



**PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE  
CITY OF NORTH MIAMI BEACH**

**RFP NO. 2016-05A**

**For the Fiscal years ending September 30, 2016, 2017 and 2018**

**December 7, 2016**

**Alberni Caballero & Fierman, LLP**  
4649 Ponce de Leon Boulevard, Suite 404  
Coral Gables, FL 33146

**Andrew S. Fierman, CPA Partner**  
andrew@acf-cpa.com  
T: 305.662.7272 F: 305.662.4266  
FEI# 55-0912340 CPA License#: AD64536

**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS

Albemi Caballero and Fierman, LLP

Firm Submitting Proposal

**REQUEST FOR PROPOSALS**



<b>RFP NO:</b>	<b>2016-05A</b>	
<b>TITLE:</b>	<b>Independent Auditing Services</b>	
<b>ADVERTISEMENT:</b>	<b>Thursday, November 17, 2016</b>	
<b>NON-MANDATORY PRE-PROPOSAL CONFERENCE:</b>	<b>November 22, 2016</b>	<b>TIME: 10:00 AM</b>
<b>DEADLINE FOR QUESTIONS:</b>	<b>November 23, 2016</b>	<b>TIME: 5:00 PM</b>
<b>SUBMISSION DUE DATE:</b>	<b>December 7, 2016</b>	<b>TIME: 2:00PM</b>
<b>SUBMIT TO:</b>	<b>PROCUREMENT MANAGEMENT DIVISION ATT: Meghan Cianelli Bennett 17011 NORTH EAST 19th AVENUE, ROOM 315 NORTH MIAMI BEACH, FLORIDA 33162</b>	
<b>1<sup>ST</sup> REVIEW COMMITTEE MEETING:</b>	<b>December 2016 CITY HALL 2<sup>ND</sup> FLOOR COUNCIL CHAMBERS 17011 NE 19 Avenue, North Miami Beach, FL 33162</b>	

# TABLE OF CONTENTS

## TRANSMITTAL LETTER

Part A Scope of Services Proposed.....	6
Part B Overall Business Approach / Investment / Proposed Financial Plan.....	34
Part C Firm Qualifications and Experience.....	36
Part D Experience of Key Personnel.....	41
Part E Firm's Resources and Experience with Governmental Entities.....	46
Part F Client References.....	48
Part G Required Forms, Attachments and Value-Added Benefits.....	52
Part H Price Proposal.....	100

## APPENDIX A - Peer Review Report



Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd  
Suite 404  
Coral Gables, FL 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

December 7, 2016

City of North Miami Beach  
Procurement Management Division  
ATT: Meghan Cianelli Bennett  
17011 North East 19th Avenue, Room 315  
North Miami Beach, Florida 33162

**Re: REQUEST FOR PROPOSAL FOR INDEPENDENT AUDITING SERVICES (RFP No. 2016-05A)**

Alberni Caballero & Fierman, LLP (AC&F) appreciates this opportunity to respond to your Request for Proposal for Independent Auditing Services for the City of North Miami Beach (the "City") for the fiscal years ended September 30, 2016, 2017, and 2018. The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. AC&F's partners have 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. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center. Andrew S. Fierman, the proposed engagement partner, also serves as the designated audit quality partner.

Our team, based out of our Coral Gables office offers the **following advantages:**

**Experienced Personnel On-The-Job:** Our Management Team's CPAs average:

- over 25 years of professional practice in the governmental audit field;
- over 15 years working together as a team

**Knowledgeable Team:** Because our team members are devoted to the public sector, we are experts in the intricacies of governmental accounting and the unique issues affecting your City.

**Management Involvement:** Unlike most firms:

- the professionals assigned to your engagement focus the majority of their time working exclusively with governmental organizations
- **experienced Firm Management (Senior Management)** will dedicate 100 percent of their time to your engagement
- because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your organization
- **your personnel will not waste time "training our personnel"**.

Please note the following "Key" Engagement Team Members assigned to your Engagement:

1 Technical Resource Partner  
1 Quality Control Partner  
1 Engagement Partner  
1 Supervisor in charge  
2 Supervisors  
6 Total Key Team Members

We humbly ask you to compare the expertise of our "Key" Engagement Team to our peer competition assigned teams. We are confident you will not see another firm assigning our level of experience to your engagement.

**GFOA CERTIFICATE OF ACHIEVEMENT** reporting/submittal requirements: AC&F is proud to have assisted all of our clients that presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR), qualify for this award. Additionally, many of the Engagement Team Members participate in the GFOA's CAFR review program.

**Smooth Transition:** transition will be smooth, with minimal disruption of the City's staff and operations. We can guarantee this due to our engagement team's governmental audit experience as well as our Engagement Partner's previous experience with the City of North Miami Beach.

**On-Site Decision Makers:** Unlike most other firms, *our partners are on-site during the engagement*. This ensures that any audit issues will be resolved efficiently and timely since the key individuals of the engagement will be on-site during the audit.

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

**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 an accounting firm is an important investment of the City. You can expect that we are competitively priced and that your investment in us will add value to your City.

**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's expectations.

We will perform an annual audit of the basic financial statements of the City of North Miami Beach for the fiscal years ending September 30, 2016, 2017 and 2018. During the tenure of the agreement AC&F will perform a financial audit in accordance with:

- 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 Federal Single Audit Act of 1984 (as amended in 1996 and subsequently);
- d. The Florida Single Audit Act;
- e. The provisions of U.S. Office of Management and Budget (OMB) Super Circular;
- 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 AC&F for auditing engagements for the City in future fiscal years.

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

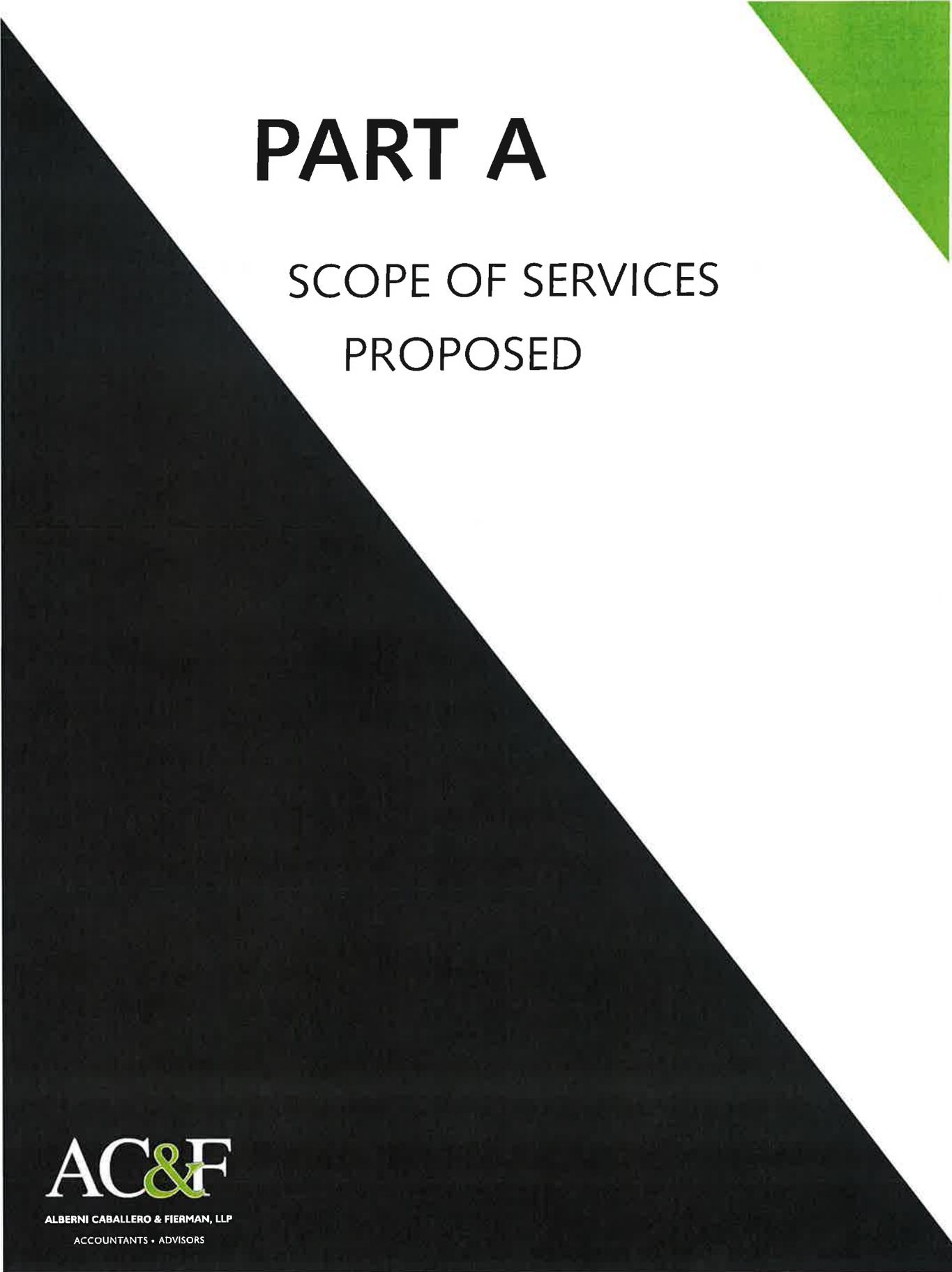
The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the City of new evolving issues and related matters of importance.

This proposal is a firm and irrevocable offer for one hundred and twenty (120) days. Andrew S. Fierman, 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 (305) 662-7272. His e-mail address is [andrew@acf-cpa.com](mailto:andrew@acf-cpa.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,



Andrew S. Fierman, CPA- Partner  
Alberni Caballero & Fierman, LLP  
FEI# 55-0912340  
CPA License#: AD64536



# PART A

## SCOPE OF SERVICES PROPOSED

**AC&F**

ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# CITY OF NORTH MIAMI BEACH

## SCOPE OF SERVICES

As noted in the RFP, the City of North Miami Beach, Florida (the City), is requesting proposals from qualified firms of certified public accountants to audit its financial statements as well as any required Special Reports such as Grants or other compliance reporting, for the fiscal years ending September 30, 2016, 2017, and 2018. Audits are to be performed in accordance with generally accepted auditing standards in the United States of America as well as other applicable professional standards as described on page 29 of RFP No. 2016-05A. Our audit will include the City and its blended component units (the Community Redevelopment Agency).

We understand that the City participates in the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and has consistently received the award for fiscal years ending September 30, 1988 through 2015. We will provide the City with technical assistance throughout the term of the contract in order to aide the City in meeting the program's requirements. We are pleased to note that we assist all of our clients that participate in this program and they have consistently received the certificate each year during the term of our contract. We will also assist the city with the implementation of new pronouncements. Most recently, we assisted all of our clients (as applicable) with the implementation of GASB Statement No. 68 which impacted the employer reporting requirements associated with their pension plans. This pronouncement had a significant impact on the amounts presented on the financial statements as well as the related disclosures.

We agree to provide an independent audit that express an opinion as to whether the financial statements of the City are fairly presented, in all material respects, and in accordance with accounting principles generally accepted in the United States of America. We also agree to provide the City with an opinion on the fair presentation of its government-wide and fund financial statements and schedules in conformity with accounting principles generally accepted in the United States of America. We will provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the government-wide and fund financial statements and schedules. We are not required to audit the supporting

schedules contained in the comprehensive annual financial report or the introductory section of the report or the statistical section of the report. We agree to perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board in accordance with auditing standards generally accepted in the United States of America. We will audit the schedule of expenditures of federal awards and state financial assistance in accordance with the Federal and Florida Single Audit Act respectively and as applicable. We agree to meet the requirements and perform the audit in accordance with the standards/requirements detailed in item number five (5) on page 30 of RFP No. 2016-05A. We further agree to issue the applicable reports as noted in item number six (6) on pages 30 and 31 of RFP No. 2016-05A.

As part of our audit we will provide reports on compliance and internal controls that include all instances of noncompliance (as applicable) and will make an immediate, written report to the Mayor and City Manager of all irregularities and illegal acts or indications of illegal acts of which they become aware. We will also communicate to the Mayor and City Manager our responsibility under auditing standards generally accepted in the United States of America, assurances that as the independent auditor we are currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards. We will also communicate significant accounting policies, management judgments and accounting estimates, significant audit adjustments (if any), our responsibility regarding other information in documents containing audited financial statements, disagreements with management (if any), management consultations with other accountants of which we are aware, major issues discussed with management prior to retention (if any), and difficulties encountered in performing the audit (if any).

