



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

PROPOSAL FOR FINANCIAL AUDITING SERVICES FOR THE **CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY**

Subject: RFP-4667-21-SS Financial Auditing Services for the fiscal years ending September 30, 2021 through 2023, with two (2) optional renewal periods

April 22, 2021



Caballero Fierman Llerena & Garcia, LLP
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Miramar, FL 33027

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Transmittal Letter



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T: 954.874.1611 F: 305.662.4266
CFLGCPA.COM

April 22, 2021

City of Hollywood
Records & Archives Division
2600 Hollywood Blvd., Annex BLDG, Room 16W
Hollywood, Florida 33020

Re: REQUEST FOR PROPOSAL for Financial Auditing Services (RFP #4667-21-SS)

Caballero Fierman Llerena & Garcia LLP (CFLG) appreciates this opportunity to respond to your Request for Proposal for Financial Auditing Services for the City of Hollywood (the City) and the Hollywood Community Redevelopment Agency (the "CRA"). The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. CFLG has been providing professional CPA services throughout Florida for the past 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Caballero Fierman Llerena & Garcia LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center.

We are **uniquely qualified** to perform Auditing Services for the City and CRA because:

Our Firm and Team assigned has performed numerous audits of governmental entities which include (but are not limited to) the following:

Municipality	Professional services performed
* City of North Miami Beach	Financial Audit, Single Audit, Utility Funds, Pension, and CRA.
* City of South Miami	Financial Audit, Single Audit, Pension Plans, and CRA.
* Miami Shores Village	Financial Audit, Utility Funds, Pension Plans, GOB, and Single Audit.
* City of Hialeah	Financial Audit, Utility Funds, Pension Plan, GOB, TCT, and Single Audit.
City of Hialeah Gardens	Financial Audit, Utility Funds, Pension Plan, GOB, and Single Audit.
* City of Miami Springs	Financial Audit, Utility Funds, GOB, Single Audits, and Pension Plans.
* Town of Cutler Bay	Financial Audit, Utility Fund, GOB, TCT, and Single Audit.
Village of El Portal	Financial Audit, GOB, and Single Audit.
* City of Miramar	Financial Audit, Utility Fund, and Single Audit.
* City of Doral	Financial Audit, Utility Fund, and Single Audit.
Performing Arts Center City and CRA	Financial Audit
* Town of Miami Lakes	Financial Audit

* This municipality submits an annual report to the GFOA certificate program

GFOA CERTIFICATE OF ACHIEVEMENT reporting/submittal requirements: CFLG is proud to have assisted all of the Municipalities listed on the previous page, which are presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program, qualify for this award. Additionally, many of the Engagement Team Members participate in the GFOA's Annual Report review program.

Smooth Transition: transition will be smooth, with minimal disruption of the City and CRA's staff and operations. We can guarantee this due to our engagement team's governmental audit experience.

Satisfied Clients: We have included references for several cities and have also included several letters of recommendations.

Immediate Service Responsiveness: Accessible to clients regarding ANY comments, questions, or concerns.

Timely Delivery of Services: We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to meet and exceed your expectations.

Fees: We recognize that engaging and accounting firm is an important investment of the City and CRA. You can expect that we are competitively priced and that your investment in us will add value to your Organization.

Take a "Get the Job Done" approach to our Engagements: We will dedicate as many resources and people as necessary to complete the engagement within the specified time frame.

Based on our understanding of your expectations and the requirements set forth in your RFP, we will summarize the scope of our proposed services and our audit approach. We will demonstrate how our approach surpasses other firms and exceeds the City and CRA's expectations. We will perform an annual examination of the basic financial statements of the City and CRA for the Fiscal Years Ending September 30, 2021 through 2023 with the option to extend for two (2) additional one (1) year terms. The objective of our audit will be to issue an auditors' opinion and conduct an audit of the City and CRA's financial statements in accordance with Generally Accepted Auditing Standards (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States. Our audit scope will encompass activities required to establish compliance with the Federal Single Audit Act, as amended; United States office of Management and Budget (OMB) 2 CFR 200, Uniform Guidance, other applicable Federal Laws; and the Florida Single Audit Act.

We commit to perform the work within the time period described in your request for proposal.

The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the City and CRA of new evolving issues and related matters of importance.

This proposal is a firm and irrevocable offer. Enrique Llerena, CPA, a partner in our firm's assurance services department is authorized to make representations for and to bind the firm. He can be reached at (786) 346-0364. His e-mail address is ellerena@cflgcpa.com. Please do not hesitate to call or email if you have any questions about the information provided in this proposal. We thank you for considering our firm's qualifications and experience and look forward to serving you.

Very truly yours,



Enrique Llerena, CPA- Partner
Caballero Fierman Llerena & Garcia LLP
FEI# 55-0912340
CPA License#: AD64536





General Requirements



CABALLERO FIERMAN
LLERENA + GARCIA LLP

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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



GENERAL REQUIREMENTS

TECHNICAL PROPOSAL

ABOUT OUR FIRM

Caballero Fierman Llerena & Garcia LLP (CFLG) is a local Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. We are not part of a group of firms or agencies. CFLG is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. CFLG's partners have served the South Florida area for over 40 years. The firm currently has offices in Broward, Palm Beach, and Miami-Dade Counties.

Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Community Redevelopment Agencies
- Non Profit Organizations

CFLG's philosophy is to provide our clients with the same high level of service and resources they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are in the field during the audit and all the decision making is on site.

Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at

the national level (GFOA), state level (FGFOA) and the local level SFGFOA and League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality. The staffing levels of our firm are described on the next page. This contact will be serviced by a team with members from both our Miramar and Boca Raton offices. Our firm has 25 total team members, 18 are based out of Miami, 5 in Miramar, and 2 in Boca Raton. In the beginning of the next page we present our staff in a chart format including public sector experience.

INDEPENDENCE

Caballero Fierman Llerena & Garcia LLP affirms that the firm and its personnel are independent of the City of Hollywood, Florida and Hollywood Community Redevelopment Agency as defined by generally accepted auditing standards of the U.S. General Accounting Office's Government Auditing Standards. We will give written notice to the City and CRA of any professional relationships entered into during the period of this engagement.

We have not had any professional relationships with the City or CRA in the past five (5) years. CFLG does not have any vested interest that can be considered a conflict of interest. See next page for notarized letter.

Our office hours are 8:30 am to 5:30 pm. Enrique Llerena will be the main contact for this contract and can be reached on his cell phone at 786-346-0364. Our firm website is www.cflgcpa.com. Our Broward office is located at 3350 SW 148th Avenue, Suite 110, Miramar, FL 33027.

LICENSE TO PRACTICE IN FLORIDA

CFLG is properly registered/licensed in the State of Florida as a professional limited liability partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida. See licenses at Appendix B.

Also, CFLG is a Broward County and Miami-Dade County certified minority/small business enterprise. See certifications at Appendix E.



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Proposal for Financial Auditing Services
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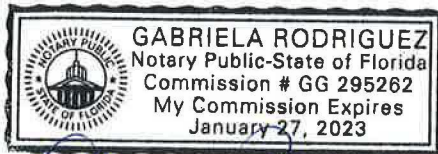
April 22, 2021

No member of our firm's ownership, management or staff currently has a vested interest which might be considered a conflict of interest for purpose of this proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Enrique'.

Enrique Llerena, CPA
Partner



A handwritten signature in blue ink, appearing to read 'Gabriela'.



Firm Qualifications and Experience



CABALLERO FIERMAN
LLERENA + GARCIA LLP

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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



FIRM QUALIFICATIONS AND EXPERIENCE

A brief history of our firm as well as a detail of services provided can be found on the previous page. The following chart reflects our current organizational structure:

	Total Staff	Total CPA's	Public Sector Staff
Partners	5	5	3
Managers, Supervisor, Seniors	8	6	6
Staff Accountants	9	4	6
Other and Administrative	3	0	2
Total	25	15	17

Total of three CPA's assigned to the City and CRA's Engagement, two Partners, one Manager, one Supervisor, and Staff Accountants as required. We are pleased to provide our best team out of our Miramar and Miami Offices to perform the services for the City and CRA.

Enrique Llerena will be the main contact for any questions that may arise from any government agencies regarding our audit. He can be reached at 786-346-0364. The firm is proposing as the principal auditor and is not part of any joint venture or consortium. We will not be using any subcontractors on the proposed engagement team.

Report of Peer Review

Caballero Fierman Llerena & Garcia LLP's two most recent peer review reports are presented as Appendix D. The reviews included reviews of specific governmental engagements.

Compliance with American with Disabilities Act

CFLG is capable and commits to creating a Comprehensive Annual Financial Report which complies with the provisions of the Americans with Disabilities Act (ADA).

Participation in Quality Control Review Program

Caballero Fierman Llerena & Garcia LLP is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

Results of State and Federal Reviews

Caballero Fierman Llerena & Garcia LLP has never received an unacceptable review from a federal or state desk review of any of its workpapers.

Disciplinary Actions

Neither Caballero Fierman Llerena & Garcia LLP nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization.

Firm's Financial Condition

CFLG is in a strong financial condition as evidenced by our years in business and track record with our current and past clients and obligations. CFLG has no bankruptcy, no pending litigation or impending merger or any other condition that would impede our ability to complete the project.

Identification of Anticipated Potential Audit Problems

We do not anticipate any potential audit problems at this time associated with the City and CRA's audit. Due to our experience in this sector we will be able to work with management when potential audit problems arise requiring modification to the risk assessment and audit plan associated with the City and CRA's audit.

Litigation

CFLG does not have any litigation or proceeding whereby, during the past five (5) years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities.



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Partner, Supervisory and Staff Qualifications and Experience



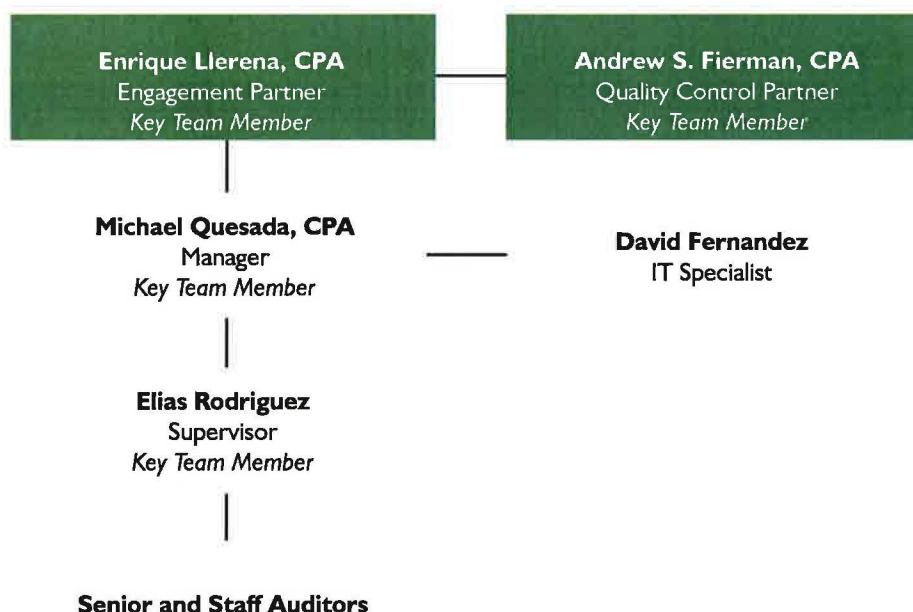
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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS



Enrique Llerena, CPA (Engagement Partner)

- Over 15 Years of Total Governmental Audit Experience

Andrew S. Fierman, CPA (Quality Control Partner)

- Over 18 Years of Total Governmental Audit Experience

Michael Quesada, CPA (Manager)

- Over 14 Years of Total Governmental Audit Experience

Elias Rodriguez (Supervisor)

- Over 5 Years of Total Governmental Audit Experience

David Fernandez (IT Specialist)

- Over 10 Years IT Experience

Key personnel will be available to the extent proposed for the duration of the project. No key team member will be removed or replaced without prior written concurrence of the City and/or CRA as applicable.

All CPA licenses including evidence that they are active and in good standing are presented in Appendix B. In addition, all CPAs on the proposed engagement team have properly maintained the required CPE in governmental accounting as required by the Board of Accountancy.

All CPAs on the proposed engagement team have attended the Ethics for Governmental CPAs in Florida course.



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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Experience In Governmental Engagements

The engagement team that will serve the City and CRA is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include One Quality Control Partner, One Engagement Partner, One Manager, one Supervisor and Senior, and Staff Auditors as needed.

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Our senior engagement team of CPAs **have over 40 years combined of professional practice, all in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend almost all of their time working with governmental and public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

Management Team

The management team who will serve the City and CRA is composed of individuals who:

- Are licensed CPAs;
- Possess a comprehensive understanding of governmental entities;
- Are highly experienced in working with a variety of public sector clients;
- Demonstrate the technical skills necessary to deliver quality financial and managerial services;
- average over 15 years of professional practice in governmental and auditing and accounting.

Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the City and CRA's personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy.

He will be responsible for all phases of the engagement and will be:

- coordinating all services with the City and CRA;
- directing the development of the overall engagement approach and plan;
- supervising staff; planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the organization's requirements and completeness;
- communicating with the City and CRA and the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

Enrique Llerena, CPA will be the Engagement Partner and a designated "KEY" engagement team member. Enrique was selected for his managerial, supervising and technical capabilities, more specifically for his experience in audits of governmental agencies. He has performed governmental audits for the past 15 years.



