RESOLUTION NO. 2015-50

A RESOLUTION OF THE VILLAGE COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA, AUTHORIZING THE APPROPRIATE VILLAGE OFFICIALS TO EXECUTE THE AGREEMENT FOR AUDITING SERVICES BETWEEN THE VILLAGE AND GLSC & COMPANY, PLLC; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Village is required by Florida Statutes, the Rules of the Auditor General, and the Village Charter to provide an annual report on its financial position and activity audited by an independent audit firm of certified public accountants; and,

WHEREAS, in order to provide the best financial services for the lowest cost, the Village submitted an invitation to bid for professional auditing services on October 5, 2015, and received three (3) responses; and,

WHEREAS, upon review and ranking by the Selection Review Committee, GLSC & Company, PLLC (hereinafter referred to as "GLSC") was determined to be lowest bidder and top ranked company; and,

WHEREAS, the Village Commission finds it to be in the best interests of the residents of the Village to select GLSC perform the audits for fiscal years 2014-15, 2015-16, and 2015-17, and authorizes the appropriate Village officials to execute the Agreement for professional auditing services between the Village and GLSC, attached hereto and incorporated herein as Exhibit "1".

NOW THEREFORE BE IT RESOLVED BY THE VILLAGE COMMISISON OF THE VILLAGE OF BISCAYNE PARK, FLORIDA, THAT:

Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and hereby made a specific part of this Resolution upon adoption hereof.

Section 2. The appropriate Village officials are hereby authorized to execute the Agreement for professional auditing services between the Village and GLSC & Company, PLLC, attached hereto and incorporated herein as Exhibit "1".

Section 3. This Resolution shall become effective upon adoption.

PASSED AND ADOPTED this 10th day of November, 2015.

David Coviello, Mayor

Attest:

Maria C. Camara, Village Clerk

Approved as to form:

John J. Hearn, Village Attorney

The foregoing resolution upon being put to a vote, the vote was as follows:

Mayor Coviello: Yes
Vice Mayor Anderson: Yes
Commissioner Jonas: Yes
Commissioner Ross: Yes
Commissioner Watts: Yes

Agreement between the Village of Biscayne Park and GLSC & Company, PLLC for Auditing Services

THIS AGREEMENT is made and entered into this 10th day of November, 2015, by and between the Village of Biscayne Park, a Florida municipal corporation (the "Village"), and GLSC & Company, PLLC ("Auditor").

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. PURPOSE/AUTHORIZATION

1.1 The purpose of this Agreement is to provide for the Village's retention of Auditor to perform all Auditing Services for the Village as described in Section 2 below.

2. SCOPE OF SERVICES

Auditor shall provide the following Auditing Services to the Village:

2.1 Scope of Work to be Performed

A. **Financial Audit(s):**
The Auditor shall provide independent auditing services to the Village to audit the financial statement for three (3) years beginning with the financial statements for the fiscal year ending September 30, 2015 and ending after the completion and submission of the audit report for the fiscal year ending September 30, 2017.

The Village of Biscayne Park desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America. The combining fund statements and schedules and the schedule of expenditures of federal and state financial assistance should be subjected to the firm's auditing procedures as part of the audit of the basic financial statements and render an opinion that they are stated fairly, in all material respects "in relation" to the basic financial statements taken as a whole.

The primary purpose of the audit is to express an opinion on the financial statements of the Village. The examination and procedures related hereto contemplate the review of a Comprehensive Annual Financial Report (CAFR) and Popular Financial Report (PAFR) when it is prepared by the Village. The Village will have primary responsibility for producing the CAFR and PAFR (however the auditor maybe called upon for assistant). The auditor shall assist in finalizing the Village's CAFR, PAFR and annual financial report. The audit procedures used should be sufficient to enable the proposer to express an opinion on the fairness with which the financial statements present the respective

financial position of the governmental, each major fund and the aggregate remaining fund information of the Village and the respective changes in financial position and cash flows, where applicable in conformity with generally accepted accounting principles. The Village shall also provide additional financial and non-financial information not subject to examination by the auditor but necessary to conform to the principles and standards of public financial reporting necessary to submit the Village's CAFR and PAFR to the Government Finance Officers Association (GFOA) Certificate of Achievement Program. The Village's CAFR and PAFR will additionally be expected to meet any present or to-be-established standards for disclosure attributed to the CAFR and PAFR to enable inclusion in various municipal bonds continuing disclosure libraries and depositories. In addition, such procedures should be adequate to determine whether the operations of the Village were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes and the Village of Biscayne Park Ordinance.

