RESOLUTION NO. 14-51

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, SELECTING ALBERNI, CABALLERO & COMPANY, LLP, FOR PROFESSIONAL AUDITING SERVICES FOR THE TOWN; AUTHORIZING THE TOWN MANAGER TO ENTER INTO A PROFESSIONAL SERVICES AGREEMENT RELATING TO THE SAME; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 4.10 of the Town of Cutler Bay (the "Town") Charter requires an annual independent audit of all Town accounts in accordance with generally accepted auditing standards by a certified public accountant or firm of such accountants; and

WHEREAS, Town staff has prepared a Request for Proposal (the "RFP") to solicit professional auditing services from qualified firms; and

WHEREAS, Town Ordinance Number 06-22 requires the Town Manager to obtain authorization from the Town Council to advertise solicitations for bids and proposals prior to advertising the solicitation; and

WHEREAS, the Town Council adopted Resolution No. 14-23 authorizing the issuance of RFP #14-03 for Professional Auditing Services; and

WHEREAS, on April 23, 2014, the Town posted the RFP on the Town's web site and it was advertised in the Daily Business Review; and

WHEREAS, on June 10, 2014, the Town received three (3) sealed proposals from interested bidders; and

WHEREAS, the Town's Selection Committee was formed and, on June 24, 2014, evaluated each of the written proposals based on the scoring criteria identified in RFP #14-03; and

WHEREAS, on June 24, 2014, the scores for each of the three bidding firms was tabulated based on the scoring criteria identified in RFP #14-03; and

WHEREAS, the Town desires to select Alberni, Caballero & Company, LLP, which received the highest total and average score by the Selection Committee; and

WHEREAS, the Town Council finds that this Resolution is in the best interest and welfare of the residents of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, THAT: Section 1. <u>Recitals.</u> The above Recitals are true and correct and are incorporated herein by this reference.

Section 2. Selection and Authorization. The Town Council hereby selects Alberni, Caballero & Company, LLP for Professional Auditing Services. The Town Manager is hereby authorized to negotiate and execute an agreement with Alberni, Caballero & Company, LLP consistent with the scope of work outlined in RFP#14-03 (Professional Auditing Services) and substantially similar to the form attached hereto as Exhibit "A," subject to the Town Attorney's approval as to form, content and legal sufficiency. If an agreement cannot be reached, the Town Manager is authorized to negotiate and execute an agreement with the next highest ranked firm(s), in order of ranking, until an agreement in the best interest of the Town is reached.

Section 3. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED this 16th day of July, 2014 MACDOUGALL EDWARE Attest: Mayor DEBRA E. EASTMAN, MMC Town Clerk ORIDI APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE SOLE USE OF THE TOWN OF CUTLER BAY:

(un

WEISS SEROTA HELFMAN PASTORIZA COLE & BONISKE, P.L. Town Attorney

Moved By: Seconded By: Council Member Mixon Council Member Bell

FINAL VOTE AT ADOPTION:

Mayor Edward P. MacDougall	yes
Vice Mayor Ernest N. Sochin	yes
Council Member Peggy R. Bell	yes
Council Member Sue Ellen Loyzelle	yes
Council Member Mary Ann Mixon	yes

Attachment "A" (Page 4 of 17)



February 19, 2018

Honorable Mayor, Town Council and Town Manager Town of Cutler Bay, Florida 10720 Caribbean Boulevard, Suite 105 Cutler Bay, Florida 33189

Re: Addendum to Engagement Letter with Alberni Caballero & Fierman, LLP dated August 18, 2017

We are pleased to announce that effective February 19, 2018 Alberni Caballero & Fierman, LLP has merged with Garcia and Garcia, CPA PA. Our combined firm will operate as Caballero Fierman Llerena + Garcia, LLP and will continue the tradition we have for excellent service, deep expertise, and an environment our clients and associates want to be a part of.

It is important to note that this merger will not affect our commitment to you as our client or our focus and dedication to exceptional service.

- This is only a change in name and our firm and EIN remain the same.
- Our engagement teams will remain the same and all terms of our engagement letter and contract remain the same.
- The level of service we have provided in the past will continue.

Thank you for being part of our continued success.

Sincerely,

melien S. fr.

Andrew S. Fierman, CPA Partner Caballero Fierman Llerena + Garcia, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Town of Cutler Bay, Florida.