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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Quality Control Partner

The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will be available to members of the engagement team and management of the City and CRA as a high-level technical resource. In addition, the Quality Control Partner will also complete the following:

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues;
- reviewing and approving reports, management letters, and other engagement products; and attending meetings and discussions with key management personnel.

Andrew S. Fierman, CPA will be the Quality Control Partner and a designated "KEY" engagement team member. Mr. Fierman has 18 years experience in the governmental accounting and auditing sector. As the Quality Control Partner, he is responsible for reviewing the form and content of the audit workpapers and the auditors' report as well as the review of the City and CRA's financial statements in accordance with Firm and professional standards.

Manager

The Manager will work closely with the Engagement Partner.

He will be responsible for all phases of the engagement and he will be:

- assisting in directing the development of the overall engagement approach and plan;
- supervising staff; assisting in planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the City and CRA's requirements and completeness;
- communicating with the City and CRA and the partners the progress of the engagement; and

- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;

Michael Quesada, CPA will be the Manager and a designated "KEY" engagement team member. Mr. Quesada was selected for his experience with governmental agencies.

IT Specialist

Our specialist has worked with organizations of varying sizes including local government and non-for-profits organizations providing IT operational and management consulting services. His experience provides him the insight to define, develop and implement scalable business valued cost efficient solutions that effectively leverage information technology.

He will be responsible for

- reviewing and deploying proper information system controls
- identifying risks within the IT environment of the City and CRA
- working closely with the City and CRA's support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and City and CRA to ensure we understand the City and CRA's IT structure and how we can audit efficiently by leveraging the City and CRA's IT structure.

David Fernandez will be the IT Specialist assigned to the engagement.

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Supervisor

One Supervisor will be assigned full-time to the engagement. The Supervisor will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

Elias Rodriguez will be the Supervisor assigned to this engagement. He has over 5 years of governmental audit experience and was selected for their extensive knowledge in governmental accounting and auditing. He will devote 100% of his time to the completion of the work.

Senior and Staff Accountants

Senior and Staff accountants will be utilized as required by the Engagement Partner and Supervisor. They perform less complex audit procedures under the supervision of the Audit Supervisor.

The firm's team who will serve the City and CRA is composed of individuals who understand governmental accounting and possess the technical skills and experience necessary to deliver quality services. Our audit team will include three Certified Public Accountants, with two partners, one manager, one supervisor and staff as needed.

ADA Compliance will be achieved through a partnership with Able Docs. We commit to providing a final Annual Report that meets the requirements.

We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. **Compare the experience of personnel assigned by those firms FULL-TIME (on-site) to OURS.**

Note: All CPA's assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy and GAO.



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ENRIQUE LLERENA, CPA

ENGAGEMENT PARTNER

Caballero Fierman Llerena & Garcia, LLP
3350 SW 148th Avenue, Suite 110 Miramar, FL 33027
(954) 874-1611 | ellerena@cflgcpa.com



Enrique Llerena is a Partner in our firm's audit department. He has 15 years of experience servicing a wide range of clientele in the accounting profession.

Mr. Llerena has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Agreed-Upon Procedures, Attestation Services, Operational & Performance Reviews, Internal Control Reviews and Consulting Services.

Mr. Llerena has also been a leader in his industry serving as a speaker and presenter in many governmental events.

EDUCATION

Master of Accounting,
Florida International University

Bachelor of Science, Accounting,
Florida International University

As the proposed engagement partner, I understand the scope of work, commit to exceeding expectations, and commit to performing the work in the time period specified.

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of North Miami
City of North Miami Beach
Broward County
City of Florida City
City of Homestead
City of Hialeah
City of Hialeah Gardens
City of Palm Beach Gardens
City of Sunrise
Town of Cutler Bay
Indian Creek Village
Village of Key Biscayne
City of Plantation
City of Dania Beach
Children's Services Council of
Broward County
Town of Bay Harbor Islands
City of Hallandale Beach
City of West Palm Beach
Hispanic Unity of Florida, Inc.
Broward Center of Performing Arts
Harmony Development Center, Inc.
The Sundari Foundation, Inc.
The Lotus Endowment Fund, Inc.
Miami Bethany Community Services, Inc.
The Herald Charities, Inc.
ASPIRA of Florida, Inc.
City of Hialeah Education Academy, Inc.
ASPIRA North Youth Leadership
Charter School
ASPIRA South Youth Leadership
Charter School
Greater Miami Youth Symphony of
Miami-Dade County, Inc.
City of Homestead Police Officers'
Retirement Plan
City of Lauderhill General Employees
Retirement Plan

Miami-Dade Water & Sewer Department

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)
Government Finance Officers
Association (GFOA)
GFOA Special Review Committee,
Active Member
Miami-Dade, Broward and Palm Beach
Counties Leagues of Cities
South Florida Government Finance Officers
Association (SFGFOA), *Associate Member*
Florida Government Finance Officers
Association (FGFOA)
Cuban-American Certified Public
Accountants Association Inc., *Director*

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last two years is
134, of which 30 meet the Yellow Book (GAS)
requirements. CFLG affirms that
Enrique has properly maintained CPE in
governmental accounting as required by the
Board of Accountancy.



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ANDREW S. FIERMAN, CPA

QUALITY CONTROL PARTNER

Caballero Fierman Llerena & Garcia, LLP
3350 SW 148th Ave, Suite 110 | Miramar, FL 33027
(954) 874-1611 | afierman@cflgcpa.com



Andrew is a Partner in our firm's audit department and brings 18 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities. These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report (CAFR) guidance and preparation.

Andrew's areas of expertise are Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plan Audits, Agreed upon procedures, Internal Control Reviews and Consulting Services.

EDUCATION

Bachelor of Science in Accounting,
University of Florida

Master of Business Administration,
Florida International University

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of North Miami
City of North Miami Beach
City of Aventura
City of Hialeah
City of Hialeah Gardens
City of Parkland
Village of El Portal
City of Lake Worth
Miami Shores Village
City of Miami Springs
City of Doral
City of Cutler Bay
City of Miramar
Indian Creek Village
The Children's Trust
Children's Services Council of
Broward County
Hispanic Unity of Florida
Harmony Development Center, Inc.
Broward Center of the Performing Arts
Greater Miami Youth Symphony of
Dade County, Inc.
Americans for Immigrant Justice, Inc.
Aspira of Florida
Family Counseling Services of Greater Miami
The Miami Herald Charities
Rethink and Reuse
City of Hialeah Education Academy
Florida International University Foundation
FIU Athletics Finance Corp
Communities in Schools of Miami
Museum of Contemporary Art
FIU Research Foundation
Friends of WLRN
Human Services Coalition of
Dade County/Catalyst Miami

PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA Governmental Audit Quality Center,
Designated Audit Partner
AICPA Employee Benefit Plan Audit Quality
Center, *Designated Audit Partner*
American Institute of Certified Public
Accountants (AICPA)
GFOA Special Review Committee
Florida Institute of Certified Public
Accountants (FICPA)
Miami Dade League of Cities
- Budget Committee
Florida Government Finance Officers
Association (FGFOA), *Chapter Chair*
Broward County League of Cities
Government Finance Officer Association
(GFOA)
South Florida Government Finance Officers
Association, *Associate Member* (FGFOA)
Florida Association of Housing and
Redevelopment Officials (FAHRO)
United Way of Miami Dade County,
Co-Chair Audit Committee
Communities in Schools of Miami, Inc.,
Past Chair
Cuban American Certified Public
Accountants Association, *Past President*

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last two years is 120, of which 30 meet the Yellow Book (GAS) requirements. CFLG affirms that Andrew has properly maintained CPE in governmental accounting as required by the Board of Accountancy.

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MICHAEL QUESADA, CPA MANAGER

Caballero Fierman Llerena & Garcia, LLP
3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027
(954) 874-1604 | mquesada@cflgcpa.com



Michael Quesada is a Manager in our firm's audit department. He has 14 years of experience servicing a wide range of clientele in the accounting profession and over 6 years of experience in the management of municipal finance.

Mr. Quesada has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Attestation Services, Internal Reviews and Consulting Services. In addition, he has knowledge in financial operations including municipal budgeting, payroll processing, end of year closing, cost allocation development, capital outlay budgeting, and financial reporting challenges from the client's point of view.

EDUCATION

Bachelor of Science,
Florida Atlantic University

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Florida City
City of North Miami
City of North Miami Beach
City of Sunrise
City of South Miami
City of Lauderdale Lakes
Town of Surfside
Miami Shores Village
City of Miramar
City of Greenacres
Village of Pinecrest
ASPIRA of Florida, Inc.
Broward Center for the Performing Arts
Hispanic Unity of Florida
Broward County
City of Miami Springs

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Government Finance Officers Association (GFOA)
Broward County Leagues of Cities
South Florida Government Finance Officers Association (SFGFOA), Associate Member
Florida Government Finance Officers Association (FGFOA)

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last two years is 127, of which 60 meet the Yellow Book (GAS) requirements. CFLG affirms that Michael has properly maintained CPE in governmental accounting as required by the Board of Accountancy.



**CABALLERO FIERMAN
LLERENA + GARCIA LLP**
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ELIAS RODRIGUEZ

SUPERVISOR

Caballero Fierman Llerena & Garcia, LLP
3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027
(954) 874-1611 | erodriguez@cflgcpa.com



Elias Rodriguez is a Supervisor in our firm with over 5 years of experience in accounting with auditing experience serving governmental entities. His audit experience includes examining accounting records, reviews of internal controls, federal and state grants, compliance with policies, plans, procedures, and agreed upon procedures (AUP).

EDUCATION

Bachelor of Science, Accounting
Florida International University

As the proposed supervisor, I understand the scope of work, commit to exceeding expectations, and commit to performing the work in the time period specified.

GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of North Miami Beach
Miami Shores Village
City of Miramar
Town of Cutler Bay
Village of Biscayne Park
City of Hialeah
La Vina Del Senor
ASPIRA of Florida, Inc.
Catalyst, Inc.
Broward Center for the Performing Arts
Hispanic Unity of Florida
American for Immigrant Justice, Inc.
North Bay Village

PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)
Florida Institute of Certified Public
Accountants (FICPA)
Government Finance Officers
Association (GFOA)
South Florida Government Finance
Officers Association (SFGFOA),
Associate Member
Florida Government Finance Officers
Association (FGFOA)

CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last two years are
120, which 26 meet the Yellow Book
(GAS) requirements



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Quality Control System

CFLG continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Manager, a supervisor is responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Manager. In engagements where a staff is assigned, the Supervisor is responsible for the initial review of his/her workpapers as well as the workpapers prepared by the staff.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements.

A second partner performs an overall review of the workpapers and financial statements to provide a "second set of eyes" and identify any areas that need strengthening prior to issuance.

Quality of the Staff Over the Term of the Engagement

We pledge to the City and CRA that the team assembled in this proposal will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, managers, senior accountants or staff, we will first obtain the City and CRA's express prior permission to do so. We understand the City and CRA's right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the City and CRA's engagement.

In addition to our governmental focus, it is CFLG's policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because

we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Manager levels, we select CPA's with proven governmental auditing experience.

Firm Capacity

Our engagement team's work load is organized in such a way that the additional activities brought about by this engagement will not impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the City and CRA into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

Electronic Workpapers

In keeping with our philosophy of providing services that you would expect from a large national firm, we use the latest paperless audit software and networking on our audit engagements. Electronic workpapers continue to improve productivity and efficiency in the audit process. These efficiencies are passed on to our clients through lower fees and time savings. The City and CRA's workpapers are scanned or imported directly into our audit programs saving the City and CRA time and the cost of copying or printing such workpapers.

Year-Round Involvement

Our involvement with the City and CRA does not end when our financial statements are issued. We remain involved with the City and CRA through our monthly reviews of the minutes of the City and CRA's Board meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the City and CRA address any issues before the audit.

New Accounting Standards

Our audit fee is an all inclusive fee which includes assistance to the City and CRA in the implementation of all new reporting standards, including assistance with preparing the financial statements.



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Similar Engagements with other Governmental Entities



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Most Significant Engagements Performed In The Last Five (5) Years

Below are the names, addresses, telephone numbers and e-mail addresses of Five (5) Governmental references in which the firm currently serves as principal auditors. Additional references can be provided upon request.

Agency Name	City of Hialeah
Address	501 Palm Avenue, 4th Floor
City/State/Zip	Hialeah, FL 33010
Phone/Fax	(305) 883-5847
Contact Name/Title	Christopher Chiocca - Finance Director
Email Address	cchiocca@hialeahfl.gov
Scope of Work	Financial, Utility Funds, GOB, Single Audit, Pensions, and Assistance with the Annual Report
Contract Term	September 30, 2017 to Present (current contract)
Partner/Hrs.	Enrique Llerena – 1,100 hrs.

Agency Name	City of Miramar
Address	2300 Civic Center Place
City/State/Zip	Miramar, FL 33025-6577
Phone/Fax	(954) 602-3049
Contact Name/Title	Kevin Adderley, Director of Financial Services
Email Address	kadderley@miramarfl.gov
Scope of Work	Financial Audit, Single Audit, and Assistance with the Annual Report
Contract Term	September 30, 2017 to present
Partner/Hrs.	Andrew S. Fierman - 1,000 hrs.