B. Federal and Florida Single Audit(s):

The Village will provide information necessary for the preparation of federal and state financial assistance as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization:* Chapter 10.550, Rules of the Auditor General. The Firm will issue a report on the compliance and internal control over compliance applicable to each major federal award program and state financial assistance. The need for these audits will be determined annually based on the Village's level of expenditures of federal and state assistance, and as such a separate fee quote is requested for each of these audits.

C. Additional Special Audit(s):

- CITT (Citizens Independent Transportation Trust) - audit of transit system surtax revenues received and expended in accordance with an Interlocal Agreement with Miami-Dade County (if needed)
- SNP (Safe Neighborhood Parks) – annual summary report.

The need for a separate audit report will be determined annually, and as such a separate fee quote is requested for each of these special audits.

2.2 Review of Internal Controls:

An evaluation is to be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with applicable laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Firm shall perform tests of controls and properly document its assessment.

Reportable conditions shall be communicated in writing in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants and generally accepted auditing standards.

2.3 Data Processing Review:

The Firm will perform a review of internal controls used in the computer environment to ensure (a) the proper development and implementation of applications, (b) the integrity of program and data files, (c) the completeness and accuracy of the accounting records, and (d) the integrity of computer operations.

The Firm shall communicate periodically to staff if reportable conditions in data process review are identified during the engagement. As part of the Management Letter, the Firm shall report the following information it deems appropriate:

- Specific comments in the above areas for the Village's major computer systems
- Overall conditions of internal control in computer environment
- Significant weakness in internal control in data processing

2.4 Additional Services

Auditor shall provide additional services to the Village as determined by the Village Manager or his designee.

2.5 Auditing Standards to be Followed

The audit(s) should be performed in accordance with the following as they exist or as each may be subsequently amended:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
- Government Auditing Standards issued by the Comptroller General of the United States;
- Provisions of the Federal Single Audit Act (as amended);
- Provisions of the Florida Single Audit Act (as amended);
- U.S. Office of Management and Budget (OMB) Circular A-133 and other applicable OMB circulars;
- Florida Statutes as applicable;
- State of the Florida Department of Banking and Finance Regulations;
- Rules of Auditor General, State of Florida, Chapter 10.550
- Audits of State and Local Governmental Units (AICPA Audit Guided revised) or other authoritative standards;
- Any other applicable Federal, State and local laws or regulations.

Any updates of, or amendments to, these described auditing standards are to be incorporated in future audits performed by the selected Auditor performing auditing engagements for the Village of Biscayne Park in future fiscal years.

2.6 Financial Statements:

Assistance will be required from the Auditor in compiling and editing the entity wide and other schedules for the financial statements. The Auditor may be asked to printing and bind up to 10 copies of the annual financial statements, as well as providing an electronic copy, preferably in Microsoft Word or an electronically complied (not scanned) PDF.

3. COMPENSATION

3.1 For all Auditing Services provided by Auditor as described in Sections 2.1 through 2.6 of this Agreement, Auditor shall be compensated $18,000 for year 1, $18,500 for year 2, and $19,000 for year 3.

3.2 In consideration of the size of the fees to be generated and the probable length of the audit engagement for each fiscal year, progress billing will be permitted on a percentage of completion basis. To determine progress, the Firm will prepare, as part of the Audit Plan an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement. A listing of hours incurred and a description of the work corresponding to such hours shall accompany the invoice in support of this calculation. Progress billings may be rendered no more frequently than monthly during the course of the engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items. The Village shall pay the Auditor for all approved invoices, no later than 30 calendar days from the date of approval by the Village Manager of the invoice.

3.3 For all Additional Services as described in Sections 2.4 of this Agreement, the Village shall pay Auditor a fee mutually agreed to by the Village Manager and Auditor up to $10,000 as per the Village's ordinance on purchasing and procurement.