We agree to retain our work papers for a minimum of five (5) years, unless we are notified in writing by the City of the need to extend the retention period. We will also respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting, reporting or auditing significance.



# CITY OF NORTH MIAMI BEACH

As mentioned above, we will provide any special assistance deemed necessary to the City in order to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program, including review and recommendation(s) for required note disclosures and assistance in providing guidance and implementing changes in governmental accounting standards.

During the term of the engagement we agree to provide, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters." Fees associated with these services will be discussed with the City prior to being incurred and upon approval, would be calculated using the negotiated hourly fees associated with the approved contract.

The scope of our audit includes the review of the Schedule of Expenditures of Federal Awards and State Financial Assistance Projects and the preparation of the related auditor's report, as well as the reports on compliance and internal controls as part of the CAFR. We are aware that it is the City's intent that future additional requirements, imposed on the City by applicable federal and state agencies, shall be provided by the successful respondent and included in the negotiated fee between the City and the firm.

In part B of our proposal we have included a detailed description of our work plan including an explanation of the audit methodology to be followed, to perform the services required in Section III of RFP No. 2016-05A. This work plan includes the proposed segmentation of the engagement, level of staff and number of hours to be assigned to each proposed segment of the engagement, sample size and the extent to which statistical sampling is to be used in the engagement, type and extent of analytical procedures to be used in the engagement, approach to be taken to gain and document and understanding of the City's internal control structure, approach to be taken in determining laws and regulations that will be subject to audit test work, and the

approach to be taken in drawing audit samples for purposes of tests of compliance. The completed questionnaire requested in Section 7.0 Exhibit A has been included in Part G of our proposal. We have also included in that section sample formats of the required reports.

We do not anticipate any audit problems at this time. However, if we do encounter an audit problem we will first gather all relevant facts from the Finance Department and any other key management personnel and department heads of key offices involved. If the problem is unresolved at that point, we will communicate these matters to the Mayor and City Manager immediately and discuss possible resolutions and correction plans.

# CITY OF NORTH MIAMI BEACH



## FIRM QUALIFICATIONS AND EXPERIENCE

Alberni Caballero & Fierman, LLP (AC&F) is a Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. AC&F and all assigned key professional staff are properly licensed to practice in Florida and have performed continuous CPA services for a minimum of five (5) years. AC&F is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. AC&F's partners have served the South Florida area for over 40 years. AC&F will serve as the principal auditor and there are no other firms involved.

Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Local Community Redevelopment Agencies
- Public Housing Agencies
- Non Profit Organizations
- Mortgage Banking

AC&F'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 City will be serviced from our home office in Coral Gables. The detail of our staff is available below:

	Total Staff	Total CPA's	Public Sector Staff
Partners	5	5	3
Managers, Supervisors, Seniors	8	6	8
Staff Accountants	9	4	9
Other and Administrative	3	0	2
<b>Total</b>	<b>25</b>	<b>15</b>	<b>22</b>

## LICENSE TO PRACTICE IN THE STATE OF FLORIDA

AC&F 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.

Appendix A of this proposal includes a copy of our most recent peer review report. This review included a review of specific governmental engagements.

As noted in our transmittal letter, we will have one (1) Technical Resource Partner, one (1) Quality Control Partner, one (1) Engagement Partner, one (1) Supervisor in charge, and two (2) Supervisors assigned to this engagement, however, the resources of all our team members are available to the City as necessary. The three supervisors on the engagement team as well as any staff that is added to support them will be assigned to the engagement on a full-time basis. During the course of the planning and field-work of the engagement one of the assigned partners will be on site.



# CITY OF NORTH MIAMI BEACH

## QUALIFICATIONS, EXPERIENCE, AND PAST PERFORMANCE

AC&F's partners have served the South Florida area for over 40 years. During that tenure, the firm has performed audits of governmental entities, including the preparation of financial statements in accordance with all applicable GASB pronouncements. All of the municipalities that we have serviced that submit a CAFR have received the certificate of achievement for every year during our tenure as their external auditor. AC&F has also performed numerous Federal Single Audits and Florida Single Audits.

Data security and confidentiality are at the foundation of the process that our firm implements to ensure optimal client service and quality of the financial statements that are issued. From requiring multiple user sign-ons in order to access the information on our laptops to the use of a data management site in order to eliminate the risk associated with emailed documents, data security and confidentiality can be ensured. From a quality control perspective, all of our engagements are staffed with an engagement partner as well as a quality control partner. What's important about our approach is that the quality control partner doesn't just read the financials at the end of the audit, this partner is involved in all phases of the audit to ensure there are no surprises and their expertise and feedback is received and applied by the team from the beginning.

### Independence

Alberni Caballero & Fierman, LLP affirms that we are independent of the City as defined by the American Institute of Certified Public Accountants. We further certify that Alberni Caballero & Fierman, LLP, its partners and employees are independent of the City, have not performed any professional services for the City within the past five (5) years and have no conflict of interest. We will give written notice to the City of any professional relationships entered into during the period of this engagement.

Our firm's internal requirements exceed continuing professional education requirements to maintain the CPA license. Even if the team member is not a CPA, they still must complete the annual CPE requirement.

The firm has included a listing of our current municipal clients on the next page. From the management personnel down to the staff assigned to your engagement, these individuals will dedicate 100% of their time to the audit of the City to ensure that we perform out procedures to adhere to the time line described in the request for qualifications.

### Participation in Quality Control Review Program

AC&F 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

AC&F has never received an unacceptable review from a federal or state desk review of any of its workpapers.

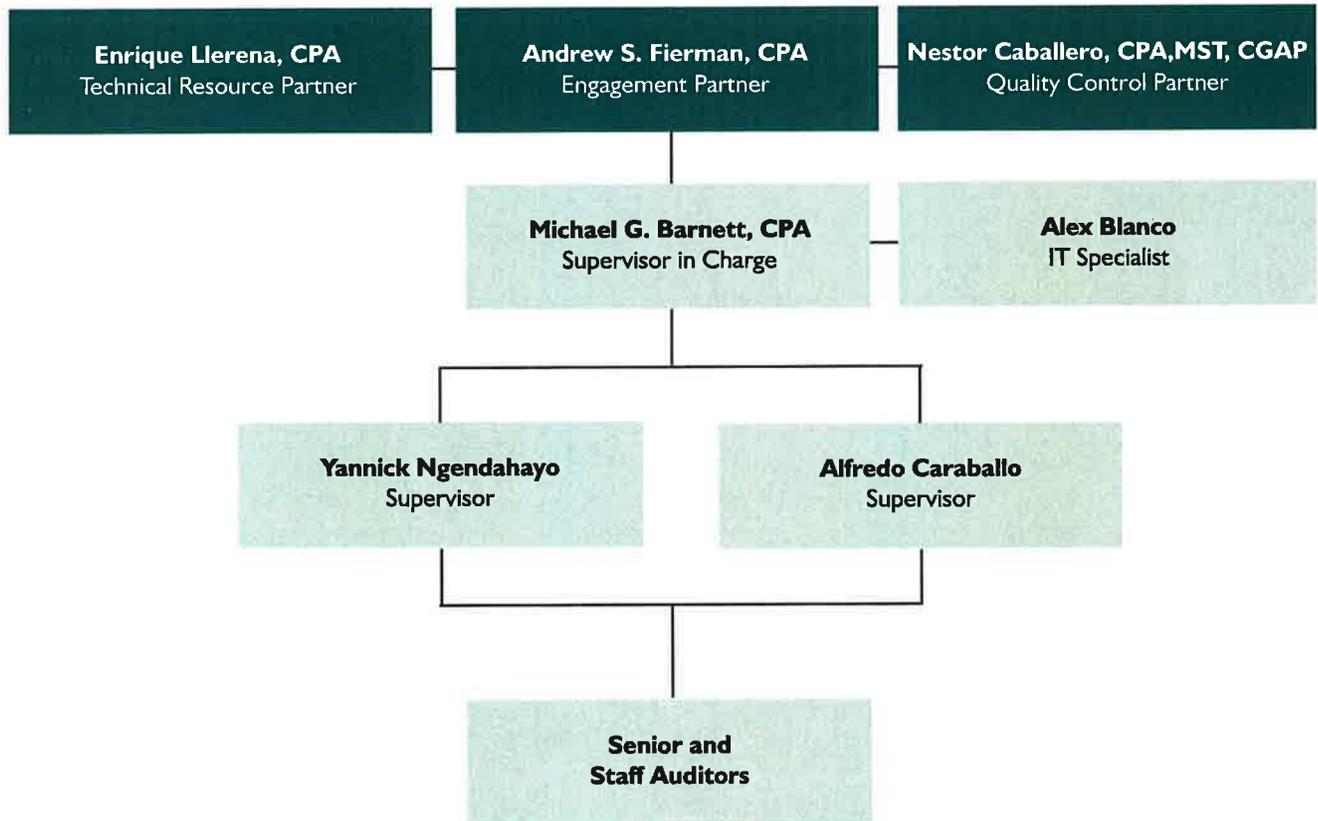
### Disciplinary Actions

Neither AC&F nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization.

AC&F is a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

# CITY OF NORTH MIAMI BEACH

## QUALIFICATIONS AND EXPERIENCE OF STAFF



**Andrew S. Fierman, CPA** (Engagement Partner)  
 • 14 Years of Total Governmental Audit Experience

**Enrique Llerena, CPA** (Technical Resource Partner)  
 • 10 Years of Total Governmental Audit Experience

**Nestor Caballero, CPA, MST, CGAP**  
 (Quality Control Partner)  
 • 23 Years of Total Governmental Audit Experience

**Michael G. Barnett, CPA**  
 (Supervisor in Charge)  
 • 20 Years of Total Governmental Audit Experience

**Yannick Ngendahayo** (Supervisor)  
 • 10 Years of Total Governmental Audit Experience

**Alfredo Caraballo**, (Supervisor)  
 • 6 Years of Total Governmental Audit Experience

All CPAs noted above are registered and licensed to practice as a certified public accountants in Florida.



# CITY OF NORTH MIAMI BEACH

## QUALIFICATIONS AND EXPERIENCE OF STAFF

### EXPERIENCE IN GOVERNMENTAL ENGAGEMENTS

The engagement team that will serve the City 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 Technical Resource Partner, one Quality Control Partner, one Engagement Partner, one Supervisor in Charge, two supervisors, 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, with over 30 in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most 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.

### CONTINUING PROFESSIONAL EDUCATION (CPE)

All members of the firm receive CPE on an annual basis that exceeds the requirements of professional standards. Each resume included in this section, provides the total CPE completed by each member of the proposed engagement team in the last three (3) years. Copies of the applicable certificates are available upon request.

### MANAGEMENT TEAM

The management team who will serve the City 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 in excess of 15 years of professional practice in governmental and not-for-profit auditing and accounting.

### Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the City'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;
- 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 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.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew 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 14 years.



# CITY OF NORTH MIAMI BEACH

## 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 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.

**Nestor Caballero, CPA, MST, CGAP** is the managing partner of the Firm and will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Caballero has more than 20 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’s financial statements in accordance with Firm and professional standards.

## Technical Resource Partner

The Technical Resource Partner will add another layer of review to the engagement while serving as a high level technical resource to the City as well as the engagement team.

**Enrique Llerena, CPA** will be the Technical Resource Partner and a designated “key” member of the engagement team. Enrique has over 10 years of experience in audits of governmental entities.

## Supervisor in Charge

The Supervisor in Charge 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’s requirements and completeness;
- communicating with the City 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 G. Barnett, CPA** will be the Supervisor in Charge and a designated “KEY” engagement team member. Mr. Barnett was selected for his experience with governmental agencies.



# CITY OF NORTH MIAMI BEACH

## 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
- working closely with the City's support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and City to ensure we understand the City's IT structure and how we can audit efficiently by leveraging the City's IT structure.

**Alex Blanco** will be the IT Specialist assigned to the engagement.

## Supervisors

Two Supervisors will be assigned full-time to the engagement. They will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

**Yannick Ngendahayo, and Alfredo Caraballo** will be the Supervisors assigned to the engagement team. Mr. Ngendahayo and Mr. Caraballo were selected for their extensive knowledge and experience in governmental and nonprofit auditing and accounting. They will devote 100% of their 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 Supervisors. They perform less complex audit procedures under the supervision of the Supervisors.