Agency Name	City of North Miami Beach
Address	17011 NE 19th Avenue
City/State/Zip	North Miami Beach, FL 33162
Phone/Fax	(305) 948-2930
Contact Name/Title	Janette Smith - Chief Financial Officer
Email Address	janette.smith@citynmb.com
Scope of Work	Financial, Utility Funds, CRA, Single Audit, and Assistance with the Annual Report
Contract Term	September 30, 2016 to Present
Partner/Hrs.	Andrew S. Fierman - 1,000 hrs.



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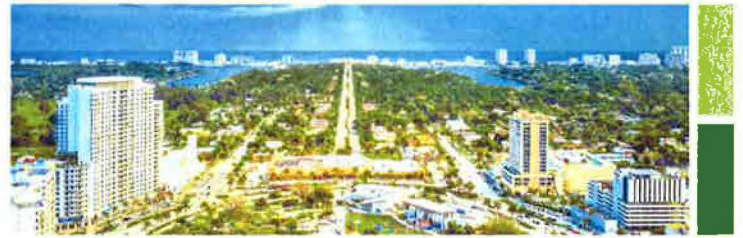
Agency Name	South Miami
Address	6130 Sunset Drive
City/State/Zip	South Miami, FL 33143
Phone/Fax	(305) 663-6343
Contact Name/Title	Alfredo Riverol, Chief Financial Officer
Email Address	ariverol@southmiamifl.gov
Scope of Work	Financial, Single Audit, Pension, CRA, and Assistance with the Annual Report
Contract Term	September 30, 2019 to Present (current contract)
Partner/Hrs.	Enrique Llerena - 650 hrs.

Agency Name	Miami Shores Village
Address	10050 NE Second Avenue
City/State/Zip	Miami Shores, FL 33138
Phone/Fax	(305) 762-4855
Contact Name/Title	Holly Hugdahl, Finance Director
Email Address	financedirector@msvfl.gov
Scope of Work	Financial Audit, Pensions, and Assistance with the Annual Report
Contract Term	September 30, 2019 to Present
Partner/Hrs.	Enrique Llerena - 700 hrs.

Note: The City and CRA may speak with or send correspondence to any of the agencies listed during the evaluation phase. If additional references are needed, they can be provided upon request.

Letters of Recommendation
See Appendix A

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



See below a listing of the firm's current municipal clients.

GOVERNMENTAL ENTITY			
Municipalities	Fiscal Year-End	# of funds	Total Entity Revenue
City of Hialeah Gardens	September 30	10	26,543,341
City of Hialeah	September 30	45	318,536,116
City of Miami Springs	September 30	10	25,628,752
Town of Briny Breezes	September 30	2	1,129,259
Town of Cutler Bay	September 30	11	24,526,770
Village of El Portal	September 30	10	4,057,083
Village of Biscayne Park	September 30	8	4,083,243
Village of Miami Shores	September 30	20	22,926,272
City of Aventura	September 30	17	62,272,062
Indian Creek Village	September 30	4	4,886,346
City of Miramar	September 30	25	232,425,445
City of North Miami Beach	September 30	22	121,354,900
North Bay Village	September 30	13	17,245,703
City of South Miami	September 30	15	22,873,171
City of Doral	September 30	13	81,884,946
Special Purpose Governments			
Miami Dade Housing Finance City and CRA	September 30	1	1,532,634
Broward Center for the Performing Arts	September 30	1	33,868,564
Children's Services Council of Broward County	September 30	1	90,924,224
Local Govt Retirement Plans			
Homestead Elected Officials	December 31	1	744,041
Homestead Elected Officials & Senior Mgmt.	December 31	1	968,101
Homestead General Employees Plan	September 30	1	9,716,822
Homestead Police Pension Plan	September 30	1	7,764,728
Miami Shores Village General Employees Plan	September 30	1	1,088,893
Miami Shores Village Police Officers Plan	September 30	1	2,516,417
City of Hialeah Employees' Retirement System	September 30	1	55,860,207
City of Hialeah Elected Officials Pension Plan	December 31	1	925,290
City of Hialeah Gardens Police Officers' Pension Trust Fund	September 30	1	1,198,336
Riviera Beach Police Pension Plan	September 30	1	4,560,173
City of Miami Springs General Employees' Retirement System	September 30	1	1,857,779
City of Miami Springs Police and Firefighters' Retirement System	September 30	1	2,825,620

Before proposing on new business we evaluate our current commitments to ensure we can deliver the caliber of service our firm is known for. We have the necessary resources to meet the requirements of our projected commitment to the City and CRA.

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On the previous page we provided a listing of our current municipal contracts. The proposed engagement team serviced many of those contracts but any of our available team members are qualified to provide the services requested by your RFP. CFLG is committed to the public sector and it represents over 85 percent of our annual workload. From the execution of the audits to the development of external and internal trainings to ensure we are current and qualified to be your trusted advisor, this is what we do year-round.

GFOA Certificate of Achievement for Excellence in Financial Reporting Program

CFLG is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program qualify for this award. This certificate program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements our Partners have reported in the certificate program. In addition, the several team members participate in the GFOA's review program.

GOVERNMENTAL ENTITY	Utility Operations	CRA	TCT	Single Audit
Municipalities				
City of Hialeah Gardens	X			
City of Hialeah	X		X	X
City of Miami Springs	X			X
Town of Briny Breezes				
Town of Cutler Bay	X		X	X
Village of El Portal				
Village of Miami Shores	X			
Indian Creek Village	X			
City of Miramar	X			X
City of North Miami Beach	X	X	X	X
North Bay Village	X		X	X
City of South Miami		X		
City of Parkland				X
City of Doral	X			X

As noted above we service a diverse group of municipalities that include utility operations, CRAs, Single Audits including CDBG, and TCT. In addition our firm has had experience with a new market tax credit transactions.



Specific Audit Approach



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PROJECT APPROACH

Scope of Services

Based on our understanding of the expectations and requirements of the City and CRA as set forth in the request for proposal, the following is a summary of the scope of our work. All work will be completed in the timeframe specified in the request for proposal.

Audit of the City and CRA's Financial Statements

The Firm will perform an audit of the financial statements of the City and CRA for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements for a three (3) year period beginning with the fiscal year ending September 30, 2021.

The Firm will issue the following in accordance with Government Auditing Standards:

1. An independent auditors' report on the basic financial statements based on an audit performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States (including the in relation to opinion for the supplementary schedule of expenditures of federal awards and state financial assistance).
 2. An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States.
 3. A report on compliance for each major Federal program/State project and on internal control over compliance in accordance with 2 CFR, part 200, subpart F and Chapter 10.550, Rules of the Auditor General.
 4. A schedule of findings and questioned costs for Federal programs and/or State projects.
 5. If applicable, a summary schedule of prior audit findings for Federal programs and/or State projects.
 6. An independent auditor's management letter as required by Section 218.39(4), Florida Statutes, and Section 10.557(3)(g), Rules of the Auditor General which will include:
 - a. A statement as to whether or not findings and recommendations made in the preceding financial audit report have been followed, or not otherwise addressed,
- in the auditor's reports pursuant to Sections 10.557(3)(b) and 10.557(3)(c), Rules of the Auditor General.
 - b. Recommendations to improve the City and CRA's financial management, if any (Section 10.554(1)(i)2, Rules of the Auditor General.
 - c. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. 5
 - d. A statement describing the results of the auditor's determination as to whether or not the financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.
 - e. For any irregularities and illegal acts of which the auditor becomes aware they shall be required to make an immediate, written report to the City and CRA Board, Executive Director, and Chief Financial Officer.
 7. An examination report conducted in accordance with AICPA Professional Standards, AT Sections 601.55 and 601.56, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Rule 10.556(10).

We will also provide technical assistance to ensure City's Comprehensive Annual Financial Report meets all requirements of the GFOA's Certificate of Achievements for Excellence in Financial Reporting.

Required Standards:

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- a. Auditing Standards generally accepted in the United States of America;
- b. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011 Revision);
- c. The provisions of the Uniform Guidance
- d. The Florida Single Audit Act;
- e. The provisions of U.S. Office of Management and Budget (OMB) Super Circular;



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- f. Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) –AICPA.
- g. Section 11.45, Florida Statutes;
- h. State of Florida Department of Banking and Finance Regulations;
- i. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
- j. Any other applicable Federal, State and local laws or regulations.
- k. Any updates of, or amendments to, these described auditing standards will be incorporated in future audits performed by CFLG for auditing engagements for the City and CRA in future fiscal years.

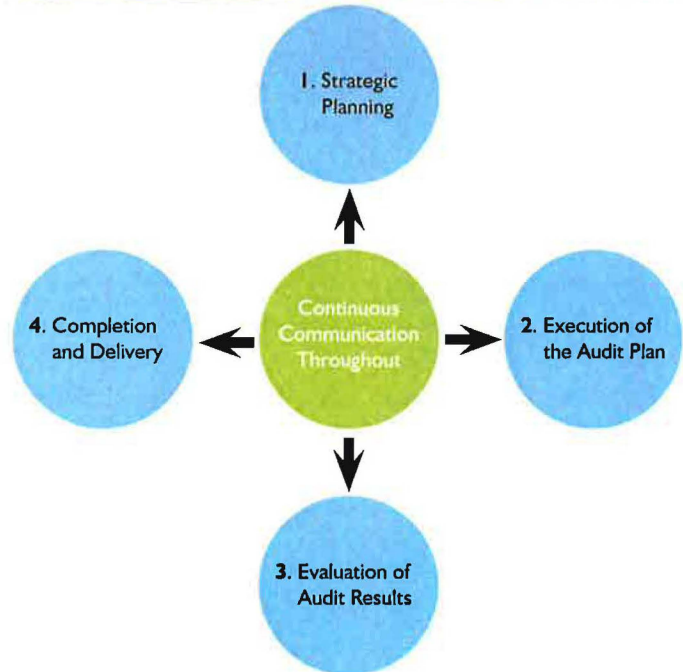
Monitoring and Communication

The Firm will report the following information to the City and CRA Board:

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with the management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit.

Should the audit team become aware of fraud, irregularities or illegal acts, they will make an immediate written report to the Director of Financial Services, City Manager and City Commission / CRA Board.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the City and CRA to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the three phases which are shown on the adjacent Chart.



Phase I - Strategic Planning

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which the City and CRA operates. This will include a review of applicable federal laws, the City and CRA's ordinances, state statutes, County and City and CRA requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the Board and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Review Disaster Recovery Policies and Procedures
- Review the working papers of the predecessor auditor.
- Obtain and document an understanding of the City and CRA's internal control structure, including making an assessment of audit risk.
- Consider the methods that the City and CRA uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City and CRA.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.
- Perform Network Vulnerability Assessment (Public IP Scanning)
- Perform web app scanning which tests your website for SQL injection, XSS, file disclosures, remote file inclusion, code injection, etc.

This phase will involve all members of the Engagement Team.

Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction

systems, including cash disbursements, cash receipts, purchases, and payroll.

- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

Phase III - Completion and Delivery

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Phase IV - Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the partners will be available to meet with the Council to discuss our report and address any questions they may have.

AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

THE CONTROL ENVIRONMENT

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the City and CRA's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.



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RISK ASSESSMENT

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.

CONTROL ACTIVITIES

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the City and CRA has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

INFORMATION AND COMMUNICATION

We will document the formal and informal information flow relating to the processing and recording of financial transactions.

MONITORING

In this final component we will review City and CRA practices that are in place to monitor the performance of its internal control structure.

SAMPLING CONSIDERATIONS

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

STATISTICAL AND NON-STATISTICAL SAMPLING

Substantive tests of details and tests of controls can be performed using either statistically or nonstatistically

based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

SAMPLE SIZES

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.

EXPERIENCE IN INFORMATION SYSTEMS AND TECHNOLOGY AND EXTENT OF USE OF EDP SOFTWARE IN THE ENGAGEMENT

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.



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Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;
- Document critical transaction processing systems;
- Identify key processes and controls within these transaction processing systems;
- Evaluate the effectiveness of identified controls;
- Advise the audit team on results of the evaluation and effect on planned audit procedures;
- Design, develop and execute computer-assisted audit techniques using computer audit software packages;
- Assess the internal controls

ANALYTICAL PROCEDURES

Statement of Auditing Standards on *Analytical Procedures* provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the City and CRA's transactions and events that may have occurred during the year under audit. We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the City and CRA for collecting such monies.

Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and evaluation of the City and CRA's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the City and CRA. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:

- Meeting with the City and CRA's personnel to discuss operations; and
- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

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We have found through our experience that there are two primary methods to test controls.

- **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.
- **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

LAWS AND REGULATIONS

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the City and CRA's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, City and CRA's policies, contracts, grants and debt agreements.
- Review of City and CRA's Board meeting minutes.
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the Uniform Guidance Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.

STATISTICAL SAMPLES OFFERED TO BE PERFORMED IN THE AUDIT BASED ON FEDERAL GRANT FUNDS AWARDED TO THE CITY AND CRA

During the planning of the Single Audit engagement, we will identify the major programs to be audited pursuant to the Uniform Guidance. As required, the determination will be based on the dollar amount of federal expenditures and the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level of assessed control risk.

- After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

DESCRIPTION OF PROCEDURES TO BE USED TO ENSURE THE ACCURACY OF THE STATISTICAL AND/OR NONSTATISTICAL SAMPLES

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- From a complete population



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

Proposal for Financial Auditing Services
Caballero Fierman Llerena & Garcia, LLP

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT (IF REQUIRED)

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of the Uniform Guidance and State Auditor General.