Ву:	Refael Coal			
Title:	Town MANAGER			
Date:	4/30/18			

4649 Ponce de Leon Blvd | Suite 404 | Coral Gables, FL 33146 T: 305.662.7272 F: 305.662.4266 | CFLGCPA.COM

AGREEMENT BETWEEN <u>THE TOWN OF CUTLER BAY</u> <u>AND ALBERNI, CABALLERO & FIERMAN, LLP</u> <u>FOR AUDITING SERVICES</u>

THIS AGREEMENT is made and entered into this 16 day of July, 2014, by and between the Town of Cutler Bay, a Florida municipal corporation (the "TOWN"), and <u>ALBERNI, CABALLERO & FIERMAN</u>, LLP. ("AUDITOR").

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. PURPOSE/AUTHORIZATION/DOCUMENTS COMPRISING CONTRACT

- 1.1 The purpose of this Agreement is to provide for the TOWN'S retention of AUDITOR to perform all Auditing Services for the TOWN as described in Section 2 (Scope of Services) below.
- 1.2 The documents comprising this contract are as follows: The Town's Request for Proposals (the "RFP") #14-03 for professional auditing services, the auditor's response to the RFP and the Auditor's engagement letter, attached hereto, which are hereby incorporated herein. In the event a conflict exists between the RFP, Response to the RFP, Engagement Letter and this contract, the contract shall prevail over all the other documents, the RFP shall prevail over all the documents except the contract, and the Response to the RFP shall prevail over the Engagement Letter.

2. SCOPE OF SERVICES

AUDITOR shall provide the following Auditing Services to the TOWN, as outlined in RFP #14-03 titled Professional Auditing Services:

2.1 Scope of Work to be Performed

The TOWN desires the AUDITOR to express an opinion on the fair presentation of its general purpose financial statements in conformity with general accepted accounting principles. This is a Financial Audit which shall meet the requirements of Section 218.39, Florida Statutes.

The AUDITOR shall also prepare required management reports and any other reports as may be required. The AUDITOR shall also perform certain limited procedures involving required supplementary information as may be required by the State Statutes, the Florida AUDITOR General, the Governmental Accounting Standards Board and the AICPA, as mandated by generally accepted auditing standards.

2.2 Additional Services

AUDITOR shall provide additional services to the TOWN as determined by the Town Manager or his designee. AUDITOR shall perform services as provided for in the RFP, Response to the RFP and Engagement Letter.

2.3 Auditing Standards to be Followed

The audit shall be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants and generally accepted government auditing standards for financial audits as provided below:

- 1. Auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants;
- 2. The laws of the State of Florida (Florida Statues section 218.39, Annual Financial Audit Reports):
- 3. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, as may be amended by the Comptroller General of the United States;
- 4. The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently);
- 5. The Florida Single Audit Act;
- 6. The provisions of U.S. Office of Management and Budget (OMB) Circular A-133;
- 7. Audits of States, Local Government, and Non-Profit Organizations, Audits of State and Local Governments (Revised) AICPA.
- 8. Section 11.45, Florida Statutes;
- 9. State of Florida Department of Banking and Finance Regulations;
- 10. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
- 11. Any other applicable Federal, State and local laws or regulations or professional guidance not specifically listed above as well as any additional requirements that may be adopted by these organizations in the future;

- 12. Relative to The Children's Trust program, the procedures and reporting requirements established by The Children's Trust program.
- 13. Government auditing standards as adopted by the Florida Board of Accountancy.

Any updates of, or amendments to, these described auditing standards are to be incorporated in future audits performed by the selected AUDITOR performing auditing engagements for the Town of Cutler Bay in future fiscal years.

Note: The AUDITOR shall assist with the preparation the financial statements and footnotes and Comprehensive Annual Financial Report (the "CAFR"). The AUDITOR shall be responsible for printing up to 30 copies of the annual financial statements and/or CAFR, as well as providing an electronic, PDF version.

3. <u>COMPENSATION</u>

3.1 For all Auditing Services provided by AUDITOR as described in Sections 2.1 through 2.3 of this Agreement, AUDITOR shall be compensated as follows:

Fiscal Year Ended Sept.30	Financial Statement Audit and CAFR <u>Issuance</u>	Single Audit Services (if <u>applicable)</u>	The Children's Trust Program Audit (if <u>applicable)</u>
2014	\$24,000	\$2,500	\$3,000
2015	\$25,000	\$2,500	\$3,000
2016	\$26,500	\$3,000	\$3,500
2017*			,
	\$27,500	\$3,000	\$3,500
2018*			
	\$29,000	\$3,000	\$3,500
*Town Option		-	,

3.2 The AUDITOR shall provide any such backup documentation, including staff time records, requested by the TOWN to support the amounts invoiced to the TOWN for the Professional Auditing Services contemplated herein. The TOWN shall pay the AUDITOR for all approved invoices, no later than thirty (30) calendar days from the date of approval by the Town Manager of the invoice.

