

**RESOLUTION NO. 2026-3485**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA APPROVING AN ADDITIONAL EXPENDITURE AND EXTENSION OF TERM WITH CABALLERO FIERMAN LLERENA + GARCIA LLP AS A FINANCIAL SUPPORT SERVICES CONSULTANT FOR 2024 AUDIT PREPARATION SERVICES; APPROVING A NEW PROFESSIONAL SERVICES AGREEMENT WITH CABALLERO FIERMAN LLERENA + GARCIA LLP AS A FINANCIAL SUPPORT SERVICES CONSULTANT FOR 2025 AUDIT PREPARATION SERVICES; 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 EXTEND THE TERM FOR 2024 AUDIT CONSULTING SERVICES; AUTHORIZING THE TOWN MANAGER TO ENTER INTO A PURCHASE ORDER FOR REMAINING 2024 AND 2025 AUDIT CONSULTING SERVICES; 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") for the fiscal years 2024 and 2025; and

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

**WHEREAS**, following the adoption of Resolution 2025-3417, the Town and Contractor entered into a Professional Services Agreement on July 29, 2025, (attached hereto as Exhibit "A") in substantially the form of the First Proposal; and

**WHEREAS**, the Contractor has been and is currently engaged in providing the Consulting Services related to fiscal year 2024 ("2024 Audit") but requires additional time

and funds to complete same; and

**WHEREAS**, the Town Administration has found it necessary and prudent to continue to engage the Contractor to complete the Consulting Services related to the 2024 Audit, and

**WHEREAS**, the outstanding balance for the Consulting Services related to the 2024 Audit rendered through Feb. 1, 2026 is \$79,880.50 ("2024 Audit Outstanding Invoices") (Exhibit "B"); and

**WHEREAS**, the Town Commission wishes to authorize the Town Manager to approve the expenditure of \$79,880.50 to pay the 2024 Audit Outstanding Invoices; and

**WHEREAS**, the Contractor has provided a second Proposal attached hereto as Exhibit "C" to complete the Consulting Services related to fiscal year 2024 Audit at hourly rates varying according to task but not to exceed \$8,500.00 and for a period not to exceed March 31, 2026, for a Senior and a Supervisor ("Second Proposal"); and

**WHEREAS**, the Town wishes to authorize the Town Manager to purchase the additional consulting services in substantially the form described in the Second Proposal; and

**WHEREAS**, the Contractor has provided a third Proposal attached hereto as Exhibit "D" to perform the Consulting Services related to fiscal year 2025 Audit ("2025 Audit") at hourly rates varying according to task but not to exceed \$106,400.00 for a period of seven (7) weeks at forty (40) hours a week for a Senior and a Supervisor ("Third Proposal"); and

**WHEREAS**, the Town further wishes to authorize the Town Manager to purchase the Consulting Services to perform the 2025 Audit as described in the Third Proposal, and enter into the Consulting Services Agreement in substantially the form attached hereto as

Exhibit "E"; and

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

**WHEREAS**, the Town Commission finds that the expenditures and extension necessary for the Contractor to complete the Consulting Services related to the 2024 Audit and the 2025 Audit are 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 and Authorization to Expend Funds.** The Town Commission hereby approves and authorizes the Town Manager to enter into a Purchase Order in the amount of \$88,380.50 to pay the 2024 Audit Outstanding Invoices (\$79,880.50.00 – Exhibit "B") and amounts set forth in the Second Proposal (\$8,500.00) required to complete the Consulting Services related to fiscal year 2024. Exhibit "C".

**Section 3. Approval and Authorization to Extend Term of Professional Services Agreement.** The Town Commission hereby approves and authorizes the Town Manager to extend the term of the Professional Services Agreement for Consulting Services relating to the 2024 Audit through March 31, 2026.

**Section 4. Approval of Consulting Services Agreement – 2025 Audit; Exemption from Competitive Bidding.** The Consulting Services Agreement between Contractor and the Town attached hereto as Exhibit "E" is hereby approved as of the Effective Date. The Town Commission finds that pursuant to Section 3-13(3) of the Town's Code, this purchase is exempt from competitive bidding as a professional service.

**Section 5. Authorization; Expenditure of Funds.** The Town Manager is hereby authorized to enter into the Consulting Services Agreement, in substantially the form attached hereto as Exhibit "E," for Consulting Services consistent with the Consultant's Third Proposal in an amount not to exceed \$106,400.00.

**Section 6. Implementation of Agreement.** The Town Manager and Town Officials are hereby authorized to take any and all necessary or further action to execute and implement said Consulting Services Agreement.

**Section 7. 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 10<sup>th</sup> day of February, 2026.

Motion By: Vice Mayor Paul,

Second By: Commissioner Coto.