In order to achieve this objective, we follow the following techniques:

Planning and Supervision

- Inquiry of management and preliminary SEFA for identification of the grants subject to single audit
- Review of grant documents
- Review of the latest published Uniform Guidance Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations
- Instruction to staff as to the requirements of the Single Audit
- Supervision of staff in the performance of the procedures
- Consideration of the effect of computer processing on the nature, timing and extent of auditing procedures

Risk Assessment

- Perform an assessment of engagement risk by considering the level of Federal financial assistance and the nature of the various programs; corresponding consideration of external environments, internal factors, irregularities, illegal acts, fraud and other noncompliance matters.
- The single audit is subject to the same risk assessment at the account balance or transaction level made in the financial audit of the entity. The single audit is designed to obtain assurance as to compliance with the grant agreements and the single audit requirements of Uniform Guidance, while the financial audit is designed to obtain assurance that the financial statements are free of material misstatement. Consequently, the single audit constitutes only a piece of the financial audit.

Determination of Major Programs

- Determine if the City and CRA is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold identified in Uniform Guidance 520(b) and label them as Type A programs, with the remaining programs categorized as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Perform and document risk assessment on Type B programs based on the dollar threshold determined by Uniform Guidance §200.518 unless all Type A programs were not determined to be low-risk programs.
- Audit, at a minimum, the following as major programs:
 - All Type A programs not identified as low risk.
 - All Type B programs identified as high-risk.
 - Such additional programs as may be necessary to comply with the percentage of coverage rule defined by Uniform Guidance. This may require the auditor to audit more programs as major programs than the number of Type A programs.

Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the City and CRA's financial statements taken as a whole
- Determine that the City and CRA was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the City and CRA's identification of Federal programs included in the schedule
- Determine that the City and CRA has properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

Materiality

- Determine materiality based on the major program(s) identified.



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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Internal Control over Major Programs

- For each of the 6 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program (out of the 12 possible compliance attributes governing the federal program(s)), document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and Communication/Monitoring) sufficient to plan the audit to support a low level of control risk
- Plan the testing of internal control
- Make a sample selection to test internal control following the sample selection techniques under Sample Sizes and Statistical Sampling
- Reach a conclusion as to the effectiveness of the internal control elements and all significant deficiencies or material weaknesses (if any).
- If no internal control function is found on any of the 6 types of compliance requirements, disclose as a significant deficiency or material weakness (if any).

Compliance Testing

Identify all applicable and material compliance requirements for the major programs

- Perform auditing procedures to ensure that the compliance requirements are current
- Make a sample selection following the sample selection techniques under Sample Sizes and Statistical Sampling
- Identify all findings and questioned costs related to noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program



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CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Appropriate Planning and Utilization of Staff

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit. An important aspect of proper planning is our Engagement Partner's advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

Engagement Timeline

CFLG has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, CFLG has developed a schedule that takes into consideration the City and CRA's reporting requirements and deadlines.

In order to achieve these goals, we start early in the engagement and complete as much of the planning and internal control testing as possible. This allows us to focus on the financial transactions after City and CRA has closed its books. We integrate all of our procedures in order to ensure that we can deliver our reports in sufficient enough time to meet City and CRA deadlines. Our Partner's are involved throughout the entire process to ensure that any matters that arise are dealt with quickly. This is an essential process followed by CFLG to prevent surprises that could stall the engagement.

CFLG is also committed to providing staff that are knowledgeable in governmental and governmental pension plan activities. This significantly reduces the time spent by your staff explaining the basic elements of how governmental agencies work and operate. This is considered a key factor in our success in assisting our clients in meeting deadlines established by the State, County, or Council.

We have had great success in following this approach with other governmental agencies and we are confident that our prior experience in its application will lead to a successful delivery of the audit. A large part of this success will be tied to City and CRA's ability to deliver the requested information timely. We understand that as in all large agencies, City and CRA staff is busy dealing with day to day operations. We will make sure to provide requests for information with sufficient enough lead time to not be disruptive to City and CRA staff. We will work with City and CRA staff to encourage open communication in order to mitigate delays and/or misunderstandings. We do not anticipate that anything more than what has been presented in the Request for Proposal will be required of City and CRA however if there is such a need, we will communicate that in writing to City and CRA management.

We have the ability to begin work with minimal notice due to our resources, organization, planning, and extensive experience performing audits of multiplicities of similar size and scope.



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Caballero Fierman Llerena & Garcia, LLP

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



Level of Staff And Budgeted Number of Hours

Level of Staff and Hours Assigned to each Proposed Segment					
	Partners	Manager	Supervisor	Seniors & Staff	Total
Strategic Planning	40	48	100	100	288
Execution of the Audit Plans	50	65	350	775	1,240
Evaluate Audit Results	80	110	100	20	310
Completion and Delivery	<u>40</u>	<u>52</u>	<u>50</u>	<u>20</u>	<u>162</u>
Total	210	275	600	915	2,000

PROCEDURES	Engagement Partner	Manager/Supervisor	Staff Auditors
SEPTEMBER 2021			
Preliminary discussions – entrance meetings	T	T	
Obtain understanding of service objectives	T	T	T
Meet with predecessor auditor and review prior audit work papers	T	T	
Prepare audit planning memorandum		T	
Identify significant issues, review, evaluate and document internal controls	T	T	T
Assess risk		T	
Develop detailed audit programs and Audit Plan		T	
JANUARY - FEBRUARY 2022			
Test internal controls		T	T
Test compliance with laws, regulations, contracts, grants and the City and CRA's policies	T	T	
Substantive test of revenues, expenditures, procurement, payroll, etc.		T	T
Review minutes and other agreements		T	
FEBRUARY - MARCH 2022			
Complete review for subsequent events and obtain management representations		T	
Prepare reports	T	T	
Review draft of all reports for subsequent events and obtain management representations - by March 1	T	T	
Issue report on findings and management letter - No later than March 15	T		
Attend meetings with Management and the Board, as required	T	T	

*Note: This schedule is prepared based on pages 32 and 33 of the RFP for audit year 1. Years 2 and 3 can be further adjusted at the request of the City and CRA.

CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY



CONCLUSION:

CABALLERO FIERMAN LLERENA & GARCIA, LLP IS THE "RIGHT" CHOICE FOR THE CITY AND CRA

WE PLEDGE WE WILL:

- Provide a qualified and experienced audit team possessing knowledge of the operation and administration of the City and CRA compliance and legal requirements, and accounting and reporting for operations pursuant to auditing standards and legal requirements
- Demonstrate our commitment to quality client service through:
 - Ease of accessibility
 - Prompt response to questions, comments, or requests
 - Insight and suggestions regarding internal controls, management, and operation, as proper, for both financial and compliance considerations
- Provide value and services above and beyond the traditional auditor's "product" - we will "go the extra mile"
- Coordinate with the City and CRA's personnel, to ensure minimum disruption and maximum contribution of the City and CRA staff
- Develop and maintain open lines of communication with the City and CRA to help expedite the audit process and avoid awkward end-of-engagement "surprises"
- The partners and staff of Caballero Fierman Llerena & Garcia, LLP are committed to providing the City and CRA with our resources and specialized expertise. We are local with all decision making at the local level. We have the technical expertise and experience without the high cost. We vow to work closely with the City and CRA's staff to accomplish not only those minimum requirements set forth in your Request for Proposal, but also to exceed those expectations.

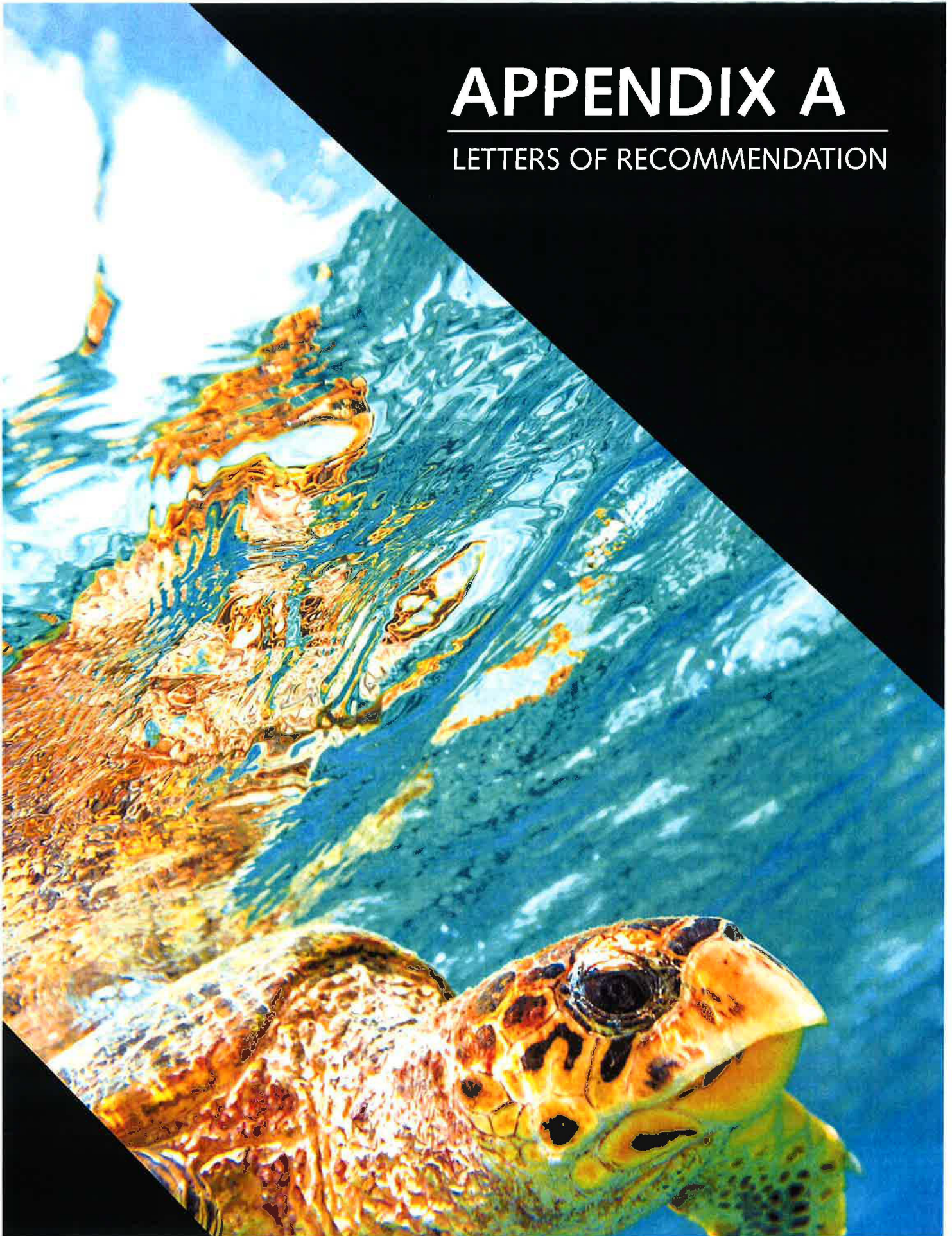


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LLERENA + GARCIA LLP
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Proposal for Financial Auditing Services
Caballero Fierman Llerena & Garcia, LLP

APPENDIX A

LETTERS OF RECOMMENDATION



Carlos Hernandez
Mayor

Paul B. Hernandez
Council President

Oscar De la Rosa
Council Vice-President



Council Members
Katharine Cue-Fuente
Jacqueline Garcia-Roves
Monica Perez
Jesus Tundidor
Carl Zogby

City of Hialeah

August 14, 2020

To Whom It May Concern:

Caballero Fierman Llerena & Garcia, LLP (CFLG) have performed the City's annual financial, pension, and Federal and State single audits for the past thirteen years.

They are under currently under contract for the fiscal years ended September 30, 2017 to September 30, 2021. Enrique Llerena and the firm provide excellent technical guidance to the City, and they continue to serve as a professional resource when implementing complex or new accounting standards as well as the ever changing compliance and reporting requirements.

I am particularly impressed with Enrique's and other firm members accessibility at all times during the year to discuss any accounting issues as they arise. I am also delighted with CFLG's integrity, high quality of service, and dedication to completing our audits in a timely fashion.

I would highly recommend Caballero Fierman Llerena & Garcia, LLP to other municipalities for audit services.

Should you have any questions, please feel free to contact me at the City.

Sincerely,

Christopher Chiocca, CPA
Finance Director
(305) 883-5856



CITY OF MIRAMAR

An Equal Opportunity Employer

Mayor

Wayne M. Messam

Vice Mayor

Maxwell B. Chambers

City Commission

Winston F. Barnes

Yvette Colbourne

Alexandra P. Davis

City Manager

Vernon E. Hargray

**"We're at the
Center of Everything"**

Office of the City Manager
2300 Civic Center Place
Miramar, FL 33025

Phone (954) 602-3115

August 10, 2020

Re: Caballero Fierman Llerena+ Garcia. LLP

To whom it may concern:

The firm of Caballero Fierman Llerena + Garcia, LLP, translates as a professional firm of high standards, and I am pleased to provide this letter of recommendation to attest to their outstanding services to the City of Miramar.

The City has engaged the firm's services on matters under their expertise, rendered with timely and accurate follow through on their researching, investigations, findings, recommendations, and reports, as well as meetings with the Elected body and Senior Executive as well as other staff as needed.

Their very capable team has navigated the City through daunting and sensitive areas, and we have been pleased with the results of their recommendations implemented by the City for corrective actions. They are results-oriented and their staff courteous, cooperative and efficient, capably led by Partner, Andrew Fierman.

It is therefore without hesitation that I fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Caballero Fierman Llerena & Garcia, LLP.

