

RESOLUTION NO. 2026-3587

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA APPROVING ADDITIONAL SERVICES AND EXPENDITURE WITH FIERMAN ACCOUNTANTS & ADVISORS FOR FINANCE DEPARTMENT SUPPORT SERVICES AND ADDITIONAL 2025 AUDIT PREPARATION SERVICES; FINDING THAT THE PURCHASE IS EXEMPT FROM COMPETITIVE BIDDING PURSUANT TO SECTION 3-13(3) OF THE TOWN CODE AS AN AGREEMENT FOR PROFESSIONAL SERVICES; AUTHORIZING THE TOWN MANAGER TO ENTER INTO A PURCHASE ORDER AND/OR AGREEMENT FOR THE ADDITIONAL SERVICES AND EXPENDITURE OF FUNDS; PROVIDING FOR IMPLEMENTATION AND AN EFFECTIVE DATE.

WHEREAS, the Town of Surfside (Town") seeks to retain Fierman Accountants & Advisors ("Consultant") to provide additional and continued Finance Department Support and 2025 Audit Preparation Services to the Town, as detailed in the Proposal attached hereto as Exhibit "A"; and

WHEREAS, the Town previously approved Resolution No. 2026 - 3552 consenting to the transfer or assignment of the services from Caballero Fierman Llerena + Garcia LLP to the Consultant; and

WHEREAS, Consultant has been and is currently engaged in providing the audit preparation services related to fiscal year 2025 ("2025 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: (i) complete the 2025 Audit; and (ii) provide continued Finance Department Support, on an as needed basis and up to five (5) weeks (collectively, the "Additional Services"), all at discounted rates in the total estimated amount of \$193,220, as set forth in the Proposal attached hereto as Exhibit "A", and

WHEREAS, the Town Commission wishes to approve the expenditure of funds to

the Consultant for the Additional Services, and authorize the Town Manager to expend funds and enter into a purchase order and/or agreement for the Additional Services in the total estimated amount of \$193,220, as set forth in the Proposal attached hereto as Exhibit "A", subject to final approval by the Town Manager and Town Attorney as to form, content, and legal sufficiency; and

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

WHEREAS, the Town Commission finds that the expenditure and the Additional Services 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 of Additional Services and Expenditure of Funds; Exempt from Competitive Bidding. The Town Commission hereby approves and authorizes the Additional Services to the Consultant, at discounted rates in the total estimated amount of \$193,220, as set forth in the Proposal attached hereto as Exhibit "A." The Town Commission finds that pursuant to Section 3-13(3) of the Town's Code, the Additional Services are exempt from competitive bidding as a professional service.

Section 3. Authorization; Expenditure of Funds. The Town Manager is hereby authorized to enter into a Purchase Order and/or agreement with the Consultant for the Additional Services, subject to final approval by the Town Manager and Town Attorney as to form, content, and legal sufficiency, and to expend funds in the amount of \$193,220.

Section 4. Implementation. The Town Manager is hereby authorized to take any and all necessary or further action to implement the purposes of this Resolution.

Section 5. Effective Date. This Resolution shall be effective immediately

upon adoption.

PASSED AND ADOPTED on this 13th day of October, 2026.

Motion By: Commissioner Weingot

Second By: Commissioner Vildostegui

FINAL VOTE ON ADOPTION:

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

Attest:

Deputy


Deputy Town Clerk





Shlomo Danzinger, Mayor

Approved as to Form and Legal Sufficiency:



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

Town of Surfside

Estimate for Continued Finance Department Support & Audit Preparation Services

With Courtesy Discount Discussed with Sandra McCready, Acting Town Manager

Prepared by Fierman Accountants & Advisors | October 1, 2026

Estimated Continued Support Requested beginning October 1, 2026 (Detail on Next Page)

Service	Estimated Fees
Finance Department support – 1 Acting Finance Director and accounting support - 2 accountants (5 weeks)	\$ 99,500
Audit preparedness – completion of remaining areas	\$ 38,040
Audit preparedness – ongoing support through completion of the audit	\$ 55,680
Total estimated support	\$ 193,220

Notes

1. One additional month of Finance Department support is estimated at 5 weeks to be conservative.
2. Completion of remaining audit areas is estimated at approximately 2 weeks. Ongoing audit support is estimated at approximately 2 days per week for 12 weeks through the targeted audit issuance date of January 31, 2027.
3. Amounts are estimates, not fixed fees. Services are billed at our discounted hourly rates based on actual time incurred; detail is provided on the following page.
4. Discounted rates are effective for services performed after October 1, 2026
5. Total Courtesy Discount estimated at \$24,250 or 11.15% under our previously discounted rates

Town of Surfside

Estimate for Continued Support – Detail

With Courtesy Discount Discussed with Sandra McCready, Acting Town Manager

Prepared by Fierman Accountants & Advisors | October 1, 2026

A. Finance Department Support (5 Weeks)

Role / Area	Level	Hourly Rate	Discounted Hourly Rate	Hours per Week	Weeks	Total Hours	Amount
Acting Finance Director	Senior Manager	\$ 325	\$ 290	30	5	150	\$ 43,500
Accounting support	Staff	\$ 160	\$ 140	40	5	200	\$ 28,000
Accounting support	Staff	\$ 160	\$ 140	40	5	200	\$ 28,000
Total – Option B						550	\$ 99,500