**FINAL VOTE ON ADOPTION:**

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


**Attest:**

  
\_\_\_\_\_  
Sandra N. McCready, MMC  
Town Clerk



  
\_\_\_\_\_  
Charles W. Burkett, Mayor

**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: \_\_\_\_\_

Town Manager

Date: \_\_\_\_\_

7/29/2020

**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](mailto: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)



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

**Caballero Fierman Llerena + Garcia, LLP**

8950 SW 74 Court

■ Suite 1210

■ Miami, FL 33156

Phone: (305) 680-5135

E-mail: [billing@cflgcpa.com](mailto:billing@cflgcpa.com)Web: [www.cflgcpa.com](http://www.cflgcpa.com)

Invoice: 58010

Client ID: 30171

Town of Surfside

Date: 01/18/2026

Due Date: Upon Receipt

Sandra Siefken  
9293 Harding Avenue  
Surfside, FL 33154

For professional services rendered as follows:

For Audit Preparedness Services for the period of 12.15.2025 to 01.18.2026.

Title	Discounted Rate	Hours	Amount
Partner	\$375	2.00	750.00
Senior Manager	\$300		0.00
Manager	\$275	15.00	4,125.00
Supervisor	\$200	33.25	6,650.00
Senior	\$180		0.00
Staff	\$150	14.25	2,137.50
Fees & Expenses			<u>\$13,662.50</u>
Invoice Total			<u><u>\$13,662.50</u></u>



Please return this portion with payment.

ID: 30171

Town of Surfside

Invoice: 58010

Date: 01/18/2026

Due Date: Upon Receipt

Amount Due: \$13,662.50

Amount Enclosed: \$ \_\_\_\_\_



**Caballero Fierman Llerena + Garcia, LLP**

8950 SW 74 Court

■ Suite 1210

■ Miami, FL 33156

Phone: (305) 680-5135

E-mail: [billing@cflgcpa.com](mailto:billing@cflgcpa.com)Web: [www.cflgcpa.com](http://www.cflgcpa.com)

Invoice: 57887

Client ID: 30171

Town of Surfside

Date: 11/30/2025

Due Date: Upon Receipt

Christopher Wallace  
 9293 Harding Avenue  
 Surfside, FL 33154

For professional services rendered as follows:

For Audit Preparedness Services for the period of 11.17.2025 to 11.30.2025

Title	Discounted Rate	Hours	Amount
Partner	\$375		0.00
Senior Manager	\$300		0.00
Manager	\$275	13.00	3,575.00
Supervisor	\$200	17.00	3,400.00
Senior	\$180		0.00
Staff	\$150	57.00	8,550.00
Fees & Expenses			<u>\$15,525.00</u>
Invoice Total			<u><u>\$15,525.00</u></u>



Please return this portion with payment.

ID: 30171

Town of Surfside

Invoice: 57887

Date: 11/30/2025

Due Date: Upon Receipt

Amount Due: \$15,525.00

Amount Enclosed: \$ \_\_\_\_\_

## Caballero Fierman Llerena + Garcia, LLP

8950 SW 74 Court

■ Suite 1210

■ Miami, FL 33156

Phone: (305) 680-5135

E-mail: [billing@cflgcpa.com](mailto:billing@cflgcpa.com)

Web: [www.cflgcpa.com](http://www.cflgcpa.com)

Invoice: 57756

Client ID: 30171

Town of Surfside

Date: 11/16/2025

Due Date: Upon Receipt

Christopher Wallace  
9293 Harding Avenue  
Surfside, FL 33154

For professional services rendered as follows:

For Audit Preparedness Services for the period of 11.03.2025 to 11.16.2025.

Title	Discounted Rate	Hours	Amount
Partner	\$375	0	0.00
Senior Manager	\$300	0	0.00
Manager	\$275	33.25	9,143.75
Supervisor	\$200	2.50	500.00
Senior	\$180	0	0.00
Staff	\$150	56.57	8,485.50

Fees & Expenses \$18,129.25

Invoice Total \$18,129.25



Please return this portion with payment.

ID: 30171  
Town of Surfside

Invoice: 57756  
Date: 11/16/2025  
Due Date: Upon Receipt

Amount Due: \$18,129.25

Amount Enclosed: \$ \_\_\_\_\_



## Caballero Fierman Llerena + Garcia, LLP

8950 SW 74 Court

■ Suite 1210

■ Miami, FL 33156

Phone: (305) 680-5135

E-mail: [billing@cflgcpa.com](mailto:billing@cflgcpa.com)

Web: [www.cflgcpa.com](http://www.cflgcpa.com)

Invoice: 57728

Client ID: 30171

Town of Surfside

Date: 11/02/2025

Due Date: Upon Receipt

Christopher Wallace  
9293 Harding Avenue  
Surfside, FL 33154

For professional services rendered as follows:

For Audit Preparedness Services for the period of 10.13.2015 to 11.02.2025.

Title	Discount Rate	Hours	Amount
Partner	\$375	1.75	656.25
Senior Manager	\$300	0	0.00
Manager	\$275	41.75	11,481.25
Supervisor	\$200	30.50	6,100.00
Senior	\$180	0	0.00
Staff	\$150	16.75	2,512.50

Fees & Expenses \$20,750.00

Invoice Total \$20,750.00



Please return this portion with payment.

