PROFESSIONAL SERVICES AGREEMENT
INDEPENDENT AUDITING SERVICES

Contract No. 2018-02

MIAMI LAKES
Growing Beautifully

The Town of Miami Lakes Council:

Mayor Manny Cid
Vice Mayor Frank Mingo
Councilmember Luis Collazo
Councilmember Timothy Daubert
Councilmember Caesar Mestre
Councilmember Nelson Rodriguez
Councilmember Marilyn Ruano

Alex Rey, Town Manager
The Town of Miami Lakes
6601 Main Street
Miami Lakes, Florida 33014

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This Agreement made this 8th day of December in the year **2017** ("Agreement") by and between the Town of Miami Lakes, Florida, hereinafter called the "Town," and Rodriguez, Trueba & Company, C.P.A., P.A., hereinafter called the "Consultant", a limited liability partnership organized and existing under the laws of the State of Florida, having its principal office at 1985 NW 88th Court, Suite 101, Doral, Florida 33172.

RECITAL

WHEREAS, The Town issued a Request for Proposals ("RFP") 2018-02 on October 6, 2017 for the provision of professional services for Independent Audit Services ("Services") and Consultant's proposal ("Proposal"), in response thereto, was selected as the most qualified for the provision of said Services. The RFP and the Proposal are sometimes referred to herein, collectively, as the Solicitation Documents, and are by this reference expressly incorporated into and made a part of this Agreement as if set forth in full;

WHEREAS, the Town, through action of the Town Manager and/or the Town Council, as applicable, has selected the Consultant in accordance with, Florida Statutes, and the applicable provisions of the Town Procurement Ordinance, to provide the professional services as described herein; and

WHEREAS, the Consultant has agreed to provide said professional services as fully described in Article II, Scope of Services, at the prices and rates provided for in Exhibit A.

WITNESSETH, that the Town and the Consultant, for the considerations herein set forth, agree as follows:

ARTICLE I. GENERAL TERMS AND CONDITIONS

1.01 Definitions

Additional Services means any Services that increase, decrease, or otherwise modifies the Scope of Services.

Attachments mean any Attachments to this Agreement which are expressly incorporated by reference and made a part of this Agreement as if set forth in full.

Consultant means the individual, partnership, corporation, association, joint venture, or any combination thereof, which has entered into the Agreement to provide the professional services to the Town required by this Agreement.

Deliverables mean all documentation and any items of any nature submitted by the Consultant to the Town's Project Manager for review and acceptance pursuant to the terms of this Agreement.

Hourly Rates means the expense to Consultant and on an hourly rate basis for employees in the specified professions and job categories assigned to provide Services under this Agreement. Hourly rates are inclusive off all indirect expenses, cost, overhead, and margin.

Procurement Manager means the Town's Procurement Manager whom is responsible for the management of the Agreement.

Professional Services means those services within the scope of the practice of auditing, as defined by the laws of the State of Florida and the federal government, or those routinely and typically performed by any auditing firm in connection within its professional practice for the Services provided under this Agreement.

Project Manager means an employee or representative of the Town designated by the Town Manager to manage the Services to be performed under this Agreement.

Scope of Services or Services means the comprehensive description of the activities, tasks, design features, objectives, deliverables and milestones contained in this Agreement, which required for the completion of work performed by the Consultant, under this Agreement.

Town Council means the legislative body of the Town of Miami Lakes.

Town Manager means the duly appointed chief administrative officer of the Town of Miami Lakes or designee.

Town or Owner means the Town of Miami Lakes, Florida, a Florida municipal corporation, the public agency which is a party hereto and for which this Agreement is to be performed. In all respects hereunder, Town's performance is pursuant to Town's position as the Owner of the Project. In the event the Town exercises its regulatory authority as a governmental body, the exercise of such regulatory authority and the enforcement of any rules, regulations, codes, laws and ordinances shall be deemed to have occurred pursuant to Town's authority as a governmental body and shall not be attributable in any manner to Town as a party to this Agreement. The Town of Miami Lakes shall be referred to herein as "Town". For the purposes of this Agreement, "Town" without modification shall mean the Town Manager.

Work Order means a document issued by the Town authorizing the Consultant to perform Additional Services or authorizing the Consultant to proceed with an audit.

Work Order Proposal means a document prepared by the Consultant, at the request of the Town, for Additional Services to be provided by the Consultant.

1.02 Incorporation of Recitals

The foregoing Recitals are true and correct and are hereby incorporated herein by this reference.

1.03 Term

The Agreement shall be effective upon its execution and shall continue for an initial term of three years commencing with the audit for fiscal year ending September 30, 2017. The Town, at its sole discretion may exercise up to two (2) options to renew ("OTR") for an additional one (1) year period each. The Agreement shall continue in full force and effect until all Services requested before the end of the term have been completed and the Town has issued final payment to the Consultant.

