

RESOLUTION NO. 2026-3551

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING RENEWAL OF THE ENGAGEMENT WITH CBIZ CPAs P.C. FORMERLY MARCUM LLP FOR FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDING SEPTEMBER 30, 2025 AND SEPTEMBER 30, 2026; PROVIDING FOR AUTHORIZATION; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Surfside (the “Town”) Commission wishes to continue engaging the firm of CBIZ CPAs P.C. formerly Marcum LLP (the “Auditor”) for professional auditing services for the fiscal years ending on September 30, 2025 and September 30, 2026; and

WHEREAS, on September 18, 2023, the Town and Marcum LLP entered into an Engagement Agreement attached hereto as Exhibit “A” for financial auditing services for the fiscal year ending September 30, 2023, with the option to renew for subsequent fiscal years ending September 2024, 2025 and 2026; and

WHEREAS, on September 26, 2024, the Town and Marcum LLP entered into a letter addendum renewing the auditing services for the fiscal year ending September 30, 2024; and

WHEREAS, by letter dated November 20, 2024, the Town consented to and acknowledged the assignment of the Engagement Agreement from Marcum LLP to Auditor; and

WHEREAS, the Town wishes to approve the renewal of the Engagement Agreement with the Auditor for the fiscal year ending on September 30, 2025 for the fee of \$71,840 and the fiscal year ending on September 30, 2026 for the fee of \$73,995, as

set forth in the renewal addendum attached hereto as Exhibit “B” (“Renewal Addendum”);
and

WHEREAS, the Town Commission finds that the reengagement and renewal of the Auditor for fiscal years 2025 and 2026 and approving the Renewal Addendum in substantially the form attached hereto as Exhibit “B,” together with such changes as may be required by the Town Manager and/or Town Attorney, 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. The above and foregoing recitals are true and correct and are hereby incorporated by reference.

Section 2. Approval. The Town Commission approves the renewal of audit services with the Auditor for fiscal years 2025 and 2026 and the Renewal Addendum in substantially the form attached hereto as Exhibit “B,” together with such changes as may be acceptable to the Town Manager and Town Attorney.

Section 3. Authorization. That the Town Manager is hereby authorized to execute the Renewal Addendum, subject to approval by the Town Attorney as to form, content, and legal sufficiency.

Section 4. Implementation. The Town Manager and Town Officials are authorized to expend budgeted funds and take any and all action necessary to implement the purposes of this Resolution.

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

PASSED AND ADOPTED this 11th day of August, 2026.

Motion By: Commissioner Vildostegui

Second By: Commissioner Travani

FINAL VOTE ON ADOPTION:

Commissioner Andrea Travani

Yes

Commissioner Gerardo Vildostegui

Yes

Commissioner David Weingot

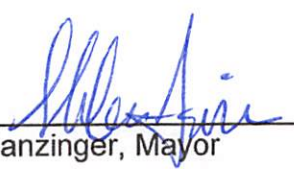
Absent

Vice Mayor Dayana Benmergui

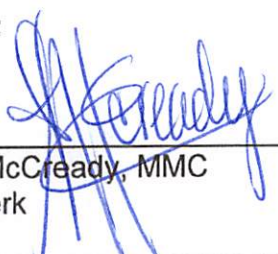
Absent

Mayor Shlomo Danzinger

Yes

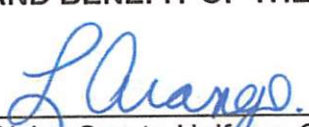

Shlomo Danzinger, Mayor

ATTEST:


Sandra McCready, MMC
Town Clerk



**APPROVED AS TO FORM AND LEGALITY FOR THE USE
AND BENEFIT OF THE TOWN OF SURFSIDE ONLY:**


Weiss Serota Helfman Cole & Bierman, P.L.
Town Attorney



July 19, 2023

Honorable Mayor, Town Commission and Town Manager
Attn: Javier Collazo, Finance Director
Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Surfside, Florida (the "Town," "Organization", "you" or "your"), as of September 30, 2023, and for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise Town's basic financial. We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Marcum LLP ("Marcum," the "Firm," "we," "us" or "our") will provide for the fiscal year ending September 30, 2023, with the option to renew for each of the three subsequent fiscal years ending September 30, 2024, 2025 and 2026.

