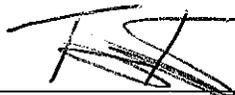


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Section 3. This Resolution shall become effective upon adoption.

PASSED AND ADOPTED this 3rd day of October, 2017.

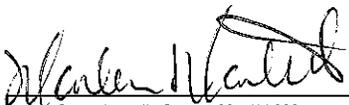
The foregoing resolution upon being put to a vote, the vote was as follows:



Tracy Truppman, Mayor

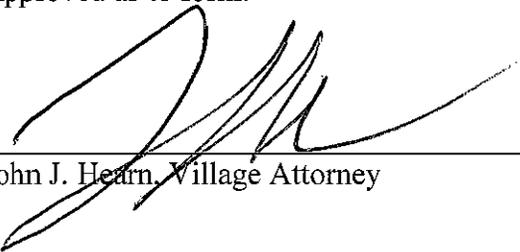
Mayor Truppman: Yes
Vice Mayor Johnson-Sardella: Yes
Commissioner Bilt: Yes
Commissioner Ross: Yes
Commissioner Tudor: Yes

Attest:



Marlen D. Martell, Village Clerk

Approved as to form:



John J. Hearn, Village Attorney

AGREEMENT FOR AUDITOR SERVICES

THIS AGREEMENT FOR AUDITOR SERVICES made and entered into the 3rd day of October, 2017, by and between:

VILLAGE OF BISCAYNE PARK, FLORIDA
a Florida municipal corporation
640 NE 114 Street
Biscayne Park, Florida 33161
(hereinafter referred to as "Village")

AND

ALBERNI CABALLERO & FIERMAN, LLP
4649 Ponce de Leon Boulevard, Suite 404
Coral Gables, Florida 33146
(hereafter referred to as "Consultant")
(along with Village collectively, hereinafter
referred to as the "Parties" and singularly
as a "Party")

WHEREAS, the Village is in need of auditing services; and

WHEREAS, Village staff has determined that it is in the best interest of the Village to hire Consultant to provide auditing services;

NOW, THEREFORE, in consideration of the benefits provided by Consultant to the citizens of the Village and the covenants and conditions herein expressed and the faithful performance of all such covenants and conditions, the parties agree as follows:

Section 1. RECITALS

The foregoing recitals are true and correct and are hereby incorporated into this Agreement.

Section 2. PURPOSE

The Village hereby retains the Consultant to provide auditing services.

Section 3. SCOPE OF WORK

Subject to the terms and conditions of this Agreement, the Village hereby retains the Consultant to provide the services detailed in the Scope of Work, attached hereto and incorporated herein as Exhibit "A".

Section 4. RESPONSIBILITIES OF VILLAGE

Village shall:

- A. Provide information, data, decisions and any and all requested materials.
- B. Assist Consultant with the preparation of any and all projects when such relates to Village's responsibilities.
- C. Use its best efforts in cooperating with Consultant in providing the information and documentation necessary to Consultant in the performance of services under this Agreement.
- D. Be responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Section 5. FEES FOR SERVICES PERFORMED

5.01 Fees for all Services: For the performance of services identified in the Scope of Work, the Consultant shall be compensated on the basis of the fee schedule shown in Exhibit "B".

5.02 Payment Due: The Consultant's fee shall be due and payable thirty (30) days after receipt and approval by the Village of each applicable invoice.

5.03 Negotiation of Fee: Any specific arrangements regarding fees not covered by this Agreement may be negotiated by the Village and Consultant.

Section 6. TERM OF AGREEMENT

This Agreement shall be effective on October 3, 2017 and shall terminate on October 2, 2018 and may be renewed for four (4) additional one (1) year periods.

Section 7. TERMINATION

7.01 Upon seven (7) calendar days written notice delivered in accordance with Section 28.01 of this Agreement, by certified mail, return receipt requested, to the Consultant, Village may, without cause and without prejudice to any other right or remedy, terminate the Agreement for the Village's convenience whenever the Village determines that such termination is in the best interest of the Village. Where the Agreement is terminated for the convenience of the Village the notice of termination to the Consultant must state that the Agreement is being terminated for the convenience of the Village under the termination clause and the extent of termination. Upon receipt of the Notice of Termination for convenience, the Consultant shall promptly discontinue all work at the time and to the extent indicated on the Notice of Termination, terminate all outstanding subcontractors and purchase orders to the extent that they relate to the terminated portion of the Agreement and refrain from placing further orders and subcontracts except as they may be necessary, to complete any continued portions of the work. Notwithstanding any such notice of termination, the Village shall be obligated to compensate and pay for the services rendered by the Consultant up until the receipt of the notice of termination.

7.02 In the event Consultant shall default in or violate any of the terms, obligations, restrictions or conditions of this Agreement, the Village shall give the Consultant written notice delivered in accordance with Section 28.01 of this Agreement by certified mail, return receipt requested, of the default and that such default shall be corrected or actions taken to correct such default shall be commenced within ten (10) calendar days thereof. In the event the Consultant has failed to correct the condition(s) of the default or the default is not remedied to the satisfaction and approval of the Village, the Village shall have all legal remedies available to it, including, but not limited to, termination of this Agreement in which case the Consultant shall be liable for all re-procurement costs and any and all damages permitted by law arising from the default and breach of this Agreement. Notwithstanding any such notice of termination, the Village shall be obligated to compensate and pay for the services rendered by the Consultant up until the receipt of the notice of termination.