1.04 Order of Precedence

Should a conflict exist between or among the provisions of, or the Attachments to the Agreement, the order of precedence shall be as follows: 1) these terms and conditions of the Agreement, 2) Attachments to the Agreement, 3) the Town's RFP No. 2016-46 and any associated addenda and attachments thereto, and 4) the Contractor's Proposal.

1.05 Notices

Whenever either party desires to give notice unto the other, such notice must be in writing, sent by registered or certified United States mail, return receipt requested, delivered personally, or delivered via e-mail addressed to the party for whom it is intended at the place/address last specified; and the place for giving of notice shall remain such until it shall have been changed by written notice to or by the Procurement Manager. For the present, the parties designate the following as the respective places for giving of notice:

For Town of Miami:
Alex Rey
Town Manager
6601 Main Street
Miami Lakes, Florida 33014
reya@miamilakes-fl.gov

With a copy to:

Raul Gastesi
at the same address as above
gastesir@miamilakes-fl.gov

Procurement
at the same address as above
procurement@miamilakes-fl.gov

For Consultant:

Mariano J. Rodriguez, CPA
President
Rodriguez, Trueba & Company, CPA, PA
1985 NW 88th Court
Suite 101
Doral, Florida 33172
mrodriguez@rtc-cpa.com

1.06 Compensation

The amount of compensation payable by the Town to Consultant shall be in accordance with the Price Schedule established in Exhibit A; provided, however, that in no event shall the amount of compensation exceed two hundred fifty thousand dollars ($250,000.00) in total for the term of the contract, including extensions, unless explicitly approved by action of the Town Council or Town Manager as applicable and put into effect by written amendment to this Agreement.

The Town may elect to engage Consultant for Additional Services related to the Scope of Work provided for in this agreement. In such occurrences, Consultant will be compensated at the hourly rates as specified in Exhibit A. Additional Services shall be authorized at the sole discretion of the Town. Consultant will be paid for actual Work completed.

All Services undertaken by the Consultant before the Town's approval of this Agreement shall be at the Consultant's own risk and expense.

1.07 Payments

Consultant shall invoice the Town not more than once per month in accordance with the Price schedule contained in Exhibit A. Invoices that include payments based on hourly rates must identify the employee classification, hourly Wage Rate, and the number of hours worked per classification. All invoices must have a unique invoice number and include the Town's Contract Number and must be submitted to the Project Manager.

The Consultant shall attach to the invoice all supporting data for payments, including but not limited to, copies of payroll records or distribution, or other documentation acceptable to the Town that documents the costs incurred on an hourly rate.

All payments shall be made in accordance with the Florida Statute 218.74, which is also known as the Local Government Prompt Payment Act.

1.08 Indemnification

The Consultant shall hold harmless, indemnify and defend the Town, its officials and employees from any and all claims, losses and causes of actions which may arise out of the performance of this Agreement as a result of any act of negligence or negligent omission, recklessness, or intentionally wrongful conduct of the Consultant. The Consultant shall pay all claims and losses of any nature whatsoever in connection therewith and shall defend all project related suits, in the name of the Town when applicable, and shall pay all costs, including without limitation reasonable attorney's and appellate attorney's fees, and judgments which may issue thereon. The Consultant's obligation under this paragraph shall not be limited in any way by the agreed upon contract price, or the Consultant's limit of, or lack of, sufficient insurance protection and shall apply to the full extent that it is caused by the negligence, act, omission, recklessness or intentional wrongful conduct of the Consultants, its agents, servants, or representatives.

1.09 Insurance

The Consultant shall not start Services under this Agreement until the Consultant has obtained all insurance required hereunder and the Town has approved such insurance.

All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida and satisfactory to the Town Manager. All companies shall have a Florida resident agent and be rated at least B as to management and Class V as to financial strength, as per A.M. Best Company's Best Insurance Guide, latest edition or its equivalent.

The company must hold a valid Florida Certificate of Authority as shown in the latest "List of All Insurance Companies Authorized or Approved to Do Business in Florida", issued by the State of Florida Department of Insurance and are members of the Florida Guaranty Fund.

The Consultant shall furnish certificates of insurance to the Town Manager for review and approval prior to the execution of this Agreement. The Certificates shall clearly indicate that the Consultant has obtained insurance of the type, amount and classification required by these provisions, in excess of any pending claims at the time of contract award to the Consultant. Consultant shall maintain coverage with equal or better rating as identified herein for the term of this Agreement. Consultant shall provide written notice to the Town Manager of any material change, cancellation and/or notice of non-renewal of the insurance within 30 days of the change. Consultant shall furnish a copy of the insurance policy or policies upon request of the Town Manager within ten (10) days of written request. The Certificate(s) of Insurance must include the Town's Agreement Number and Title.

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operation of the Contractor.

1.09-1 *Commercial General Liability and Automobile Liability*

The Consultant shall maintain commercial general liability coverage with limits of at least $300,000 combines single limit per occurrence for bodily injury and property damage. The Town is to be listed as an additional insured with respect to this coverage. Notice of cancellation should read (30) days/ (10) days for nonpayment.