4. <u>RECORDS/RIGHT TO INSPECT AND AUDIT</u>

- 4.1. All records, books, documents, papers and financial information (the "Records") that result from AUDITOR providing services to the TOWN under this Agreement shall be the property of the TOWN. The AUDITOR agrees to comply with the provisions of Chapter 119, Florida Statutes and specifically the provisions set forth in Section 119.0701, Florida Statutes.
- 4.2. Upon termination or expiration of this Agreement, or at any time during the term of this Agreement, and upon the written request of the Town Manager, any and all such Records shall be delivered to the TOWN by AUDITOR within 15 calendar days of the date of such request. Any compensation due to AUDITOR shall be withheld until such Records are received by the TOWN.
- 4.3. The AUDITOR shall maintain all Records for the time periods specified in the State of Florida Record Retention laws, and such other books, documents, papers and financial information pertaining to work performed under this Agreement during the term of this Agreement and for a period of three (3) years following termination or expiration of this Agreement.
- 4.4. The Town Manager or his designee shall, during the term of this Agreement and for a period of five (5) years from the date of termination or expiration of this Agreement, have access to and the right to examine and audit any Records of AUDITOR involving transactions related to this Agreement.
- 4.5. The TOWN may cancel this Agreement for refusal by AUDITOR to allow access by the Town Manager to any Records pertaining to work performed under this Agreement that are subject to the provisions of Chapter 119, Florida Statutes.
- 4.6 AUDITOR acknowledges that the public shall have access, at all reasonable times, to certain documents and information pertaining to Town contracts, pursuant to the provisions of Chapter 119, Florida Statutes. AUDITOR agrees to maintain public records in AUDITOR'S possession or control in connection with AUDITOR'S performance under this Agreement and to provide the public with access to public records in accordance with the record maintenance, production and cost requirements set forth in Chapter 119, Florida Statutes, or as otherwise required by law. AUDITOR shall ensure that public records that are exempt or confidential from public records disclosure requirements are not disclosed except as authorized by law.

Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of Town.

In the event of termination of this Agreement by either party, any reports, correspondence, and other data and documents and public records prepared by, or in the possession or control of, AUDITOR, whether finished or unfinished, shall become the property of Town and shall be delivered by AUDITOR to the Town Manager, at no cost to the Town, within seven (7) days of termination of this Agreement. All such records stored electronically by AUDITOR shall be delivered to the Town in a format that is compatible with the Town's information technology systems. Upon termination of this Agreement, AUDITOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure.

Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein. AUDITOR failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the Town.

5. **INDEMNIFICATION**

- 5.1. AUDITOR shall defend, indemnify, and hold harmless the TOWN, its officers, attorneys, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising out of, related to, or in any way connected with AUDITOR, it's officers, agents or employees acts or omissions, negligence, recklessness, misconduct, performance or non-performance of any provision of this Agreement including, but not limited to, liabilities arising from contracts between AUDITOR and third parties made pursuant to this Agreement. AUDITOR shall reimburse the TOWN for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising out of, related to, or in any way connected with AUDITOR'S performance or non-performance of this Agreement.
- 5.2. AUDITOR shall defend, indemnify, and hold harmless the TOWN, its officers, attorneys, agents and employees, from all losses, injuries, damages, wages or overtime compensation due AUDITOR'S agents or employees in rendering services pursuant to this Agreement, including payment of TOWN's reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act, the Americans with Disabilities Act or any employment related litigation or claims under federal or state law.

5.3. The provisions of this section shall survive termination of this Agreement.

6. <u>INSURANCE</u>

- 6.1. AUDITOR shall maintain at its sole cost and expense at all times, in addition to any other insurance the TOWN may reasonably require, professional liability insurance, employee dishonesty insurance, employer's liability insurance, comprehensive general liability insurance and automotive liability insurance with minimum policy limits for each coverage in the amount of One Million Dollars (\$1,000,000.00) per occurrence, single limit for property damage and bodily injury, including death. The TOWN shall be named as an additional insured on each of the above policies, unless prohibited by law, and AUDITOR shall provide TOWN with a certificate evidencing same. Each policy shall also state that it is not subject to cancellation, modification, or reduction in coverage without 30 calendar days written notice to the TOWN prior to the effective date of cancellation, modification, or reduction in coverage.
- 6.2. AUDITOR shall maintain worker's compensation insurance at the statutory minimums required by Chapter 440.02, Florida Statutes.
- 6.3. AUDITOR shall maintain each of above insurance policies/coverages throughout the term of this Agreement and any extensions of this Agreement.
- 6.4. AUDITOR shall provide the TOWN with a current copy of each of the above insurance policies, and any renewals.