The firm's team who will serve the City 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 Supervisor in Charge, two Supervisors and Staff as needed.

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.**

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.

Please see next page for the resumes of each member of the proposed engagement team.

# ANDREW S. FIERMAN, CPA

## ENGAGEMENT PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5145 • andrew@acf-cpa.com



Andrew is a Partner in our firm's audit department and brings over 14 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. In addition, he has conducted Peer Reviews of small and mid-size accounting firms.

### EDUCATION

Bachelor of Science in Accounting,  
University of Florida

Master of Business Administration,  
Florida International University

### GOVERNMENTAL 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  
Town of South Palm Beach  
Northern Palm Beach County  
Improvement District  
Village of Key Biscayne  
The Children's Trust  
Performing Arts Center Authority  
Bal Harbour Village  
Town of Surfside  
Town of Bay Harbor Islands  
City of Miramar  
Village of Palmetto Bay  
Indian Creek Village  
City of Greenacres  
City of West Palm Beach  
Town of Lauderdale by The Sea  
Village of Pinecrest  
Village of Golf  
City of Sunrise  
City of Pembroke Pines  
Town of Southwest Ranches  
Orlando Housing Authority  
Winter Park Housing Authority  
Miami-Dade Water and Sewer Dept.  
Florida Keys Aqueduct Authority  
Broward County Water & Sewer Dept.

### 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)  
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)  
Communities in Schools of Miami, Inc.,  
*Treasurer*  
Cuban American Certified Public  
Accountants Association, *President*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 120, of which 30 meet the Yellow Book (GAS) requirements

# NESTOR CABALLERO, CPA, MST, CGAP

## QUALITY CONTROL PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5130 • nestor@acf-cpa.com



Nestor has 23 years of experience serving governmental and not-for-profit clients. He has extensive experience in analyzing and evaluating internal controls over all major financial processes of governmental and not-for-profit entities, and in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Florida Auditor General, respectively.

### EDUCATION

Master of Taxation,  
Florida International University

Bachelor of Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of North Miami  
Village of El Portal, Florida  
Town of Briny Breezes, Florida  
City of Hialeah Gardens, Florida  
City of Doral, Florida  
City of Tamarac, Florida  
City of Oakland Park, Florida  
City of South Miami, Florida  
Town of Miami Lakes, Florida  
Town of Southwest Ranches, Florida  
Town of Lauderdale by the Sea, Florida  
City of Hialeah, Florida  
City of Pembroke Pines, Florida  
City of Homestead, Florida  
Homestead Housing Authority  
Punta Gorda Housing Authority  
West Palm Beach Housing Authority  
Virgin Islands Housing Authority  
Riviera Beach Housing Authority  
Hialeah Housing Authority  
Venice Housing Authority  
Orlando Housing Authority  
Tampa Housing Authority  
Palm Beach County Housing Authority  
Lee County Housing Authority  
Winter Park Housing Authority  
Housing Finance Authority of Miami Dade

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA, *Member*  
Florida Institute of Certified Public Accountants, *Member*  
FICPA, Accounting Principles and Auditing Standards Committee, *Member, Past Member*  
Miami Dade League of Cities - *Member*  
Government Finance Officers Association, *Member*  
Government Finance Officers Association, *Member, Special Review Committee*  
Florida Government Finance Officers (Small Governments Committee), *Member*  
Dade/Broward Government Finance Officers Association, *Member*  
Cuban American Certified Public Accountants Association, *President*  
Florida Association of Special Districts, *Associate Member*  
School Board of Miami-Dade County, *Audit and Budget Committee*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 124, of which 30 meet the Yellow Book (GAS) requirements

# ENRIQUE LLERENA, CPA

## TECHNICAL RESOURCE PARTNER

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5132 • [enrique@acf-cpa.com](mailto:enrique@acf-cpa.com)



Enrique Llerena is a Partner in our firm's audit department. He has more than 10 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

### GOVERNMENTAL 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  
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 three years is 134, of which 30 meet the Yellow Book (GAS) requirements

# MICHAEL G. BARNETT, CPA

## SUPERVISOR IN CHARGE

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5138 • michael@acf-cpa.com



Michael has over 20 years of accounting and auditing experience in governmental, not-for-profit, and for-profit entities. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information, compliance with applicable laws and regulations, adherence with the established policies and procedures; implementation of internal controls and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Master of Science (Accounting),  
Bachelor of Science (Accounting)  
University of West Indies, Jamaica

### GOVERNMENTAL AND NOT-FOR-PROFIT CLIENTS

City of Hialeah, Florida  
Town of Cutler Bay, Florida  
City of Parkland, Florida  
City of Doral, Florida  
City of West Palm Beach, Florida  
Village of El Portal  
City of Hialeah Gardens  
Miami Shores Village  
Americans for Immigrant Justice, Inc.  
Pines Wood Village

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
Florida Institute of Certified Public Accountants (FICPA)  
FAHRO, *Associate Member*  
American Institute of Certified Public Accountants (AICPA)  
Georgia Society of Certified Public Accountant (GSCPA)  
Institute of Certified Accountants of Jamaica (ICAJ)

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 108, of which 30 meet the Yellow Book (GAS) requirements

# YANNICK NGENDAHAYO

## SUPERVISOR

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5140 • yannick@acf-cpa.com



Yannick has over 10 years of accounting and auditing experience in governments and not-for-profits. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information; compliance with applicable laws and regulations; adherence with the established policies and procedures; implementation of internal controls; and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Bachelor of Accounting, Johnson & Wales University

### GOVERNMENTAL CLIENTS

City of Aventura  
Village of Biscayne Park  
Village of El Portal  
Town of Briny Breezes  
City of Hialeah Gardens, Florida  
City of Miami Springs  
Miami Shores Village  
Virginia Key Beach Park Trust  
Performing Arts Center Authority  
City of Homestead Police Officers Retirement Plan  
City of Homestead Elected Officials and Senior Mgmt (NEW)  
City of Homestead Elected Officials' Retirement Plan (Old Plan)  
Winter Park Housing Authority  
West Palm Beach Housing Authority  
Homestead Housing Authority  
Hialeah Housing Authority  
Lee County Housing Authority  
Orlando Housing Authority  
Pahokee Housing Authority  
Palm Beach County Housing Authority  
Punta Gorda Housing Authority

### PROFESSIONAL AND BUSINESS AFFILIATIONS

Florida Government Officers Association,  
*Associate Member*  
NAHRO, *Associate Member*  
FAHRO, *Associate Member*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 117, of which 30 meet the Yellow Book (GAS) requirements

# ALFREDO CARABALLO

## SUPERVISOR

Alberni Caballero & Fierman, LLP • 4649 Ponce de Leon Boulevard, Suite 404 Coral Gables, FL 33146 • (305) 680-5139 • alfredo@acf-cpa.com



Alfredo has over 6 years of accounting and auditing experience, including serving governmental entities, not-for-profit and charter schools. His experience includes examining accounting records for governmental, not-for-profit and for-profit entities to help ensure the reliability and integrity of financial information; compliance with policies, plans, procedures, laws and regulations; reviews of internal controls; and evaluating management's achievement of goals and objectives. He also has experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Master Degree, Accounting,  
Florida International University

Bachelor Degree, Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

City of Hialeah Gardens, Florida  
Miami Shores Village, Florida  
City of Doral  
City of Hialeah Education Academy, Inc.  
Town of Cutler Bay, Florida  
The Children's Trust  
Hialeah Housing Authority  
Orlando Housing Authority  
Housing Authority of the City of Sanford  
Winter Park Housing Authority

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA, *Student Affiliate*  
Florida Government Finance Officers  
Association, *Associate Member*  
Government Finance Officers  
Association, *Associate Member*  
Beta Alpha Psi, *Member*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years  
is 114, of which 30 meet the Yellow  
Book (GAS) requirements



# CITY OF NORTH MIAMI BEACH

## Quality Control System

AC&F continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Supervisor in Charge, the audit supervisors are responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Supervisor in Charge. In engagements where a staff is assigned, the Supervisor in Charge 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. In addition, we have a technical resource partner who is available to the team for consultation, review and a high level technical resource.

## Quality of the Staff Over the Term of the Engagement

We pledge to the City 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, supervisors, senior accountants or staff, we will first obtain the City's express prior permission to do so. We understand the City's right to accept or reject replacements. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements. Other audit personnel may be changed at AC&F's discretion provided that replacements have substantially the same or better qualifications or experience.

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's engagement.

In addition to our governmental focus, it is AC&F'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 Supervisor in Charge 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 into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

# CITY OF NORTH MIAMI BEACH



## COMPARABLE CONTRACTS WITH OTHER GOVERNMENT ENTITIES

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. All required services were rendered as required by each engagement contract without exception. Additional references can be provided upon request.

Agency Name	City of Hialeah
Address	501 Palm Avenue
City/State/Zip	Hialeah, FL 33010
Phone/Fax	(305) 883-5988
Contact Name/Title	Christopher Chiocca – Finance Director
Email Address	cchiocca@hialeahfl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, TCT and Single Audit, CAFR
Contract Term	September 30, 2006 to Present
Partner/Hrs.	Andrew Fierman – 1200 hrs.

Agency Name	Miami Shores Village
Address	10050 NE Second Avenue
City/State/Zip	Miami Shores, Florida 33138
Phone/Fax	(305) 762-4855
Contact Name/Title	Holly Hugdahl
Email Address	financedirector@miamishoresvillage.com
Scope of Work	Financial, Utility Funds, GOB, and Single Audit, CFAR
Contract Term	September 30, 2009 to Present
Partner/Hrs.	Andrew Fierman – 600 hrs.

Agency Name	City of Doral
Address	8401 NW 53rd Terrace
City/State/Zip	Doral, Florida 33166
Phone/Fax	(305) 593-6725
Contact Name/Title	Matilde Menendez – Finance Director
Email Address	matilde.menendez@cityofdoral.com
Scope of Work	Financial, Utility Funds and Single Audit, CAFR
Contract Term	September 30, 2010 to 2015
Partner/Hrs.	Andrew Fierman - 500 hrs

# CITY OF NORTH MIAMI BEACH



Agency Name	City of Aventura
Address	19200W. Country Club Drive
City/State/Zip	Aventura, FL 33180
Phone/Fax	(305) 466-8922
Contact Name/Title	Brian Raducci – Finance Director
Email Address	braducci@cityofaventura.com
Scope of Work	Financial, Single Audit, Pension, Charter School
Contract Term	September 30, 2015 - Present
Partner/Hrs.	Andrew Fierman - 450 hrs.

Agency Name	City of Miami Springs
Address	201 Westward Drive
City/State/Zip	Miami Springs, FL 33166
Phone/Fax	(305) 608-6677
Contact Name/Title	William Alonso – Finance Director
Email Address	alonsow@miamisprings-fl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, and Single Audit, CAFR
Contract Term	September 30, 2004 to Present
Partner/Hrs.	Andrew Fierman - 450 hrs.

Agency Name	Town of Cutler Bay
Address	10720 Caribbean Blvd., Suite 105
City/State/Zip	Cutler Bay, FL 33189
Phone/Fax	(305) 234-4262
Contact Name/Title	Robert Daddario, Finance Director
Email Address	rdaddario@cutlerbay-fl.gov
Scope of Work	Financial Audit, CAFR
Contract Term	September 30, 2007 to Present
Partner/Hrs.	Andrew Fierman - 275 hrs.

Note: The City may contact any of the agencies listed during the evaluation phase. If additional references are needed, they can be provided upon request. Required Form 8.13 has been completed for each reference above and has been included in Part G of our proposal.

**See Part G for Letters of Recommendation**

# CITY OF NORTH MIAMI BEACH

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

<b>GOVERNMENTAL ENTITY</b>	
<b>Municipalities</b>	<b>Fiscal Year-End</b>
City of Hialeah Gardens	September 30
City of Hialeah	September 30
City of Miami Springs	September 30
Town of Briny Breezes	September 30
Town of Cutler Bay	September 30
Village of El Portal	September 30
Village of Miami Shores	September 30
City of Parkland	September 30
City of Aventura	September 30
Indian Creek Village	September 30
Village of Palmetto Bay	September 30
<b>Special Purpose Governments</b>	
Miami Dade Housing Finance Authority	September 30
Broward Center for the Performing Arts	September 30
The Childrens Trust	September 30
<b>Local Govt Retirement Plans</b>	
Homestead Elected Officials	December 31
Homestead General Employees Plan	September 30
Homestead Police Pension Plan	September 30
Miami Shores Village General Employees Plan	September 30
Miami Shores Village Police Officers Plan	September 30
City of Hialeah Employees' Retirement System	September 30
City of Hialeah Elected Officials Pension Plan	December 31

AC&F has the resources to fulfill our current obligations and perform the services required under this request for proposals within the required timeline described in the Scope of Services Section of the request for proposals.