1.09-2 *Business Automobile*

The Consultant shall provide business automobile liability coverage including coverage for all owned, hired and non owned autos with a minimal combined single limit of $300,000 naming the Town as an additional insured with respect to this coverage. Notice of cancellation should read (30) days/(10) days for nonpayment.

1.09-3 *Professional Liability Insurance*

The Consultant shall maintain Professional Liability Insurance in the minimum amount of $300,000 per claim.

1.09-4 *Worker's Compensation Insurance*

The Consultant shall maintain Worker's Compensation Insurance in compliance with Florida Statutes, Chapter 440, as amended.

1.09-5 *Additional Insured*

The Town is to be specifically included as an Additional Insured under the Commercial General Liability and the Business Automobile. This must be reflected in the "Description of Operations" section of the Certificate of Insurance.

1.09-6 Modifications to Coverage

The Town Manager reserves the right to require modifications, increases, or changes in the required insurance requirements, coverage, deductibles or other insurance obligations by providing a thirty (30) day written notice to the Consultant in accordance with Article 10.06 herein. Consultant shall comply with such requests unless the insurance coverage is not then readily available in the national market, and may request additional consideration from Town accompanied by justification.

1.10 Performance

The Contractor shall provide the Services described in Section II, Scope of Services, in a competent and professional manner satisfactory to the Town in accordance with the Agreement. The Town shall be entitled to a satisfactory performance of all Services described herein and to full and prompt cooperation by the Consultant in all aspects of the Services.

The Consultant agrees that at all times it will employ, maintain and assign to the performance of the Services a sufficient number of competent and qualified professionals and other personnel to meet the requirements of the Agreement.

The Consultant shall comply with all provisions of all federal, state and local laws, statutes, ordinances, and regulations that are applicable to the performance of this Agreement.

1.11 Removal of Unsatisfactory Personnel

The Town Manager may make written request to Consultant for the prompt removal and replacement of any personnel employed or retained by the Consultant, or any Subconsultants or subcontractors, or any personnel of any such Subconsultants or subcontractors engaged by the Consultant to provide and perform Services pursuant to the requirements of this Agreement. All decisions involving personnel will be made by Consultant. Such request shall solely relate to said employees work under this Agreement.

Consultant shall defend, hold harmless and indemnify the Town and shall be liable and responsible for any and all claims, suits, actions, damages and costs (including attorney's fees and court costs) made against the County, occurring on account of, arising from or in connection with the removal and replacement of any Contractor's personnel performing services hereunder.

1.12 Consultant Key Staff

The parties acknowledge that Consultant was selected by Town, in part, on the basis of qualifications of particular staff identified in Consultant's response to Town's solicitation, hereinafter referred to as "Key Staff". Consultant shall ensure that Key Staff identified in Exhibit B are available for Services hereunder as long as said Key Staff is in Consultant's employ. Consultant will obtain prior written acceptance of Town Manager or designee to change Key Staff. Consultant shall provide the Town Manager with such information as necessary to determine the suitability of proposed new Key Staff. The Town Manager will act reasonably in evaluating Key Staff qualifications. Such acceptance shall not constitute any responsibility or liability for the individual's ability to perform.

1.13 Independent Consultant

The Consultant is engaged as an independent business and agrees to perform Services as an independent consultant. In accordance with the status of an independent consultant, the Consultant covenants and agrees that the Consultant will conduct business in a manner consistent with that status, that the Consultant will not claim to be an officer or employee of the Town for any right or privilege applicable to an officer or employee of the Town, including, but not limited to: worker's compensation coverage; unemployment insurance benefits; social security coverage; retirement membership, or credit.

1.14 Subconsultants

Consultant must directly provide all Services. No Subcontracting of the Services to be performed will be authorized by the Town.

1.15 Authority of Town's Project Manager

The Town Manager hereby authorizes the Project Manager to determine in the first instance, all questions of any nature whatsoever arising out of, under or in connection with, or in any way relating to or on account of the Services, including without limitation, questions as to the value, acceptability and fitness of the Services; questions as to either party's fulfillment of its obligations under the Agreement and questions as to the interpretation of the Services to be performed under the Agreement.

The Consultant shall be bound by all determinations or orders of the Project Manager and shall promptly respond to requests of the Project Manager, including the withdrawal or modification of any previous order, and regardless of whether the Consultant agrees with the Project Manager's determination or requests.

The Project Manager and the Town will not be responsible for the acts or omissions of the Consultant, or any of their agents or employees, or any other persons performing any of the Work.

1.16 Assumptions, Parameters, Projections, Estimates and Explanations

The Consultant understands and agrees that any assumptions, parameters, projections, estimates and explanations presented by the Town may be provided to the Consultant for evaluation purposes only. However, since these assumptions, parameters, projections, estimates and explanations represent predictions of future events the town makes no representations or guarantees; and the Town shall not be responsible for the accuracy of the assumptions presented; and the Town shall not be responsible for conclusions to be drawn therefrom; and any assumptions, parameters, projections, estimates and explanations shall not form the basis of any claim by the Consultant. The Consultant accepts all risk associated with using this information.