4. RECORDS/RIGHT TO INSPECT AND AUDIT

4.1 All records, books, documents, papers and financial information (the "Records") that result from Auditor providing services to the Village under this Agreement shall be the property of the Village (except for the Auditor's working papers that shall be the property of the Auditors).

4.2 Upon termination or expiration of this Agreement, or at any time during the term of this Agreement, and upon the written request of the Village Manager, any and

all such Records shall be delivered to the Village by Auditor within 15 calendar days of the date of such request. Any compensation due to Auditor shall be withheld until such Records are received by the Village.

4.3 The Auditor shall maintain all Records for the time periods specified in the State of Florida Record Retention laws, and such other books, documents, papers and financial information pertaining to work performed under this Agreement during the term of this Agreement and for a period of three (3) years following termination or expiration of this Agreement.

4.4 The Village Manager or his designee shall, during the term of this Agreement and for a period of five (5) years from the date of termination or expiration of this Agreement, have access to and the right to examine and audit any Records of Auditor involving transactions related to this Agreement.

4.5 The Village may cancel this Agreement for refusal by Auditor to allow access by the Village Manager to any Records pertaining to work performed under this Agreement that are subject to the provisions of Chapter 119, Florida Statutes.

5. INDEMNIFICATION

5.1 Auditor shall defend, indemnify, and hold harmless the Village, its officers, attorneys, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising out of, related to, or in any way connected with Auditor, it officers, agents or employees acts or omissions, negligence, recklessness, misconduct, performance or non-performance of any provision of this Agreement including, but not limited to, liabilities arising from contracts between Auditor and third parties made pursuant to this Agreement. Auditor shall reimburse the Village for all its expenses including reasonable attorney fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising out of, related to, or in any way connected with Auditor's performance or non-performance of this Agreement.

5.2 Auditor shall defend, indemnify, and hold harmless the Village, its officers, attorneys, agents and employees, from all losses, injuries, damages, wages or overtime compensation due Auditor's agents or employees in rendering services pursuant to this Agreement, including payment of Village's reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act, the Americans with Disabilities Act or any employment related litigation or claims under federal or state law.

5.3 THE PROVISIONS OF THIS SECTION SHALL SURVIVE TERMINATION OF THIS AGREEMENT.

6. INSURANCE

6.1 Auditor shall maintain at its sole cost and expense all times, in addition to any other insurance the Village may reasonably require, professional liability insurance, employee dishonesty insurance, employer's liability insurance, comprehensive general liability insurance and automotive liability insurance with minimum policy limits for each coverage in the amount of Two Million Dollars ($2,000,000.00) per occurrence, single limit for property damage and bodily injury, including death. Each policy shall also state that it is not subject to cancellation, modification, or reduction in coverage without thirty (30) days written notice to the Village prior to the effective date of cancellation, modification, or reduction in coverage. Auditor shall obtain all insurance coverage as specified herein.

A. The liability insurance shall protect the Auditor and Village, from claims set forth below that may arise out of or result from the Auditor's operations under the Agreement and for which the Auditor may be legally liable, whether such operations be by the Auditor or by anybody performing work for the Auditor under the Agreement or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable:

1. claims under workers' compensation, disability benefit and other similar employee benefit acts that are applicable to the Services to be performed;

2. claims for damages because of bodily injury, occupational sickness or disease, or death of the Auditor's employees;

3. claims for damages because of bodily injury, sickness or disease, or death of any person other than the Auditor's employees;

4. claims for damages insured by usual personal injury liability coverage that are sustained (1) by a person as a result of an offense directly or indirectly related to employment of such person by the Auditor, or (2) by another person;

5. claims for damages, other than to the work itself, because of injury to or destruction of tangible property, including loss of use resulting there from;

6. claims for damages because of bodily injury, death of a person or property damage arising out of ownership, maintenance or use of a motor vehicle; and

7. claims involving contractual liability insurance applicable to the Auditor's obligation.

B. The insurance required for the Professional Auditing Services shall be written for not less than limits of liability specified or required by law, whichever coverage is

greater. Coverage, whether written on an occurrence or claims-made basis, shall be maintained without interruption from date of commencement of the Services until date of final payment and termination of any coverage required to be maintained after final payment.