Section 8. INDEMNIFICATION BY CONSULTANT

8.01 The parties agree that one percent (1%) of the total compensation paid to the Consultant for services rendered during the term of this Agreement shall be construed as specific consideration for the indemnification agreement stated as follows: The Consultant agrees to indemnify, defend, save and hold the Village, its officers, agents and employees, harmless from any and all claims, damages, liability, losses, causes of action of any nature whatsoever, which may arise out of, in connection with, or because of the services of the Consultant specifically including improper or inadequate supervision instruction and/or the use,

maintenance or operations of the Consultant under this Agreement or the breach of this Agreement by the Consultant.

8.02 The Consultant shall pay all claims, losses, liens, settlements or judgments of any nature whatsoever in connection therewith, including but not limited to, attorney's fees and costs to defend all claims or suits, in the name of the Village when applicable and shall pay all costs and judgments which may issue thereon.

8.03 The Village reserves the right to select its own legal counsel to conduct any defense in any such proceeding and all costs and fees associated therewith shall be the responsibility of the Consultant under this indemnification agreement. Notwithstanding any of the foregoing, the hourly rate for any such legal counsel shall not exceed the sum of \$400.00 per hour.

8.04 To the extent not otherwise provided in this Agreement, such indemnification shall be limited to the amount of comprehensive general liability insurance which the Consultant is required to obtain under this Agreement. Nothing contained herein is intended nor shall be construed to waive the Village's rights and immunities under the common law or Florida Statutes 768.28, as amended from time to time.

8.05 **PATENT AND COPYRIGHT INDEMNIFICATION:** Consultant shall indemnify, save and hold harmless, the Village, its officers, agents and employees from all claims, damages, losses, liabilities and expenses arising out of an alleged infringement of copyrights, patent rights, the unauthorized or unlicensed use of any material, property or other work in connection with the performance of the services provided pursuant to this Agreement.

Section 9. **INSURANCE**

9.01 The Consultant shall secure and maintain, at its own expense, and keep in effect during the full term of this Agreement, a policy or policies of insurance, which must include the following coverages and minimum limits of liability:

(1) Worker's Compensation Insurance for statutory obligations imposed by Worker's Compensation or Occupational Disease Laws, including, where applicable, the United States Longshoremen's and Harbor Worker's Act, the Federal Employers' Liability Act and the Jones Act. Employer's Liability Insurance shall be provided with a minimum of two hundred thousand and xx/100 dollars (\$200,000.00) per accident. The Consultant agrees to be responsible for the employment, conduct and control of its employees and for any injury sustained by such employees in the course of their employment.

(2) Commercial Automobile Liability Insurance for all owned, non-owned and hired automobiles and other vehicles used by the Consultant in the performance of

the obligations of this Agreement with the following minimum limits of liability with no restrictive endorsements:

\$1,000,000.00 Combined Single Limit, per occurrence, Bodily Injury & Property Damage

(3) Comprehensive General Liability (occurrence form) with the following minimum limits of liability with no restrictive endorsements:

\$1,000,000.00 Combined Single Limit, per occurrence, Bodily Injury & Property Damage. Coverage shall specifically include the following with minimum limits not less than those required for Bodily Injury Liability and Property Damage Liability:

- (a) Premises and Operations.
- (b) Independent Contractors.
- (c) Product and Completed Operations Liability.
- (d) Broad Form Property Damage.
- (e) Broad Form Contractual Coverage applicable to the Agreement and specifically insuring the indemnification and hold harmless agreement contained in section 8 (check when final) of the Agreement.
- (f) Owner's or Contractor's Protective Liability.

9.02 UPON CONTRACT EXECUTION, THE CONSULTANT SHALL SUBMIT TO VILLAGE COPIES OF ITS CERTIFICATE(S) OF INSURANCE EVIDENCING THE REQUIRED COVERAGES AND SPECIFICALLY PROVIDING THAT THE VILLAGE IS AN ADDITIONAL NAMED INSURED OR ADDITIONAL INSURED WITH RESPECT TO THE REQUIRED COVERAGES AND THE OPERATIONS OF CONTRACTORS UNDER THE AGREEMENT. Insurance companies selected must be acceptable to Village. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to the Village by certified mail, return receipt requested.

9.03 These insurance requirements shall not relieve or limit the liability of the Consultant. The Village does not in any way represent that the types and amounts of insurance required hereunder are sufficient or adequate to protect the Consultant's interests or liabilities but are merely minimum requirements established by the Village. The Village reserves the right to require any other insurance coverages that the Village deems necessary depending upon the risk of loss and exposure to liability.

9.04 The required insurance coverage shall be issued by an insurance company authorized and licensed to do business in the State of Florida, with the minimum rating of B+ to A+, in accordance with the latest edition of A.M. Best's Insurance Guide.

9.05 The Consultant shall require each of its sub-contractors of any tier to maintain the insurance required herein (except as respects limits of coverage for employers and public liability insurance which may not be less than One Million (\$1,000,000) Dollars for each category), and the Consultant shall provide verification thereof to the Village upon request of the Village.

9.06 All required insurance policies shall preclude any underwriter's rights of recovery or subrogation against the Village with the express intention of the parties being that the required insurance coverage protects both parties as the primary coverage for any and all losses covered by the above described insurance.

9.07 The Consultant shall ensure that any company issuing insurance to cover the requirements contained in this Agreement agrees that they shall have no recourse against the Village for payment or assessments in any form on any policy of insurance.

9.08 The clauses "Other Insurance Provisions" and "Insured Duties in the Event of an Occurrence, Claim or Suit" as it appears in any policy of insurance in which the Village is named as an additional named insured shall not apply to the Village. The Village shall provide written notice of occurrence within fifteen (15) working days of the Village's actual notice of such an event.

9.09 The Consultant shall not commence performance of its obligations under this Agreement until after it has obtained all of the minimum insurance herein described and the same has been approved.