ID: 30171

Town of Surfside

Invoice: 57728

Date: 11/02/2025

Due Date: Upon Receipt

Amount Due: \$20,750.00

Amount Enclosed: \$ \_\_\_\_\_

## Caballero Fierman Llerena + Garcia, LLP

8950 SW 74 Court

■ Suite 1210

■ Miami, FL 33156

Phone: (305) 680-5135

E-mail: [billing@cflgcpa.com](mailto:billing@cflgcpa.com)

Web: [www.cflgcpa.com](http://www.cflgcpa.com)

Invoice: 58110

Client ID: 30171

Town of Surfside

Date: 02/01/2026

Due Date: Upon Receipt

Sandra Siefken

9293 Harding Avenue

Surfside, FL 33154

For professional services rendered as follows:

For Audit Preparedness Services for the period of 01.19.2026 to 02.01.2026.

Title	Discounted Rate	Hours	Amount
Partner	\$375	1.72	645.00
Senior Manager	\$300		0.00
Manager	\$275	24.25	6,668.75
Supervisor	\$200	22.50	4,500.00
Senior	\$180		0.00
Staff	\$150		0.00

Fees & Expenses \$11,813.75

Invoice Total \$11,813.75



Please return this portion with payment.

ID: 30171

Town of Surfside

Invoice: 58110

Date: 02/01/2026

Due Date: Upon Receipt

Amount Due: \$11,813.75

Amount Enclosed: \$ \_\_\_\_\_

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**FW: Invoices from Caballero Fierman Llerena + Garcia, LLP**

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**From** Sandra Siefken <SSiefken@townofsurfsidefl.gov>

**Date** Tue 2/3/2026 5:07 PM

**To** Maria J. Sommariva <MSommariva@townofsurfsidefl.gov>

 2 attachments (162 KB)

Invoice #58110 - 020126.pdf; ACH6673.pdf;

Julieta

Please process but hold until the contract is approved by Commission.

Best Regards,

Sandra Siefken  
Finance Director



Town of Surfside  
9293 Harding Avenue  
Surfside, Florida 33154  
Phone (305) 861-4863 Ext. 249  
Cell Phone (645) 223-8733  
Fax (305) 861-1302

**From:** Gabriela Luciani <gluciani@cflgcpa.com>

**Sent:** Tuesday, February 3, 2026 4:52 PM

**To:** Manny Carta <mcarta@townofsurfsidefl.gov>; Sandra Siefken <SSiefken@townofsurfsidefl.gov>

**Cc:** Enrique Llerena <ellerena@cflgcpa.com>

**Subject:** Invoice from Caballero Fierman Llerena + Garcia, LLP

[**NOTICE:** This message originated outside of the Town of Surfside -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Dear Sandra Siefken,

Please find Invoice 58110 attached to this e-mail for your review and payment.



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

Exhibit "C"

February 4, 2026

Mario A. Diaz, Acting 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 CFLG's assistance with the Management's Discussion & Analysis, Statistical Tables, and the application of the GASB 75 valuation results to the financial statements. We estimate these procedures will take approximately 40 hours to complete which would amount to approximately \$8,500 at the discounted rates noted above. Our invoices for these fees will be rendered weekly as work progresses and are payable on presentation.

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:

- Management's Discussion & Analysis
- Statistical Tables
- Application of the GASB 75 valuation results to the financial statements



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

January 27, 2026

Mario A. Diaz, Acting 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 seven (7) weeks at forty (40) hours per week. This represents \$106,400 at the discounted rates noted above. Our invoices for these fees will be rendered weekly as work progresses and are payable on presentation.

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

## PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement ("Agreement") is made as of \_\_\_\_\_, 2026 (the "Effective Date") between the Town of Surfside (the "Town") and Caballero Fierman Llerena + Garcia LLP (the "Contractor"), with each being referred to herein as a Party or collectively as the "Parties."

**WHEREAS**, the Town desires to retain Contractor to perform professional financial consulting services to the Town relating to the 2025 Audit the "Services"); and

**WHEREAS**, the Contractor is engaged in the business of providing such services and is willing to provide those services; and

**WHEREAS**, the Consultant has provided a Proposal attached hereto as Exhibit "A" for the work to be completed in a period of seven (7) weeks at forty (40) hours a week at a total cost not to exceed of \$106,400 (the "Services"); and

**WHEREAS**, the Contractor and Town, through mutual negotiation, have agreed upon a fee for the Services; and

**WHEREAS**, the Town desires to engage the Contractor to perform the Services and provide the deliverables as specified below.

**NOW, THEREFORE**, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and Contractor hereby agree as follows:

1. **RECITALS.** The above and foregoing recitals are true and correct and are incorporated herein by this reference.

2. **TERM.** This Agreement shall commence on the Effective Date and shall continue for seven (7) weeks, and may be earlier terminated in accordance with the provisions of this Agreement. Contractor agrees that time is of the essence and Contractor shall complete the Services within the term of this Agreement, unless extended by the Town Manager. Any renewal or extension of this Agreement shall require written approval by the Town Manager.

3. **SERVICES.** During the term of this Agreement, Contractor shall serve as an independent contractor to the Town and shall provide the Services identified in Exhibit "A" (the "Services"). Contractor shall only perform those Services reflected in Exhibit "A" to which the Town has expressly consented to in writing. Contractor shall furnish its own equipment and supplies and is responsible for any other business expenses. The Services shall be the only services provided by Contractor pursuant to this Agreement unless altered with the mutual written consent of both Parties to this Agreement.