C. Certificates of Insurance acceptable to the Village shall be filed with the Village prior to commencement of the Services. Village shall be named as an additional insured on all required insurance coverage. These Certificates and the insurance policies required shall contain a provision that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to the Village, except that the cancellation notice period for non-payment of premiums for Worker's Compensation policies shall be ten (10) days. If any of the foregoing insurance coverage are required to remain in force after final payment and are reasonably available, an additional certificate evidencing continuation of such coverage shall be submitted with the final Application for Payment. The Auditor shall furnish information concerning reduction of coverage with reasonable promptness in accordance with the Auditor's information and belief. During the term of this agreement, Auditor will carry professional liability insurance coverage in the amount of $2,000,000.00, with deductible per claim, if any, not to exceed 5% of the limit of liability providing for all sums which Auditor shall become legally obligated to pay as damages for claims arising out of the services performed by Auditor any person employed by Auditor in connection with this engagement agreement. The insurance shall be maintained for three years after completion of services under this engagement agreement. The insurance shall be placed with best rated A-8 or better insurance companies qualified to do business under the laws of the State of Florida.

D.

	Coverage Required:	**Minimum Limits:**
1.	Worker's Compensation	Statutory Limits – State of Florida
2.	Employers' Liability	$500,000 accident/disease $500,000 policy limit, disease
3.	General Liability, Contractual Liability, Special Form Property Damage Personal Injury Liability, Explosion, Collapse, Underground • Premises/Operations • Independent contractor • Products • Completed Operations	$2,000,000 general aggregate, $2,000,000 each occurrence

4.	Automobile liability	$1,000,000 BI & PD, each accident
5.	Owned, hired, non-owned	$1,000,000 BI & PD, each accident
6.	Professional Liability	$2,000,000

7. TERM AND RENEWAL

7.1 This Agreement shall become effective upon execution by both parties and shall continue through December 2017 unless earlier terminated as provided in Section 8 (the "Term").

7.2 The Village shall have the option to renew this Agreement upon the same terms and conditions for up to two (2) additional one (1) year extensions (the "Option"). Such extension shall be effective upon written notice from the Village Manager to the Auditor no later than 30 days prior to the date of termination of the Term or any renewal term.

8. TERMINATION

8.1 The Village may elect to terminate all or a portion of the Services provided by Auditor in this Agreement by giving Auditor written notice at least 90 calendar days prior to the effective date of termination. Upon receipt of written notice of termination, Auditor shall not enter into any third party agreements and shall incur only those expenses specifically approved or directed in writing by the Village Manager. Upon written notice of termination, the Village Manager may elect not to use the services of Auditor.

8.2 Auditor may terminate the Agreement at any time by giving the Village written notice at least 180 calendar days prior to the effective date of termination.

8.3 In the event of termination or expiration of this Agreement, Auditor and the Village shall cooperate in good faith in order to effectuate a smooth and harmonious transition from Auditor to the Village, or to any other person or entity the Village may designate, and to maintain during such period of transition the same services provided to the Village pursuant to the terms of this Agreement.

8.4 Auditor will take all reasonable and necessary actions to transfer all books, records and data of the Village in its possession in an orderly fashion to either the Village or its designee in a hard copy and computer format.

8.5 Subsequent to the termination of this Agreement, the Village may contract with Auditor at a mutually agreed upon amount to perform specified services on an as needed basis.

8.6 In the event that this Agreement is terminated for convenience, the Auditor shall be paid for any Auditing Services performed up to the date of termination. Upon receipt of a notice of termination, the Auditor shall perform only those services specified by the Village Manager and shall not incur additional expenses without the Village Manager's prior written approval.

8.7 Upon termination or expiration, any compensation payable by Village to Auditor shall be withheld until all Records and documents are provided to Village pursuant to Section 4.2 of this Agreement.

8.8 Upon termination or expiration, the Village shall not be liable to Auditor for any additional compensation, consequential or incidental damages, lost profits, or any other compensation, beyond the compensation structure specifically provided for in this Agreement.

