

RESOLUTION NO. 2025-3417

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA APPROVING THE PROFESSIONAL SERVICES AGREEMENT OF CABALLERO FIERMAN LLERENA + GARCIA LLP AS A FINANCIAL SUPPORT SERVICES CONSULTANT; FINDING THAT THE PURCHASE IS EXEMPT FROM COMPETITIVE BIDDING PURSUANT TO SECTION 3-13(3) OF THE TOWN CODE AS A CONTRACT FOR PROFESSIONAL SERVICES; AUTHORIZING THE TOWN MANAGER TO ENTER INTO A PURCHASE ORDER FOR SUCH PURCHASE; AND PROVIDING FOR IMPLEMENTATION AND AN EFFECTIVE DATE.

WHEREAS, the Town of Surfside (Town") seeks to retain a consultant to provide professional financial consulting services to the Town relating to Audit Preparation Services ("Consulting Services");

WHEREAS, pursuant to Section 3-13(3) of the Town's Code, contracts for professional services are exempt from competitive bidding;

WHEREAS, Caballero Fierman Llerena + Garcia LLP has provided a Proposal attached hereto as Exhibit "A" to provide such Consulting Services at hourly rates varying according to task but not exceed \$76,000.00 for a period of five (5) weeks at forty (40) hours a week for a Senior and a Supervisor ("Proposal");

WHEREAS, the Town now wishes to authorize the Town Manager to purchase the Consulting Services, and enter into the Consulting Services Agreement in substantially the form attached hereto as Exhibit "B"; and

WHEREAS, the Town Commission finds that the Consulting Services Agreement is in the best interest and welfare of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. Each of the above stated recitals are hereby adopted, confirmed and incorporated herein.

Section 2. Approval of Consulting Services Agreement. The Consulting Services Agreement between Caballero Fierman Llerena + Garcia LLP and the Town attached hereto as Exhibit "B" is hereby approved as of the Effective Date.

Section 3. Implementation of Agreement. The Town Manager is hereby authorized to take any and all necessary or further action to execute and implement said Consulting Services Agreement.

Section 4. Effective Date. This Resolution and Consulting Services Agreement shall be effective immediately upon adoption and as of the Effective Date.

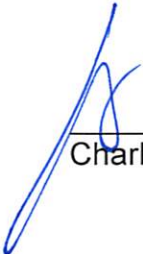
PASSED AND ADOPTED on this 28th day of July, 2025.

Motion By: Commissioner Coto

Second By: Vice Mayor Tina Paul

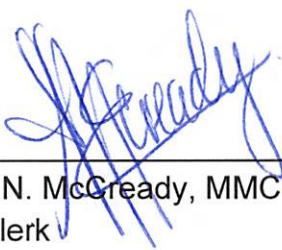
FINAL VOTE ON ADOPTION:

Commissioner Ruben A. Coto	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>



Charles W. Burkett, Mayor

Attest:



Sandra N. McGready, MMC
Town Clerk



Approved as to Form and Legal Sufficiency:



Thais Hernandez, Town Attorney



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

May 21, 2025

Mark Blumstein, Town Manager
Town of Surfside
9293 Harding Avenue
Surfside, Florida 33154

Re: Engagement Letter with Caballero Fierman Llerena & Garcia, LLP ("We", "our" or "us")

We are pleased to confirm our understanding of the terms and objectives of our engagement to provide consulting services to the Town of Surfside (the "Town") relating to the Audit Preparation Services.

Scope, Objective, and Responsibilities

We will perform limited consulting procedures solely to provide the Town with Audit Preparation Services as requested and defined by the Town.

Our procedures will be performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. Because the procedures described in Appendix A do not constitute an audit conducted in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion on any of the claims or items referred to above. Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist. We will inform you of any material errors, irregularities or illegal acts that come to our attention, unless they are clearly inconsequential.

Engagement Administration, Fees, and Other

Enrique Llerena, CPA is the engagement partner for the Audit Preparation Services specified in this letter. His responsibilities include supervising CFLG's services performed as part of this agreement.

Our fee for these services will be billed based on the time incurred at the discounted hourly rates listed below by level:

Senior - \$180 per hour

Supervisor - \$200 per hour

Manager - \$275 per hour

Senior Manager - \$300 per hour

Partner - \$375 per hour

The Town has requested a Senior and a Supervisor for a period of five (5) weeks at forty (40) hours per week. This represents \$76,000 at the discounted rates noted above. Our invoices for these fees will be rendered weekly as work progresses and are payable on presentation. We will require \$15,000 upon execution of this agreement.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We

also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

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 Town 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 Town 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 TOWN 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 TOWN.

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 Town and our relationship with the Town shall be governed by the laws of the State of Florida. In any litigation brought either by us or the Town, the prevailing party shall be entitled to an award of its reasonable attorneys' fees and costs incurred, including through all appeals.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Town and that no other person or entity shall be authorized to enforce the terms of this engagement.

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.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence and understandings, whether written or oral. If any portion of this agreement is held to be void, invalid or otherwise unenforceable, in whole or in part, the remaining portions of this agreement shall remain in effect. The agreements of the Town and Caballero Fierman Llerena & Garcia, LLP contained in this engagement letter shall survive the completion or termination of this engagement.

We appreciate the opportunity to be of service to you 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 and return it to us.

Very truly yours,



Enrique Llerena, CPA
Managing Partner
Caballero Fierman Llerena & Garcia, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Town.

Authorized signature: _____

Title: _____

Date: _____

Appendix A

Level of Staffing – Supervisor and Senior

Scope of work: Assistance with the financial close and reporting procedures and completion of work papers including:

- Prepaids,
- Inventories workpaper
- Transfer in and Transfers out
- Customer Deposits
- Complete Government wide workpapers
- Complete schedules supporting footnotes
- Create AJE's as deemed necessary
- Run Trial Balances
- Draft Statements
- GASB 54 workpapers
- Assist with footnotes
- Assistance with the Florida AFR.
- Complete complex calculations for Pensions
- Debt workpapers
- Capital Asset workpapers
- Assist with audit questions
- Additional procedures as deemed necessary subject to mutual agreement



ALFREDO E. MACHADO

SUPERVISOR

Caballero Fierman Llerena & Garcia, LLP
1930 Harrison Street, Suite 101 | Hollywood, Florida 33020
(202) 568-5709 | amachado@cflgcpa.com



EDUCATION

Bachelor of Accounting
Bachelor of Business
Administration, Finance
Florida International University

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

Town of Cutler Bay
Village of El Portal
Riviera Beach Police Pension Trust
City of Miami Springs General Employees'
Retirement System
City of Miami Springs Police and
Firefighters' Retirement System
Town of Golden Beach
Retirement Plan for Employees of the
Town of Golden Beach
Bayfront Park Management Trust
City of Homestead General Employees
Retirement Plan
City of Opa-Locka
Florida Keys Board of Realtors, Inc.

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)
Government Finance Officers
Association (GFOA)



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
accountants | advisors



ALBERT LABRADA

SENIOR ACCOUNTANT

Caballero Fierman Llerena & Garcia, LLP
8950 SW 74th Court, Suite 1210 | Miami, FL 33156
(786) 604-4296 | alabrada@cflgcpa.com



EDUCATION

Bachelor of Science, Accounting
Florida International University

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Doral
Fit Kids of America
City of Opa-Locka
Pelican Harbor Seabird Station, Inc
City of Parkland
City of North Miami Beach
CE North America LLC
Town of Briny Breezes

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)
Government Finance Officers
Association (GFOA)