4. **COMPENSATION.** In consideration of the Contractor's actions on behalf of the Town and the Services rendered hereunder, the Town shall compensate Contractor according to the fee rates set forth in Exhibit "A," attached and incorporated herein for all purposes. The total amount paid to Contractor for Services rendered pursuant to this Agreement shall not exceed \$106,400.00 (the "Fee"). All Services performed shall be invoiced to the Town no more often than once per month detailing Services completed and the amount due to Contractor under this Agreement. Fees shall be paid in arrears each month, pursuant to Contractor's invoice, which shall be based upon the percentage of work completed for each task invoiced. Invoices shall be paid upon satisfactory completion of such Services. The Town is obligated to pay all

proper invoices in accordance with the Local Government Prompt Payment Act in Chapter 218, Florida Statutes.

## **5. TERMINATION.**

4.1 **Termination For Convenience.** This Agreement may be terminated by Town for convenience upon seven (7) calendar days' written notice to Contractor. In the event of termination by Town, Contractor shall be paid for all work completed prior to the date of such termination.

4.2 **Termination For Cause.** This Agreement may be terminated by either party upon five (5) calendar days' written notice in the event the other party materially breaches this Agreement and fails to cure such breach within the timeframe to cure, if any, specified in the notice.

6. **INDEPENDENT CONTRACTOR.** During the term of this Agreement, Contractor shall be an independent contractor and not an employee of the Town. Contractor is not an agent of, or authorized to transact business, enter into agreements, or otherwise make commitments on behalf of the Town, unless expressly authorized in writing by the Town Manager or his designee. Contractor shall perform the Services at the request of the Town Manager of the Town or his designee. Nothing set forth in this Agreement shall be construed to create the relationship of employer and employee or principal and agent between the Town and Contractor. This Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise or venture between the parties.

7. **SUBCONTRACTORS.** The Contractor shall be responsible for all payments to any subcontractors and shall maintain responsibility for all work related to the Services. The Contractor may only utilize the services of a particular subcontractor with the prior written approval of the Town Manager, which approval may be granted or withheld in the Town Manager's sole and absolute discretion.

## **8. TOWN'S RESPONSIBILITIES.**

8.1 Town shall make available any maps, plans, existing studies, reports, staff and representatives, and other data pertinent to the Services and in Town's possession, and provide criteria requested by the Contractor to assist the Contractor in performing the Services.

8.2 Upon the Contractor's request, the Town shall reasonably cooperate in arranging access to public information that may be required for the Contractor to perform the Services.

## **9. CONTRACTOR'S RESPONSIBILITIES; REPRESENTATIONS AND WARRANTIES.**

9.0 The Consultant shall exercise the same degree of care, skill and diligence in the performance of the Services as is ordinarily provided by a consultant under similar circumstances. If at any time during the term of this Agreement or within two (2) years from the completion of this Agreement, it is determined that the Consultant's Deliverables or Services are incorrect, not properly rendered, defective, or fail to conform to Town requests, the Consultant shall at Consultant's sole expense, immediately correct its Deliverables or Services.

9.1 The Consultant hereby warrants and represents that at all times during the term of this Agreement it shall maintain in good standing all required licenses, certifications and permits required under Federal, State and local laws applicable to and necessary to perform the Services for Town as an independent contractor of the Town. Consultant further warrants and represents that it has the required knowledge,

expertise, and experience to perform the Services and carry out its obligations under this Agreement in a professional and first class manner.

9.2 The Consultant represents that is an entity validly existing and in good standing under the laws of Florida. The execution, delivery and performance of this Agreement by Consultant have been duly authorized, and this Agreement is binding on Consultant and enforceable against Consultant in accordance with its terms. No consent of any other person or entity to such execution, delivery and performance is required.

## **10. MISCELLANEOUS.**

10.1 **Notices.** Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the addresses listed:

To Town: Office of the Town Manager  
9293 Harding Avenue  
Surfside, FL 33154

And

Office of the Town Attorney  
9293 Harding Avenue  
Surfside, FL 33154

To Contractor: Enrique Llerena, CPA  
Caballero Fierman Llerena + Garcia LLP  
Attn: Managing Partner  
8950 SW 74<sup>th</sup> Court, Suite 1210  
Miami, FL 33156

Either Party may change the person or address to which notices and other communications are to be sent by giving written notice of the change in the manner specified in this paragraph.

10.2 **Licenses:** The Contractor hereby warrants and represents that at all times during the term of this Agreement it shall maintain in good standing all required licenses, certifications and permits required under Federal, State and local laws applicable to and necessary to perform the Services for Town as an independent contractor of the Town. Proof of such licenses and approvals shall be submitted to the Town upon request. Contractor further warrants and represents that it has the required knowledge, expertise, and experience to perform the Services and carry out its obligations under this Agreement in a professional and reputable manner.

10.3 **Conflict of Interest.** To avoid any conflict of interest or any appearance thereof, Contractor shall not, for the term of this Agreement, provide any consulting services to any private sector entities (developers, corporations, real estate investors, etc.), with any current, or foreseeable, adversarial issues in the Town.