9.10 Violation of the terms of this Section and its subparts shall constitute a breach of the Agreement and the Village, at its sole discretion, may cancel the Agreement and all rights, title and interest of the Consultant shall thereupon cease and terminate. Notwithstanding any such notice of termination and/or cancellation, the Village shall be obligated to compensate and pay for the services rendered by the Consultant up until the receipt of the notice of termination.

Section 10. INDEPENDENT CONTRACTOR STATUS

CONSULTANT and its employees, volunteers and agents shall be and remain as independent contractors and not agents or employees of VILLAGE, with respect to all of the acts and services performed by and under the terms of this Agreement. This

Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking or venture between the parties hereto.

Section 11. NON-EXCLUSIVITY

This Agreement is considered a non-exclusive Agreement between the parties. The Village shall have the right to purchase the same kind of goods and/or services to be provided by Consultant hereunder from other sources during the term of this Agreement.

Section 12. COMPLIANCE WITH LAWS

The Consultant shall comply with all statutes, laws, ordinances, rules, regulations and lawful orders of the United States of America, State of Florida, the Village of Biscayne Park and of any other public authority, which may be applicable to this Agreement.

Section 13. PERMITS, FEES AND LICENSES

Consultant shall secure and pay for all permits and governmental fees, licenses and charges necessary for the proper execution and completion of the work.

Section 14. TAXES

Consultant agrees to pay all applicable sales, consumer use and other similar taxes required by law.

Section 15. CONFLICT OF INTEREST

15.01 Consultant covenants that no person under its employ who presently exercises any functions or responsibilities in connection with this Agreement has any personal financial interests, direct or indirect, with Village. Consultant further covenants that, in the performance of this Agreement, no person having such conflicting interest shall exercise any functions or responsibilities in connection with this Agreement. Any such interests, on the part of Consultant or its employees, must be disclosed in writing to Village.

15.02 Consultant is aware of the conflict of interest laws of the Municipal Code of the Village of Biscayne Park, Miami-Dade County and the State of Florida, Chapter 112, Florida Statutes, as amended from time to time, and agrees that it will fully comply in all respects with the terms of said laws.

15.03 Consultant warrants that it has not employed or retained any person employed by Village to solicit or secure this Agreement and that it has not offered to pay, paid, or agreed to pay, any public official or person employed by Village any fee, commission, percentage, brokerage fee or gift of any kind, contingent upon or resulting from the award of this privilege.

Section 16. WARRANTIES

16.01 Consultant warrants to Village that the services performed hereunder shall be performed in a workmanlike manner, and that such services, including all materials and equipment provided shall conform to professional standards of care and practice common amongst professionals located in Miami-Dade County, Florida and in effect at the time the work is performed, be of the highest quality and free from fault and defects, whether patent or latent, and be merchantable and fit for the ordinary purposes for which they are intended.

16.02 Consultant warrants to Village that it shall comply with all applicable federal, state and local laws, regulations and orders in carrying out its obligations under this Agreement.

16.03 Consultant warrants to Village that the consummation of the services set out in this Agreement shall not result in the breach of any term or provision of or constitute a default under any indenture, mortgage, contract or agreement to which Consultant is a party.

16.04 Consultant warrants that it does not have any financial interest in marketing Village's debt, or financial interest with investment banks, banks or underwriters associated with Village's proposed debt issues.

16.05 Consultant warrants to Village that it is not insolvent, it is not in bankruptcy proceedings or receivership, nor is it engaged in or threatened with any litigation or other legal or administrative proceedings or investigations of any kind which would have an adverse effect on its ability to perform its obligations under this Agreement.

16.06 No warranty, express or implied, may be modified, excluded or disclaimed in any way by Consultant. All warranties shall remain in full force and effect subsequent to the provision of all specified services and/or the duration of this Agreement.

16.07 Village warrants to Consultant that any and all necessary governmental action and approvals, after the provision of any and all required public notice, have been obtained, and/or legally waived, prior to the Village's execution of this Agreement.

Section 17. ASSIGNMENT

17.01 Consultant shall not assign, or transfer its rights, title or interests in the Agreement nor shall Consultant delegate any of the duties and obligations undertaken by Consultant without Village's prior written approval.

17.02 Changes in Staff. The Consultant will advise the Village not less than thirty (30) days in advance of any proposed changes in the Consultant's staff assignment to enable the Village an opportunity to discuss such proposed changes with the Consultant.

Section 18. INSOLVENCY

In the event that either party shall become insolvent, make a general assignment for the benefit of creditors, suffer or permit the appointment of a receiver for its business or its assets or shall avail itself of, or become subject to, any proceeding under the Federal Bankruptcy Code or any other statute of any state relating to insolvency or the protection of rights of creditors, or become subject to rehabilitation, then, at the option of the other party and immediately upon written notice, this Agreement shall terminate and be of no further force and effect. The Village shall be obligated to compensate and pay for the services rendered by the Consultant up until the receipt of the notice of termination.

Section 19. NON-DISCRIMINATION AND EQUAL OPPORTUNITY EMPLOYMENT

During the performance of the Agreement, Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin. Consultant will take affirmative action to ensure that employees are treated during employment, without regard to their race, creed, color, or national original. Such action must include, but not be limited to, the following: employment, upgrading; demotion or transfer; recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Consultant shall agree to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this non-discrimination clause.

Section 20. RECORDS AND AUDIT

20.01 Village reserves the right to audit the records of Consultant relating to this Agreement any time during the performance and term of the Agreement and for a period of three (3) years after completion and acceptance by Village. If required by Village, Consultant shall agree to submit to an audit by an independent certified public accountant selected by Village at the sole expense of the Village. Consultant shall allow Village to inspect, examine and review the records of Consultant at any and all times during normal business hours during the term of this Agreement.