# CITY OF NORTH MIAMI BEACH

## SPECIFIC AUDIT APPROACH

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



Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the City to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the four phases which are shown on the adjacent chart. Michael Barnett, the supervisor in charge on the proposed engagement team will be on-site during the course of the engagement to manage and supervise the audit team.

### 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. This phase of the audit is where our audit approach is developed, in accordance with the specific and prescribed guidelines of the professional standards detailed in our letter of transmittal, which are the same as those detailed on page 30 of RFP No. 2016-05A.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which the City operates. This will include a review of applicable federal laws, the City's ordinances, state statutes, County and City requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the council and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.
- 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 the working papers of the predecessor auditor.
- Obtain and document an understanding of the City's internal control structure, including making an assessment of audit risk.
- Consider the methods that the City 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.
- 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.

This phase will involve all members of the Engagement Team.

# CITY OF NORTH MIAMI BEACH



## 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 - Evaluation of Audit Results

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'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.

## 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 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 practices that are in place to monitor the performance of its internal control structure.



# CITY OF NORTH MIAMI BEACH

## **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.

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



# CITY OF NORTH MIAMI BEACH

## 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'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 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'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. 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'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.

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



# CITY OF NORTH MIAMI BEACH

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's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, City's policies, contracts, grants and debt agreements.
- Review of City's council 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 OMB 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**

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

## **APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT**

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.

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

### **Planning and Supervision**

- Inquiry of management regarding identification of the grants subject to single audit
- Review of grant documents
- Review of the OMB Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations
- Instruction to staff as to the requirements of the Single Audit



# CITY OF NORTH MIAMI BEACH

- 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 the 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 is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold and label them as Type A programs, with the remaining programs labeled as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Consider the criteria in the Uniform Guidance when performing the risk assessment on Type B 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's financial statements taken as a whole
- Determine that the City was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the City's identification of Federal programs included in the schedule

- Determine that the City's properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

## Materiality

- Determine materiality based on the major program

## Internal Control over Major Programs

- For each of the 12 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program, 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 is found on any of the 12 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 reasonable 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



# CITY OF NORTH MIAMI BEACH

The proposed segmentation of the engagement is as follows:

Phase	Partners	Supervisor in Charge	Supervisors	Senior & Staff	Total
Strategic Planning	25	40	50	45	160
Execution of the Audit Plan	45	105	280	170	600
Evaluation of Audit Results	35	50	40	15	140
Completions and Delivery	30	25	30	15	100
Total	135	220	400	245	1000

# CITY OF NORTH MIAMI BEACH



## Level of Staff And Projected Timeline

PROCEDURES	Engagement Partner	Supervisors	Staff Auditors
<b>DECEMBER (A)</b>			
Preliminary discussions – entrance meetings	X	X	
Obtain understanding of service objectives	X	X	X
Meet with predecessor auditor and review prior audit work papers	X	X	
Prepare audit planning memorandum		X	
Identify significant issues, review, evaluate and document internal controls	X	X	X
Assess risk		X	
Develop detailed audit programs		X	
<b>DECEMBER</b>			
Test internal controls		X	X
Test compliance with laws, regulations, contracts, grants and the City's policies	X	X	
Substantive test of revenues, expenditures, procurement, payroll, etc.		X	X
Review minutes and other agreements		X	
<b>DECEMBER 2016 – FEBRUARY 2017</b>			
Complete review for subsequent events and obtain management representations		X	
Prepare reports	X	X	
Review draft of all reports for subsequent events and obtain management representations - No later than February 17	X	X	
Issue report on findings and management letter - No later than March 10	X		
Attend meetings with Management and Council, as required	X	X	

(A) The above is a preliminary timeline based on the schedule included in the request for proposal in section 2.0 "Special Conditions" on page 27. In subsequent years, this would typically occur in July or as agreed to by the City.



# CITY OF NORTH MIAMI BEACH

## **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**

AC&F has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, AC&F has developed a schedule that takes into consideration the City'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 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 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 AC&F to prevent surprises that could stall the engagement.

AC&F 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 and/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's ability to deliver the requested information timely. We understand that as in all large agencies, City 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 staff. We will work with City 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 however if there is such a need, we will communicate that in writing to City management.



# PART B

OVERALL BUSINESS APPROACH  
/ INVESTMENT / PROPOSED  
FINANCIAL PLAN



AC&F

ALBERNI CABALLERO & FIERMAN, LLP  
ACCOUNTANTS • ADVISORS



# CITY OF NORTH MIAMI BEACH

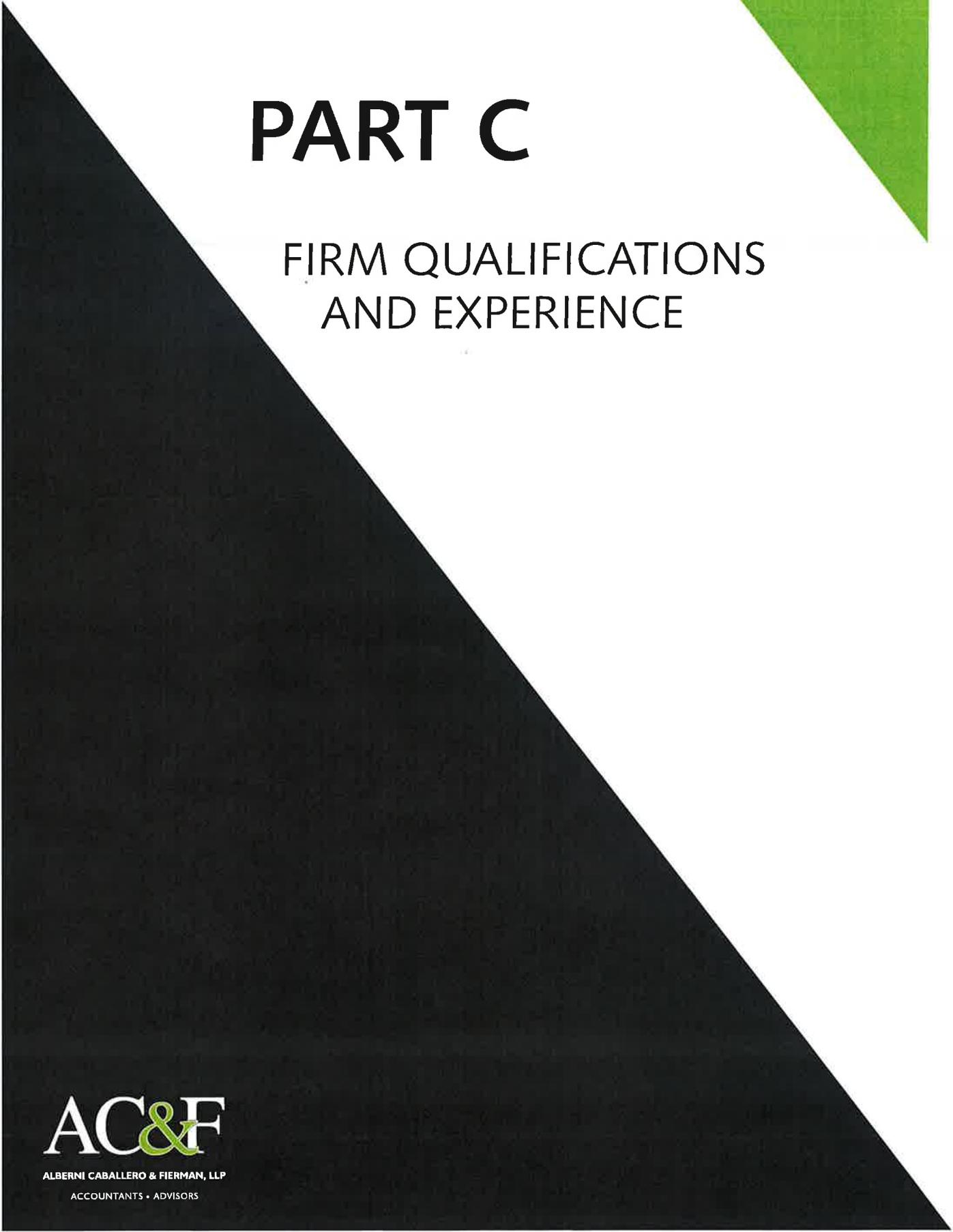
The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. AC&F's partners have been providing professional CPA services throughout Florida for the past 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center. Andrew S. Fierman, the proposed engagement partner, also serves as the designated audit quality partner. Our firm has two offices in South Florida, one located in Coral Gables and the other in City of Miramar. The decision makers associated with our governmental practice are located in **Miami-Dade County**. Our firm is financially stable and does not have any current or past bankruptcy proceedings.

Our overall business approach is described in Part A of this proposal beginning on page 25. We detail the firm's approach to the scope of service as well as provide a description of the responsibilities of each team member by level for the proposed engagement team.



# PART C

## FIRM QUALIFICATIONS AND EXPERIENCE



**AC&F**

ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# CITY OF NORTH MIAMI BEACH

## FIRM QUALIFICATIONS AND EXPERIENCE

Alberni Caballero & Fierman, LLP (AC&F) is a Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. AC&F and all assigned key professional staff are properly licensed to practice in Florida and have performed continuous CPA services for a minimum of five (5) years. AC&F is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. AC&F's partners have served the South Florida area for over 40 years. AC&F will serve as the principal auditor and there are no other firms involved.

Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Local Community Redevelopment Agencies
- Public Housing Agencies
- Non Profit Organizations
- Mortgage Banking

AC&F'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 City will be serviced from our home office in Coral Gables. The detail of our staff is available below:

	Total Staff	Total CPA's	Public Sector Staff
Partners	5	5	3
Managers, Supervisors, Seniors	8	6	8
Staff Accountants	9	4	9
Other and Administrative	3	0	2
<b>Total</b>	<b>25</b>	<b>15</b>	<b>22</b>

## LICENSE TO PRACTICE IN THE STATE OF FLORIDA

AC&F 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.

Appendix A of this proposal includes a copy of our most recent peer review report. This review included a review of specific governmental engagements. That firm has consistently received a passing score on our peer review results since the initial year of participation.

See Part G of the proposal for a detail of the professional licenses of the Firm and proposed engagement team.



# CITY OF NORTH MIAMI BEACH

## FIRM QUALIFICATIONS AND EXPERIENCE

As noted in our transmittal letter, we will have one (1) Technical Resource Partner, one (1) Quality Control Partner, one (1) Engagement Partner, one (1) Supervisor in charge, and two (2) Supervisors assigned to this engagement, however, the resources of all our team members are available to the City as necessary. The three supervisors on the engagement team as well as any staff that is added to support them will be assigned to the engagement on a full-time basis. During the course of the planning and field-work of the engagement one of the assigned partners will be on site.

AC&F's partners have served the South Florida area for over 40 years. During that tenure, the firm has performed audits of governmental entities, including the preparation of financial statements in accordance with all applicable GASB pronouncements. All of the municipalities that we have serviced that submit a CAFR have received the certificate of achievement for every year during our tenure as their external auditor. AC&F has also performed numerous Federal Single Audits and Florida Single Audits.

Our firm's internal requirements exceed continuing professional education requirements to maintain the CPA license. Even if the team member is not a CPA, they still must complete the annual CPE requirement. Each team member's CPE hours have been included in the resumes that are presented in Part A of our proposal

Data security and confidentiality are at the foundation of the process that our firm implements to ensure optimal client service and quality of the financial statements that are issued. From requiring multiple user sign-ons in order to access the information on our laptops to the use of a data

management site in order to eliminate the risk associated with emailed documents, data security and confidentiality can be ensured. From a quality control perspective, all of our engagements are staffed with an engagement partner as well as a quality control partner. What's important about our approach is that the quality control partner doesn't just read the financials at the end of the audit, this partner is involved in all phases of the audit to ensure there are no surprises and their expertise and feedback is received and applied by the team from the beginning.