1.17 Patent & Copyright Infringement

The Consultant shall not infringe any copyright, trademark, service mark, trade secrets, patent rights, or other intellectual property rights in the performance of the Services. The Consultant warrants that all Deliverables furnished hereunder, including but not limited to: programs,

documentation, software, analyses, applications, methods, ways, processes, and the like, do not infringe upon or violate any patent, copyrights, service marks, trade secret, or any other third party proprietary rights.

The Consultant shall be liable and responsible for any and all claims made against the Town for infringement of patents, copyrights, service marks, trade secrets or any other third party proprietary rights, by the use or supplying of any programs, documentation, software, analyses, applications, methods, ways, processes, and the like, in the course of performance or completion of, or in any way connected with providing the Services, or the Town's continued use of the Deliverables furnished hereunder. Consultant at its own expense, including the payment of attorney's fees, shall indemnify, and hold harmless the Town and defend any action brought against the Town with respect to any claim, demand, cause of action, debt, or liability. Consultant shall notify the Town within forty-eight (48) hours of any action by a third party alleging any infringement as detailed above.

1.18 Nondisclosure

To the extent allowed by law, Consultant agrees not to divulge, furnish or make available to any third person, firm or organization any Deliverables, materials, data, transactions of all forms, financial information, documents or other similar information or documentation, without Town Manager's prior written consent unless required by law. This includes all Town employee information and Town financial information, which shall be considered confidential information. Consultant is to immediately notify the Town of any disclosure of such information by its employees or agents. The Town may seek injunctive relief to restrain any such breach or potential breach.

1.19 Documents and Records

Consultant acknowledges and agrees that the Town retains all rights, title, and interest in and to all materials, data, documentation, and copies of thereof furnished by the Town to the Consultant.

All documents, data, computer files, and/or reports prepared or obtained under this Agreement by the Consultant, as well as all data collected, together with summaries and charts derived therefrom, including all electronic digital copies shall be considered works made for hire and are the property of the Town. The Town shall retain all rights, title, and interest and the neither the Consultant nor its employees or agents shall have any proprietary or ownership rights to any of the above.

1.20 Maintenance of Records

Consultant will keep adequate records and supporting documentation, which concern or reflect its Services hereunder. Records subject to the provisions of Public Record Law, Florida Statutes Chapter 119, must be kept in accordance with statute. Otherwise, the records and documentation will be retained by Consultant for a minimum of three (3) years from the date of termination of this Agreement or the date the Project is completed, whichever is later. Town, or any duly authorized agents or representatives of Town, has the right to audit, inspect, and copy all such records and documentation as often as they deem necessary during the period of this Agreement and during the three (3) year period noted above; provided, however

such activity will be conducted only during normal business hours. The Consultant agrees to furnish copies of any records necessary, in the opinion of the Town Manager, to approve any requests for payment by the Consultant.

Consultant shall also comply with the following requirements of the Florida Public Records Law including:

a) Consultant must keep and maintain all public records required by the Town in order to perform services under this Agreement.
b) Upon request from the Town's custodian of public records, Consultant shall provide the Town with a copy of the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
c) Consultant shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the contract if the Consultant does not transfer the records to the Town.
d) Upon completion of the contract, Consultant shall transfer, at no cost, to the Town all public records in the possession of the Consultant, or keep and maintain public records required by the Town to perform the service under this contract. If the Consultant transfers all public records to the Town upon completion of the contract, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the contract, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records, in a format that is compatible with the information technology systems of the Town.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE TOWN'S CUSTODIAN OF PUBLIC RECORDS VIA PHONE (305) 364-6100 x 1138; EMAIL CLERK@MIAMILAKES-FL.GOV; OR MAIL AT TOWN OF MIAMI LAKES, 6601 MAIN STREET, MIAMI LAKES, FL 33014.

1.21 Default

1.21-1 General

If Consultant fails to comply with any term or condition of this Agreement, or fails to perform any of its obligations hereunder, then Consultant shall be in default. Upon the occurrence of a default hereunder the Town, in addition to all remedies available to it by law, may immediately, upon written notice to Consultant, terminate this Agreement whereupon all payments, advances, or other compensation paid by the Town to Consultant while Consultant was in default shall be immediately returned to the Town. Consultant understands and agrees that termination of this Agreement

under this section shall not release Consultant from any obligation accruing prior to the effective date of termination.

In the event of termination due to default, in addition to the foregoing, Consultant shall be liable to the Town for all expenses incurred by the Town in preparing and negotiating this Agreement, as well as all costs and expenses incurred by the Town in the re-procurement of the Services, including consequential and incidental damages. In the event of default, Town may also suspend or withhold reimbursements from Consultant until such time as the actions giving rise to default have been cured.

