	\$ 4,000	\$ 5,000	\$ 7,000
		\$ 160,000	\$ 200,000	\$ 240,000

Caballero Fierman
Llerena & Garcia
LLP

\$	62,300
\$	8,000
\$	65,400
\$	8,400
\$	68,700
\$	8,800
\$	72,100
\$	9,300
\$	75,800
\$	9,700
\$	344,300