20.02 IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT THE VILLAGE OF BISCAYNE PARK, MARLEN MARTELL, VILLAGE CLERK, 640 NE 114TH STREET, BISCAYNE PARK, FLORIDA 33161, VILLAGECLERK@BISCAYNEPARKFL.GOV, (305) 899-8000.

20.03 Consultant understands, acknowledges and agrees that Consultant shall, pursuant to Section 119.0701, Florida Statutes, as amended from time to time, do the following:

- (1) Keep and maintain public records required by Village to perform the service.
- (2) Upon request from Village's custodian of public records, provide Village with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law or Village policy.
- (3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion and/or termination of the Agreement if Consultant does not transfer the records to Village.
- (4) Upon completion of the Agreement, transfer, at no cost, to Village all public records in possession of Consultant or keep and maintain public records required by Village to perform the service. If Consultant transfers all public records to Village upon completion of the Agreement, Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Consultant keeps and maintains public records upon completion of the Agreement, Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to Village, upon request from Village's custodian of public records, in a format that is compatible with the information technology systems of Village within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law or Village policy.

REQUEST FOR NONCOMPLIANCE

- (a) A request to inspect or copy public records relating to a Village's contract for services must be made directly to Village. If Village does not possess the requested records, Village shall immediately notify Consultant of the request, and Consultant must provide the records to Village or allow the records to be inspected or copied within a

reasonable amount of time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law or Village policy.

(b) If Consultant does not comply with Village's request for records, Village shall enforce the contract provisions in accordance with the Agreement.

(c) Any Consultant who fails to provide the public records to Village within a reasonable time may be subject to penalties under Section 119.10.

CIVIL ACTION

(a) If a civil action is filed against Consultant to compel production of public records relating to a Village's contract for services, the court shall assess an award against Consultant the reasonable costs of enforcement, including reasonable attorney fees, if:

(1) The court determines that Consultant unlawfully refused to comply with the public records request within a reasonable time; and

(2) At least eight (8) business days before filing the action, the plaintiff provided written notice of the public records request, including a statement that Consultant has not complied with the request, to Village and to Consultant.

(b) A notice complies with subparagraph (a)(2) if it is sent to Village's custodian of public records and to Consultant at Consultant's address listed on its contract with Village or to Consultant's registered agent. Such notices must be sent by common carrier delivery service or by registered, Global Express Guaranteed, or certified mail, with postage or shipping paid by the sender and with evidence of delivery, which may be in an electronic format.

(c) Any consultant who complies with a public records request within eight (8) business days after the notice is sent is not liable for the reasonable costs of enforcement.

Section 21. CUMULATIVE REMEDIES

The remedies expressly provided in this Agreement to either Party shall not be deemed to be exclusive but shall be cumulative and in addition to all other remedies in favor of either Party now or hereafter existing at law or in equity.

Section 22. ENTIRE AGREEMENT

This Agreement, along with the separate Engagement Letter between the Village and the Consultant, contains the entire understanding of the parties relating to the subject matter hereof superseding all prior communications between the parties whether oral or written. This Agreement and the foregoing separate Engagement Letter, may each not be altered, amended, modified or otherwise changed nor may any of the terms hereof be waived,

except by a written instrument executed by both parties. The failure of a party to seek redress for violation of or to insist on strict performance of any of the covenants of this Agreement and/or the Engagement Letter shall not be construed as a waiver or relinquishment for the future of any covenant, term, condition or election but the same shall continue and remain in full force and effect.

Section 23. ATTORNEY'S FEES AND COSTS

23.01 The prevailing Party with a judgment subsequent to any claim, objection or dispute arising out of the terms of this Agreement shall be entitled to an award of all reasonable attorney's fees, interest and court costs incurred by such prevailing Party against the losing party including reasonable appellate attorney's fees, interest and taxable costs.

23.02 In the event that either Party is required to file legal action against the other Party to collect any amounts due under this Agreement, the prevailing Party shall be entitled to its costs of collection, attorney's fees and costs, and interest at the then prevailing legal rate of interest promulgated by the State of Florida for judgments entered by the Florida state courts.

Section 24. GOVERNING LAW; VENUE; WAIVER OF JURY TRIAL

24.01 The validity, construction and effect of this Agreement shall be governed by the laws of the State of Florida.

24.02 Any claim, objection or dispute arising out of the terms of this Agreement shall be litigated in the Eleventh Judicial Circuit in and for Miami-Dade County, Florida and the prevailing party to any resultant judgment shall be entitled to an award of all reasonable attorney's fees, interest and court costs incurred by such prevailing party against the losing party including reasonable appellate attorney's fees, interest and taxable costs.

24.03 The Village and Consultant hereby knowingly, voluntarily and intentionally waive the right either may have to trial by jury with respect to any litigation based hereon, or arising out of, under or in connection with this Agreement and any other agreement contemplated to be executed in conjunction herewith or any course of conduct, course in dealing, statements (whether verbal or written) or actions of either party. The Village and Consultant each acknowledges that this waiver of jury trial is a material inducement to the other Party to this Agreement lender. That the other Party would not have entered into this Agreement without this jury trial waiver, and that each of the undersigned Parties to this Agreement has been represented by an attorney or has had an opportunity to consult with an attorney in connection with this jury trial waiver and understands the legal effect of this waiver.

Section 25. CONSTRUCTION OF AGREEMENT

25.01 The terms and conditions herein are to be construed with their common meaning to effectuate the intent of this Agreement. All words used in the singular form shall extend to and include the plural. All words used in the plural form shall extend to and include the singular. All words in any gender shall extend to and include all genders.