Should you have any questions or require additional information, please do not hesitate to contact me via email at sagooding-liburd@miramarfl.gov or by telephone (954) 602-3116.

Respectfully,

DocuSigned by:

Susan Gooding-Liburd

417E9565FD18425

Susan A. Gooding-Liburd
Chief Financial Officer
Office of the City Manager



City of North Miami Beach, Florida

TO: Audit Committee

FROM: Janette Smith, Chief Financial Officer

DATE: August 12, 2020

RE: Letter of Recommendation

The City of North Miami Beach has engaged Caballero Fierman Llerena + Garcia LLP (CFL+G) for fiscal years ending September 30, 2016 to 2020 for the conduct of the annual independent audit of the City's financial statements as required by F.S. 218.39(1) and of the City's Schedule of Expenditures of Financial Awards and State Financial Assistance (SEFA) as required by Title 2 U.S. Code of Federal Regulations, Part 200 and F.S. 215.97, The Florida Single Audit Act.

The transition process from the previous audit firm to CFL+G was seamless, requiring only the City's authorization letter for access to the prior audit firm's workpapers. The audit partner, Andrew Fierman has been very responsive to requests for information both during the audit engagement and outside of the audit scope when consulted on general accounting matters. The CFL+G's staff is courteous, respectful and professional. Audit engagements are conducted in a manner that avoids as much disruption to department operations as is possible.

The City's engagement letter allows for two extensions of one year terms and we fully intend on taking advantage of those extensions.

I highly recommend the audit firm of Caballero Fierman Llerena + Garcia LLP for municipal audit services.

Should you have questions or require additional information I can be contacted at:

305-948-2930 or
janette.smith@citynmb.com



April 19, 2021

To Whom It May Concern:

Caballero Fierman Llerena & Garcia, LLP (CFLG) have performed the City's annual financial, pension, and Federal and State single audits for the past two years.

They are currently under contract for the fiscal years ended September 30, 2021 to September 30, 2024. Enrique Llerena and the firm provide excellent technical guidance to the City, and they continue to serve as a professional resource when implementing complex or new accounting standards as well as the ever-changing compliance and reporting requirements.

I am particularly impressed with Enrique's and other firm members accessibility at all times during the year to discuss any accounting issues as they arise. I am also delighted with CFLG's integrity, high quality of service, and dedication to completing our audits in a timely fashion.

I would highly recommend Caballero Fierman Llerena & Garcia, LLP to other municipalities for audit services.

Should you have any questions, please feel free to contact me at 305-663-6343.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alfredo Riverol". The signature is fluid and cursive, with a large initial "A" and "R".

Alfredo Riverol, CPA, CGFM, CRFAC, CGMA
Chief Financial Officer
City of South Miami

CITY OF MIAMI SPRINGS



City Manager's Office
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5010
Fax: (305) 805-5040

August 12, 2020

To Whom It May Concern:

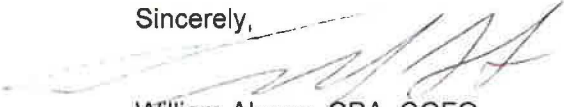
We highly recommend the audit firm of Caballero, Fierman, Llerena & Garcia LLP.

This firm has performed the city's annual financial audits as well as Single Audits for at least ten years and have always exhibited a high level of professionalism and expertise. All audits have been completed on a timely basis, and within budget.

The firm has also provided excellent and accurate advise on any complex issues.

Please feel free to contact me if you have any further questions.

Sincerely,



William Alonso, CPA, CGFO
City Manager/Finance Director



Finance Department

Robert Daddario
Finance Director

August 14, 2020

To Whom It May Concern:

It is with great pleasure that I offer this recommendation of the audit services provided by Andrew Fierman and his firm, Caballero, Fierman, Llerena & Garcia LLP.

Caballero, Fierman, Llerena & Garcia (the "firm") have been the Town's auditors since 2007, having secured these services by competitive bid over the years. Andrew, and other firm principals with whom we have dealt, as well as the firm's staff, have always exhibited a high level of professionalism and they always deal with us in a patient, friendly and respectful manner. While the Town of Cutler Bay is a relatively small municipality, the firm's principals and their staff treat us with importance and always make themselves available to the Town Council and Town Staff as needed. This is greatly appreciated by everyone here at the Town.

What I appreciate most about the firm is their practical way of addressing complex, technical issues and recommending possible solutions. I have the utmost confidence in seeking their advice on governmental accounting and reporting issues. Given their extensive background and experience in such matters, they are well qualified to offer advice on these matters.

Should you have any further questions, please feel free to call me at the Town.

Sincerely,

Robert Daddario

Robert Daddario, CPA
Finance Director

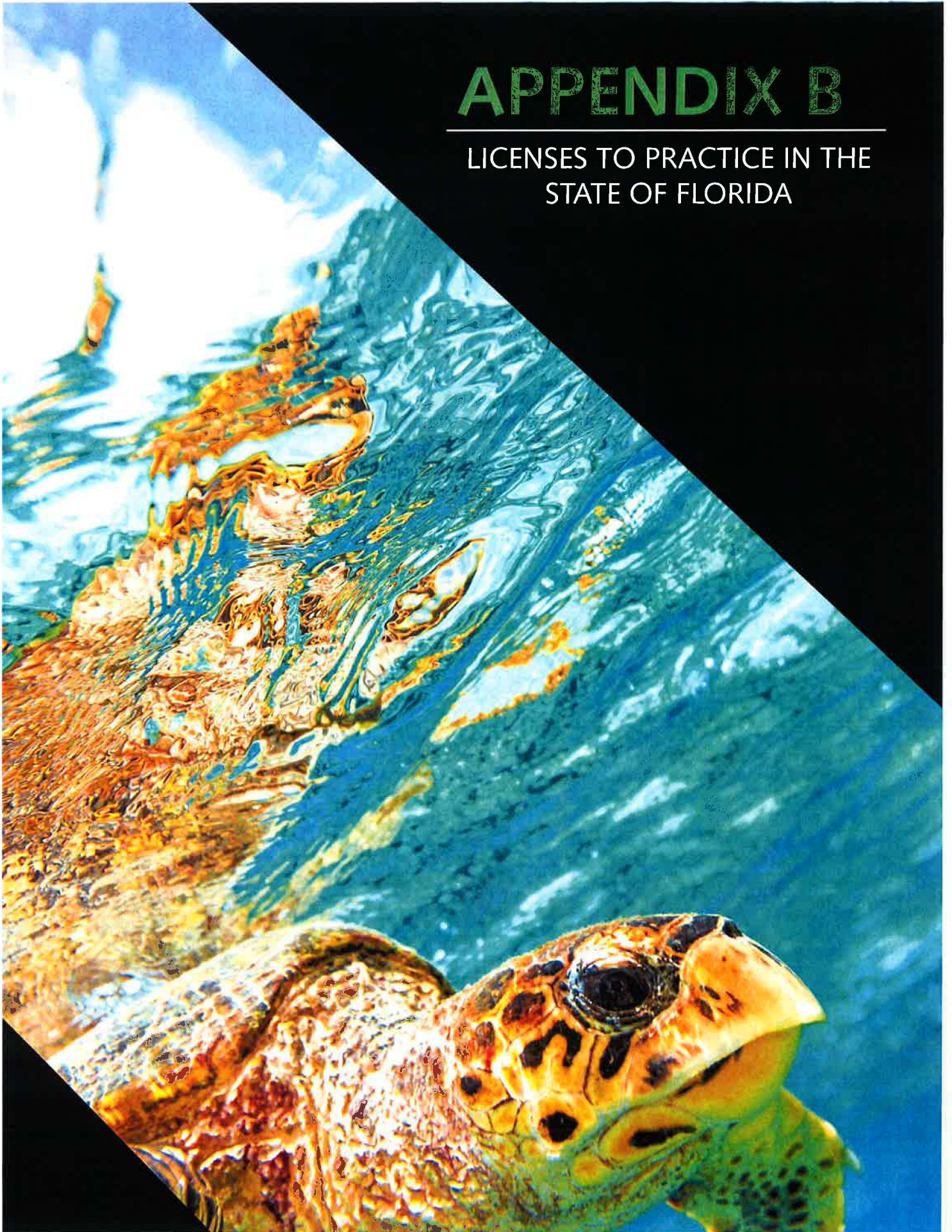


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APPENDIX B

LICENSES TO PRACTICE IN THE
STATE OF FLORIDA





Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CABALLERO FIERMAN LLERENA & GARCIA, LLP

4649 PONCE DE LEON BLVD
SUITE 404
CORAL GABLES FL 33146

LICENSE NUMBER: AD64536

EXPIRATION DATE: DECEMBER 31, 2021

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Licensee Details

Licensee Information

Name: **CABALLERO FIERMAN LLERENA & GARCIA, LLP (Primary Name)**

Main Address: **8950 SW 74TH COURT
SUITE 1210
MIAMI Florida 33156**

County: **DADE**

License Mailing:

LicenseLocation:

License Information

License Type: **FIRM**

Rank: **CPA Firms**

License Number: **AD64536**

Status: **Current**

Licensure Date: **02/03/2006**

Expires: **12/31/2021**

Special Qualifications **Qualification Effective**
Partnership **04/09/2013**

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However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000

VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

DBA:
Business Name: CABALLERO FIERMAN LLERENA & GARCIA
LLP

Receipt #: 317-1216
Business Type: C P A (C P A)

Owner Name: CABALLERO FIERMAN LLERENA & GARCIA LL
Business Location: 3350 SW 148 AVE STE 110
MIRAMAR
Business Phone: 1-954-874-1608

Business Opened: 05/01/2004
State/County/Cert/Reg: AC0030376
Exemption Code:

Rooms **Seats** **Employees** **Machines** **Professionals**
2

For Vending Business Only						
Number of Machines:			Vending Type:			
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT

WHEN VALIDATED

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

Mailing Address:

CABALLERO FIERMAN LLERENA & GARCIA
4649 PONCE DE LEON BLVD #404
CORAL GABLES, FL 33146

Receipt # WWW-19-00204935
Paid 08/20/2020 30.00

2020 - 2021

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000

VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

DBA:
Business Name: CABALLERO FIERMAN LLERENA & GARCIA
LLP

Receipt #: 317-1216
Business Type: C P A (C P A)

Owner Name: CABALLERO FIERMAN LLERENA & GARCIA LL
Business Location: 3350 SW 148 AVE STE 110
MIRAMAR
Business Phone: 1-954-874-1608

Business Opened: 05/01/2004
State/County/Cert/Reg: AC0030376
Exemption Code:

Rooms **Seats** **Employees** **Machines** **Professionals**
2

Signature	For Vending Business Only					
	Number of Machines:			Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00

Receipt # WWW-19-00204935
Paid 08/20/2020 30.00

Local Business Tax Receipt

Miami-Dade County, State of Florida

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RECEIPT NO.

RENEWAL

6053078

BUSINESS NAME/LOCATION

CABALLERO FIERMAN
LLERENA & GARCIA LLP
8950 SW 74TH CT STE 1210
MIAMI, FL 33156



EXPIRES
SEPTEMBER 30, 2021

Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

OWNER

CABALLERO FIERMAN LLERENA &
GARCIA LLP
C/O NESTOR CABALLERO
Employee(s) 1

SEC. TYPE OF BUSINESS

212 P.A./CORP/PARTNERSHI
P/FIRM
AD64536

**PAYMENT RECEIVED
BY TAX COLLECTOR**

75.00 07/06/2020
CREDITCARD-20-048884

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector





Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

LLERENA, ENRIQUE

8950 SW 74TH COURT
SUITE 1210
MIAMI FL 33156

LICENSE NUMBER: AC42193

EXPIRATION DATE: DECEMBER 31, 2022

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Licensee Details

Licensee Information

Name: **LLERENA, ENRIQUE (Primary Name)**
Main Address: **8950 SW 74TH COURT
SUITE 1210
MIAMI Florida 33156**
County: **DADE**
License Mailing:
License Location:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC42193**
Status: **Current, Active**
Licensure Date: **03/01/2010**
Expires: **12/31/2022**

Special Qualifications Qualification Effective

Alternate Names

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Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

FIERMAN, ANDREW S

4649 PONCE DE LEON BLVD
SUITE 404
CORAL GABLES FL 33146

LICENSE NUMBER: AC39267

EXPIRATION DATE: DECEMBER 31, 2021

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Licensee Details

Licensee Information

Name: **FIERMAN, ANDREW S (Primary Name)**
Main Address: **8950 SW 74TH COURT
SUITE 1210
MIAMI Florida 33156**
County: **DADE**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC39267**
Status: **Current,Active**
Licensure Date: **03/21/2007**
Expires: **12/31/2021**

Special Qualifications **Qualification Effective**

Alternate Names

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2601 Blair Stone Road, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. * Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

(850) 487-1395

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



STATE OF FLORIDA DEPARTMENT
OF BUSINESS AND PROFESSIONAL
REGULATION

AC48079
CERTIFIED PUBLIC ACCOUNTANT
QUESADA, MICHAEL

ISSUED: 11/25/2019

Signature
LICENSED UNDER CHAPTER 473, FLORIDA STATUTES
EXPIRATION DATE: DECEMBER 31, 2021

Ron DeSantis, Governor

Halsey Beshears, Secretary

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY**

LICENSE NUMBER: AC48079

EXPIRATION DATE: DECEMBER 31, 2021

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

QUESADA, MICHAEL
3452 CRYSTAL LANE
DAVIE FL 33330



ISSUED: 11/25/2019

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

Licensee Details**Licensee Information**

Name: **QUESADA, MICHAEL (Primary Name)**
Main Address: **8950 SW 74TH COURT
SUITE 1210
MIAMI Florida 33156**
County: **DADE**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC48079**
Status: **Current,Active**
Licensure Date: **12/15/2014**
Expires: **12/31/2021**