## Independence

Alberni Caballero & Fierman, LLP affirms that we are independent of the City as defined by the American Institute of Certified Public Accountants. We further certify that Alberni Caballero & Fierman, LLP, its partners and employees are independent of the City, have not performed any professional services for the City within the past five (5) years and have no conflict of interest. We will give written notice to the City of any professional relationships entered into during the period of this engagement.



# CITY OF NORTH MIAMI BEACH

In addition to the additional services described in the scope of services section of the RFP, AC&F offers a wide variety of consulting and management advisory services to the public sector. Below is a list of services we offer through our firm or through partnerships we have developed with other professionals:

- Development of Accounting and Procedures Manual
- Evaluation of Computer IT Systems
- Accounting Systems
- Development of Budgets
- Organizational Structures
- Internal Audits
- Performance Based Audits
- Indirect Cost Allocations
- Business Valuations
- Purchasing Alternatives
- Grant Administration and Compliance
- Cost Control

Additional services will be rendered upon receipt of written request from the city and the related fees will be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates agreed upon by negotiation



# CITY OF NORTH MIAMI BEACH

## **GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM**

AC&F is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) 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 CAFR review program.

### **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's workpapers are scanned or imported directly into our audit programs saving the City time and the cost of copying or printing such workpapers.

### **Year-Round Involvement**

Our involvement with the City does not end when our financial statements are issued. We remain involved with the City through our monthly reviews of the minutes of the City'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 address any issues before the audit.

### **New Accounting Standards**

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

### **Report of Peer Review**

Alberni Caballero & Fierman, LLP's most recent peer review report is presented as Appendix A. The review included review of specific governmental engagements.

### **Participation in Quality Control Review Program**

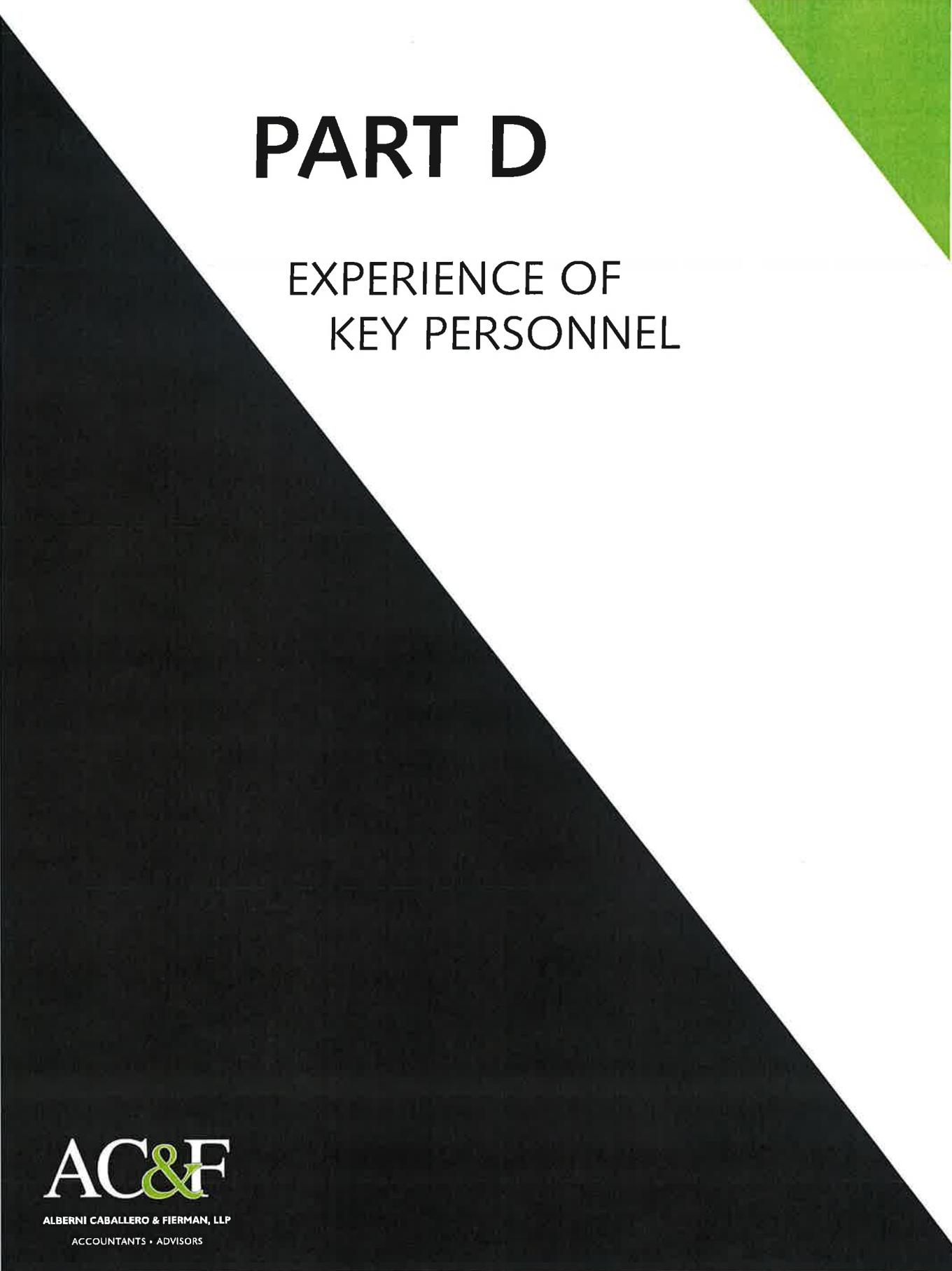
Alberni Caballero & Fierman, LLP is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

### **Results of State and Federal Reviews**

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

### **Disciplinary Actions**

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



# PART D

## EXPERIENCE OF KEY PERSONNEL

**AC&F**

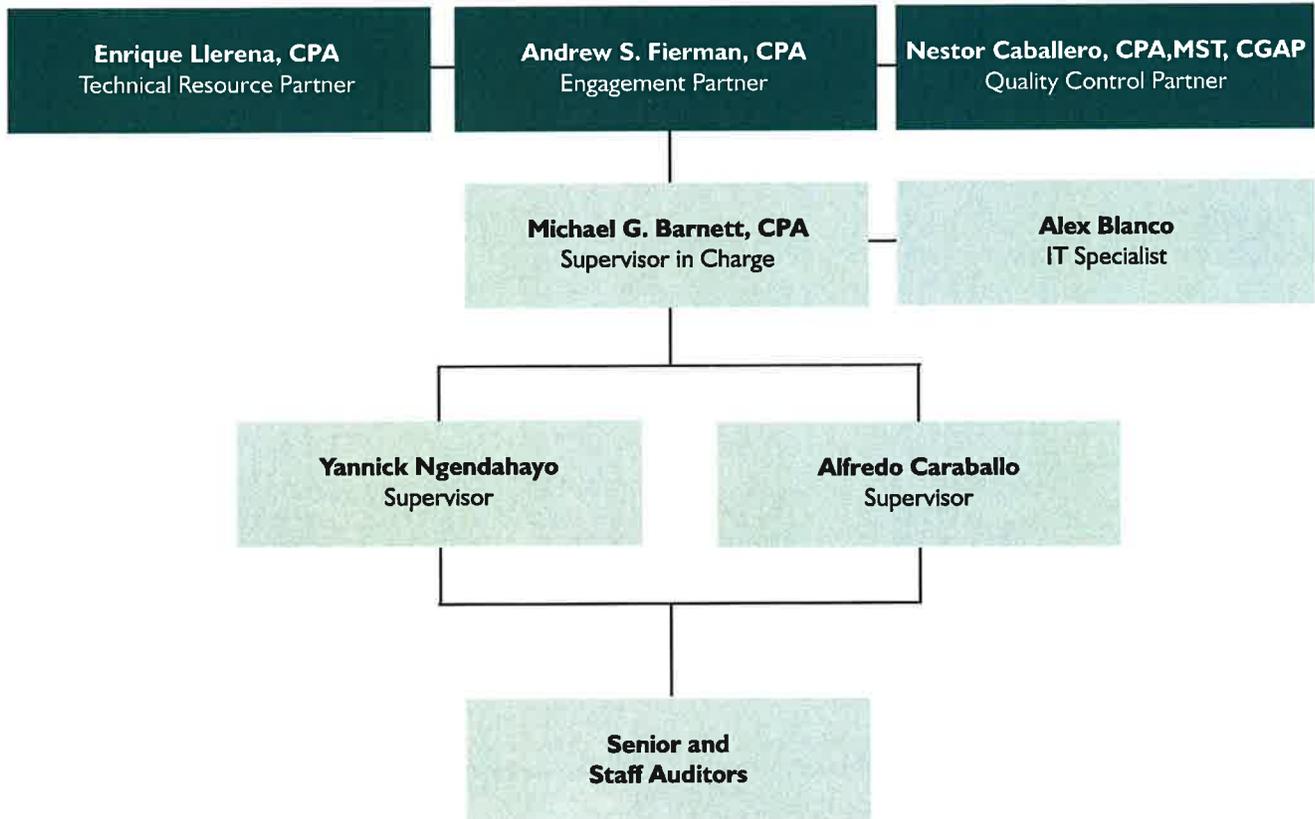
ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

# CITY OF NORTH MIAMI BEACH

## QUALIFICATIONS AND EXPERIENCE OF STAFF

In part A of our proposal we included a detail of the proposed engagement team, their qualifications, and expected involvement in the audit. Below you will find a summary of that information. Please refer to Part A for further details.



**Andrew S. Fierman, CPA** (Engagement Partner)

- 14 Years of Total Governmental Audit Experience

**Enrique Llerena, CPA** (Technical Resource Partner)

- 10 Years of Total Governmental Audit Experience

**Nestor Caballero, CPA, MST, CGAP**

(Quality Control Partner)

- 23 Years of Total Governmental Audit Experience

**Michael G. Barnett, CPA**

(Supervisor in Charge)

- 20 Years of Total Governmental Audit Experience

**Yannick Ngendahayo** (Supervisor)

- 10 Years of Total Governmental Audit Experience

**Alfredo Caraballo**, (Supervisor)

- 6 Years of Total Governmental Audit Experience

All CPAs noted above are registered and licensed to practice as a certified public accountants in Florida.

# CITY OF NORTH MIAMI BEACH



## QUALIFICATIONS AND EXPERIENCE OF STAFF

### EXPERIENCE IN GOVERNMENTAL ENGAGEMENTS

The engagement team that will serve the City 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 Technical Resource Partner, one Quality Control Partner, one Engagement Partner, one Supervisor in Charge, two supervisors, 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, with over 30 in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most 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.

### CONTINUING PROFESSIONAL EDUCATION (CPE)

All members of the firm receive CPE on an annual basis that exceeds the requirements of professional standards. Each resume included in this section, provides the total CPE completed by each member of the proposed engagement team in the last three (3) years. Copies of the applicable certificates are available upon request.

### MANAGEMENT TEAM

The management team who will serve the City 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 in excess of 15 years of professional practice in governmental and not-for-profit auditing and accounting.

### Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the City'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;
- 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 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.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew 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 14 years.



# CITY OF NORTH MIAMI BEACH

## 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 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.

**Nestor Caballero, CPA, MST, CGAP** is the managing partner of the Firm and will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Caballero has more than 23 years experience in the 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’s financial statements in accordance with Firm and professional standards.

## Technical Resource Partner

The Technical Resource Partner will add another layer of review to the engagement while serving as a high level technical resource to the City as well as the engagement team.

**Enrique Llerena, CPA** will be the Technical Resource Partner and a designated “key” member of the engagement team. Enrique has over 10 years of experience in audits of governmental entities.

## Supervisor in Charge

The Supervisor in Charge 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’s requirements and completeness;
- communicating with the City 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 G. Barnett, CPA** will be the Supervisor in Charge and a designated “KEY” engagement team member. Mr. Barnett was selected for his experience with governmental agencies.



# CITY OF NORTH MIAMI BEACH

## 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
- working closely with the City's support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and City to ensure we understand the City's IT structure and how we can audit efficiently by leveraging the City's IT structure.