25.02 The Parties agree that this Agreement was jointly drafted and each Party was represented by counsel or had sufficient time to consult counsel before the execution of this Agreement. Any applicable law that would require interpretation of claimed ambiguities against the drafting Party has no application and is expressly waived by both Parties. If either Party raises a claim as to any conflict, omission, or ambiguity in the provisions of this Agreement, there shall be no presumption or burden of persuasion that will be implied.

Section 26. SEVERABILITY

Should any part, term or provision of this Agreement be by the courts decided to be invalid, illegal or in conflict with any law of this State, the validity of the remaining portions or provisions shall not be affected thereby.

Section 27. CONFLICT

In the event of conflict between this Agreement and the terms and conditions set forth in the RFP, the terms of this Agreement shall control.

Section 28. NOTICES

28.01 All notices or other communications required by this Agreement shall be in writing and deemed delivered upon mailing by registered or certified mail, return receipt requested, hand-delivery, overnight courier, facsimile or email to the following persons and addresses:

VILLAGE: Village Manager
640 NE 114th Street
Biscayne Park, Florida 33161

CONSULTANT: Alberni Caballero & Fiemman, LLP
4649 Ponce de Leon Boulevard, Suite 404
Coral Gables, Florida 33146

28.02 Each such notice shall be deemed delivered on the date delivered if by hand-delivery or overnight courier; on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed; and on the date of transmission with confirmed answer back if by facsimile or email.

Section 29. NON-SOLICITATION OF EMPLOYEES

During the term of this Agreement and for a period of one (1) year after its termination, neither Party shall solicit for hire as an employee, independent contractor or otherwise any of the other Party's personnel who have performed Services under this Agreement without such other Party's express written consent.

Section 30. SURVIVAL

Sections 4, 5, 7, 8, 10, 14, 18, 20, and 29 shall survive the expiration or earlier termination of this Agreement.

IN WITNESS WHEREOF, Village and Consultant have caused these present to be executed in their respective names by the proper officials the day and year first above written.

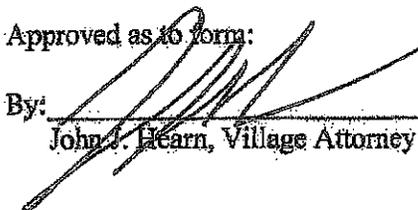
VILLAGE OF BISCAYNE PARK,
FLORIDA
a municipal corporation, organized and
existing under the laws of the State of
Florida

ATTEST:


Marlen Martell, Village Clerk

By: 
Tracy Truppmann, Mayor

Approved as to form:

By: 
John J. Hearn, Village Attorney

ALBERNI CABALLERO & FIERMAN, LLP



Enrique Llerena, CPA - Partner
Printed Name and Title



VILLAGE OF BISCAYNE PARK

6. SPECIFIC AUDIT APPROACH

Scope of Services

Based on our understanding of the expectations and requirements of the Village 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.

Audit of the Village's Financial Statements

The Firm will perform an audit of the financial statements of the Village 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 an initial three (3) year period beginning with the fiscal year ending September 30, 2016.

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

1. An independent auditor's 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 10.557(3)(g), 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) and 10.557(3)(c), Rules of the Auditor General.
 - b. Recommendations to improve the Village's financial management, if any (Section 10.554(1)(i)2, Rules of the Auditor General.
 - 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. 5
 - d. A statement describing the results of the auditor's determination as to whether or not the financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.
 - e. For any irregularities and illegal acts the auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Director of Finance and Village Manager as appropriate.
7. An examination report conducted in accordance with AICPA Professional Standards, AT Sections 601.55 and 601.56, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Rule 10.556(10).



VILLAGE OF BISCAYNE PARK

We will also provide technical assistance to ensure Village's Comprehensive Annual Financial Report meets all requirements of the GFOA's Certificate of Achievements for Excellence in Financial Reporting.

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 Federal Single Audit Act of 1984 (as amended in 1996 and subsequently);
- 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 AC&F for auditing engagements for the Village in future fiscal years.

Monitoring and Communication

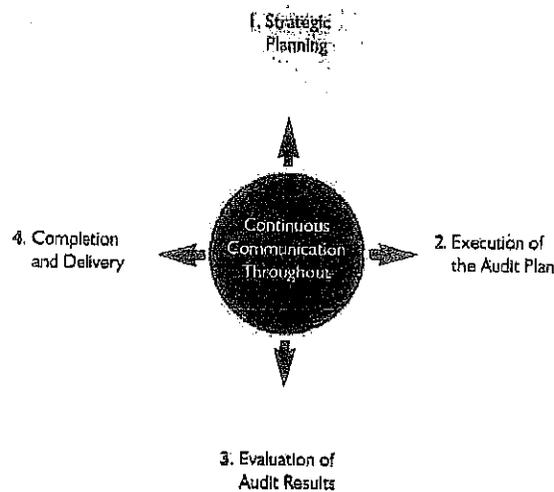
The Firm will report the following information to the Village Commission:

- The auditor's 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.

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

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the Village to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the four phases which are shown on the Chart on the next page.

VILLAGE OF BISCAYNE PARK



Phase I - Strategic Planning

A thorough understanding of the Village and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

Review the regulatory, statutory and compliance requirements within which the Village operates. This will include a review of applicable federal laws, the Village's ordinances, state statutes, County and Village requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the commission and various committees.

Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.

Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.

Review the working papers of the predecessor auditor. Obtain and document an understanding of the Village's internal control structure, including making an assessment of audit risk.

Consider the methods that the Village 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 Village.

Develop audit programs to incorporate the consideration of financial statement assertions.