7. TERM AND RENEWAL

- 7.1 This Agreement shall become effective upon execution by both parties and shall continue through the audit for the fiscal year ending <u>SEPTEMBER</u> <u>30, 2016</u> unless earlier terminated as provided in Section 8 (the "Term").
- 7.2. The TOWN shall have the option to renew this Agreement upon the same terms and conditions for up to two (2) additional one (1) year extensions (the "Option"). The Option may be exercised at the sole discretion of the Town Manager. Such extension shall be effective upon written notice from the Town Manager to the AUDITOR no later than 30 days prior to the date of termination of the Term or any renewal term.

8. <u>TERMINATION</u>

8.1 The TOWN may elect to terminate all or a portion of the Services provided by AUDITOR in this Agreement by giving AUDITOR written notice at least 90 calendar days prior to the effective date of termination.

Upon receipt of written notice of termination, AUDITOR shall not enter into any third party agreements and shall incur only those expenses specifically approved or directed in writing by the Town Manager.

Upon written notice of termination, the Town Manager may elect not to use the services of AUDITOR.

- 8.2 AUDITOR may terminate the Agreement at any time by giving the TOWN written notice at least 180 calendar days prior to the effective date of termination.
- 8.3 In the event of termination or expiration of this Agreement, AUDITOR and the TOWN shall cooperate in good faith in order to effectuate a smooth and harmonious transition from AUDITOR to the TOWN, or to any other person or entity the TOWN may designate, and to maintain during such period of transition the same services provided to the TOWN pursuant to the terms of this Agreement.
- 8.4 AUDITOR will take all reasonable and necessary actions to transfer all books, records and data of the TOWN in its possession in an orderly fashion to either the TOWN or its designee in a hard copy and computer format.
- 8.5 Subsequent to the termination of this Agreement, the TOWN may contract with AUDITOR at a mutually agreed upon amount to perform specified services on an as needed basis.
- 8.6 In the event that this Agreement is terminated for convenience, the AUDITOR shall be paid for any Auditing Services performed up to the date of termination. Upon receipt of a notice of termination, the AUDITOR shall perform only those services specified by the TOWN Manager and shall not incur additional expenses without the Town Manager's prior written approval.
- 8.7 Upon termination or expiration, any compensation payable by TOWN to AUDITOR shall be withheld until all Records and documents are provided to TOWN pursuant to Section 4.2 of this Agreement.
- 8.8 Upon termination or expiration, the TOWN shall not be liable to AUDITOR for any additional compensation, consequential or incidental damages, lost profits, or any other compensation, beyond the compensation structure specifically provided for in this Agreement.

9. ENTIRE AGREEMENT/MODIFICATION/AMENDMENT

- 9.1. This writing contains the entire Agreement of the parties and supercedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.
- 9.2. No agent, employee, or other representative of either party is empowered to modify and amend the terms of this Agreement, unless executed with the same formality as this document.

10. <u>SEVERABILITY</u>

10.1. If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and be enforceable to the fullest extent permitted by law.

11. <u>GOVERNING LAW</u>

11.1. This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Exclusive venue for any litigation shall be in Miami-Dade County, Florida.

12. WAIVER

12.1. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation, breach or wrongful conduct.

13. NOTICES/AUTHORIZED REPRESENTATIVES

13.1. Any notices required or permitted by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by handdelivery, by registered or certified mail with postage prepaid return receipt requested, or by private postal service, addressed to the parties at the following addresses: For the Town:

Town of Cutler Bay Attention: Rafael G. Casals, Town Manager 10720 Caribbean Blvd, Suite 105 Cutler Bay, Florida 33189 Telephone: (305) 234-4262 Facsimile: (305) 234-4251

With a copy to:

Weiss Serota Helfman Pastoriza Cole & Boniske, P.L., Town Attorneys Attention: Mitchell Bierman, Esq. 2525 Ponce de Leon Blvd Suite 700 Coral Gables, FL 33134 Phone: (305) 854-0800 Facsimile: (305) 854-2323

For AUDITOR:

Alberni, Caballero & FIERMAN, LLP Attn: Andrew S. Fierman, CPA 4649 Ponce De Leon Blvd. Suite 404 Coral Gables, FL 33146 Phone: (305) 662-7272 Facsimile: (305) 675-8376

Either party shall have the right to change its address for notice purposes by sending written notice of such change of address to the other party in accordance with the provisions hereof.