**Alex Blanco** will be the IT Specialist assigned to the engagement.

## Supervisors

Two Supervisors will be assigned full-time to the engagement. They will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

### **Yannick Ngendahayo, and Alfredo Caraballo**

will be the Supervisors assigned to the engagement team. Mr. Ngendahayo and Mr. Caraballo were selected for their extensive knowledge and experience in governmental and nonprofit auditing and accounting. They will devote 100% of their 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 Supervisors. They perform less complex audit procedures under the supervision of the Supervisors.

The firm's team who will serve the City 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 Supervisor in Charge, two Supervisors and Staff as needed.

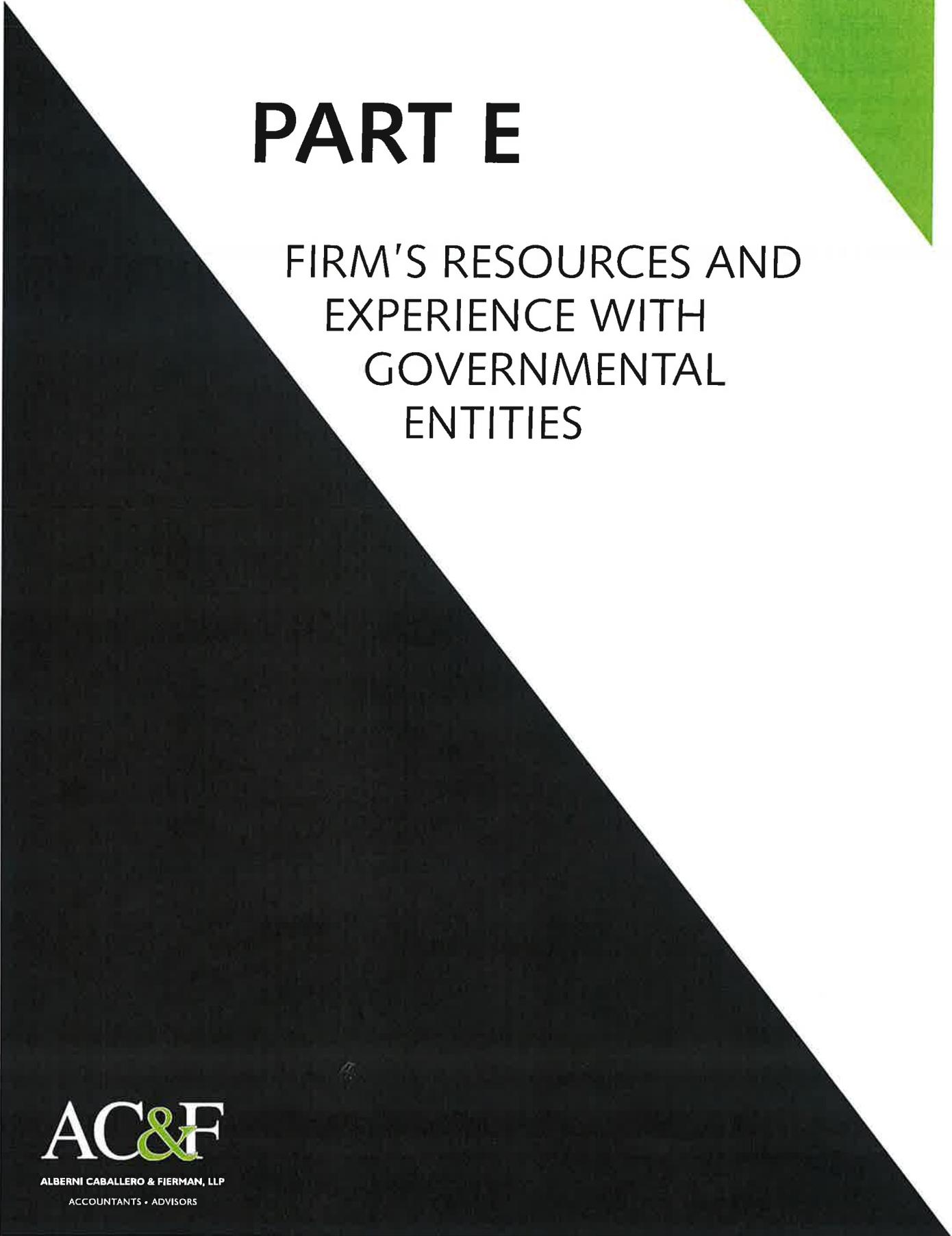
We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. **Compare the experience of personnel assigned by those firms FULL-TIME (on-site) to OURS.**

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.



# PART E

## FIRM'S RESOURCES AND EXPERIENCE WITH GOVERNMENTAL ENTITIES



**AC&F**

ALBERNI CABALLERO & FIERMAN, LLP  
ACCOUNTANTS • ADVISORS



# CITY OF NORTH MIAMI BEACH

AC&F is not utilizing any external materials, equipment, or any other external resources to provide the services requested under the scope of services of this RFP. See Part F of our proposal for a detail of the Firm's current municipal clients as well as the required references.

# PART F

## CLIENT REFERENCES



ALBERNI CABALLERO & FIERMAN, LLP  
ACCOUNTANTS • ADVISORS

# CITY OF NORTH MIAMI BEACH



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 into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

## COMPARABLE CONTRACTS WITH OTHER GOVERNMENT ENTITIES

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. All required services were rendered as required by each engagement contract without exception. Additional references can be provided upon request.

Agency Name	City of Hialeah
Address	501 Palm Avenue
City/State/Zip	Hialeah, FL 33010
Phone/Fax	(305) 883-5988
Contact Name/Title	Christopher Chiocca – Finance Director
Email Address	cchiocca@hialeahfl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, TCT and Single Audit, CAFR
Contract Term	September 30, 2006 to Present
Partner/Hrs.	Andrew Fierman – 1200 hrs.

Agency Name	Miami Shores Village
Address	10050 NE Second Avenue
City/State/Zip	Miami Shores, Florida 33138
Phone/Fax	(305) 762-4855
Contact Name/Title	Holly Hugdahl
Email Address	financedirector@miamishoresvillage.com
Scope of Work	Financial, Utility Funds, GOB, and Single Audit, CFAR
Contract Term	September 30, 2009 to Present
Partner/Hrs.	Andrew Fierman – 600 hrs.

Agency Name	City of Doral
Address	8401 NW 53rd Terrace
City/State/Zip	Doral, Florida 33166
Phone/Fax	(305) 593-6725
Contact Name/Title	Matilde Menendez – Finance Director
Email Address	matilde.menendez@cityofdoral.com
Scope of Work	Financial, Utility Funds and Single Audit, CAFR
Contract Term	September 30, 2010 to 2015
Partner/Hrs.	Andrew Fierman - 500 hrs

# CITY OF NORTH MIAMI BEACH



Agency Name	City of Aventura
Address	19200W. Country Club Drive
City/State/Zip	Aventura, FL 33180
Phone/Fax	(305) 466-8922
Contact Name/Title	Brian Raducci – Finance Director
Email Address	braducci@cityofaventura.com
Scope of Work	Financial, Single Audit, Pension, Charter School
Contract Term	September 30, 2015 - Present
Partner/Hrs.	Andrew Fierman - 450 hrs.

Agency Name	City of Miami Springs
Address	201 Westward Drive
City/State/Zip	Miami Springs, FL 33166
Phone/Fax	(305) 608-6677
Contact Name/Title	William Alonso – Finance Director
Email Address	alonsow@miamisprings-fl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, and Single Audit, CAFR
Contract Term	September 30, 2004 to Present
Partner/Hrs.	Andrew Fierman - 450 hrs.

Agency Name	Town of Cutler Bay
Address	10720 Caribbean Blvd., Suite 105
City/State/Zip	Cutler Bay, FL 33189
Phone/Fax	(305) 234-4262
Contact Name/Title	Robert Daddario, Finance Director
Email Address	rdaddario@cutlerbay-fl.gov
Scope of Work	Financial Audit, CAFR
Contract Term	September 30, 2007 to Present
Partner/Hrs.	Andrew Fierman - 275 hrs.

Note: The City may contact any of the agencies listed during the evaluation phase. If additional references are needed, they can be provided upon request. Required Form 8.13 has been completed for each reference above and has been included in Part G of our proposal.

**See Part G for Letters of Recommendation**

# CITY OF NORTH MIAMI BEACH

AC&F serves as the principal auditor on all the contracts below.

<b>GOVERNMENTAL ENTITY</b>	
<b>Municipalities</b>	<b>Fiscal Year-End</b>
City of Hialeah Gardens	September 30
City of Hialeah	September 30
City of Miami Springs	September 30
Town of Briny Breezes	September 30
Town of Cutler Bay	September 30
Village of El Portal	September 30
Village of Miami Shores	September 30
City of Parkland	September 30
City of Aventura	September 30
Indian Creek Village	September 30
Village of Palmetto Bay	September 30
<b>Special Purpose Governments</b>	
Miami Dade Housing Finance Authority	September 30
Broward Center for the Performing Arts	September 30
The Childrens Trust	September 30
<b>Local Govt Retirement Plans</b>	
Homestead Elected Officials	December 31
Homestead General Employees Plan	September 30
Homestead Police Pension Plan	September 30
Miami Shores Village General Employees Plan	September 30
Miami Shores Village Police Officers Plan	September 30
City of Hialeah Employees' Retirement System	September 30
City of Hialeah Elected Officials Pension Plan	December 31

AC&F has the resources to fulfill our current obligations and perform the services required under this request for proposals within the required timeline described in the Scope of Services Section of the request for proposals.

AC&F does not have any pending lawsuits involving the partnership or individuals with more than ten percent (10%) interest that are related to the services to be provided under this RFP. In addition, there are no judgments from lawsuits in the last three (3) years involving the partnership or individuals.



# PART G

REQUIRED FORMS,  
ATTACHMENTS  
AND VALUE -  
ADDED BENEFITS

**AC&F**

ALBERNI CABALLERO & FIERMAN, LLP  
ACCOUNTANTS • ADVISORS

Alberni Caballero & Fierman, LLP

---

Firm Submitting Proposal

**REQUEST FOR PROPOSALS**



<b>RFP NO:</b>	<b>2016-05A</b>	
<b>TITLE:</b>	<b>Independent Auditing Services</b>	
<b>ADVERTISEMENT:</b>	<b>Thursday, November 17, 2016</b>	
<b>NON-MANDATORY PRE-PROPOSAL CONFERENCE:</b>	<b>November 22, 2016</b>	<b>TIME: 10:00 AM</b>
<b>DEADLINE FOR QUESTIONS:</b>	<b>November 23, 2016</b>	<b>TIME: 5:00 PM</b>
<b>SUBMISSION DUE DATE:</b>	<b>December 7, 2016</b>	<b>TIME: 2:00PM</b>
<b>SUBMIT TO:</b>	<b>PROCUREMENT MANAGEMENT DIVISION ATT: Meghan Cianelli Bennett 17011 NORTH EAST 19th AVENUE, ROOM 315 NORTH MIAMI BEACH, FLORIDA 33162</b>	
<b>1<sup>ST</sup> REVIEW COMMITTEE MEETING:</b>	<b>December 2016 CITY HALL 2<sup>ND</sup> FLOOR COUNCIL CHAMBERS 17011 NE 19 Avenue, North Miami Beach, FL 33162</b>	

**SECTION 7.0 EXHIBIT A**

**CITY OF NORTH MIAMI BEACH  
REQUEST FOR PROPOSAL  
INDEPENDENT AUDITING SERVICES  
RFP# 2016-05A  
QUESTIONNAIRE**

In addition to submitting the information as requested in this RFP, please complete this questionnaire which would standardize the information received from the various firms. This information may or may not have been included in the proposal documents submitted.

1. Name of the Certified Public Accountants:

Alberni Caballero & Fierman LLP

2. Name and title of person authorized to represent the proposer:

Andrew S. Fierman, CPA - Partner

3. Name, address and phone number of contact person in Certified Public Accountant firm:

Alberni Caballero and Fierman, LLP, 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, FL, 33146

4. State whether your firm is local, regional, national or international.

Alberni Caballero and Fierman LLP is a local firm with an office in Coral Gables Florida.

5. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other audit professional staff employed at that office.

The Firm's office in Coral Gables has a team of 25 professionals. A listing by level has been provided on the next page.