10.4       **Binding Agreement.** The Contractor represents that is an entity validly existing and in good standing under the laws of Florida. The execution, delivery and performance of this Agreement by Contractor have been duly authorized, and this Agreement is binding on Contractor and enforceable against Contractor in accordance with its terms. No consent of any other person or entity to such execution, delivery and performance is required.

10.5       **Effective Date.** This Agreement shall be effective upon the Effective Date notwithstanding the actual date of approval or execution by either Party and shall be effective until its expiration date or upon termination by either Party, whichever comes first.

10.6       **Days.** Unless otherwise specified, any reference to days in this Agreement shall mean calendar days.

10.7       **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.

10.8       **Compliance with Laws.** Contractor agrees to comply with all laws, ordinances, rules, and regulations that are now or may become applicable to the Services covered by this Agreement, including the provisions listed in Composite Exhibit "B", regardless of the applicable jurisdiction. Contractor shall make its services available to the Town without regard to race, color, religion or sex, or as otherwise provided by law.

10.9       **Successors and Assigns.** This Agreement shall be binding upon the Parties and their respective successors, heirs and assigns.

10.10      **Non-Assignability.** This Agreement and the duties delegated hereunder shall not be assignable by Contractor without the prior written consent of the Town Manager. In entering into this Agreement, the Town is relying upon the apparent qualifications and expertise of the Contractor and its familiarity with the Town's area, circumstances and desires.

10.11      **Severability.** The Parties to this Agreement expressly agree that it is not their intention to violate any public policy, statutory or common law rules, regulations, or decisions of any governmental or regulatory body. If any provision of this Agreement is judicially or administratively interpreted or construed as being in violation of any such policy, rule, regulation, or decision, the provision, sections, sentence, word, clause, or combination thereof causing such violation will be inoperative (and in lieu thereof there will be inserted such provision, section, sentence, word, clause, or combination thereof as may be valid and consistent with the intent of the Parties under this Agreement) and the remainder of this Agreement, as amended, will remain binding upon the Parties, unless the inoperative provision would cause enforcement of the remainder of this Agreement to be inequitable under the circumstances.

10.12      **Headings.** The sections headings used in this Agreement are for reference and convenience only and shall not enter into the interpretation hereof.

10.13      **Survival of Terms.** Termination or expiration of this Agreement for any reason shall not release either Party from any liabilities or obligations set forth in this Agreement which (a) the Parties have expressly agreed shall survive any such termination, or (b) remain to be performed and by their nature would be intended to be applicable following any such termination or expiration. Any liabilities which have accrued prior to termination pursuant to the insurance and/or indemnification obligations set forth herein shall survive the termination of this Agreement.



10.14 **Waiver; Cumulative Remedies.** No delay or omission by either Party hereto, in the exercise of any right or remedy hereunder, shall impair such right or remedy or be construed to be a waiver thereof. Any waiver of any such right or remedy by any Party must be in writing and signed by the Party against which such waiver is sought. A waiver by either of the Parties hereto of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach thereof or any other covenant herein contained. All remedies provided for in this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either Party at law, in equity or otherwise.

10.15 **Force Majeure.** Non-performance of the Parties shall be excused to the extent that performance is rendered impossible or delayed by strike, fire, hurricane, flood, terrorism, governmental acts or orders or restrictions, or other similar reason where failure to ("Force Majeure"), provided that the non-conforming Party gives prompt notice of such conditions to the other Party and makes all reasonable efforts to perform.

10.16 **Governing Law; Venue.** This Agreement shall be governed by and construed in accordance with, the laws of the State of Florida. The exclusive venue for any dispute arising from this Agreement shall be the Circuit Court of Miami-Dade County, Florida.

10.17 **Attorneys' Fees; Waiver of Jury Trial.** In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and all appellate levels.

IN THE EVENT OF ANY LITIGATION ARISING OUT OF THIS AGREEMENT, EACH PARTY HEREBY KNOWINGLY, IRREVOCABLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO TRIAL BY JURY.

10.18 **Entire Agreement; Conflict with Exhibits.** This Agreement, including any Exhibits referenced herein, constitutes the entire agreement of the Parties with respect to the subject matter hereof and supersedes all previous written, and all previous or contemporaneous oral, negotiations, understandings, arrangements, and agreements. In the event of any conflict or inconsistency between the body of this Agreement and any Exhibit or Schedule hereto including Contractor's Terms and Conditions referenced therein, the terms and provisions of this Agreement, as may be amended by the Parties, shall prevail and be given priority. Unless expressly provided for otherwise in this Agreement, this Agreement may be amended only by a written amendment signed by both Parties hereto.

10.19 **Indemnification.** To the extent permitted by law, Contractor agrees to indemnify, defend, and hold harmless the Town and its directors, officers, attorneys, and employees from and against any and all liability, demands, claims, suits, causes of action, actions, damages, costs, losses, expenses, or judgments, including reasonable attorneys' fees, demands and claims for personal injury, bodily injury, sickness, diseases or death or damage or destruction of tangible property or loss of use resulting therefrom, arising from the Contractor's performance or non-performance of any provision of this Agreement, any errors, omissions, misconduct or negligent acts of Contractor, its respective officials, agents, employees or subcontractors in the Contractor's performance of Services pursuant to this Agreement, including but not limited to liabilities arising from contracts between the Contractor and any third parties made pursuant to this Agreement. Contractor shall reimburse the Town for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising from her/its performance or non-performance of this Agreement. The provisions of this section shall survive termination of this Agreement.