VILLAGE OF BISCAYNE PARK

specific audit objectives, and appropriate audit procedures to achieve the specified objectives. Identify and resolve accounting, auditing, and reporting matters.

This phase will involve all members of the Engagement Team.

Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction systems, including cash disbursements, cash receipts, purchases, and payroll.
- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

Phase III - Evaluation of Audit Results

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

Phase IV - Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the

partners will be available to meet with the commission to discuss our report and address any questions they may have.

AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

THE CONTROL ENVIRONMENT

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the Village'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 Village has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).



VILLAGE OF BISCAYNE PARK

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 Village practices that are in place to monitor the performance of its internal control structure..

SAMPLING CONSIDERATIONS

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

STATISTICAL AND NON-STATISTICAL SAMPLING

Substantive tests of details and tests of controls can be performed using either statistically or nonstatistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

SAMPLE SIZES

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.

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 Village'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 Village 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 Village's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.



VILLAGE OF BISCAYNE PARK

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 Village. 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 Village's personnel to discuss operations; and

- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

Documented controls -- Tested by reviewing a sample of transactions for evidence that the control was being performed.

Undocumented controls -- Tested through inquiry and observation procedures with appropriate department personnel.

LAWS AND REGULATIONS

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor

must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the Village's officials, including legal counsel.

- Identification of compliance matters in statutes, financial ordinances, Village's policies, contracts, grants and debt agreements.

- Review of Village's Commission meeting minutes..

- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the OMB Compliance Supplement and the Florida Single Audit Act.

- Our existing knowledge of federal and state laws.

STATISTICAL SAMPLES OFFERED TO BE PERFORMED IN THE AUDIT BASED ON FEDERAL GRANT FUNDS AWARDED TO THE VILLAGE

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

VILLAGE OF BISCAYNE PARK

non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

DESCRIPTION OF PROCEDURES TO BE USED TO ENSURE THE ACCURACY OF THE STATISTICAL AND/OR NONSTATISTICAL SAMPLES

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population

- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.

- From a complete population

EXPERIENCE IN INFORMATION SYSTEMS AND TECHNOLOGY AND EXTENT OF USE OF EDP SOFTWARE IN THE ENGAGEMENT

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;

- Document critical transaction processing systems; Identify key processes and controls within these transaction processing systems;

- Evaluate the effectiveness of identified controls;

- Advise the audit team on results of the evaluation and effect on planned audit procedures;

- Design, develop and execute computer-assisted audit techniques using computer audit software packages;

- Assess the internal controls

We have assigned an IT Specialist to assist in this process, see page 5 for his biography.

APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of the Uniform Guidance.

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

Planning and Supervision

- Inquiry of management regarding identification of the grants subject to single audit

- Review of grant documents

- Review of OMB Compliance Supplement



VILLAGE OF BISCAYNE PARK

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 the 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.

Determination of Major Programs

Determine if the Village is a low or high risk auditee

Identify the larger Federal programs based on the dollar threshold and label them as Type A programs, with the remaining programs labeled as Type B

Perform and document risk assessment procedures on each Type A program to identify those that are low risk

Consider the criteria in the Uniform Guidance when performing the risk assessment on Type B programs

Schedule of Expenditure of Federal and State Awards

Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the Village's financial statements taken as a whole

Determine that the Village was able to reconcile the amounts presented in the schedule to amounts in the financial statements

Assess the appropriateness and completeness of the Village's identification of Federal programs included in the schedule

Determine that the Village's properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

Materiality

Determine materiality based on the major program

Internal Control over Major Programs

For each of the 12 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and 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 is found on any of the 12 types of compliance requirements, disclose as a significant deficiency or material weakness (if any).

VILLAGE OF BISCAYNE PARK

Compliance Testing

Identify all applicable and material compliance requirements for the major programs

- Perform reasonable 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

The proposed segmentation of the engagement is as follows:

Phase	Partners	Supervisor in Charge	Supervisors	Senior & Staff	Total
Strategic Planning	4	20	15	20	59
Execution of the Audit Plan	4	40	40	60	144
Evaluation of Audit Results	6	7	0	0	13
Completions and Delivery	3	1	0	0	4
Total	17	68	55	80	220



VILLAGE OF BISCAYNE PARK

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.

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 Village's workpapers are scanned or imported directly into our audit programs saving the Village time and the cost of copying or printing such workpapers.

Year-Round Involvement

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

GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM

AC&F is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Programs (CAFR) quality 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 review program. We will assist the Village at no additional charge.

Based on the requirements presented in the Request for Proposal the engagement timeline is presented below:

ENGAGEMENT TIMELINE	
Proposed timeline for completing the Audit of the Village	
Strategic Planning	October
Detailed Audit Plan	By October 30
Execution of the Audit Plan	November - January
Draft Auditors Report and Management Letter	On or before January 15
Financial Report	On or before February 15

Note: This is a proposed timeline based on the requirements set forth in the Request for Proposal and can be adjusted as needed to better accommodate the Village's needs if the Village chooses to do so. AC&F shall have an entrance conference with key Village personnel annually, no later than October 15th. A detailed audit plan including a list of all schedules to be prepared by the Village shall be provided to the Village no later than October 30th. Fieldwork shall be completed no later than January 15th each year. AC&F shall submit a signed audit report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America annually no later than February 15, along with the required reports on internal control structure and compliance with laws and regulations.

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



VILLAGE OF BISCAYNE PARK

Our Partners are Involved throughout the entire process to ensure that any matters that arise are dealt with quickly. This is an essential process followed by AC&F to prevent surprises that could stall the engagement.

AC&F 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, Council, or Commission.