6. Number of professional audit staff:

a. From this office: 25

b. From all offices combined: 25 - The Firm has one office

7. Number of years the firm is in business: Over 40 Years

8. Licensing: (as applicable)

A. APPLICANT'S STATE OF FLORIDA DEPARTMENT OF PROFESSIONAL REGULATION LICENSE WITH APPROPRIATE BOARD NUMBER 55-0912340 (See a copy on next page)

(Attach copies of all applicable certifications to Proposer Exhibit Section)

B. CERTIFICATIONS (IF APPLICABLE)

Alberni Caballero & Fierman, LLP is certified as a small business enterprise in Miami-Dade County. See next page for a copy of the certification.

(Attach copies of all applicable certifications to Proposer Exhibit Section)

C. FEDERAL EMPLOYERS IDENTIFICATION NUMBER

55-0912340

D. Tax Identification Number (TIN)

The Firm does not have a TIN

Below is a listing of our staff by level:

	Total Staff	Total CPA's	Public Sector Staff
Partners	5	5	3
Supervisor in Charge, Supervisor, Seniors	8	6	8
Staff Accountants	9	4	9
Other and Administrative	3	0	2
<b>Total</b>	<b>25</b>	<b>15</b>	<b>22</b>

Below is copy of the Firm's license:

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

**LICENSE NUMBER**

AD64536

The ACCOUNTANCY PARTNERSHIP  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS  
Expiration date DEC 31, 2017

ALBERNI CABALLERO & FIERMAN, LLP  
4649 PONCE DE LEON BLVD  
SUITE 404  
CORAL GABLES FL 33146



ISSUED 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012

9. Are bond issues and special reports based on time and rates used for the regular audit?

Yes  No

10. Will the Proposer offer brief consultations over the phone at no extra cost?

Yes  No

11. Are the audit papers available to authorized representatives of the cognizant Federal or State Audit Agency, the City and/or successor auditing firms at no extra charge?

Yes  No

12. Describe recent local and regional office auditing experience, as principal auditor, similar to the type of audit requested. List projects of comparable type, size and complexity.

Municipal Client Name	Description of Services Rendered	Project Manager	Contract Value	Fiscal Year Start/End Date	Client Contact Name	Client Contact Phone Number
		See next page for this information				

13. Describe the local office's capability to audit computerized systems, including the number and classifications of personnel skilled in computer systems who will work on the audit.

Every engagement team includes an IT Specialist. Our specialist has worked with organizations of varying sizes including local government and not-for-profit 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 items such as reviewing and deploying proper information system controls; identifying risks within the IT environment of the City; working closely with the City's support personnel to analyze, evaluate systems and procedures facilitating the information process ; and for working with the audit engagement team and the City to ensure we understand the City's IT structure and how we can audit efficiently by leveraging the City's IT structure.

14. Give a brief description of any computer-assisted techniques expected to be used in the course of the audit.

# CITY OF NORTH MIAMI BEACH



## COMPARABLE CONTRACTS WITH OTHER GOVERNMENT ENTITIES

Below are the names, addresses, telephone numbers and e-mail addresses of Six (6) Governmental references in which the firm currently serves as principal auditors. The fiscal year for each of these organizations is from October 1 to September 30. All required services were rendered as required by each engagement contract without exception. Additional references can be provided upon request.

Agency Name	City of Hialeah
Address	501 Palm Avenue
City/State/Zip	Hialeah, FL 33010
Phone/Fax	(305) 883-5988
Contact Name/Title	Christopher Chiocca – Finance Director
Email Address	cchiocca@hialeahfl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, TCT and Single Audit, CAFR
Contract Term	September 30, 2006 to Present
Partner	Andrew Fierman
Annual Fee	\$142,000

Agency Name	City of Aventura
Address	19200W. Country Club Drive
City/State/Zip	Aventura, FL 33180
Phone/Fax	(305) 466-8922
Contact Name/Title	Brian Raducci – Finance Director
Email Address	braducci@cityofaventura.com
Scope of Work	Financial, Single Audit, Pension, Charter School
Contract Term	September 30, 2015 - Present
Partner	Andrew Fierman
Annual Fee	\$49,000

Agency Name	City of Miami Springs
Address	201 Westward Drive
City/State/Zip	Miami Springs, FL 33166
Phone/Fax	(305) 608-6677
Contact Name/Title	William Alonso – Finance Director
Email Address	alonow@miamisprings-fl.gov
Scope of Work	Financial, Utility Funds, Pension Plans, GOB, and Single Audit, CAFR
Contract Term	September 30, 2004 to Present
Partner	Andrew Fierman
Annual Fee	\$38,500

# CITY OF NORTH MIAMI BEACH



Agency Name	City of Doral
Address	8401 NW 53rd Terrace
City/State/Zip	Doral, Florida 33166
Phone/Fax	(305) 593-6725
Contact Name/Title	Matilde Menendez – Finance Director
Email Address	matilde.menendez@cityofdoral.com
Scope of Work	Financial, Utility Funds and Single Audit, CAFR
Contract Term	September 30, 2010 to 2015
Partner/	Andrew Fierman
Annual Fee	\$57,500

Agency Name	Town of Cutler Bay
Address	10720 Caribbean Blvd., Suite 105
City/State/Zip	Cutler Bay, FL 33189
Phone/Fax	(305) 234-4262
Contact Name/Title	Robert Daddario, Finance Director
Email Address	rdaddario@cutlerbay-fl.gov
Scope of Work	Financial Audit, CAFR
Contract Term	September 30, 2007 to Present
Partner	Andrew Fierman
Annual Fee	\$27,500

Agency Name	Miami Shores Village
Address	10050 NE Second Avenue
City/State/Zip	Miami Shores, Florida 33138
Phone/Fax	(305) 762-4855
Contact Name/Title	Holly Hugdahl
Email Address	financedirector@miamishoresvillage.com
Scope of Work	Financial, Utility Funds, GOB, and Single Audit, CFAR
Contract Term	September 30, 2009 to Present
Partner	Andrew Fierman
Annual Fee	\$48,300

Note: The City may contact any of the agencies listed during the evaluation phase. If additional references are needed, they can be provided upon request.

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. Utilizing this experience we are able to evaluate IS general controls within the computer environment, document critical transaction processing systems, evaluate the effectiveness of internal controls, and design, develop and execute computer-assisted audit techniques using computer audit software packages.

**15. Describe litigation claims made against your firm. Please provide the following information.**

Name of Company filing Claim	Magnitude of the Claim (\$ Value)	Reason for the Claim	Date Claim Filed	Outcome
	There has been no litigation filed against the Firm.			

**16. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors.**

\_\_\_\_\_  
 See letters of recommendation included in the following pages.  
 \_\_\_\_\_  
 \_\_\_\_\_



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

ENID WEISMAN  
MAYOR

COMMISSIONERS  
ENBAR COHEN  
TERI HOLZBERG  
DENISE LANDMAN  
MARC NAROTSKY  
ROBERT SHELLEY  
HOWARD WEINBERG

March 4, 2016

**Re: Letter of Recommendation**

ERIC M. SOROKA, ICMA-CM  
CITY MANAGER

To Whom It May Concern:

It is with great pleasure that I offer this letter of recommendation for the audit services provided by Alberni, Caballero & Fierman, LLP (AC&F).

Section 4.11 of the City's Charter requires that the Independent audit shall be rotated at least every five years to a new certified public accounting firm and as a result this past year was the first year of transition to our new auditors – AC&F. Having been in this profession for nearly 20 years, this process can very often be daunting and tedious for both the auditor and the auditee as the two parties become familiar with each other.

Looking back now, I don't believe that the transition process could have been any smoother than it was. Due to the depth and breadth of AC&F's governmental experience, their team was able to get up to speed very quickly on the City's unique business model, policies, procedures and internal controls. I found their staff to be extremely courteous and professional at all times and they were able to meet or exceed all the reporting deadlines that were established in our RFP.

If I had to identify one quality that sets this firm apart from most, I would say it was their ability to respond to the City in an extremely efficient, effective and timely manner. AC&F always made our engagement a priority and was very responsive to our needs. As a result, I would highly recommend that your municipality seriously consider AC&F when seeking auditing services.

If you should have any questions pertaining to this letter please contact me at (305) 466-8922.

Sincerely,

Brian K. Raducci  
Finance Director



**CITY OF MIAMI SPRINGS**  
*William Alonso CPA, CGFO*  
*Finance Department*  
*201 Westward Drive*  
*Miami Springs, FL 33166-5289*  
*Phone: (305) 805-5014*  
*Fax: (305) 805-5018*

March 3, 2016

Mr. Andrew Fierman, CPA  
Alberni, Caballero & Fierman, LLP  
4649 Ponce De Leon Blvd., Suite 404  
Coral Gables, Fla. 33146

Dear Sirs:

During the past 12 years, your firm has been responsible for the city's year end audit and subsequent presentation to Council of the city's CAFR. I would like to extend my appreciation for all of the professionalism with which your firm has performed this task. Your firm has met all of our deadlines, including the presentation of the CAFR to our Council during the second Council meeting in January. Furthermore, the city has been awarded the GFOA's certificate of achievement for its CAFR in each of those twelve years that your firm has performed our audits.

I would also like to extend our gratitude for your firm's assistance in the development of our accounting policies and procedures manual, as well as your firm's assistance in finding and correcting prior year accounting errors.

Once again I want to thank you and your firm for your dedication and professionalism.



William Alonso, CPA CGFO  
Assistant City Manager/Finance Director



March 9, 2016

To Whom It May Concern:

The City of Doral has used the CPA firm of Alberni Caballero & Fierman, LLP for the previous three years to conduct our annual audit. We were very pleased with the level of professional service and overall quality of the audit work performed.

Alberni Caballero & Fierman, LLP has always been available to answer our questions and have provided their services in a timely manner. Their staff always demonstrated a high level of professionalism and knowledge about governmental accounting.

I would highly recommend Alberni Caballero & Fierman, LLP to any municipality requiring audit services.

Sincerely,

Matilde G. Menendez, C.P.A.  
Finance Director  
City of Doral



**Department of Finance**

Robert Daddario, CPA  
*Finance Director*

March 4, 2016

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, Alberni, Caballero & Fierman, LLP.

Alberni, Caballero & Fierman have been the Town's auditors for the past nine years, having secured these services by competitive bid. During this time, the firm's principals, Nestor Caballero and Andrew Fierman, and their staff have exhibited a high level of professionalism and they always deal with us in a patient, friendly and respectful manner. I have complete confidence in seeking their advice on governmental accounting and reporting issues given their extensive background and experience in such matters, which makes them well qualified to offer advice in these areas. What I appreciate most, however, is their "practical" way of addressing complex, technical issues and recommending possible solutions.

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.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert Daddario", with a large, sweeping flourish that extends to the left and then curves back under the name.

Robert Daddario, CPA  
Finance Director



# Miami Shores Village

Finance Department  
10050 N.E. 2nd Avenue  
Miami Shores, Florida 33138  
Tel: (305) 795.2207  
Fax: (305) 758.7849

E-mail: [FinanceDirector@MiamiShoresVillage.com](mailto:FinanceDirector@MiamiShoresVillage.com)

*Holly Hugdahl, CPA  
Finance Director*

---

September 23, 2013

To Whom It May Concern:

It is with great pleasure that I offer this recommendation of the audit services provided by Albemni, Caballero & Company, LLP. The Village has utilized the services of Albemni, Caballero & Company for the past three years. The Firm made our transition from a previous audit firm effortless and working with the team was a pleasure. They have always exhibited a high level of professionalism and dealt with us in a patient, friendly and respectful manner. I have complete confidence in seeking the Firm's advice on governmental accounting, compliance, and reporting issues as the Firm's extensive background and experience in such matters makes them well qualified to offer advice in these areas. I appreciate most their practical way of addressing complex, technical issues and recommending possible solutions.

They have completed our annual audits in a timely manner with limited disruption to our day-to-day activities. In addition, they have made themselves available throughout the year to address any questions which might arise. Throughout the year, they provide information regarding any reporting or compliance issues which may have an effect on the annual audit or other reporting requirements. The services which they have provided and will continue to provide to the Village are greatly appreciated.