9. ENTIRE AGREEMENT/MODIFICATION/AMENDMENT

9.1 This writing contains the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.

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

10. SEVERABILITY

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

11. GOVERNING LAW

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

12. WAIVER

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

13. NOTICES/AUTHORIZED REPRESENTATIVES

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

For the Village:

Village of Biscayne Park
Attention: Heidi Siegel, Village Manager
640 NE 114th Street
Biscayne Park, Florida 33161
Telephone: (305) 899 8000
Facsimile: (305) 891 7241

With a copy to:

John J Hearn,
Law Offices of John J. Hearn, P.A.
1001 NW 119th Avenue
Coral Springs, Florida 33071
Phone: (305) 360 2547
Facsimile: (954) 227 7321

For Auditor:

Pablo R. Llerena, CPA
GLSC & Company, PLLC
6303 Blue Lagoon Drive
Suite 200
Miami, FL 33126
Telephone: (305) 373 0123
Facsimile: (305) 374 4415

Either party shall have the right to change its address for notice purposes by sending written notice of such change of address to the other party in accordance with the provisions hereof.

14. INDEPENDENT AUDITOR

14.1 Auditor is and shall remain an independent contractor and is not an employee or agent of the Village. Services provided by Auditor shall be by employees of Auditor working under the supervision and direction of Auditor and nothing in

this Agreement shall in any way be interpreted or construed to deem said employees to be agents, employees, or representatives of the Village. Auditor agrees that it is a separate and independent enterprise from the Village.

14.2 Auditor shall be responsible for all compensation, tax responsibilities, insurance benefits, other employee benefits, and any other status or rights of its employees during the course of their employment with Auditor. This Agreement shall not be construed as creating any joint employment relationship between Auditor and the Village, and the Village will not be liable for any obligation incurred by Auditor, including but not limited to unpaid minimum wages and/or overtime payments.

15. STAFFING/REMOVAL

15.1 If at any time during the term of this Agreement the Village Manager becomes dissatisfied with the performance of any of Auditor's staff assigned to provide services under this Agreement, the Village Manager may request that the particular employee be removed from servicing this account. Representatives of Auditor and the Village Manager shall meet to discuss appropriate remedial action to alleviate the performance deficiencies experienced by the Village. If the proposed resolution is unsatisfactory to the Village Manager, Auditor shall reassign said personnel out of the Village within 3 calendar days of notification by the Village Manager.

15.2 Auditor agrees to act in good faith and to use its best efforts to resolve any problems experienced by the Village.

15.3 Auditor shall be responsible for maintaining current background checks on all employees and agents assigned to work in the Village. Background checks for each individual must be performed prior to providing any services to the Village. Written verification of any background checks must be provided to the Village if requested by the Village Manager.

16. WAIVER OF JURY TRIAL

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

17. ASSIGNMENT/SUBCONTRACTS

17.1 This Agreement shall not be assignable by Auditor without the prior approval of the Village Commission, at the Village's sole discretion.

17.2 Auditor shall not subcontract any portion of the work required by this Agreement, except with the prior approval of the Village Manager, which shall be on his sole and absolute discretion.

18. PROHIBITION AGAINST CONTINGENT FEES/CONFLICTS

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

18.2 Neither Auditor nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with Auditor's loyal and conscientious exercise of judgment related to its performance under this Agreement.

18.3 Auditor agrees that none of its officers or employees shall, during the Term or any renewal term of this Agreement, serve as an expert witness against Village in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process.

19. WARRANTIES OF AUDITOR

19.1 Auditor warrants and represents that at all times during the Term or any renewal term of this Agreement that it shall maintain in good standing with the State of Florida, that all required licenses and certificates of Auditor and its employees and agents required to perform services hereunder under federal, state and local laws necessary to perform the Scope of Services specified in this Agreement shall remain current and active.

19.2 Auditor warrants and represents that its employees have received sexual harassment training and that Auditor maintains appropriate sexual harassment and anti-discrimination policies.

19.3 Auditor warrants and represents that its employees will abide by the Code of Ethics for Public Officers and Employees, Chapter 112, Florida Statutes and the applicable provisions of the Conflict of Interest and Code of Ethics ordinances sets forth in the Village Code and Section 2-11.1 of the Miami-Dade County Code, as these codes may be amended from time to time.