1.21-2 *Conditions of Default*

Conditions of default include, but are not limited to:

- A finding of default and subsequent termination for cause may include, without limitation, any of the following:
- Consultant fails to obtain or maintain the required insurance.
- Consultant has failed to obtain the approval of the Town where required by the Agreement
- Consultant fails to comply, in a substantial or material sense, with any of its duties under this Agreement.
- Consultant fails to commence the Services within the time provided or contemplated herein, or fails to complete the Services in a timely manner as required by this Agreement.

1.21-3 Time to Cure Default; Force Majeure

Town through the Procurement Manager shall provide written notice to Consultant as to a finding of default, and Consultant shall take all necessary action to cure said default within time stipulated in said notice, after which time the Town may terminate the Agreement. The Town at its sole discretion may allow additional days to perform any required cure if Consultant provides written justification deemed reasonably sufficient.

Should any such failure on the part of Consultant be due to a condition of Force Majeure as that term is interpreted under Florida law, then the Town may allow an extension of time reasonably commensurate with the cause of such failure to perform or cure.

1.22 Termination of Agreement

The Town, including the Town Manager, has the right to terminate this Agreement for any reason or no reason, upon ten (10) days' written notice. The date of notification shall serve as the effective date of termination and Consultant shall immediately stop all Services under this Agreement as of the date stipulated in the notification. Upon termination of this Agreement, all charts, sketches, studies, drawings, and other documents, including all electronic copies related to Services authorized under this Agreement, whether finished or not, must be turned over to the Town Manager. The Consultant shall be paid in accordance with provisions of this Agreement, provided that said documentation is turned over to Procurement Manager within

ten (10) business days of termination. Failure to timely deliver the documentation shall be cause to withhold any payments due without recourse by Consultant until all documentation is delivered to the Procurement Manager or designee.

Consultant shall have no recourse or remedy from a termination made by the Town except to retain the fees earned compensation for the Services that was performed in complete compliance with this Agreement, as full and final settlement of any claim, action, demand, cost, charge or entitlement it may have, or will, have against the Town, its officials or employees.

1.23 Successors and Assigns

The performance of this Agreement shall not be transferred pledged, sold, delegated or assigned, in whole or in part, by the Consultant without the written consent of the Town Council or Town Manager, as applicable. It is understood that a sale of the majority of the stock or partnership shares of the Consultant, a merger or bulk sale, an assignment for the benefit of creditors shall each be deemed transactions that would constitute an assignment or sale hereunder requiring prior Town approval. The Consultant's services are unique in nature and any transference without the prior written approval of the Town shall be cause for the Town to terminate this Agreement. The Consultant shall have no recourse from such cancellation.

The Consultant and the Town each binds one another, their partners, successors, legal representatives and authorized assigns to the other party of this Agreement and to the partners, successors, legal representatives and assigns of such party in respect to all covenants of this Agreement.

1.24 Resolution of Disputes

Consultant understands and agrees that all disputes between it and the Town based upon an alleged violation of the terms of this Agreement by the Town shall be submitted for resolution in the following manner.

The initial step shall be for the Consultant to notify the Procurement Manager in writing of the dispute identified in Article 4, Notices. Consultant shall, within five (5) calendar days of the initial notification, all supporting documentation to the Procurement Manager. Failure to submit such appeal of the written finding shall constitute acceptance of the finding by the Consultant. Upon receipt of said documentation the Procurement Manager shall review the issues relative to the dispute and issue a written finding.

Should the Consultant and the Procurement Manager fail to resolve the dispute the Consultant shall submit their dispute in writing within five (5) calendar days to the Town Manager. Failure to submit such appeal of the written finding shall constitute acceptance of the finding by the Consultant. Upon receipt of said notification the Town Manager shall review the issues relative to the dispute and issue a written finding.

Appeal to the Town Manager for his/her resolution, is required prior to Consultant being entitled to seek mediation in connection therewith, as stipulated in Article 24.

1.25 Mediation - Waiver of Jury Trial

In an effort to engage in a cooperative effort to resolve conflict which may arise during the course of the design and /or construction of the subject project(s), and/or following the completion of the projects(s), the parties to this Agreement agree all disputes between them shall be submitted to non-binding mediation prior to the initiation of litigation, unless otherwise agreed in writing by the parties. A certified Mediator, who the parties find mutually acceptable, will conduct any Mediation Proceedings in Miami-Dade County, State of Florida. The parties will split the costs of a certified mediator on a 50/50 basis. The Consultant agrees to include such similar contract provisions with all Subconsultants and/or independent contractors and/or Consultants retained for the project(s), thereby providing for non-binding mediation as the primary mechanism for dispute resolution.

In an effort to expedite the conclusion of any litigation the parties voluntarily waive their right to jury trial or to file permissive counterclaims in any action arising under this Agreement.

1.26 Priority of Provisions

If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in this Agreement shall prevail and be given effect.