14. INDEPENDENT CONTRACTOR

- 14.1. AUDITOR is and shall remain an independent contractor and is not an employee or agent of the TOWN. Services provided by AUDITOR shall be by employees of AUDITOR working under the supervision and direction of AUDITOR and nothing in this Agreement shall in any way be interpreted or construed to deem said employees to be agents, employees, or representatives of the TOWN. AUDITOR agrees that it is a separate and independent enterprise from the TOWN.
- 14.2. AUDITOR shall be responsible for all compensation, tax responsibilities, insurance benefits, other employee benefits, and any other status or rights of its employees during the course of their employment with AUDITOR.

This Agreement shall not be construed as creating any joint employment relationship between AUDITOR and the TOWN, and the TOWN will not be liable for any obligation incurred by AUDITOR, including but not limited to unpaid minimum wages and/or overtime payments.

15. STAFFING/REMOVAL

- 15.1 If at any time during the term of this Agreement the Town Manager becomes dissatisfied with the performance of any of AUDITOR'S staff assigned to provide services under this Agreement, the Town Manager may request that the particular employee be removed from servicing this account. Representatives of AUDITOR and the Town Manager shall meet to discuss appropriate remedial action to alleviate the performance deficiencies experienced by the TOWN. If the proposed resolution is unsatisfactory to the Town Manager, AUDITOR shall reassign said personnel out of the TOWN within 3 calendar days of notification by the Town Manager.
- 15.2 AUDITOR agrees to act in good faith and to use its best efforts to resolve any problems experienced by the TOWN.
- 15.3 AUDITOR shall be responsible for maintaining current background checks on all employees and agents assigned to work in the TOWN. Background checks for each individual must be performed prior to providing any services to the TOWN. Written verification of any background checks must be provided to the TOWN if requested by the Town Manager.

16. WAIVER OF JURY TRIAL

16.1. In the event of any litigation arising out of this Agreement, each party hereby knowingly, irrevocably, voluntarily and intentionally waives its right to a trial by jury.

17. <u>ASSIGNMENT/SUBCONTRACTS</u>

- 17.1. This Agreement shall not be assignable by AUDITOR without the prior approval of the Town Council, at the TOWN'S sole discretion.
- 17.2 AUDITOR shall not subcontract any portion of the work required by this Agreement, except with the prior approval of the Town Manager, which shall be on his or her sole and absolute discretion.

18. PROHIBITION AGAINST CONTINGENT FEES/CONFLICTS

- 18.1. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for AUDITOR, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.
- 18.2 Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.
- 18.3 AUDITOR agrees that none of its officers or employees shall, during the Term or any renewal term of this Agreement, serve as an expert witness against TOWN in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process.

19. WARRANTIES OF AUDITOR

- 19.1 AUDITOR warrants and represents that at all times during the Term or any renewal term of this Agreement that it shall maintain in good standing with the State of Florida, that all required licenses and certificates of AUDITOR and its employees and agents required to perform services hereunder under federal, state and local laws necessary to perform the Scope of Services specified in this Agreement shall remain current and active.
- 19.2 AUDITOR warrants and represents that its employees have received sexual harassment training and that AUDITOR maintains appropriate sexual harassment and anti-discrimination policies.
- 19.3 AUDITOR warrants and represents that its employees will abide by the Code of Ethics for Public Officers and Employees, Chapter 112, Florida Statutes and the applicable provisions of the Conflict of Interest and Code of Ethics ordinances sets forth in Section 2-11.1 of the Town Code and Section 2-11.1 of the Miami-Dade County Code, as these codes may be amended from time to time.
- 19.4 AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

- 19.5 AUDITOR represents that all persons delivering the Auditing Services as required by this Agreement have the requisite knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in this Agreement and agrees to provide and perform such Auditing Services to TOWN'S satisfaction for the agreed compensation.
- 19.6 AUDITOR shall maintain a Drug-Free workplace as that term is defined in Florida Statutes.
- 19.7 AUDITOR shall comply with all applicable federal, state, county and Town laws, rules and regulations in the performance of Auditing Services.
- 19.8 The audit firm's professional personnel have received adequate continuing professional education with the proceeding two (2) years in accordance with the requirements of the Florida State Board of Accountancy and Government Auditing Standards.

20. ATTORNEYS' FEES

20.1 In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels.

[SPACE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF the undersigned parties have executed this Agreement on the date indicated above.

RAMGOOLAM

WITNESSES:

Print Name: Surgio bustamin 1C 0 a

K

AUDITOR

By

ATTEST:

Print Name: USH A

Town Clerk

Date: 📙 🕤

TOWN OF CUTLER BAY

By: Date:

Approved as to form and legality for use of and reliance by the Town of Cutler Bay only:

Town Attorney

Town Resolution # <u>14-51</u>