In addition, we will audit the entity's compliance over major federal award programs for the fiscal year ended September 30, 2023. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

Accounting principles generally accepted in the United States of America require that the included supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the 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 required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in Town's Net Pension Liability and Related Ratios
3. Schedule of Town's Contributions – Pensions
4. Schedule of Changes in Total OPEB Liability and Related Ratios
5. Budgetary Comparison Schedules

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Combining and Individual Fund Financial Statements and Schedules

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on the below other information:

1. Introductory Section
2. Statistical Section

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts

and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements and the Schedule of Expenditures of Federal Awards in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods or any losses that might be incurred during any later periods for which we are not engaged as auditors.

Audit of Major Program Compliance

Our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

We have identified the following significant risks of material misstatement as part of our audit planning, and we would be happy to discuss these with you during the course of our audit:

1. Management override of internal controls
2. Improper revenue recognition

Management's Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received in accordance with the Uniform Guidance;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
9. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;

12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from *[management]* for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

At the conclusion of our audit, we will request certain written representations from you that, among other things, will confirm management's responsibility for the preparation of the financial statements in accordance with GAAP, attesting to the completeness and truthfulness of representations and disclosures made to us during the course of our work, the completeness and availability of all minutes of the Board and committee meetings, and, to the best of your knowledge and belief, the absence of irregularities involving management or those employees who have significant roles in the Organization's internal control structure. Management is also responsible for adjusting the financial statements to correct misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the audited financial statements are immaterial, both individually and in the aggregate, to the financial statements as a whole. Any assistance provided by us in preparing the financial statements, adjusting entries or disclosures does not decrease management's responsibility to assure that the result is not misleading. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing any such services. The management representation letter must be signed and returned to us before we will release our auditors' report.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements, it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Communication with Those Charged with Governance

As part of our engagement, we are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process as well as other matters we believe should be communicated to those charged with governance. GAAS does not require the auditor to design procedures for the purpose of identifying other matters to communicate with those charged with governance. Such matters include, but are not limited to, (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly

sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) all passed audit adjustments; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; (7) serious difficulties that we encountered in dealing with management related to the performance of the audit; and (8) matters relating to our independence as the Organization's auditors.

Auditors' Report and Reproduction

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report. If for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing of internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will also issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

If you intend to publish or otherwise reproduce the financial statements and/or make reference to our Firm, you agree that the Town's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to Marcum before such document or information is published, printed or distributed. You also agree to provide us with the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document.

With regard to the electronic dissemination of the Town's financial statements, including financial statements published electronically on the Town's website, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document. However, you agree that you will notify Marcum and obtain our approval prior to including any of our reports on any electronic site.

If the Town elects to issue public debt and not have us associated with the proposed offering, we agree that our association with the proposed offering is not necessary providing that the Town agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The Town agrees that the following disclosure will be prominently displayed in any such official statement or memorandum.

Marcum LLP has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Marcum LLP, also has not performed any procedures relating to this official statement.

If the Contractor has questions regarding the application of Chapter 119, Florida Statutes, the Contractor's duty to provide public records relating to this contract, contact the Custodian of Public Records at:

Sandra N. McCready, MMC, Town Clerk
Town of Surfside
9293 Harding Avenue
Surfside, Florida 33129
(305) 861-4863
smccready@townofsurfsidefl.gov

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. **It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse.** The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Assistance By Your Personnel

We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

You acknowledge that the Town's confidential information may be transmitted to us through an information portal or delivery system established by us or on our behalf. You shall notify us in writing of your employees, representatives, or other agents to be provided access to such portal or system; upon the termination of such status, you shall immediately notify us in writing. You acknowledge that you are responsible for the actions of your current and former employees, representatives, or other agents in connection with the transmission of your information. During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you understand that communication in those mediums involves a risk of misdirected or intercepted communications.

Background Checks

As a matter of our Firm policy, we perform background checks, which may require out-of-pocket expenses, on potential clients and/or on existing clients, on an as-determined basis. The terms and conditions of this engagement are expressly contingent upon the satisfactory completion of our investigatory procedures and we reserve the right to withdraw from any relationship should information which we deem to be adverse come to our attention. The results of all background checks and other investigatory procedures are submitted to, and reviewed by, our Firm's Client Acceptance Committee.