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 Village's ability to deliver the requested information timely. We understand that as in all large agencies, Village 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 Village staff. We will work with Village staff to encourage open communication in order to 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 Village however if there is such a need, we will communicate that in writing to Village management.

Responses to any of the Village's questions or inquiries have occurred in a timely manner usually well before two (2) business days of notification to auditor. We are always available to answer the Village's technical questions. AC&F commits to respond to any emergency request for service within eight (8) business hours which would include items such as fraud or illegal action. We commit to provide immediate response to ensure timely and effective resolution.

Our responsibility while conducting an audit in accordance with GAAS is to obtain reasonable assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error. Our risk assessment incorporates elements to address fraud as such instances may involve sophisticated and carefully organized schemes designed to conceal the fraud, such as forgery, deliberate failure to record transactions, or intentional misrepresentations being made to the auditor. All aspects

are aspects of our audit and procedures are analyzed and examined for anomalies that could provide an indication that fraud may exist. Professional skepticism is maintained throughout the audit as we recognize that the possibility that a material misstatement due to fraud could exist, notwithstanding our past experience with the Village.

7. IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We are proud of our recognition as a technical resource for accounting and auditing standards. We keep abreast of emerging technical issues with our clients and communicate accordingly. We do not anticipate any potential audit problems. Our audit team understands the issues relevant to the Village of Biscayne Park. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent audit team of professionals capable of servicing your needs.

Regular communication will be ongoing with the Village's personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the Village may not be aware of, we will be active in conveying relevant information.

We understand the audit and accounting requirements affecting your audit. As with other issues that may arise, we will work with management throughout the year to achieve appropriate resolution.

Village of Biscayne Park
 RFP No. 2017-01 Professional Audit Services
 Annual Fees

Maria Elena Albert Caballero & Farmer, LLP
Supplement Partner Enrique Jarama

Level	2016		
	Hours	Discounted Rate	Total
Partner	17	\$258	\$2,550
Supervisor in Charge	68	\$108	7,344
Supervisors	55	\$150	4,950
Staff	80	\$100	4,800
	<u>220</u>		<u>\$19,044</u>
Total All-Inclusive Minimum Price			<u>\$20,000</u>

Level	2017		
	Hours	Discounted Rate	Total
Partner	17	\$258	\$2,627
Supervisor in Charge	68	\$111	7,568
Supervisors	55	\$93	5,099
Staff	80	\$62	4,944
	<u>220</u>		<u>\$20,233</u>
Total All-Inclusive Minimum Price			<u>\$20,000</u>

Level	2018		
	Hours	Discounted Rate	Total
Partner	17	\$265	\$2,705
Supervisor in Charge	68	\$125	7,791
Supervisors	55	\$95	5,251
Staff	80	\$64	5,092
	<u>220</u>		<u>\$20,840</u>
Total All-Inclusive Minimum Price			<u>\$21,000</u>

Level	2019		
	Hours	Discounted Rate	Total
Partner	17	\$275	\$2,785
Supervisor in Charge	68	\$118	8,025
Supervisors	55	\$98	5,409
Staff	80	\$66	5,245
	<u>220</u>		<u>\$21,465</u>
Total All-Inclusive Minimum Price			<u>\$21,000</u>

Level	2020		
	Hours	Discounted Rate	Total
Partner	17	\$281	\$2,870
Supervisor in Charge	68	\$122	8,286
Supervisors	55	\$101	5,571
Staff	80	\$68	5,402
	<u>220</u>		<u>\$22,109</u>
Total All-Inclusive Minimum Price			<u>\$22,000</u>

Level	2021		
	Hours	Discounted Rate	Total
Partner	17	\$174	\$2,956
Supervisor in Charge	68	\$125	8,516
Supervisors	55	\$104	5,738
Staff	80	\$70	5,565
	<u>220</u>		<u>\$22,775</u>
Total All-Inclusive Minimum Price			<u>\$23,000</u>

Notes: These fees are all inclusive and include all direct and indirect costs including out of pocket expenses. There will be no additional fees for this audit. The majority of our time is expected to be spent onsite.



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November 6, 2017

Honorable Mayor, Village Commission and Village Manager
Village of Biscayne Park, Florida
640 NE 114 Street
Biscayne Park, Florida 33161

Re: Engagement of Alberni Caballero & Fierman, LLP ("We", "our" or "us")

We are pleased to confirm our understanding of the services we are to provide to the Village of Biscayne Park, Florida (the "Village") for the fiscal year ended September 30, 2016 with the option of auditing the Village's financial statements for each of the two (2) subsequent fiscal years, and also an optional annual continuance of service for fiscal years 2019, 2020, and 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Village as of and for the fiscal year ended September 30, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Village's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Village's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) Schedule of the Village's Proportionate Share of the Net Pension Liability – FRS
- 4) Schedule of the Village's Contributions – FRS
- 5) Schedule of the Village's Proportionate Share of the Net Pension Liability – HIS
- 6) Schedule of the Village's Contributions – HIS
- 7) Schedule of Funding Progress – OPEB

We have also been engaged to report on supplementary information other than RSI that accompanies the Village's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to

the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1) Combining Non major Fund Financial Statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

1) Introductory Section

2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Village and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Village's financial statements. Our report will be addressed to the Honorable Mayor and Village Commission. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Village is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management

of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Village in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Village; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Alberni Caballero & Fierman, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulating authority or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Alberni Caballero & Fierman, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Public Records

Contractor understands that the public shall have access, at all reasonable times, to all documents and information pertinent to this Contract, subject to the provisions of Chapter 119, Florida Statutes, and agrees to allow access by the Village and the public to all documents subject to disclosure under applicable law. For purposes of this section, the term: (a) "Contractor" means an individual, partnership, corporation, or business entity that enters into a contract for services with a public agency and is acting on behalf of the public agency as provided under s. 119.011(2); and (b) "Public agency" means a state, county, district, authority, or municipal officer, or department, division, board, bureau, commission, or other separate unit of government created or established by law. In addition to other contract requirements provided by law, Contractor shall comply with public records laws, specifically to: (a) Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform the service; (b) Provide the public with access to public records on the same terms and conditions that the public agency would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law; (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and (d) Meet all requirements for retaining public records and transfer, at no cost, to the public agency all public records in possession of the Contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency in a format that is compatible with the information technology systems of the public agency.