10.20 **Sovereign Immunity.** Nothing in this Agreement shall be deemed or treated as a waiver by the Town of any immunity to which it is **entitled** by law, including but not limited to the Town's sovereign immunity as set forth in Section 768.28, Florida Statutes, as may be amended from time to time.

10.21 **No Contingent Fees.** The Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee **working** solely for the Contractor, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for the Contractor any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.

10.22 **Boycotts.** The **Contractor** is not currently engaged in, and will not engage in, a boycott, as defined in Section 3-1.1 of the Town of Surfside Code of Ordinances.

10.23 **Nondiscrimination.** During the term of this Agreement, Contractor shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, or national origin, and to abide by all Federal and State laws regarding nondiscrimination.

10.24 **Access to Records and Audit Clause.** Contractor agrees to permit the Town to examine all records which are, in any way, related to the Services provided under this Agreement, and grants to the Town the right to audit any books, **documents** and papers of Contractor that were generated during the course of the administration of this Agreement. Contractor shall maintain the records, books, documents and papers associated with this Agreement in accordance with the "Public Records Act", and in accordance with the Florida Statutes, as further described herein.

10.25 **State Required Affidavits.** By entering into this **Agreement**, the Contractor agrees to review and comply with the following state affidavit requirements:

10.25.1 **E-Verify Affidavit.** In accordance with Section 448.095, Florida Statutes, the Town requires all contractors doing business with the Town to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The Town will not enter into a contract unless each party to the contract registers with and uses the E-Verify system. The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>. By entering into this Agreement, the Contractor acknowledges that it has read Section 448.095, Florida Statutes; will comply with the E-Verify requirements imposed by Section 448.095, Florida Statutes, including but not limited to obtaining E-Verify affidavits from subcontractors; and has executed the required affidavit attached hereto and incorporated herein.

10.25.2 **Noncoercive Conduct Affidavit.** Pursuant to Section 787.06, Florida Statutes, a nongovernmental entity executing, renewing, or extending a contract with a governmental entity is required to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services as defined in Section 787.06(2)(a), Florida Statutes. By entering into this Agreement, the Contractor acknowledges that it has read Section 787.06, Florida Statutes, and will comply with the requirements therein, and has executed the required affidavit attached hereto and incorporated herein.

10.25.3 **Prohibition on Contracting with Entities of Foreign Concern - Affidavit.** Pursuant to Section 287.138, Florida Statutes (which is expressly incorporated herein by

reference), a governmental entity may not knowingly enter into a contract with an entity which would give access to an individual's personal identifying information if (a) the entity is owned by the government of a foreign country of concern; (b) the government of a foreign country of concern has a controlling interest in the entity; or (c) the entity is organized under the laws of or has its principal place of business in a foreign country of concern. By entering into this Agreement, the Contractor acknowledges that it has read Section 287.138, Florida Statutes, and complies with the requirements therein, and has executed the required affidavit attached hereto and incorporated herein.

**10.25.4 Compliance with Public Entity Crimes Statute.** The contractor shall comply with Section 287.133, Florida Statutes (Public Entity Crimes Statute), notification of which is hereby incorporated herein by reference, including execution of any required affidavit.

**10.25.5 Scrutinized Companies Certification.** Contractor certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to section 287.135, Florida Statutes, the Town may immediately terminate this Agreement at its sole option if the Contractor is found to have submitted a false certification; or if the Contractor is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement. If this Agreement is for more than one million dollars, the Contractor certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Terrorism Sectors List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, Florida Statutes. Pursuant to Section 287.135, Florida Statutes, the Town may immediately terminate this Agreement at its sole option if the Contractor is found to have submitted a false certification; or if the Contractor is placed on the Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Terrorism Sectors List, Scrutinized Companies with Activities in Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

## **11. INSURANCE.**

11.1 Contractor shall secure and maintain throughout the duration of this agreement insurance of such types and in such amounts not less than those specified below as satisfactory to Town, naming the Town as an Additional Insured, underwritten by a firm rated A-X or better by A.M. Best and qualified to do business in the State of Florida. The insurance coverage shall be primary insurance with respect to the Client, its officials, employees, agents, and volunteers naming the Town as additional insured. Any insurance maintained by the Town shall be in excess of the Contractor's insurance and shall not contribute to the Contractor's insurance. The insurance coverages shall include at a minimum the amounts set forth in this section and may be increased by the Town as it deems necessary or prudent. In the event any request for the performance of services presents exposures to the Town not covered by the requirements set forth below, the Town reserves the right to add insurance requirements that will cover such an exposure.

11.2 Commercial General Liability coverage with limits of liability of not less than a \$1,000,000 per Occurrence combined single limit for Bodily Injury and Property Damage. This Liability Insurance shall also include Completed Operations and Product Liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Contractor. The General Aggregate Liability limit and the Products/Completed Operations Liability Aggregate limit shall be in the amount of \$2,000,000 each.