Independence

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. Marcum will periodically reevaluate the Firm's independence as part of our customary client continuance process or more frequently, should circumstances arise that may require us to investigate whether Marcum's independence may have been impaired. You agree to advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts.

Also, in order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Marcum professionals assigned to the audit, including within the one-year period prior to the commencement of the year-end audit, and through the date of issuance of our audit report. Pursuant to professional standards, should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

Confidentiality/Access to Working Papers

“Confidential Information” means non-public information that a party marks as “confidential” or “proprietary” or that otherwise should be understood by a reasonable person to be confidential in nature. All terms of this engagement letter, including but not limited to fee and expense structure, are considered Confidential Information. Confidential Information does not include any information which (i) is rightfully known to a recipient prior to its disclosure; (ii) is released to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by recipient without use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this engagement letter or may be lawfully obtained by recipient from a non-party. Each party will protect the confidentiality of Confidential Information that it accesses or receives, except that a party may disclose Confidential Information to the extent required by applicable law, statute, rule, regulation, judicial or administrative process or professional standards or litigation pertaining hereto. If disclosure of Confidential Information is required by law, statute, rule or regulation judicial or administrative process (including any subpoena or other similar form of process), or by professional standards, then the party required to make that disclosure shall (other than in connection with routine supervisory examinations by regulatory or authorities with jurisdiction or professional standards or reviews, and without breaching any legal or regulatory requirement) provide the other party with prior prompt written notice thereof and if practicable under the circumstances, allow the disclosing party to seek a restraining order or other appropriate relief at disclosing party's sole cost and expense. In addition, the Organization acknowledges and agrees that Marcum may disclose Confidential Information to respond to its professional obligations. You authorize Marcum to participate in discussions with and to disclose your information to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this agreement, Marcum and the Marcum Subcontractors (defined below) may use Confidential Information received hereunder, including tax return information, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. Marcum and the Marcum Subcontractors will not use or disclose Confidential Information in a way that would permit you to be identified by third parties without your consent. With respect to tax return information, you may request in writing a more limited use and disclosure than the foregoing. The foregoing consents are valid until further notice by you.

The working papers prepared in conjunction with our engagement are the property of Marcum and constitute confidential information. These working papers will be retained by us in accordance with applicable laws and with our Firm's policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities for their

review, and upon request, we may be required to provide such authorities with photocopies of selected working papers.

The Firm is required to undergo a "Peer Review" every three years. During the course of a Peer Review engagement, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting and/or auditing work we performed for you may be selected. Your signing this letter represents your acknowledgement and permission to allow such access should your engagement be selected for review.

As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third party in connection with a legal or administrative proceeding (including a grand jury investigation) to which we are not a party. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

Third-Party Service Providers

Marcum may use or subcontract the services to its affiliates, subsidiaries, Marcum related parties and/or third parties, including contractors, subcontractors and cloud-based service providers, in each case within or outside of the United States (each, a "Subcontractor") in connection with the provision of services and/or for internal, administrative and/or regulatory compliance purposes. You agree that Marcum may provide confidential and other information Marcum receives in connection with this agreement to Subcontractors for such purposes. Marcum maintains internal policies, procedures and safeguards to protect the confidentiality of your information and Marcum will remain responsible to you for the protection of such information and services performed by such Subcontractors as provided herein.

Dispute Resolution Procedure, Waiver of Jury Trial and Jurisdiction and Venue for Any and All Disputes Under This Engagement Letter and Governing Law

AS A MATERIAL INDUCEMENT FOR US TO ACCEPT THIS ENGAGEMENT AND/OR RENDER THE SERVICES TO THE ORGANIZATION IN ACCORDANCE WITH THE PROVISIONS OF THIS ENGAGEMENT LETTER:

This Firm and the Town each hereby knowingly, voluntarily and intentionally waive any right either may have to a trial by jury with respect to any litigation based hereon, or arising out of, under or in connection with this engagement letter and/or the services provided hereunder, or any course of conduct, course of dealing, statements (whether verbal or written) or actions of either party.

This Firm and the Town each expressly agree and acknowledge that the Circuit Court of the 11th Judicial Circuit, in and for the Miami-Dade County, Florida, and the United States District Court for the Southern District of Florida, shall each have exclusive and sole jurisdiction and venue for any respective state or federal actions arising from, relating to or in connection with this engagement letter, or any course of conduct, course of dealing, statement or actions of either party arising after the date of this engagement letter.