Consultant's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the Village.

NOTICE PURSUANT TO SECTION 119.0701(2)(a), FLORIDA STATUTES

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS.

Custodian of Records: Marlen Martell, – Village Clerk

Mailing address: Village of Biscayne Park

640 NE 114 Street

Biscayne Park, FL 33161

Telephone number: (305) 899-8000

Email: villageclerk@biscayneparkfl.gov

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulating authority. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Enrique Llerena, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services have been detailed in Exhibit B which is attached to the agreement dated October 3rd, 2017 (not including a Federal or Florida Single Audit, if required see below). Our invoices for these fees will be rendered each month as work progresses and are payable thirty (30) days after receipt and approval by the Village of each applicable invoice. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If the Village is required to undergo a single audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and/or Chapter 10.550, Rules of the Auditor General, the additional fee will be discussed with the Village at that time. Also, a new engagement letter will be provided that meets the requirements of the Uniform Guidance and/or Chapter 10.550, Rules of the Auditor General. The additional fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

The parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will be submitted to mediation, either prior to the filing of any legal action, or upon service of any lawsuit, upon written request of any party to the engagement. The party requesting mediation shall select the mediation provider from the list of mediation training providers approved by the Florida Supreme Court. The mediation shall be conducted in accordance with the Commercial Mediation Rules of the American Arbitration Association or such other rules as may be agreed upon by the parties. The results of this mediation shall not be binding upon either party. Costs of any mediation proceeding shall be shared equally by both parties. The parties shall be responsible for their own legal fees incurred during the mediation. The venue of the mediation shall be in Miami-Dade County, Florida.

If mediation is unsuccessful, and/or if any legal proceedings are filed, by entering into this engagement, the Village and we each expressly agree and acknowledge that Circuit Court for the Eleventh Judicial Circuit of Florida in and for Miami-Dade County, in Miami, Florida, and the United States District Court for the Southern District of Florida, in Miami, Florida, shall each have exclusive and sole jurisdiction for any action arising from, from relating to or in connection with this engagement letter, or any course of conduct, course of dealing, statement or actions by us or the Village and their respective employees, representatives, or agents. You expressly acknowledge that you voluntarily submit to personal jurisdiction in the State of Florida for any such legal action.

WE AND THE VILLAGE EACH HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE ANY RIGHT EITHER MAY HAVE TO A TRIAL BY JURY IN RESPECT TO ANY LITIGATION OR LEGAL PROCEEDINGS BASED HEREON, OR ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS ENGAGEMENT LETTER OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENT (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF EITHER US OR THE VILLAGE.

The provisions of the immediately preceding last two paragraphs of this engagement letter are each a material inducement for us to accept this engagement in accordance with the provisions of this engagement letter. The terms and provisions of this engagement letter, any course of conduct, course of dealing and/or action on our part and/or by the Village and our relationship with the Village shall be governed by the laws of the State of Florida. In any litigation brought either by us or the Village, the prevailing party shall be entitled to an award of its reasonable attorneys' fees and costs incurred, including through all appeals.

Our audit is intended for the benefit of the Village. The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

If you intend to publish or otherwise reproduce the financial statements together with our report (or otherwise make reference to our Firm) in a document that contains other information, you agree to provide us with a draft of the document to read and comment on before it is printed and distributed. Furthermore, you agree that the terms of this engagement do not encompass an undertaking by us (1) to consent, by means of separate letter or otherwise, to the inclusion of our auditors' report on the financial statements referred to above in a filing with a Federal or state regulatory agency or otherwise reissue our report for purposes of a securities offering or other financing transaction, or (2) to acknowledge reliance on our report by others.

With regard to the electronic dissemination of the audited financial statements, including financial statements published electronically on a website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document. Further, you hereby authorize Albern Caballero & Fierman, LLP to electronically submit to your employees or to others as you may request or as may be necessary to perform our engagement, any financial statements, workpapers, and other information related to our services under this agreement. By your signature below, you acknowledge and agree to hold Albern Caballero & Fierman, LLP harmless from any damages, claims, liabilities, losses, and costs (including legal fees of counsel of our own choosing) whatsoever that might be caused by the electronic transmission or submission of this data.

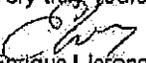
We acknowledge your right to terminate our services at any time, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for all direct or indirect charges incurred through the date of termination or resignation or thereafter as circumstances and this engagement agreement may require.

The terms and conditions of our Response to the Village's Request for Proposals No. 2017-01 and Award Contract dated October 3, 2017 are hereby incorporated into this engagement letter, and we will comply herewith.

We appreciate the opportunity to be of service to the Village of Biscayne Park and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

This engagement letter is renewable at the option of the Village.

Very truly yours,


Enrique Llerena, CPA

Partner

Albern Caballero & Fierman, LLP

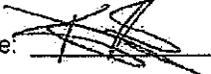
RESPONSE:

This letter correctly sets forth the understanding of Village of Biscayne Park.

Management signature: 

Title: Village Manager

Date: 11/8/17

Governance signature: 

Title: Mayor

Date: 11/8/17