Special Qualifications **Qualification Effective**

Alternate Names**View Related License Information****View License Complaint**

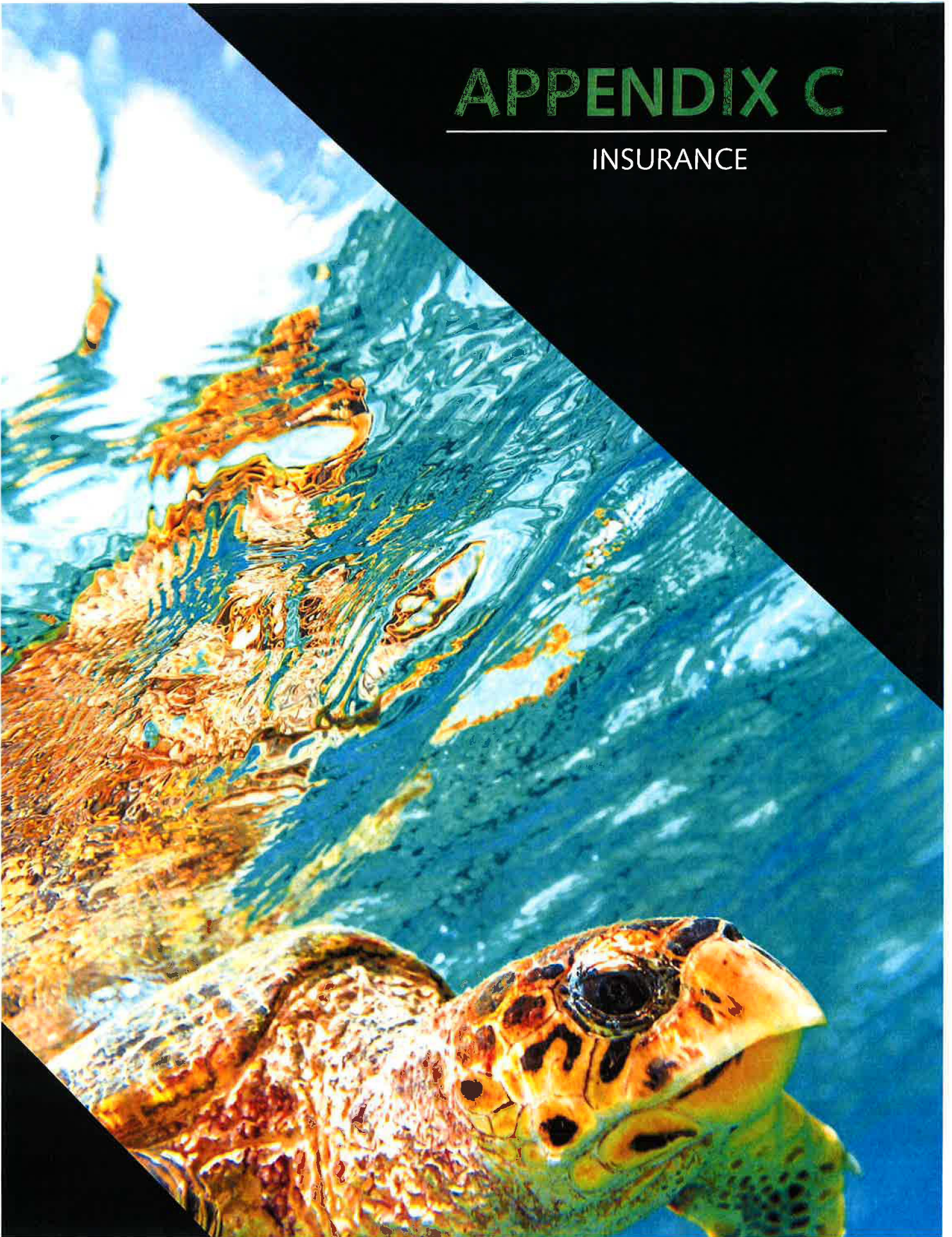
2601 Blair Stone Road, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.

APPENDIX C

INSURANCE





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
04/07/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER iSure Insurance Brokers, Inc. 10631 N. Kendall Drive Suite 210 Miami FL 33176		CONTACT NAME: Yeni Linares PHONE (A/C, No, Ext): (305) 223-2533 E-MAIL ADDRESS: Yeni@iSureBrokers.com FAX (A/C, No): (305) 220-0765																						
INSURED Caballero, Fierman, Llerena & Garcia, LLP 8950 SW 74th Court, Ste 1210 Miami FL 33156		<table border="1"><thead><tr><th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr></thead><tbody><tr><td>INSURER A:</td><td>Blackboard Insurance Company</td><td></td></tr><tr><td>INSURER B:</td><td>Travelers Indemnity of America (TIA)</td><td>25666</td></tr><tr><td>INSURER C:</td><td>Travelers Casualty & Surety Company of America</td><td>31194</td></tr><tr><td>INSURER D:</td><td></td><td></td></tr><tr><td>INSURER E:</td><td></td><td></td></tr><tr><td>INSURER F:</td><td></td><td></td></tr></tbody></table>		INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Blackboard Insurance Company		INSURER B:	Travelers Indemnity of America (TIA)	25666	INSURER C:	Travelers Casualty & Surety Company of America	31194	INSURER D:			INSURER E:			INSURER F:		
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INSURER C:	Travelers Casualty & Surety Company of America	31194																						
INSURER D:																								
INSURER E:																								
INSURER F:																								

COVERAGES**CERTIFICATE NUMBER:** CL214704638**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOG <input type="checkbox"/> OTHER			RISKMAG00001HIBP-25783-02	09/30/2020	09/30/2021	EACH OCCURRENCE \$ 2,000,000
			DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000				
			MED EXP (Any one person) \$ 5,000				
			PERSONAL & ADV INJURY \$ 2,000,000				
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			RISKMAG00001HIBP-25783-02	09/30/2020	09/30/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
			BODILY INJURY (Per person) \$				
			BODILY INJURY (Per accident) \$				
			PROPERTY DAMAGE (Per accident) \$				
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
B	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	UB-8J849698-21-42-G	01/01/2021	01/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER
			E.L. EACH ACCIDENT \$ 1,000,000				
			E.L. DISEASE - EA EMPLOYEE \$ 1,000,000				
			E.L. DISEASE - POLICY LIMIT \$ 1,000,000				
C	Professional Liability			106805268	09/30/2020	09/30/2021	Each Claim \$3,000,000 All claims \$4,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CPA

CERTIFICATE HOLDER**CANCELLATION**

Caballero Fierman Llerena & Garcia, LLP

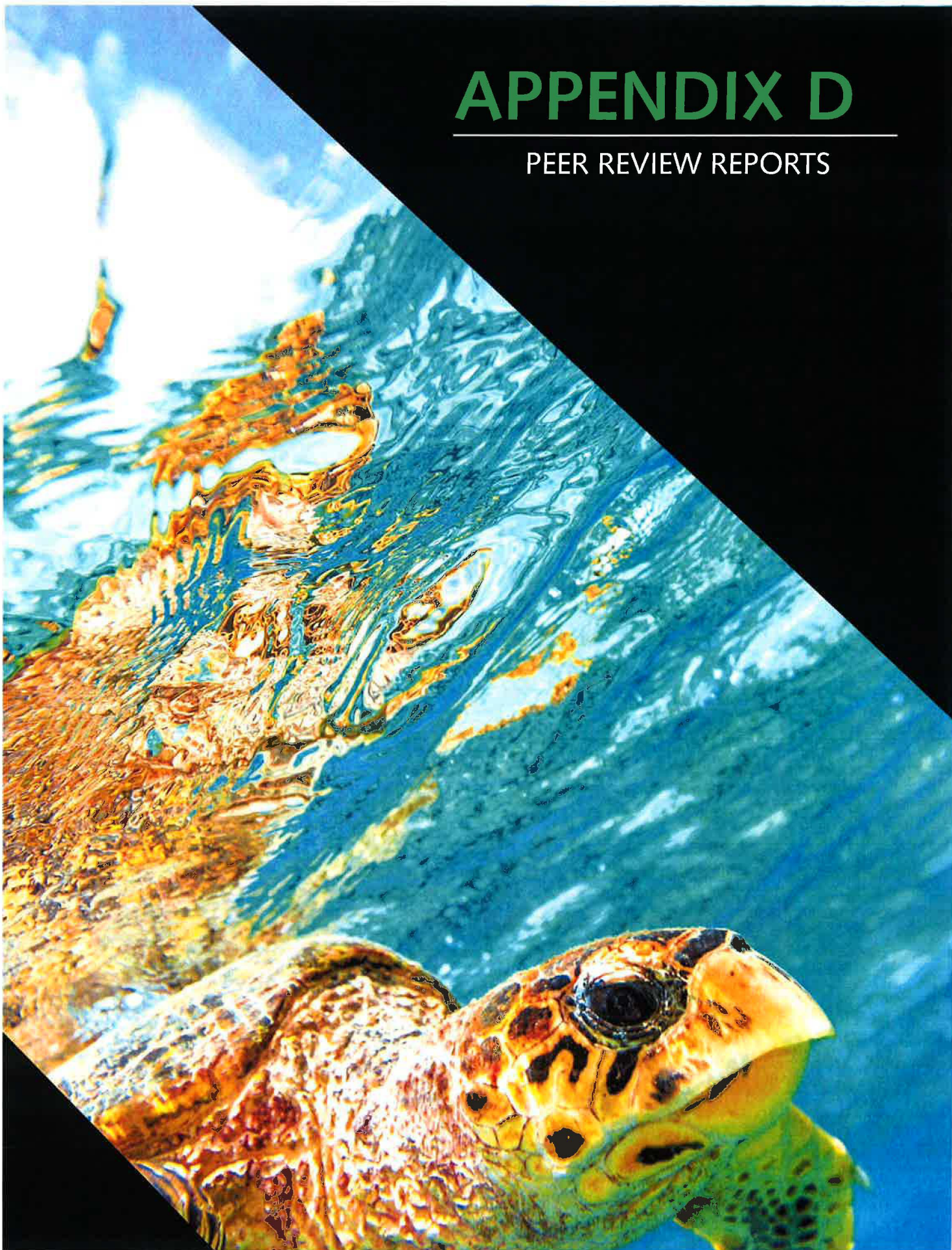
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.

APPENDIX D

PEER REVIEW REPORTS



Note: Effective February 19, 2018 Alberni Caballero & Fierman, LLP merged with Garcia and Garcia, CPA PA. The new combined firm operates as Caballero Fierman Llerena & Garcia, LLP.



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

American Institute of CPAs
• Center for Audit Quality
• Employee Benefit Plan Audit Quality Center
• Governmental Audit Quality Center
• Private Companies Practice Section
• Tax Division
Florida Institute of CPAs

Harrison Executive Centre
1930 Harrison Street
Suite 308
Hollywood, FL 33020
Telephone (954) 922-8866
Fax (954) 922-8864
www.infantecpa.com

System Review Report

July 23, 2015

To the Partners of
Alberni, Caballero & Fierman, LLP
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP (the firm) in effect for the year ended January 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP in effect for the year ended January 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Alberni, Caballero & Fierman, LLP has received a peer review rating of *pass*.

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Members of

- American Institute of CPAs
 - Center for Audit Quality
 - Employer Benefit Plan Audit Quality Center
 - Government Audit Quality Center
 - Private Companies Practice Section
 - Tax Division
- Florida Institute of CPAs

Harrison Executive Centre
1930 Harrison Street
Suite 308
Hollywood, FL 33020
Telephone (954) 922-8866
Fax (954) 922-8884
www.infantecpa.com

Report on the Firm's System of Quality Control

July 31, 2018

To the Partners of
Caballero Fierman Llerena + Garcia, LLP
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Caballero Fierman Llerena + Garcia, LLP (the firm) in effect for the year ended January 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