The terms and provisions of this engagement letter, any course of conduct, course of dealing and/or action of this Firm and/or the Town and our relationship with you shall be governed by the laws of the State of Florida to the extent said laws are not inconsistent with the Federal Securities Laws and Rules, Regulations and Standards there under.

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 and indirect charges including out-of-pocket expenses incurred through the date of termination or resignation or thereafter as circumstances and this agreement may require, plus applicable interest, costs, fees and attorneys' fees.

LIMITATION OF LIABILITY

You agree that our liability arising from or relating to our services shall not exceed the total amount paid by you for the services described herein. This shall be your exclusive remedy.

No action, regardless of form, arising out of the services under this agreement may be brought by you more than one year after the date the last services are provided under this agreement.

Subject to the provisions and monetary limitations of Section 768.28(5), Florida Statutes, which limitations shall be applicable regardless of whether such provisions would otherwise apply, and to the extent permitted by law, The Town hereby indemnifies Marcum LLP and its partners, principals, and employees, and holds them harmless from all claims, liabilities, losses, and costs arising as a direct result of a known, intentional or willful misrepresentation of fact that is provided by the Town to the Firm for a matter applicable to the services which are the subject of and being provided by the Firm under this engagement letter, regardless of whether such person was acting in the Town's interest. Firm shall indemnify and hold harmless the Town, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising from Firm's performance or non-performance of the services which are the subject of this engagement letter and any provision of this engagement letter. Firm 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 Firm's performance or non-performance of this engagement letter. This foregoing indemnification will survive termination of this engagement.

Non-Attest/Non-Audit Services

We will not assume management responsibilities on behalf of the Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its responsibilities.

The Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee any non-attest services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We are prohibited by professional standards from preparing source documents and authorizing or approving transactions. Accordingly, management must determine and approve all transactions including appropriate account classifications. As part of our engagement, we may propose standard, adjusting or correcting journal entries to the financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

The services cannot be relied on to detect errors, fraud or illegal acts that may exist. However, we will inform you of any material errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in the Organization's internal control as part of a non-attest/non-audit service engagement.

We will perform the following service that is considered a non-attest service:

- Financial Statement Preparation

Other Services

We will perform, in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, an examination pursuant to AICPA *Professional Standards*, promulgated by the American Institute of Certified Public Accountants regarding the compliance of the Town's with 218.415, Florida Statutes, Local Government Investment Policies. There is no additional cost for this service.

We are always available to meet with you and/or other executives at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the Organization. Whenever you feel such meetings are desirable please let us know; we are prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend your commission meetings.

If the Town is required to undergo a single audit in accordance with the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General of the State of Florida, during any year of this contract, we will discuss with you the additional fees which will be dependent on the number of programs determined to be a major program based on the determination required by the Florida Single Audit Act. Also, a new engagement letter will have to be provided that meets the requirements of the Florida Single Audit Act.

During the course of this engagement, Marcum may offer certain value-added resources to Company, including without limitation, local and national educational webinars and events, subscription to Marcum thought leadership publications such as industry insights newsletters, industry surveys and trend analysis, and academic reports into the prevailing CEO economic outlook. The use, receipt of, and payment for (where applicable) these resources will be subject to the mutual agreement of Marcum and the Town. The Town confirms that the use and receipt of these resources, as applicable, is approved by the Town Commission.

Timeline

Marcum's engagement ends on the earlier of termination (including without limitation, our resignation or declining to issue a report or other work product) or Marcum's delivery of its report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Fees

Our fee will be based on the services to be provided hereunder, the timeliness and completeness of the information and documentation provided to us, firm technology, firm processes, and time required of personnel at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your audit.

Our invoices for these fees will be rendered as the work progresses, and are due and payable upon presentation. In the event that you dispute any of the fees or expenses on a specific invoice, you agree to notify us within twenty (20) days of receipt of the invoice of such dispute. If you fail to notify us within the twenty (20) day period, your right to dispute such invoice will be waived. Prior to the commencement of the services described above, any past due balances are required to be paid in full. In accordance with our Firm policies, should any invoice remain unpaid for more than thirty (30) days, we reserve the right to defer providing any additional services until all outstanding invoices are paid in full. Amounts past due sixty (60) days from the invoice date will incur a finance charge of 1% per month. Nothing herein shall be construed as extending the due date of payments required under this agreement, and you agree that we are not responsible for the impact on the Organization of any delay that results from such non-payment by you.