1.27 Compliance With Laws

Consultant shall comply with all applicable laws, codes, ordinances, rules, regulations and resolutions including, without limitation, the Americans with Disabilities Act ("ADA"), as amended, and all applicable guidelines and standards in performing its duties, responsibilities, and obligations related to this Agreement. The Consultant represents and warrants that there shall be no unlawful discrimination as provided by law in connection with the performance of this Agreement.

1.27-1 Non-Discrimination

Consultant warrants and represents that it does not and will not engage in discriminatory practices and that there shall be no discrimination in connection with Consultant's performance under this Agreement on account of race, color, sex, religion, age, handicap, marital status or national origin. Consultant further covenants that no otherwise qualified individual shall, solely by reason of his/her race, color, sex, religion, age, handicap, marital status or national origin, be excluded from participation in, be denied services, or be subject to discrimination under any provision of this Agreement.

1.27-2 OSHA Compliance

The Consultant warrants that it will comply with all safety precautions as required by federal, state or local laws, rules, regulations and ordinances to ensure employee safety.

1.27-3 ADA Compliance

Consultant shall affirmatively comply with all applicable provisions of the Americans with Disabilities Act ("ADA") in the course of providing any work, labor or services funded by the Town, including Titles I & II of the ADA (regarding nondiscrimination on the basis of disability) and all applicable regulations, guidelines and standards. Additionally-the Consultant shall take affirmative steps to-insure nondiscrimination in employment of disabled persons.

1.28 Discretion of Town Manager

Any matter not expressly provided for herein dealing with the Town or decisions of the Town shall be within the exercise of the reasonable professional discretion of the Town Manager.

1.29 Contingency Clause

Funding for this Agreement is contingent on the availability of funds and continued authorization for program activities and the Agreement is subject to amendment or termination due to lack of funds, reduction of funds and/or change in regulations, upon thirty (30) days notice.

1.30 Third Party Beneficiary

Consultant and the Town agree that it is not intended that any provision of this Agreement establishes a third party beneficiary giving or allowing any claim or right of action whatsoever by any third party under this Agreement.

1.31 No Estoppel

Neither the Town's review, approval and/or acceptance of, or payment for Services performed under this Agreement shall be construed to operate as a waiver of any rights under this Agreement of any cause of action arising out of the performance of this Agreement, and the Consultant shall be and remain liable to the Town in accordance with applicable laws for all damages to the Town caused by the Consultant's negligent performance of any of the Services under this Agreement. The rights and remedies provided for under this Agreement are in addition to any other rights and remedies provided by law.

Where the Consultant is comprised of more than one legal entity, each such entity shall be jointly and severally liable under this Agreement.

1.32 Interpretation

The language of this Agreement has been agreed to by both parties to express their mutual intent and no rule of strict construction shall be applied against either party hereto. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein," "hereof," "hereunder," and "hereinafter" refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a Section or Article of this Agreement, such reference is to the Section or

Article as a whole, including all of the subsections of such Section, unless the reference is made to a particular subsection or subparagraph of such Section or Article.

1.33 Joint Preparation

Preparation of this Agreement has been a joint effort of the Town and Consultant and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than any other.

1.34 Applicable Law and Venue of Litigation

This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any suit or action brought by any party, concerning this Agreement, or arising out of this Agreement, shall be brought in Miami-Dade County, Florida. Each party shall bear its own attorney's fees except in actions arising out of Consultant's duties to indemnify the Town under Article 7 where Consultant shall pay the Town's reasonable attorney's fees.

1.35 Severability

If this Agreement contains any provision found to be unlawful, the same shall be deemed to be of no effect and shall be deemed stricken from this Agreement without affecting the binding force of this Agreement as it shall remain after omitting such provision.

1.36 Entire Agreement

This Agreement, as it may be amended from time to time, represents the entire and integrated Agreement between the Town and the Consultant and supersedes all prior negotiations, representations or agreements, written or oral. This Agreement may not be amended, changed, modified, or otherwise altered in any respect, at any time after the execution hereof, except by a written document executed with the same formality and equal dignity herewith. Waiver by either party of a breach of any provision of this Agreement shall not be deemed to be a waiver of any other breach of any provision of this Agreement.

END OF SECTION

ARTICLE II. SCOPE OF SERVICES

2.01 Standard Audit Requirements

2.01-1 Financial Statements

The examinations will be financial and compliance audits in accordance with Florida Statutes 11.45, Chapter 10.550 Rules of the Auditor General, and US Office of Management and Budget (OMB) Circular A-133 in order to express opinions on the financial statements of the Town. The examinations should be to the extent necessary for the auditors to express opinions of the fairness with which the financial statements present the financial position, results of operations, and changes in financial position in conformity with the U.S. Generally Accepted Accounting Principles, the requirements of the Federal Single Audit Act of 1984, as amended, and the Florida Single Audit Act.