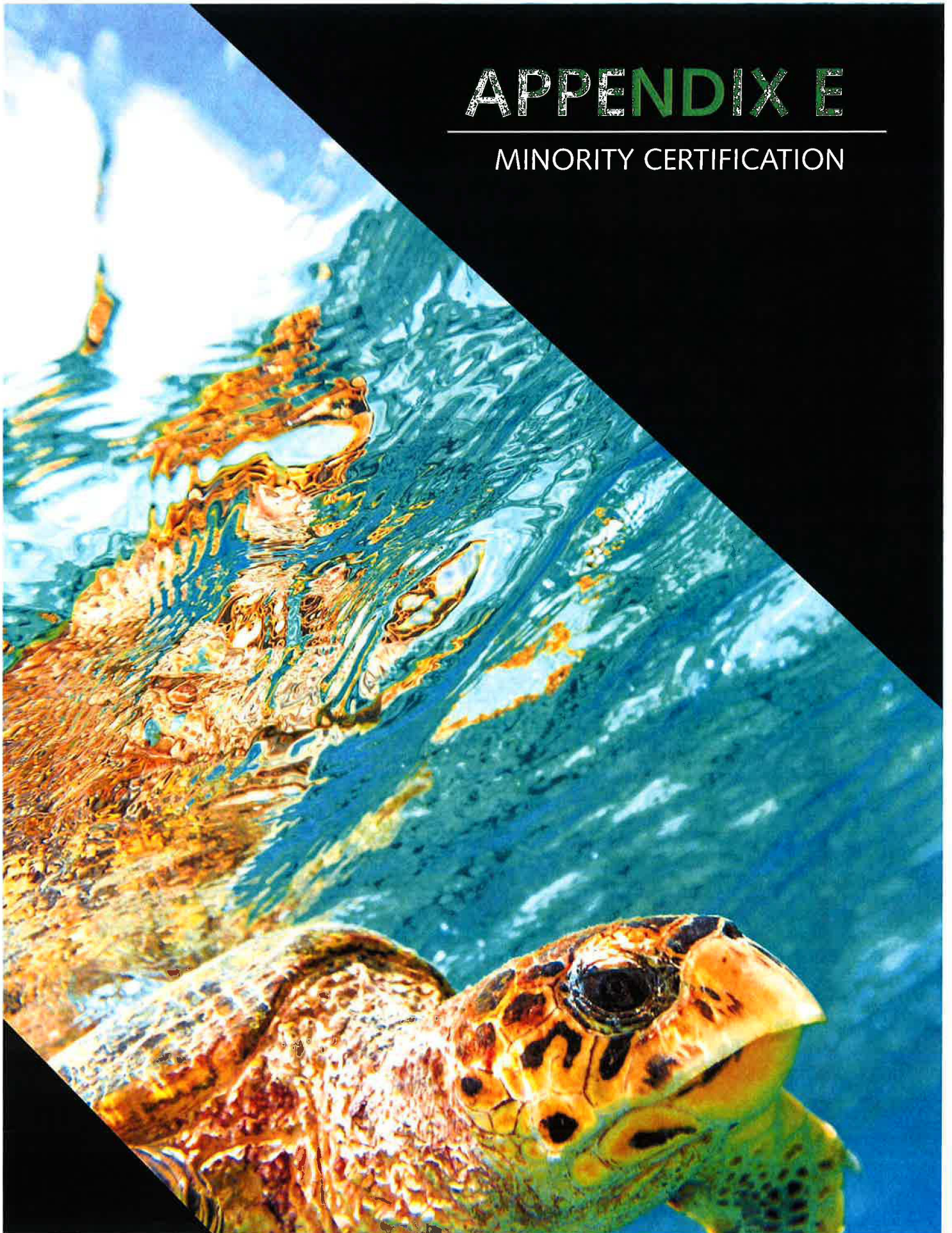
In our opinion, the system of quality control for the accounting and auditing practice of Caballero Fierman Llerena + Garcia, LLP in effect for the year ended January 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Caballero Fierman Llerena + Garcia, LLP has received a peer review rating of *pass*.



Infante & Company

APPENDIX E

MINORITY CERTIFICATION





**OFFICE OF ECONOMIC AND SMALL BUSINESS DEVELOPMENT
Governmental Center Annex**

115 S. Andrews Avenue, Room A680 • Fort Lauderdale, Florida 33301 • 954-357-6400 • FAX 954-357-5674

March 31, 2021

Mr. Nestor Caballero
CABALLERO FIERMAN LLERENA & GARCIA, LLP
3350 SW 148th Avenue, Suite 110
Miramar, Florida 33027

Dear Mr. Caballero:

The Broward County Office of Economic and Small Business Development (OESBD) is pleased to announce that your firm's **County Business Enterprise (CBE)** certification has been renewed.

Your firm's certification is continuing from your anniversary date but are contingent upon the firm verifying its eligibility annually through this office. You will be notified in advance of your obligation to continue eligibility in a timely fashion. However, the responsibility to ensure continued certification is yours. Failure to document your firm's continued eligibility for the CBE and SBE programs within **thirty (30) days** from your anniversary may result in the expiration of your firm's certifications. Should you continue to be interested in certification after it has expired, you will need to submit a new application, and all required supporting documentation for review.

To review current Broward County Government bid opportunities, visit: www.broward.org/Purchasing and click on "Current Solicitations and Results." Also, from this website, you can log into your firm's profile in BidSync to ensure you have added all appropriate classification codes. Bid opportunities over \$3,500 will be advertised to vendors via e-mail and according to classification codes, so please ensure that both the Purchasing Division and OESBD are apprised of your current e-mail address.

Your primary certification group is: **Licensed Professional Services**. This is also how your listing in our directory will read. You may access your firm's listing by visiting the Office of Economic and Small Business Development Directory, located on the internet at: www.broward.org/EconDev and click on "Certified Firm Directories."

Your firm may compete for, and perform work on Broward County projects in the following area:

NAICS CODE: 541211

We look forward to working with you to achieve greater opportunities for your business through county procurement.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. McDonald", with a large, stylized loop at the end.

Sandy-Michael McDonald, Director
Office of Economic and Small Business Development

Cert Agency: BC-CBE
ANNIVERSARY DATE: March 23rd



**Internal Services Department
Small Business Development**

111 NW 1 Street, 19th Floor
Miami, Florida 33128
miamidade.gov T 305-375-3111 F
305-375-3160

August 28, 2018

Nestor Caballero
CABALLERO FIERMAN LLERENA & GARCIA, LLP
4649 Ponce de Leon Blvd
Ste 404
Coral Gables, FL 33146

Approval Date: April 30, 2018 - Small Business Enterprise - Goods & Services (SBE-G&S)

Expiration Date: April 30, 2021

Dear Nestor Caballero,

Miami-Dade County Small Business Development (SBD), a division of the Internal Services Department (ISD) has completed the review of your application and attachments submitted for certification. Your firm is officially certified as a Miami-Dade County Small Business Enterprise - Goods & Services (SBE-G&S). The Small Business Enterprise (SBE) programs are governed by sections 2-8.1.1.1.1; 2-8.1.1.1.2; 2-10.4.01; 10-33.02 of Miami-Dade County's Codes.

This Small Business Enterprise - Goods & Services (SBE-G&S) certification is valid for three years provided that you submit a "Continuing Eligibility Affidavit" on or before your anniversary date, April 30, 2019. The affidavit must indicate any changes or no changes in your firm pertinent to your certification eligibility. The submittal of a "Continuing Eligibility Affidavit" annually with specific supporting documents on or before your Anniversary Date is required to maintain the three-year certification. You will be notified of this responsibility in advance of the Anniversary Date. Failure to comply with the said responsibilities may result in immediate action to decertify the firm.

If at any time there is a material change in the firm including, but not limited to, ownership, officers, director, scope of work being performed, daily operations, affiliation(s) with other businesses or the physical location of the firm, you must notify this office in writing within (30) days. Notification should include supporting documentation. You will receive timely instructions from this office as to how you should proceed, if necessary. This letter will be the only approval notification issued for the duration of your firm's three years' certification. If the firm attains graduation or becomes ineligible during the three-year certification period, you will be properly notified following an administrative process that your firm's certification has been removed pursuant to the code.

Your firm's name and tier level will be listed in the directory for all SBE certified firms, which can be accessed through Miami-Dade County's SBD website: <http://www.miamidade.gov/smallbusiness/certification-lists.asp>. The categories as listed below affords you the opportunity to bid and participate on contracts with Small Business Enterprise measures.

It is strongly recommended that you register your firm as a vendor with Miami-Dade County. To register, you may visit: <http://www.miamidade.gov/procurement/vendor-registration.asp>. Thank you for your interest in doing business with Miami-Dade County. If you have any questions or concerns, you may contact our office at 305-375-3111 or via email at sbdcert@miamidade.gov.

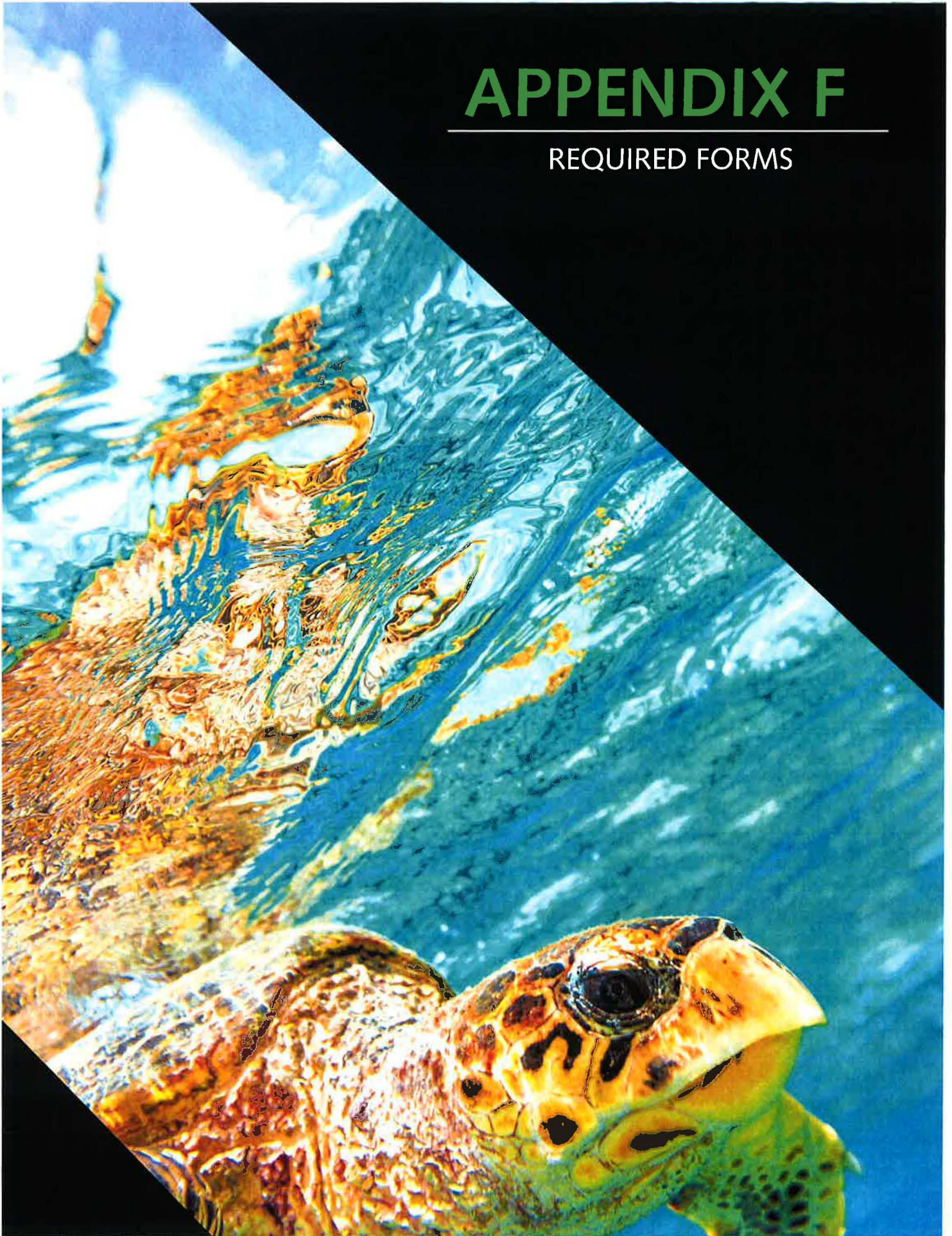
Sincerely,

Claudious Thompson, Section Chief
Small Business Development

CATEGORIES: (Your firm may bid or participate on contracts only under these categories)

APPENDIX F

REQUIRED FORMS



ACKNOWLEDGMENT AND SIGNATURE PAGE

This form must be completed and submitted by the date and the time of bid/proposal opening.

Legal Company Name (include d/b/a if applicable): Caballero Flaman
Llerena & Garcia,
LLP Federal Tax Identification Number: 55-091340

If Corporation - Date Incorporated/Organized: N/A The Firm Is Limited Liability Partnership

State Incorporated/Organized: Florida

Company Operating Address: 3350 SW 148 Avenue Suite 110

City Miramar State Florida Zip Code 33027

Remittance Address (if different from ordering address) _____

City _____ State _____ Zip Code _____

Company Contact Person: enrique Llerena, CPA. Email Address: elлерena@cflgcpa.com

Phone Number (include area code) 954-874-1611 Fax Number (include area code) 954-874-1699

Company's Internet Web Address: https://www.cflgcpa.com/

IT IS HEREBY CERTIFIED AND AFFIRMED THAT THE BIDDER/PROPOSER CERTIFIES ACCEPTANCE OF THE TERMS, CONDITIONS, SPECIFICATIONS, ATTACHMENTS AND ANY ADDENDA. THE BIDDER/PROPOSER SHALL ACCEPT ANY AWARDS MADE AS A RESULT OF THIS SOLICITATION. BIDDER/PROPOSER FURTHER AGREES THAT PRICES QUOTED WILL REMAIN FIXED FOR THE PERIOD OF TIME STATED IN THE SOLICITATION.


Bidder/Proposer's Authorized Representative's Signature:

April 22, 2021

Date

Type or Print Name: Enrique Llerena, CPA.

THE EXECUTION OF THIS FORM CONSTITUTES THE UNEQUIVOCAL OFFER OF BIDDER/PROPOSER TO BE BOUND BY THE TERMS OF ITS PROPOSAL. FAILURE TO SIGN THIS SOLICITATION WHERE INDICATED BY AN AUTHORIZED REPRESENTATIVE SHALL RENDER THE BID/PROPOSAL NON-RESPONSIVE. THE CITY MAY, HOWEVER, IN ITS SOLE DISCRETION, ACCEPT ANY BID/PROPOSAL THAT INCLUDES AN EXECUTED DOCUMENT WHICH UNEQUIVOCALLY BINDS THE BIDDER/PROPOSER TO THE TERMS OF ITS OFFER.