As a result of our planning process, we believe that the above described professional services can be completed for an amount not to exceed of \$68,250 (excluding any federal, State or compliance audits noted below) for the fiscal year ending September 30, 2023. The estimate of our fee is based on certain assumptions, including the required assistance described above. To the extent that certain circumstances including, but not limited to those listed in Appendix A, arise during the engagement, our fee estimate may be significantly affected and additional fees may be necessary. Additional services provided beyond the described scope of services will be billed separately.

If the Town is required to undergo a single audit in accordance with the Uniform Guidance for the fiscal year ending September 30, 2023, we will discuss with you prior to commencing our procedures to arrive at a new fee estimate.

If the Town is required to undergo a single audit in accordance with the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor general of the State of Florida for the fiscal year ending September 30, 2023, we will discuss with you prior to commencing our procedures to arrive at a new fee estimate.

Agreement

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. If it is determined that any provision of this letter is unenforceable, all other provisions shall remain in full force and effect. This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. The Organization may not assign or transfer this Agreement, or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to this Agreement, any Services provided hereunder, or any fees for Services to anyone, by operation of law or otherwise without Marcum's prior written consent and any assignment without consent shall be void and invalid. Marcum may assign this Agreement, including all the rights and benefits hereunder, to any affiliate or acquirer of or successor to its business, or purchaser of all or substantially all of its assets, stock or interests or in the event of a reorganization or restructuring, and by your signature hereto, you consent to such assignment and the transfer of the Organization's files and information.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Organization and that no other person or entity shall be authorized to enforce the terms of this engagement. The undersigned represents and warrants that it has the requisite authority and consents to enter into and perform this Agreement and the obligations herein for and on behalf of the Organization.

Town of Surfside, Florida
July 19, 2023
Page 17

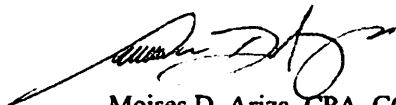
If you agree with the terms of our engagement, as described in this letter, please sign this PDF version of the engagement letter and return it to us by email.

Moises D. Ariza, CPA, is the Engagement Partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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.

Very truly yours,

Marcum LLP

A handwritten signature in black ink, appearing to read 'Moises D. Ariza', with a stylized flourish at the end.

Moises D. Ariza, CPA, CGMA
Partner

MDA/ar

Town of Surfside, Florida
July 19, 2023
Page 18

ACCEPTED

This letter correctly sets forth the agreement of the Town of Surfside, Florida.

Officer's signature: 

Title: TOWN MANAGER

Date signed: 9/18/2023.

APPENDIX A

Town of Surfside, Florida Circumstances Affecting Timing and Fee Estimate

The estimated fee is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Marcum in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Marcum may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to Marcum (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). Marcum will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
 - a. New accounting issues that require an unusual amount of time to resolve.
 - b. Changes or transactions that occur prior to the issuance of our report.
 - c. Changes in the Organization's accounting personnel, their responsibilities, or their availability.
 - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by Marcum. All invoices, contracts and other documents which we will identify for the Organization, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments are identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.



September 26, 2024

Honorable Mayor, Town Commission and Town Manager
Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

Re: Option Year For Audit Agreement Between Marcum LLP, and the Town of Surfside dated July 19, 2023

This letter serves as an addendum (all previous terms of the referenced agreement/engagement letter are still in effect) of our understanding of the services we, Marcum LLP ("Marcum"), are to provide the Town of Surfside (the "Town" "you" or "your"). This addendum serves as a formal exercise of the option to extend the audit services contract for fiscal year ended September 30, 2024 as allowed in the Audit Agreement dated July 19, 2023. The fee for the audit services described in this addendum is as follows:

- September 30, 2024 - \$69,750

We appreciate the opportunity to be of continued service to the Town. If you have any questions, please let us know.

Very truly yours,

A handwritten signature in black ink, appearing to read "Moises D. Ariza".

Moises D. Ariza, CPA, CGMA
Partner
Marcum LLP

ACCEPTED

This letter correctly sets forth the agreement of the Town of Surfside.