To this effect, the Contractor shall be familiar with the compliance requirements of any and all Federal, State, and County rules and regulations that may pertain to the work required in the engagement to include, but not limited to, the following:

1. Florida Statues Section 11.45 and Chapter 10.550 Rules of the Auditor General
2. AICPA's Audits of State and Local Governments
3. Comptroller General of the United States Government Auditing Standards
4. Federal Single Audit Act and OMB Circular A-133
5. Florida Single Audit Act
6. Federal Grant Contract Requirements
7. State Grant Contract Requirements

The statements to be audited will be prepared by the Town's Finance Department. The Contractor shall submit any proposed adjusting journal entries to the Town's Finance Director for review and approval in a timely manner.

The Town understands and agrees that the underlying books and records of account must be properly closed as required by Florida Statues to maintain the independence of the auditors and allow the auditors reasonable time to meet completion deadlines.

2.01-2 Review of Internal Control

The Contractor shall conduct an evaluation of the system of internal control to assess the extent it can be relied upon to ensure accurate information, compliance with laws and regulations, and to provide for efficient and effective operations. The study of internal control should include:

1. Review of processes, which consist of obtaining an understanding of the organization and its prescribed procedures to serve as the basis for tests of compliance and evaluation of internal controls.
2. Tests of controls, which are made to provide reasonable assurance that accounting control procedures are being applied as prescribed.

2.01-3 Data Processing Review

The Contractor shall conduct a review to compare the calculating operations of the computerized systems with the desired results by tests of transactions, including a review of controls designed to assure protection of files and prevention of processing errors and a review of the data processing reports.

2.01-4 Additional Services

If services are required which are related to, but not included in the Scope of Services for the annual audit services, the Town may request the Contractor to provide additional services which may include, but are not limited to:

1. The preparation of special reports for financing purposes as determined by the Town's Finance Director, litigation support as determined by the Town's Attorney, and any other special audits as deemed necessary by the Town's Finance Director.
2. Any other additional work, such as special internal control reviews, single audits, efficiency reviews, benchmarking studies, rate matters or specialized research and training.

All additional services must be approved in advance in writing by the Town Manager or designee.

2.02 Annual Audit Requirements

2.02-1 General

The Contractor shall perform in the capacity of principal auditor of the Town's Basic Financial Statements, auditing approximately ten (10) funds including the Town's General Fund, other governmental funds, and enterprise funds.

For the Annual Audit, the Contractor shall provide services including, but not limited to, the following:

1. A report on the fair presentation of the basic financial statements as a whole, including all fund financial statements and supporting schedules in conformity with GAAP.
2. Complete all audit field work by January 31st. and submit required independent auditor's report to the Town's Finance Director no later than February 28th.
3. Auditor shall prepare all individual, combining and entity wide Financial Statements, and issue the independent Auditor Report. The Town will provide front cover, inserts back cover, transmittal letter, management's discussion and analysis and statistical schedules for the binding and printing (up to 25 copies) of the Comprehensive Annual Financial Report (CAFR) which shall be the responsibility of the Auditor. Auditor shall also provide an electronic copy of the CAFR in Acrobat (pdf) format. CAFR shall be completed by March 15th.
4. Provide an annual financial and compliance audit of all Federal and State grant-in-aid programs and loans due 30 days subsequent to the audit report but no later than June 30th in accordance with OMB Circular A-133 (including American Recovery and Reinvestment Act (ARRA grants).
5. Submit an annual management letter within 30 days after auditor's opinion in accordance with the Auditor General Rules 10.550 to make known certain recommendations of the selected Proposer which if implemented would, in the selected Proposer's opinion, increase efficiency, improve internal controls, improve management, etc.
6. Preparation of IRS 990-N tax returns for two non-profit organizations: Miami Lakes Town Foundation and Miami Lakes Youth Center Fund.

2.03 Annual Audit Requirements for All Segments

The Contractor shall:

1. Provide dedicated key personnel (i.e., Audit Partners, Audit Managers, Seniors, and staff) for the Town's audit engagement which will be primarily responsible for the timely completion of the audit.

2. Submit thirty (30) days prior to the commencement of each Town audit an annual audit work plan which shall identify the audit schedule; the key personnel assigned to the engagement including the responsibilities, and number of hours allocated to the Town's audit engagement; information on certification, licensure and CPE training; key tasks, audit quality control measures, and specific policies, procedures and techniques to be used for the timely completion of the audit, The work plan shall specifically address any substitution of the key personnel which were previously approved by the Town to perform services for the Town audit engagement. The recommended substitute shall have the same or higher qualifications, years of government experience, etc. as the personnel they are substituting for.
3. Submit a management letter which shall identify control and management weaknesses observed, assess their effect on financial management and propose steps to eliminate them, for which the Town shall provide responses. The Contractor shall then provide a final management report to the Town Council, which shall include the Town's responses to such finding identified by the Successful Proposer.
4. Completion of the Comprehensive Annual Financial Report (CAFR) in accordance with 3.2(A)(c) above.
5. Provide the Town with analysis of current developments of Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements.
6. Make available the Successful Proposer's work papers to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations (without additional charge to the Town).
7. Supply all necessary equipment, office supplies, computers, printers and software to conduct the onsite Segment Audit services requested herein including any broadband access equipments (e.g., "air card") that will allow connection to internet for access to selected Proposer's work e-mail and Virtual Private Network without reliance on, or interference with, Town's own network. Due to the Town's substantial electronic transactional environment, the Town will provide access to the MUNIS Financial Software, where all transactions and documents are stored.