11.3 Workers Compensation and Employer's Liability insurance, to apply for all employees for statutory limits as required by applicable State and Federal laws. The policy(ies) must include Employer's Liability with minimum limits of \$1,000,000.00 each accident. No employee,

subcontractor or agent of the Contractor shall be allowed to provide Services pursuant to this Agreement who is not covered by Worker's Compensation insurance.

11.4        **Business Automobile Liability** with minimum limits of \$1,000,000 per occurrence, combined single limit for Bodily Injury and Property Damage. Coverage must be afforded on a form no more restrictive than the latest edition of the Business Automobile Liability policy, without restrictive endorsements, as filed by the Insurance Service Office, and must include Owned, Hired, and Non-Owned Vehicles.

11.5        Notwithstanding the preceding, the commercial auto policy requirement may be waived where a Contractor affirmatively asserts in writing by initialing below that: 1) its vehicle usage is not in connection with the services provided to the Town; 2) it is instead using its vehicles solely to travel to/from the Town for the contracted activity; and 3) is not using a vehicle to shuttle or transport any person or persons as part of the services it is providing to the Town. The Parties acknowledge that the Town's waiver of this provision is made in reliance on the proceeding assertions by the Provider. Contractor Initials: \_\_\_\_\_ Town Initials: \_\_\_\_\_

11.6        **Professional Liability Insurance** in an amount of not less than One Million Dollars (\$1,000,000.00) per occurrence, single limit.

11.7        **Certificate of Insurance.** Certificates of Insurance shall be provided to the Town, reflecting the Town as an Additional Insured (except with respect to Professional Liability Insurance and Worker's Compensation Insurance), no later than ten (10) days after award of this Agreement and prior to the execution of this Agreement by Town and prior to commencing Services. Each certificate shall include no less than (30) thirty-day advance written notice to Town prior to cancellation, termination, or material alteration of said policies or insurance. The Contractor shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Agreement, including any extensions or renewals that may be granted by the Town. The Certificates of Insurance shall not only name the types of policy(ies) provided, but also shall refer specifically to this Agreement and shall state that such insurance is as required by this Agreement. The Town reserves the right to inspect and return a certified copy of such policies, upon written request by the Town. If a policy is due to expire prior to the completion of the Services, renewal Certificates of Insurance shall be furnished thirty (30) calendar days prior to the date of their policy expiration. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the Town before any policy or coverage is cancelled or restricted. Acceptance of the Certificate(s) is subject to approval of the Town.

11.8        **Additional Insured.** Except with respect to Professional Liability Insurance and Worker's Compensation Insurance, the Town is to be specifically included as an Additional Insured for the liability of the Town resulting from Services performed by or on behalf of the Contractor in performance of this Agreement. The Contractor's insurance, including that applicable to the Town as an Additional Insured, shall apply on a primary basis and any other insurance maintained by the Town shall be in excess of and shall not contribute to the Contractor's insurance. The Contractor's insurance shall contain a severability of interest provision providing that, except with respect to the total limits of liability, the insurance shall apply to each Insured or Additional Insured (for applicable policies) in the same manner as if separate policies had been issued to each.

11.9        **Deductibles.** All deductibles or self-insured retentions must be declared to and be reasonably approved by the Town. The Contractor shall be responsible for the payment of any deductible or self-insured retentions in the event of any claim.

11.10 **Cancellation; Replacement Required.** Contractor will file replacement certificates 30 days prior to expiration or termination of the required insurance occurring prior to the acceptance of the work by the Town. If a required policy is canceled without Contractor's prior knowledge, Contractor will notify the Town immediately upon becoming aware that a required insurance coverage has been canceled for any reason, and promptly replace the canceled policy. The Town expressly reserves the right to replace the canceled policy at Contractor's expense if Contractor fails to do so.

11.11 **Termination of Insurance.** Contractor may not cancel the insurance required by this Contract until the work is completed, accepted by the Town and Contractor has received written notification from the Town Manager that Contractor may cancel the insurance required by this Contract and the date upon which the insurance may be canceled.

11.12 **Liabilities Unaffected.** Contractor's liabilities under this Contract will survive and not be terminated, reduced or otherwise limited by any expiration or termination of insurance coverages. Similarly, Contractor's liabilities under this Contract will not be limited to the extent of the existence of any exclusions or limitations in insurance coverages, or by Contractor's failure to obtain insurance coverage.

11.13 Contractor will not be relieved from responsibility to provide required insurance by any failure of the Town to demand such coverage, or by Town's approval of a policy submitted by Contractor that does not meet the requirements of this Contract.

11.14 The provisions of this section shall survive termination of this Agreement.

**12. Public Records** Contractor agrees to keep and maintain public records in her/its possession or control in connection with her/its performance under this Agreement. She/it additionally agree to comply specifically with the provisions of Section 119.0701, Florida Statutes.

12.1 Contractor shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Agreement, and following completion of the Agreement until the records are transferred to the Town.

12.2 Upon request from the Town's custodian of public records, Contractor shall provide the Town 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 by Chapter 119, Florida Statutes, or as otherwise provided by law.

12.3 Unless otherwise provided by law, any and all records, including but not limited to reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of the Town.