Authorized Signature: _____

Title: Finance Director

Date Signed: September 26, 2024



November 20, 2024

Honorable Mayor, Town Commission and Town Manager
Attn: Peter Jankowski, Town Manager
Chris Wallace, Interim Finance Director
Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

Re: Assignment of Audit Contract/Engagement Letter to CBIZ CPAs P.C.

We are pleased to inform you that on November 1, 2024, CBIZ CPAs P.C. acquired the attest business of Marcum LLP (and CBIZ, Inc. and its related entities acquired the non-attest business). We are excited for the opportunities that being a part of CBIZ will bring for our clients, and we want you to know how this change will affect you.

As you are aware, Town of Surfside (the "Organization") engaged Marcum LLP through the execution of the Marcum Engagement Letter dated July 19, 2023.

Pursuant to the terms of the agreement referenced above, we use this assignment letter as your Organization's acknowledgement and consent to the assignment of the above agreement to CBIZ CPAs P.C. Marcum LLP hereby transfers and assigns to CBIZ CPAs P.C. all of the Marcum LLP rights, benefits, title, interests, liabilities, duties and obligations under, in and to the above agreement. CBIZ CPAs P.C. does hereby accept such assignment, and does hereby assume all rights, benefits, title, interest, liabilities, duties, and obligations under the agreement.

As a result of this assignment the report for your engagement will be issued by CBIZ CPAs P.C. Your Organization can expect to be served by the same engagement team and same engagement partner that is currently serving your Organization.

As CBIZ Inc. is a publicly traded company there are incremental independence rules that are applicable to your engagement. An independence issue may arise if the Organization or its affiliates were to hold an investment in CBIZ, Inc. (NYSE: CBZ) that is material to the Organization or allows the Organization to exercise significant influence over CBIZ, Inc. Please notify us if the Organization or its affiliates currently holds, or held any time during the period under audit, any material CBIZ, Inc. securities. You should also notify us if CBIZ, Inc. is currently performing any nonattest services for the Organization or its affiliates.

Town of Surfside
November 20, 2024
Page 2

Again, we are excited about the opportunities our joining CBIZ presents, and we look forward to discussing with you. If you have any concerns regarding our assignment of the engagement to CBIZ CPAs P.C., please do not hesitate to contact us.

Very truly yours,

Marcum LLP



Branden Lopez, CPA
Partner, Marcum LLP
Shareholder, CBIZ CPAs P.C

Date Signed: November 20, 2024

CONSENT and ACKNOWLEDGEMENT BY THE TOWN OF SURFSIDE.


Signature: _____

Print Name of Authorized Representative: **Christopher Wallace, Interim Finance Director**

Date Signed: **November 21, 2024**



CBIZ CPAs P.C.

2811 Ponce De Leon Blvd., Suite 1100 Coral
Gables, FL 33134

P: 305.995.9600

April 2, 2026

Honorable Mayor, Town Commission and Town Manager
Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

Re: Option Year For Audit Agreement Between CBIZ CPAs P.C. (formerly know as Marcum LLP),
and the Town of Surfside dated July 19, 2023

This letter serves as an addendum (all previous terms of the referenced agreement/engagement letter are still in effect) of our understanding of the services we, CBIZ CPAs P.C. ("CBIZ"), are to provide the Town of Surfside (the "Town" "you" or "your"). This addendum serves as a formal exercise of the option to extend the audit services contract for fiscal years ended September 30, 2025, and 2026, as allowed in the Audit Agreement dated July 19, 2023. Each year's services performed by CBIZ CPAs shall be considered to be separate and discrete from other year's services and deemed to have concluded upon CBIZ CPAs' issuance of its report. The fees for the audit services described in this addendum are as follows:

- September 30, 2025 - \$71,840
- September 30, 2026 - \$73,995

We appreciate the opportunity to be of continued service to the Town. If you have any questions, please let us know.

Very truly yours,

A handwritten signature in black ink, appearing to read "Moises D. Ariza".

Moises D. Ariza, CPA, CGMA
Shareholder
CBIZ CPAs P.C.

Town of Surfside
April 2, 2026
Page 2

ACCEPTED

This letter correctly sets forth the agreement of the Town of Surfside.

Authorized Signature: _____

Title: _____

Date Signed: _____