

RESOLUTION NO. 2026-3552

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND CONSENTING TO THE ASSIGNMENT OF THE CONSULTING SERVICES ENGAGEMENT FROM CABALLERO FIERMAN LLERENA & GARCIA LLP TO FIERMAN, PLLC FOR AUDIT PREPARATION SERVICES; PROVIDING FOR AUTHORIZATION; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 19, 2026, the Town of Surfside ("Town") Commission approved and authorized an expanded consulting services engagement ("Engagement") with Caballero Fierman Llerena & Garcia LLP ("CFLG") for audit preparation services and financial services for the fiscal year ended September 30, 2025 (the "Services"); and

WHEREAS, CFLG has undergone a corporate restructuring that results in the firm of Fierman, PLLC as the successor firm operating and providing the Services; and

WHEREAS, Fierman, PLLC has requested that the Town approve and consent to the assignment of the Engagement and Services, while the engagement scope, terms and fee structure remain unchanged; and

WHEREAS, the Town Commission desires to approve and consent to the assignment of the Engagement and Services to Fierman, PLLC, and authorize the Town Manager to execute any necessary documentation confirming the assignment and an Engagement Letter with Fierman PLLC, substantially in the form attached hereto as Exhibit "A"; and

WHEREAS, the Town Commission finds that this Resolution 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-stated recitals are true and correct and are incorporated herein by this reference.

Section 2. Approval and Consent to Assignment and Engagement; Authorization. The Town Commission hereby approves and consents to the assignment of the Engagement and Services from CFLG to Fierman, PLLC, and authorizes the Town Manager to execute any necessary documentation confirming the assignment and the Engagement Letter with Fierman, PLLC, substantially in the form attached hereto as Exhibit "A", subject to the approval as to form, content, and legal sufficiency by the Town Attorney.

Section 3. Implementation. The Town Manager is hereby authorized to take any and all actions which are necessary to implement the Services and the purposes of this Resolution.

Section 4. 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

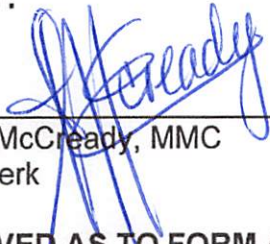
FINAL VOTE ON ADOPTION:

Commissioner Andrea Travani	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Commissioner David Weingot	<u>Absent</u>
Vice Mayor Dayana Benmergui	<u>Absent</u>
Mayor Shlomo Danzinger	<u>Yes</u>



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



Fierman, PLLC
8950 SW 74th Court, Suite 2214
Miami, FL 33156
305.680.5145

July 1, 2026

Mario A. Diaz, MPA, ICMA-CM – Acting Town Manager
Town of Surfside
9293 Harding Avenue,
Surfside, Florida 33154

Re: Engagement Letter with Fierman, PLLC ("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 Consulting Services for the fiscal year ended September 30, 2025.

Scope, Objective, and Responsibilities

We will perform limited consulting procedures solely to provide the Town with Consulting Services for the fiscal year ended September 30, 2025. We will perform the procedures as described in Appendix A.

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

Andrew S. Fierman, CPA is the engagement partner for the Audit Preparation Services specified in this letter. His responsibilities include supervising Fierman, PLLC's services 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:

Staff - \$160 per hour

Senior - \$195 per hour

Supervisor - \$215 per hour

Manager - \$290 per hour

Senior Manager - \$325 per hour

Partner - \$400 per hour

Invoices will be issued on a weekly basis as the 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 Fierman, PLLC, 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.

Sincerely,



Andrew S. Fierman, CPA
Partner
Fierman, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town.

Authorized signature: _____

Title: _____

Date: _____

Appendix A

Audit Preparation Services to be performed for the fiscal year ended September 30, 2025, will consist of the following scope of work at the direction of the Town:

- Prepaids.
- Inventory workpaper.
- Transfer in and Transfers out.
- Due From and Due To Balances.
- Customer Deposits.
- Prepare long-term liability roll forward and debt amortization schedules.
- Prepare self-insurance roll forward worksheet.
- Prepare and assist with implementing GASB 101 for the Compensated absences workpaper.
- Prepare schedule allocating cash and investment balances between unrestricted and restricted balances.
- Debt Compliance worksheet.
- Retainage payable worksheet.
- Prepare capital outlay reconciliation to capital asset report.
- Prepare/update debt schedule for upcoming debt service payments.
- Reconciliation of the ARPA grant.
- Assist/review of the SEFA.
- Complete Government wide workpapers.
- Create AJE's as deemed necessary.
- Run Trial Balances.
- GASB 54 workpapers.
- GASB 87 and GASB 96 Workpapers.
- Review capital asset roll forwards and additions.
- Review Accrued Payroll.
- Review unearned and unavailable revenues.
- Review accounts payable schedule.
- Propose workflow improvements to streamline operating and year-end accounting processes.
- Preparation of the Financial Statements including footnotes
- Assist with completion of schedules supporting footnotes.
- Complete statistical and MD&A sections
- Assistance with the Florida AFR.
- Additional procedures as deemed necessary subject to mutual agreement.
- Review of government wide workpapers.
- Complete complex calculations for Pensions.
- Assist with completion for OPEB
- Assist with completion of RSI information
- Assist with completion of cashflows
- Assist with audit questions and attend Town and auditor progress meetings
- Additional procedures as deemed necessary subject to mutual agreement
- Acting Finance Director role

We understand that the CFLG Manager will be collaborating with the Town Manager, Chief Accountant, and their team. The completion of the audit work papers and addressing all audit concerns would be the primary focus of this engagement.