19.4 Auditor shall not discriminate against any person in its operations, activities or delivery of services under this Agreement. Auditor shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin,

marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

19.5 Auditor represents that all persons delivering the Auditing Services as required by this Agreement have the requisite knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in this Agreement and agrees to provide and perform such Auditing Services to Village's satisfaction for the agreed compensation.

19.6 Auditor shall maintain a Drug-Free workplace as that term is defined in the Florida Statutes.

19.7 Auditor shall comply with all applicable federal, state, county and Village laws, rules and regulations in the performance of Auditing Services.

19.8 The audit firm's professional personnel have received adequate continuing professional education with the proceeding two (2) years in accordance with the requirements of the Florida State Board of Accountancy and Government Auditing Standards.

20. ATTORNEYS' FEES

20.1 In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels. The village shall not be liable for the prejudgment interest.

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IN WITNESS WHEREOF the undersigned parties have executed this Agreement on the date indicated above.

WITNESSES:

Print Name: EDNA A. BALTAR

Print Name: MARIA W. RIVERA

AUDITOR

By: Pablo Llerena

Date: 12/17/2015

ATTEST:

Maria C. Camara, Village Clerk

VILLAGE OF BISCAYNE PARK

By: Heidi Siegel, Village Manager

Date: 11/10/2015

Approved as to form and legality for use of and reliance by the Village of Biscayne Park only:

John J. Hearn, Village Attorney

[END OF DOCUMENT]

Attachment A

FEE SCHEDULE:

1. Annual Examination - The proposer shall provide a firm fixed price for completing the annual examination of the financial statements of the Village according to the following schedule:

Fiscal Year Ending	Price
September 30, 2015	$ 18,000
September 30, 2016	$ 18,500
September 30, 2017	$ 19,000

2. Single Audit - The proposer shall provide a firm fixed price for completing the Single Audit of the Village according to the following schedule:

Fiscal Year Ending	Price
September 30, 2015	$ 3,000
September 30, 2016	$ 3,000
September 30, 2017	$ 3,000

3. Federal Single Audit - The proposer shall provide a firm fixed price for completing the Single Audit of the Village according to the following schedule:

Fiscal Year Ending	Price
September 30, 2015	$ 3,000
September 30, 2016	$ 3,000
September 30, 2017	$ 3,000

4. Special Audits

a. SNP – Annual Summary Report:

Fiscal Year Ending	Price
September 30, 2015	$ 2,000
September 30, 2016	$ 2,000
September 30, 2017	$ 2,000

b. CITT for the 1.2 Cent Transportation Surtax - The proposer shall provide a firm fixed price for completing the CITT for the 1.2 Cent Transportation Surtax Audit of the Village according to the following schedule:

Fiscal Year Ending	Price
September 30, 2015	$ 2,000
September 30, 2016	$ 2,000
September 30, 2017	$ 2,000

5. Additional Services - It is anticipated that the proposer would use staff with a variety of skill and experience levels in providing any additional services contemplated in Section 3.0. of the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the proposer. It is expected that the Village would authorize additional services on an individual basis. The Village would jointly determine with the Firm a not-to-exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
I. LEVEL	EXPERIENCE	HOURLY BILLING RATE	II. QUALIFICATIONS	RESPONSIBILITIES/ SPECIALTY
Partner	See resume	$225	See resume	See resume
Manager	See resume	$170	See resume	See resume
Senior	See resume	$150	See resume	See resume
Junior	See resume	$120	See resume	See resume
Paraprofessional		N/A		
Specialists		N/A		

Proposal Certification

I hereby certify that I am submitting the enclosed information as my company's cost proposal by virtue of executing and returning this FEE SCHEDULE. I further certify full, complete and unconditional acceptance of the contents of the Request for Proposals, and all appendices and the contents of any Addenda released thereto.

If selected, I agree to execute any required truth-in-negotiations certificate stating that the rates of compensation and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.

PROPOSER (firm name): GLSC & Company, PLLC

STREET ADDRESS: 6303 Blue Lagoon Drive, Suite 200

CITY & STATE: Miami, FL 33126

PRINT NAME OF AUTHORIZED REPRESENTATIVE: Pablo Llerena

SIGNATURE OF AUTHORIZED REPRESENTATIVE: Pablo Llerena

TITLE: Partner

DATE: 10/22/15