2.04 Performance Standards

The Contractor shall adhere to the following standards while performing any of the Services requested herein:

1. Must maintain "independence" guidelines pursuant to Florida Statutes §473.315 and Florida Administrative order 61H1-21.001; and
2. U.S. Generally Accepted Government Auditing Standards (GAGAS) applicable to governmental units, as promulgated by the U.S. Government Accountability Office (GAO);
3. Governmental standards promulgated by the Governmental Accounting Standards Board (GASB);
4. Federal and State statues, reporting requirements under the Single Audit Act of 1984 as amended, the State of Florida Single Audit Act, OMB Circular A-133 and Rules of Auditor General (Section 10.557, Florida Statues);
5. U.S. Generally Accepted Accounting Principles (GAAP); and
6. GFOA Checklist to the extent necessary for the Town to obtain the GFOA Certficate.

END OF SECTION

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first above written.

WITNESS/ATTEST

Signature

Violeta Pinero

Print Name, Title

ATTEST:

Consultant Secretary
(Affirm Consultant Seal, if available)

Consultant, (Rodriguez, Trueba & Company, CPA, PA)

Signature

MARIANO J Rodriguez

Print Name, Title

(Corporate Seal)

RODRIGUEZ, TRUEBA & CO. C.P.A. P.A. CORPORATE SEAL 1993 FLORIDA

ATTEST:

Gina Inguanzo, Town Clerk

Town of Miami Lakes, a municipal corporation of the State of Florida

Alex Rey, Town Manager

APPROVED AS TO LEGAL FORM AND CORRECTNESS:

Raul Gastesi, Town Attorney

CERTIFICATE OF AUTHORITY

(IF CORPORATION)

I HEREBY CERTIFY that at a meeting of the Board of Directors of Rodriguez, Trueba & Company, CPA, PA, a corporation organized and existing under the laws of the State of Florida, held on the 7th day of December, 2017, a resolution was duly passed and adopted authorizing (Name) Mariano J. Rodriguez as (Title) President of the corporation to execute agreements on behalf of the corporation and providing that his/her execution thereof, attested by the secretary of the corporation, is the official act and deed of the corporation.

I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th, day of December, 2017.

Secretary: _____

Print: Carlos M. Trueba

NOTARIZATION

STATE OF Florida)

) SS:

COUNTY OF Miami-Dade)

The foregoing instrument was acknowledged before me this 7th day of December, 2017, by Mariano J. Rodriguez & Carlos M. Trueba, who are personally known to me or who has produced Driver Licenses as identification and who (did / did not) take an oath.

_____
SIGNATURE OF NOTARY PUBLIC
STATE OF FLORIDA

ANA M HERNANDEZ
MY COMMISSION # GG054742
EXPIRES December 13, 2020

Ana M. Hernandez
PRINTED, STAMPED OR TYPED
NAME OF NOTARY PUBLIC

EXHIBIT A – COMPENSATION

Annual Audit

Fiscal Year	Compensation
FY ending September 30, 2017	$42,000.00
FY ending September 30, 2018	$43,000.00
FY ending September 30, 2019	$44,000.00
[illegible]	[illegible]
FY ending September 30, 2020	$45,000.00
FY ending September 30, 2021	$46,000.00
[illegible]	[illegible]

Additional Services

Audit Price for Federal/Florida Single Audit:

Total Price for OMB A-133 Single Audit*: $7,500.00

*Additional Price for any year in which a Single Audit is required.

Hourly Rates

Classification	FY Ending Sept. 30, 2017	FY Ending Sept. 30, 2018	FY Ending Sept. 30, 2019	(Option) FY Ending Sept. 30, 2020	(Option) FY Ending Sept. 30, 2021
Partner/Principal	$300	$300	$300	$300	$300
Manager	$200	$200	$200	$200	$200
Senior Auditor	$150	$150	$150	$150	$150
Auditor	$125	$125	$125	$125	$125
Clerical Support[1]	$50	$50	$50	$50	$50
Staff[2]	$75	$75	$75	$75	$75

[1]For work directly related to the additional services and does not include items such as filing, processing, invoices or similar general work. [2]Staff position classification must be provided.

EXHIBIT B – KEY STAFF

NAME	JOB CLASSIFICATION
Mariano J. Rodriguez	Contact Partner
Carlos M. Trueba	Engagement Partner
Janette G. Rodriguez	Concurring Review Partner
Gerardo J. Donates	Audit Manager
Aimee Gonzalez	Audit Supervisor
Frances Cabrera	Senior Auditor