ANY EXCEPTION, CHANGES OR ALTERATIONS TO THE GENERAL TERMS AND CONDITIONS, HOLDHARMLESS/INDEMNITY DOCUMENT OR OTHER REQUIRED FORMS MAY RESULT IN THE BID/PROPOSAL BE DEEMED NON-RESPONSIVE AND DISQUALIFIED FORM THE AWARD PROCESS.

HOLD HARMLESS AND INDEMNITY CLAUSE**(Company Name and Authorized Representative's Name)**

Caballero Fierman Llerena & Garcia, LLP the contractor, shall indemnify, defend and hold harmless the City of Hollywood/Hollywood CRA, its elected and appointed officials, employees and agents for any and all suits, actions, legal or administrative proceedings, claims, damage, liabilities, interest, attorney's fees, costs of any kind whether arising prior to the start of activities or following the completion or acceptance and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part by reason of any act, error or omission, fault or negligence whether active or passive by the contractor, or anyone acting under its direction, control, or on its behalf in connection with or incident to its performance of the contract.

SIGNATURE

Enrique Llerena, CPA.

PRINTED NAME

Caballero Fierman Llerena & Garcia, LLP

COMPANY OF NAME

April 22, 2021

DATE

Failure to sign or changes to this page may render your proposal non-responsive.

NON-COLLUSION AFFIDAVITSTATE OF: FloridaCOUNTY OF: Broward, being first duly sworn, deposes and says that:

- (1) He/she is a Partner of Caballero Fierman Llerena & Garcia, LLP, the Proposer that has submitted the attached Proposal.
- (2) He/she has been fully informed regarding the preparation and contents of the attached Proposal and of all pertinent circumstances regarding such Proposal,
- (3) Such Proposal is genuine and is not a collusion or sham Proposal;
- (4) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the contractor for which the attached Proposal has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure an advantage against the City of Hollywood or any person interested in the proposed Contract; and
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(SIGNED)



Title

**Failure to sign or changes to this page may render your proposal non-responsive.**

SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a) FLORIDA STATUTES ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER
OFFICIAL AUTHORIZED TO ADMINISTER OATHS

1 This form statement is submitted to
City of Hollywood
 by Enrique Llerena, CPA, Partner for Caballero Fierman Llerena & Garcia, LLP (Print
 individual's name and title) (Print name of entity submitting sworn statement) whose business
 address is 3350 SW 148 Avenue Suite 110 Miramar, FL 33027
 and if applicable its Federal Employer Identification Number (FEIN) is 55-091340 If the entity has no FEIN,
 include the Social Security Number of the individual signing this sworn statement.

2. I understand that "public entity crime," as defined in paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misinterpretation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in an federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that "Affiliate," as defined in paragraph 287.133(1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime, or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5 I understand that "person," as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

☒ Neither the entity submitting sworn statement, nor any of its officers, director, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime, but the Final Order entered by the Hearing Officer in a subsequent proceeding before a Hearing Officer of the State of the State of Florida,

Division of Administrative Hearings, determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (attach a copy of the Final Order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THAT PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017 FLORIDA STATUTES FOR A CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.


(Signature)

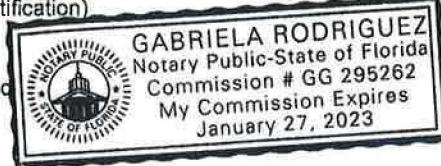
Sworn to and subscribed before me this 22 day of April, 2021.

Personally known


Or produced identification _____ Notary Public-State of Florida

(Type of identification) _____ my commission expires 01.27.2023

commissioned
public)



Gabriela Rodriguez
(Printed, typed or stamped
name of notary)



Failure to sign or changes to this page may render your proposal non-responsive.

CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction, violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

Applicant Name and Address:

Caballero Fierman Llerena & Garcia, LLP

3350 SW 148 Avenue Suite 110

Miramar FL 33027

Application Number and/or Project Name:

RFP 4667-21-SS Financial Auditing Services

Applicant IRS/Vendor Number: _____

Type/Print Name and Title of Authorized Representative:

Enrique Llerena, CPA. Partner

Signature: 

Date: 04.22.2021

Failure to sign or changes to this page may render your proposal non-responsive.

DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE PROPOSALS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie proposals will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program (if such is available in the employee's community) by, any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of these requirements.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.


VENDOR'S SIGNATURE

Enrique Llerena, CPA.

PRINTED NAME

Caballero Fierman Llerena & Garcia, LLP

NAME OF COMPANY

SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. - "No Public officer, employee of an agency, local government attorney, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, local government attorney, or candidate would be influenced thereby.". The term "public officer" includes "any person elected or appointed to hold office in any agency, including any person serving on an advisory body."


The City of Hollywood/Hollywood CRA policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City/CRA does business.

The State of Florida definition of "gifts" includes the following:

- Real property or its use,
- Tangible or intangible personal property, or its use,
- A preferential rate or terms on a debt, loan, goods, or services,
- Forgiveness of indebtedness,
- Transportation, lodging, or parking,
- Food or beverage,
- Membership dues,
- Entrance fees, admission fees, or tickets to events, performances, or facilities,
- Plants, flowers or floral arrangements
- Services provided by persons pursuant to a professional license or certificate.
- Other personal services for which a fee is normally charged by the person providing the services.
- Any other similar service or thing having an attributable value not already provided for in this section.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy

 _____ SIGNATURE	Enrique Llerena, CPA, Partner _____ PRINTED NAME
---	--

Caballero Fierman Llerena & Garcia, LLP _____ NAME OF COMPANY	Partner _____ TITLE
---	---------------------------

Failure to sign this page may render your proposal non-responsive.

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Caballero Fierman Llerena & Garcia, LLP

Firm giving Reference: City of Hialeah

Address: 501 Palm Avenue, 4th Floor, Hialeah, FL 33010

Phone: (305) 883-5847

Fax: (305) 883-5961

Email: cchiocca@hialeahfl.gov

1. Q: What was the dollar value of the contract?

A: \$ 723,230 FY17-21

2. Have there been any change orders, and if so, how many?

A: No change orders.

3. Q: Did they perform on a timely basis as required by the agreement?

A: The audit has been completed timely each year.

4. Q: Was the project manager easy to get in contact with?

A: The firm partners and project manager are always accessible for questions.

5. Q: Would you use them again?

A: Yes definitely.

6. Q: Overall, what would you rate their performance? (Scale from 1-5)

A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable

7. Q: Is there anything else we should know that we have not asked?

A: The Firm provides excellent technical guidance.

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Christopher Chiocca Title: Finance Director

Signature: C. Chiocca Date: 4/19/21

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Caballero Fierman Llerena & Garcia, LLP

Firm giving Reference: City of Miramar

Address: 2300 Civic Center Place, Miramar, FL 33025-6577

Phone: (954) 602-3049

Fax: (954) 602-3696

Email: keadderley@miramarfl.gov

1. Q: What was the dollar value of the contract?
A: Value of the contract is \$396,000.
2. Have there been any change orders, and if so, how many?
A: There have been no change orders.
3. Q: Did they perform on a timely basis as required by the agreement?
A: Yes
4. Q: Was the project manager easy to get in contact with?
A: The engagement Partner, Manager and all other engagement staff members are accessible and return phone calls and emails in a quick timely manner.
5. Q: Would you use them again?
A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked?
A: The engagement team is highly competent and provides timely deliverables.

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Kevin E. Adderley Title: Director of Financial Services

Signature:  Date: April 16, 2021

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Caballero Fierman Llerena & Garcia, LLP

Firm giving Reference: City of North Miami Beach

Address: 17011 NE 19th Avenue, North Miami Beach, FL 33162

Phone: (305) 948-2930

Fax: (305) 948-2996

Email: janette.smith@citynmb.com

1. Q: What was the dollar value of the contract?

A: \$99,761 CAFR + SEFA \$2,500 Children's Trust per program

2. Have there been any change orders, and if so, how many?

A: No

3. Q: Did they perform on a timely basis as required by the agreement?

A: Yes

4. Q: Was the project manager easy to get in contact with?

A: Yes

5. Q: Would you use them again?

A: Yes

6. Q: Overall, what would you rate their performance? (Scale from 1-5)

A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable

7. Q: Is there anything else we should know that we have not asked?

A: No

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Janette Smith Title: Chief Financial Officer

Signature:  Date: 4-19-2021

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Caballero Fierman Llerena & Garcia, LLP

Firm giving Reference: City of South Miami

Address: 6130 Sunset Drive, South Miami, FL 33143

Phone: (305) 663-6343

Fax: (305) 663-6346

Email: ariverol@southmiamifl.gov

1. Q: What was the dollar value of the contract?

A: Approximately

2. Have there been any change orders, and if so, how many?

A: No

3. Q: Did they perform on a timely basis as required by the agreement?

A: Yes, every year thus far

4. Q: Was the project manager easy to get in contact with?

A: Absolutely

5. Q: Would you use them again?

A: Yes

6. Q: Overall, what would you rate their performance? (Scale from 1-5)

A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable

7. Q: Is there anything else we should know that we have not asked?

A: Very good firm with a wealth of accounting knowledge.

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Alfredo Riverol

Title: Chief Financial Officer

Signature: 

Date: 4/19/21

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Caballero Fierman Llerena & Garcia, LLP

Firm giving Reference: Miami Shores Village

Address: 10050 NE Second Avenue, Miami Shores, Fl 33138

Phone: (305) 762-4855

Fax: (305) 756-8972

Email: financedirector@msvfl.gov

1. Q: What was the dollar value of the contract?

A:

2. Have there been any change orders, and if so, how many?

A: None

3. Q: Did they perform on a timely basis as required by the agreement?

A: Yes, they work around your schedule.

4. Q: Was the project manager easy to get in contact with?

A: Excellent communication year round.

5. Q: Would you use them again?

A: Yes

6. Q: Overall, what would you rate their performance? (Scale from 1-5)

A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable

7. Q: Is there anything else we should know that we have not asked?

A: They prepare you for any GASB changes that may affect your Financial Statements.

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Holly Hugdahl Title: Finance Director

Signature: Holly Hugdahl CPA, CGMA Date: 4/19/2021



CABALLERO FIERMAN
LLERENA + GARCIA LLP
accountants | advisors

PROPOSAL FOR FINANCIAL AUDITING SERVICES FOR THE **CITY OF HOLLYWOOD, FLORIDA AND HOLLYWOOD COMMUNITY REDEVELOPMENT AGENCY**

SEALED DOLLAR COST BID

Subject: RFP-4667-21-SS Financial Auditing Services for the fiscal years ending September 30, 2021 through 2023, with two (2) optional renewal periods

April 22, 2021



Caballero Fierman Llerena & Garcia, LLP
3350 SW 148th Avenue, Suite 110
Miramar, FL 33027

Enrique Llerena, CPA Partner
ellerena@cflgcpa.com
T: (954) 874-1611 F: 305.662.4266
FEI# 55-0912340 CPA License#: AD64536

THIS FORM APPLIES IF AWARDED BOTH THE CITY AND THE CRA

EXHIBIT A – PART I SEALED DOLLAR COST BID

**FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDED SEPTEMBER 30,
2021 – 2023**

Price for Fiscal Year 2021 (per attached Part 2)	\$ 221,270
Price for Fiscal Year 2022 (per attached Part 2)	\$ 227,908
Price for Fiscal Year 2023 (per attached Part 2)	\$ 234,745
Grand Total Price for Financial Auditing Services (3 Years)	\$ 683,923

THIS FORM APPLIES IF AWARDED BOTH THE CITY AND THE CRA

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	210	325	227.50	47,775
Managers	275	220	154	42,350
Supervisory Staff	600	175	122.50	73,500
Other (Specify) Seniors and Staff	915	90	63	57,645
Subtotal	2,000			221,270
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR ENDING 09.30.2021

\$ 221,270

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Other Expenses Detail

None

THIS FORM APPLIES TO THE CITY ONLY

EXHIBIT A – PART I SEALED DOLLAR COST BID

**FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDED SEPTEMBER 30,
2021 – 2023**

Price for Fiscal Year 2021 (per attached Part 2)	\$ 190,960
Price for Fiscal Year 2022 (per attached Part 2)	\$ 196,689
Price for Fiscal Year 2023 (per attached Part 2)	\$ 202,589
Grand Total Price for Financial Auditing Services (3 Years)	\$ 590,238

THIS FORM APPLIES TO THE CITY ONLY

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	190	325	227.50	43,225
Managers	225	220	154	34,650
Supervisory Staff	540	175	122.50	66,150
Other (Specify) Seniors and Staff	745	90	63	46,935
Subtotal	1,700			190,960
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR ENDING 09.30.2021

\$ 190,960

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Other Expenses Detail

None

THIS FORM APPLIES TO THE CRA ONLY**EXHIBIT A – PART I SEALED DOLLAR COST BID****FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDED SEPTEMBER 30,
2021 – 2023**

Price for Fiscal Year 2021 (per attached Part 2)	\$ <u>45,343</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>46,703</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>48,104</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>140,150</u>

THIS FORM APPLIES TO THE CRA ONLY

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	40	325	227.50	9,100
Managers	45	220	154	6,930
Supervisory Staff	175	175	122.50	21,438
Other (Specify) Seniors and Staff	125	90	63	7,875
Subtotal	385			45,343
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR ENDING 09.30.2021

\$ 45,343

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Other Expenses Detail

None