B. Audit Preparation – Completion of Remaining Areas (approx. 2 weeks)

Audit Area	Level	Hourly Rate	Discounted Hourly Rate	Total Hours	Amount
Capital assets – rebuild roll-forward and correct additions	Senior Manager	\$ 325	\$ 290	40	\$ 11,600
Schedule of Expenditures of Federal & State Awards (SEFA) / single audit determination	Supervisor	\$ 215	\$ 195	40	\$ 7,800
Due to / due from – interfund reconciliation	Supervisor	\$ 215	\$ 195	24	\$ 4,680
Transfers in / out – reconciliation and support	Supervisor	\$ 215	\$ 195	24	\$ 4,680
GASB 68 – pension entries and disclosures	Senior Manager	\$ 325	\$ 290	16	\$ 4,640
GASB 87 – leases	Senior Manager	\$ 325	\$ 290	8	\$ 2,320
GASB 96 – subscription-based IT arrangements	Senior Manager	\$ 325	\$ 290	8	\$ 2,320
Total – Completion of Remaining Areas					160 \$ 38,040

C. Audit Preparedness – Ongoing Support Through Completion of the Audit January 31, 2027

Role / Area	Level	Hourly Rate	Discounted Hourly Rate	Hours per Week	Weeks	Total Hours	Amount
Audit liaison, auditor requests and support through audit issuance (approx. 2 days per week)	Senior Manager	\$ 325	\$ 290	16	12	192	\$ 55,680
Total – Ongoing Audit Support						192	\$ 55,680

Grand Total							\$ 193,220
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Hours are estimates. Services are billed at the discounted hourly rates shown based on actual time incurred.

Town of Surfside
Summary of Estimates for Continued Support Beginning 10/1/2026

1 - Finance Department Support - Acting Finance Director Services

1 Senior Manager - 5 weeks 30 hours per week

Discounted to Manager rate as agreed to with Sandra

Title	Discounted Rate	Hours	Total				
Partner	\$ 400	-	\$ -	Mgr Rate	New Total	Discount	
Senior Manager	\$ 325	150	48,750	\$ 290	\$ 43,500	\$ (5,250)	
Manager	\$ 290	-	-				
Supervisor	\$ 215	-	-				
Senior	\$ 195	-	-				
Staff	\$ 160	-	-				
		150	\$ 48,750				
Courtesy Discount			\$ (5,250)				
			\$ 43,500				

2 - Finance Department Support - 2 Temporary Accountants

2 Staff Accountants - 5 weeks 40 hours each per week

Discounted rate to \$140 as agreed to with Sandra

Title	Discounted Rate	Hours	Total				
Partner	\$ 400	-	\$ -				
Senior Manager	\$ 325	-	-				
Manager	\$ 290	-	-				
Supervisor	\$ 215	-	-				
Senior	\$ 195	-	-	Disc Rate	New Total	Discount	
Staff	\$ 160	400	64,000	\$ 140	\$ 56,000	\$ (8,000)	
		400	\$ 64,000				
Courtesy Discount			\$ (8,000)				
			\$ 56,000				

3 - Audit Preparation Services - Completion of Remaining Areas

1 Senior Manager and 1 Supervisor - 2 weeks 40 hours each per week

Senior Manager discounted to Manager Rate as agreed to with Sandra

Supervisor Rate discounted to Senior Rate as agreed to with Sandra

Title	Discounted Rate	Hours	Total				
Partner	\$ 400	-	\$ -	Mgr Rate	New Total	Discount	
Senior Manager	\$ 325	72	23,400	\$ 290	\$ 20,880	\$ (2,520)	
Manager	\$ 290	-	-	Senior Rate	New Total	Discount	
Supervisor	\$ 215	88	18,920	\$ 195	\$ 17,160	\$ (1,760)	
Senior	\$ 195	-	-				
Staff	\$ 160	-	-				
		160	\$ 42,320				
Courtesy Discount			\$ (4,280)				
			\$ 38,040				

4 - Audit Preparation Services - Ongoing support through completion of the audit

1 Senior Manager as needed - 12 weeks 16 hours per week

Senior Manager discounted to Manager Rate as agreed to with Sandra

Title	Discounted Rate	Hours	Total				
Partner	\$ 400	-	\$ -	Mgr Rate	New Total	Discount	
Senior Manager	\$ 325	192	62,400	\$ 290	\$ 55,680	\$ (6,720)	
Manager	\$ 290	-	-				
Supervisor	\$ 215	-	-				
Senior	\$ 195	-	-				
Staff	\$ 160	-	-				
		192	\$ 62,400				
Courtesy Discount			\$ (6,720)				
			\$ 55,680				

5 weeks Acting Finance Director/Accounting Support	\$ 112,750
Courtesy Discount	\$ (13,250)
Total	\$ 99,500

Audit Preparation Services through report issuance	\$ 104,720
Courtesy Discount	\$ (11,000)
	\$ 93,720

Total Estimated All Services	\$ 217,470
Total Estimated Courtesy Discount	\$ (24,250)
Estimated Discounted Total	\$ 193,220