12.4 Upon completion of this Agreement, transfer, at no cost, to the Town all public records in possession of Contractor or keep and maintain public records required by the Town to perform the service. If Contractor transfers all public records to the Town upon completion of this Agreement, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of this Agreement, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically by Contractor shall be delivered to the Town, upon request from the Town's Custodian of Records, in a format that is compatible with the Town's information technology systems.



12.5 Any compensation due to Contractor shall be withheld until all records are received as provided herein.

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

**Section 119.0701(2)(a), Florida Statutes**

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

**Custodian of Public Records: Sandra McCready, MMC, TOWN CLERK**

**Mailing address: 9293 Harding Avenue, Surfside, Florida 33154**

**Telephone number: 305-861-4863**

**Email: [smccready@townofsurfsidefl.gov](mailto:smccready@townofsurfsidefl.gov)**

**[Remainder of page intentionally left blank. Signature pages follow.]**



**IN WITNESS WHEREOF**, Contractor has signed and delivered this Agreement, and the Town has caused this Agreement to be signed and delivered by its duly authorized officer or representative, all as of the date first set forth above.

**TOWN OF SURFSIDE**

**CONTRACTOR: Caballero Fierman Llerena  
+ Garcia, LLP**

By: \_\_\_\_\_  
Mario Diaz  
Acting Town Manager  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: Enrique Llerena  
Title: Managing Partner  
Date: \_\_\_\_\_

Attest: \_\_\_\_\_  
Sandra McCready  
Town Clerk  
Date: \_\_\_\_\_

Approved as to form and legal sufficiency:

By: \_\_\_\_\_  
Thais Hernandez, Esq.  
Town Attorney  
Date: \_\_\_\_\_

**EXHIBIT "A"**

**PROPOSAL/SCOPE OF SERVICES**

**COMPOSITE EXHIBIT "B"**

**E-VERIFY AFFIDAVIT**

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

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

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it, including but not limited to obtaining E-Verify affidavits from subcontractors.

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

In the presence of:

Signed, sealed and delivered by:

Witness #1 Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Witness #2 Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Entity Name: \_\_\_\_\_

**ACKNOWLEDGMENT**

State of Florida

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_  
(name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_  
\_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

\_\_\_\_\_  
Personally known to me; or

\_\_\_\_\_  
Produced identification (Type of Identification: \_\_\_\_\_)

\_\_\_\_\_  
Did take an oath; or

\_\_\_\_\_  
Did not take an oath

**AFFIDAVIT ATTESTING TO  
NONCOERCIVE CONDUCT FOR LABOR OR SERVICES**

Effective July 1, 2024, Section 787.06, Florida Statutes, a nongovernmental entity executing, renewing, or extending a contract with a governmental entity is required to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services as defined in Section 787.06(2)(a), Florida Statutes.

By signing below, I hereby affirm under penalty of perjury that:

1. I have read Section 787.06, Florida Statutes, and understand that this affidavit is provided in compliance with the requirement that, upon execution, renewal, or extension of a contract between a nongovernmental entity and a governmental entity, the nongovernmental entity must attest to the absence of coercion in labor or services.
2. I am an officer or representative of \_\_\_\_\_, a nongovernmental entity.
3. \_\_\_\_\_ does not use coercion for labor or services as defined in the relevant section of the law.

In the presence of:      **Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true:**

\_\_\_\_\_  
Witness #1 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Entity Name: \_\_\_\_\_

**OATH OR AFFIRMATION**

State of Florida

County of \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

\_\_\_\_\_  
Personally known to me; or

\_\_\_\_\_  
Produced identification (Type of Identification: \_\_\_\_\_)

\_\_\_\_\_  
Did take an oath; or

\_\_\_\_\_  
Did not take an oath

**AFFIDAVIT REGARDING PROHIBITION ON CONTRACTING WITH  
ENTITIES OF FOREIGN COUNTRIES OF CONCERN**

Pursuant to Section 287.138, Florida Statutes (which is expressly incorporated herein by reference), a governmental entity may not knowingly enter into a contract with an entity which would give access to an individual's personal identifying information if (a) the entity is owned by the government of a foreign country of concern; (b) the government of a foreign country of concern has a controlling interest in the entity; or (c) the entity is organized under the laws of or has its principal place of business in a foreign country of concern.

This affidavit must be completed by an officer or representative of an entity submitting a bid, proposal, or reply to, or entering into, renewing, or extending, a contract with a governmental entity which would grant the entity access to an individual's personal identifying information.

1. \_\_\_\_\_ ("entity") does not meet  
any of the criteria in paragraphs (2)(a)-(c) of Section 287.138, F.S.

In the presence of:      **Under penalties of perjury, I declare that I have read the foregoing  
and the facts stated in it are true:**

_____ _____ Witness #1 Print Name: _____ _____ _____ Witness #2 Print Name: _____ _____	_____ _____ Print Name: _____ _____ Title: _____ _____ Entity Name: _____ _____
---	--

**OATH OR AFFIRMATION**

State of Florida

County of \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online  
notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by \_\_\_\_\_  
\_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_  
\_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

\_\_\_\_\_ Personally known to me; or

\_\_\_\_\_ Produced identification (Type of Identification: \_\_\_\_\_)

\_\_\_\_\_ Did take an oath; or

\_\_\_\_\_ Did not take an oath