Respectfully,

Holly Hugdahl, CPA, CGMA

**Carlos Hernandez**  
Mayor

**Isis Garcia-Martinez**  
Council President

**Luis Gonzalez**  
Council Vice President



Council Members

**Jose F. Caragol**  
**Vivian Casals-Muñoz**  
**Katharine E. Cuc-Fuente**  
**Paul B. Hernandez**  
**Lourdes Lozano**

# City of Hialeah

May 8<sup>th</sup>, 2014

RE: Nestor Caballero  
4649 Ponce De Leon Blvd.  
Suite 404  
Coral Gables, Fl. 33146

To Whom It May Concern:

It is with great satisfaction that I write this letter of recommendation for Nestor Caballero, and his firm Albarni, Caballero & Company, L.L.P. Mr. Caballero and his firm have performed the City of Hialeah's audit from fiscal year end 2007 through 2013 and have been engaged to perform the 2014 fiscal year audit.

Mr. Caballero's professionalism and high level of expertise were instrumental in completing our year end audit and in receiving the Government Finance Officers Association award for excellent financial reporting for the 2007 through 2012 fiscal years and we are confident that we will again receive the award for the 2013 fiscal year. Mr. Caballero is always available to us any time of the year with help concerning any questions we may have and we are very grateful for his outstanding service. There is a strong feeling of commitment and value placed on accurate and precise work from his firm. I am always impressed with the efficiency and timeliness in which the firm performs, and in the process keeping our costs down.

I highly recommend Mr. Caballero and his firm, Albarni, Caballero and Company, L.L.P., to other government agencies as I know they would provide the same professional and dedicated services they have always provided for the City of Hialeah.

Sincerely,

Javier Collazo  
Finance Director

**8.2 ACKNOWLEDGEMENT OF ADDENDA**

**INSTRUCTIONS:** COMPLETE PART I OR PART II, WHICHEVER APPLIES

**PART I:**

LIST BELOW THE DATES OF ISSUE FOR EACH ADDENDUM RECEIVED IN CONNECTION WITH THIS RFP.

**Addendum #1, Dated** November 30, 2016

**Addendum #2, Dated** \_\_\_\_\_

**Addendum #3, Dated** \_\_\_\_\_

**Addendum #4, Dated** \_\_\_\_\_

**Addendum #5, Dated** \_\_\_\_\_

**Addendum #6, Dated** \_\_\_\_\_

**Addendum #7, Dated** \_\_\_\_\_

**Addendum #8, Dated** \_\_\_\_\_

**PART II:**

NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS RFP.

**FIRM NAME:** Alberni Cusallero & Freeman, LLP

**AUTHORIZED SIGNATURE:**  **DATE:** 12/7/16

**TITLE OF OFFICER:** Partner

**8.3 PROPOSAL SIGNATURE PAGE FOR CORPORATION**

The officers of the Corporation are as follows:

<u>NAME</u>	<u>ADDRESS</u>
President _____	_____
Vice-President _____	_____
Secretary _____	_____
Treasurer _____	_____
Registered Agent _____	_____

The full names and residences of stockbrokers, persons, or firms interested in the foregoing Proposal, as principals, are as follows:

\_\_\_\_\_

\_\_\_\_\_

Post Office Address

PROPOSER:

\_\_\_\_\_  
(CORPORATE NAME)

\_\_\_\_\_  
PRESIDENT'S SIGNATURE AND E-MAIL ADDRESS

Is this corporation incorporated in the State of Florida?

ATTEST: \_\_\_\_\_  
SECRETARY

YES [ ] NO [ ]

If no, give address of principal place of business: \_\_\_\_\_  
\_\_\_\_\_

**8.4 PROPOSAL SIGNATURE PAGE FOR SOLE PROPRIETOR OR PARTNERSHIP**

The full names and residences of persons, partners or firms interested in the foregoing Proposal, as principals, are as follows:

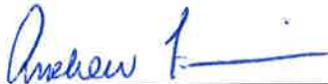
Andrew S. Fierman	3203 SW 132 Place, Miami, FI 33175
Nestor Caballero	9900 SW 130 Street, Miami, FI 33176
Enrique Llerena	3035 SW 19th Terrace, Miami, FI 33145

**PROPOSER**

Alberni Caballero & Fierman, LLP

(FIRM NAME)

Witnesses:



(SEAL)

Andrew@acf-cpa.com

SIGNATURE AND E-MAIL ADDRESS

Andrew S. Fierman

PRINT NAME

Partner

Title (Sole Proprietor or Partner)

Post Office Address:

4649 Ponce de Leon Blvd., Ste. 404, Coral Gables, FI 33146

(305) 662-7272

TELEPHONE

CITY in which fictitious name is registered.

No fictitious name utilized

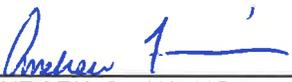
Attach a copy of proof of registration

**8.5 DRUG-FREE WORKPLACE PROGRAM**

IDENTICAL TIE BIDS - 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 bids 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 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 this section.

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

  
 \_\_\_\_\_  
 VENDOR'S SIGNATURE

Andrew S. Fierman  
 \_\_\_\_\_  
 PRINTED NAME

Alberni Caballero & Fierman, LLP  
 \_\_\_\_\_  
 NAME OF COMPANY

**8.6 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, 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, 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 North Miami Beach 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 does business. Only advertising office stationery or supplies of small value are exempt from this policy - e.g. calendars, note pads, pencils.

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 of terms on a debt, loan, goods, or services,
- Forgiveness of indebtedness,
- Transportation, lodging, or parking,
- 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. To this list, the City of North Miami Beach has added food, meals, beverages, and candy.

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.

	Andrew S. Fierman
SIGNATURE	PRINTED NAME
Albemi Caballero & Fierman, LLP	Partner
NAME OF COMPANY	TITLE

Failure to sign this page shall render your bid non-responsive.

**8.7 SOURCE OF INFORMATION**

How did you find out about this solicitation? Check all that applies.

- 1. www.Citynmb.com
- 2. www.demandstar.com
- 3. Daily Business Review
- 4. The Miami Herald
- 5. Referral/word-of-mouth  Specify Source: \_\_\_\_\_
- 6. Search Engine/Internet search
- 7. E-mail, newsgroup, online chat  Specify Source: \_\_\_\_\_
- 8. Banner or Link on another website
- 9. Flyer, newsletter, direct mail  Specify Source: \_\_\_\_\_
- Other  Specify Source: \_\_\_\_\_

*Please note: This survey form is used for internal Procurement purposes only.*



**8.9 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 OFFICAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the **CITY OF NORTH MIAMI BEACH, FLORIDA**

By: Andrew S. Fierman, CPA - Partner  
*(print individual's name and title)*  
For: Alberni Caballero & Fierman, LLP  
*(print name of entity submitting sworn statement)*

whose business address is: 4649 Ponce de Leon Blvd., Ste. 404, Coral Gables, FL 33146

and (if applicable) its Federal Employer Identification Number (FEIN) is: 55-0912340  
*(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_).*

2. I understand that a "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 of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.
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 any 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, non-jury trial, or entry of a plea of guilty or non contendere.
4. I understand that an "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 a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and 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. (Indicate which statement applies).

- Neither the entity submitting this sworn statement, nor any of its officers, directors, 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 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 subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer 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 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 THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.**

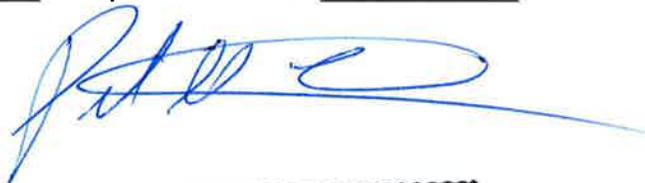
  
**Signature**

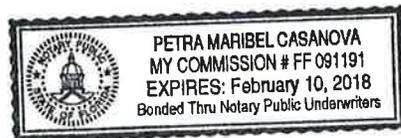
Sworn to and subscribed before me this 7 day December, 2016.

Personally known X

OR \_\_\_\_\_ Name of Notary

Produced identification \_\_\_\_\_ Notary Public – State of \_\_\_\_\_





**8.10 ANTI-KICKBACK AFFIDAVIT**

STATE OF FLORIDA                    }  
  }  
  } SS:  
COUNTY OF                            }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the City of North Miami Beach, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: Andrew S. Fierman   
Title: Partner

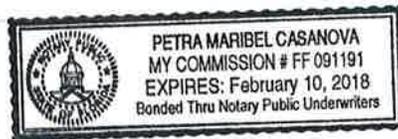
Sworn and subscribed before this

7 day of December, 2016

  
\_\_\_\_\_  
Notary Public, State of Florida

\_\_\_\_\_  
(Printed Name)

My commission expires: \_\_\_\_\_



**8.11 NON-COLLUSIVE AFFIDAVIT**

STATE OF FLORIDA }  
 } SS:  
COUNTY OF Miami-Dade }

Andrew S. Fierman being first duly sworn, deposes and says that:

- a) He/she is the Partner (Owner, Partner, Officer, Representative or Agent) of Alberni Caballero & Fierman, LLP the Proposer that has submitted the attached Proposal;
- b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- c) Such Proposal is genuine and is not collusive or a sham Proposal;
- d) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have 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 Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- e) 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 other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered  
in the presence of:

M. Bustamante  
Witness Maria D. Bustamante

W. Wazon  
Witness Glady's WAZON

By: Andrew Fierman

Andrew S. Fierman  
(Printed Name)

Partner  
(Title)



**8.12 PROPOSER QUESTIONNAIRE**

1. Today's Date: December 7, 2016

2. Name of Company Submitting Proposal: Alberni Caballero & Fierman, LLP

3. How many years has your firm been in business under its present business name?: three years

3. Under what other former name(s) has your firm operated? Alberni Caballero & Company, LLP

4. Have any similar agreements held by proposer for a similar project to the proposed project ever been canceled? Circle one:  No Yes If yes, please explain: \_\_\_\_\_

5. Has the proposer or any principals of the firm failed to qualify as a responsible proposer, refused to enter into a contract after an award has been made, failed to complete a contract during the past five (5) years, or been declared to be in default in any contract in the last five (5) years? Circle one:  No Yes If yes, please explain: \_\_\_\_\_

6. Has the proposer or any principals of the firm ever been declared bankrupt or reorganized under Chapter 11 or put into receivership? Circle one:  No Yes If yes, please explain and give date, court jurisdiction, action taken, and any other explanation deemed necessary: \_\_\_\_\_

7. Indicate registration, license numbers or certificate numbers for the businesses or professions, which are the subject of this RFP. Please attach certificate of competency and/or State registration. \_\_\_\_\_  
The Firm's license number is AD64536. The Firm is also certified as a small business enterprise in Miami-Dade County Certificate No. 14425

8. List the pertinent experience of the key individuals of your firm (continue on insert sheet if necessary):  
See the section of our proposal labeled "Experience of Key Personnel" for the pertinent experience of our proposed engagement team.

9. State the name and title of the individual who will have personal management of the work: \_\_\_\_\_  
Andrew S. Fierman, CPA - Partner will have personal management of the work.

10. State the name and address of attorney, if any, for the firm: \_\_\_\_\_  
Roy M. Hartman, Esquire - Sacher Zelman Hartman, P.A., Two Detran Center, Suite 2000, 9130 South Dadeland Blvd., Miami, FL 33156

11. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposer's business and indicate the percentage owned of each such business and/or individual: \_\_\_\_\_

The Firm has 4 partners which own individually more than 5% of the Firm. The specific ownership allocation is not public information. Additional information of our team is available on our website at: <http://www.acf-cpa.com/partners-list/>

12. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer: \_\_\_\_\_

Alberni Caballero & Fierman LLP is located at 4649 Ponce de Leon Blvd., Suite 404, Coral Gables, FL, 33146. The Firm does not have any ownership interests in any other entities.

13. Bank references:

BANK NAME	ADDRESS (CITY, STATE, ZIP)	PHONE NUMBER
City National Bank, Natalie Exposito - First Vice President,	1450 Brickell Avenue, Suite 2800, Miami, FL, 33131	(305) 383-5327

14. Firm has attached a current Certificate of Liability Insurance?  Yes  No

15. Litigation/Judgements/Settlements/Debarments/Suspensions – Submit information on any pending litigation and any judgements and settlements of court cases relative to providing the services requested herein that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government entity during the last five (5) years. \_\_\_\_\_

The Firm does not have any pending litigation or any judgments or settlements of court cases relative to providing the services requested herein that have occurred within the last three (3) years. In addition, the Firm has not been debarred or suspended from bidding or proposing on a procurement project by any government entity during the last five (5) years.

16. Disclosure of Conflict of Interest

VENDOR SHALL DISCLOSE BELOW, TO THE BEST OF HIS OR HER KNOWLEDGE, ANY CITY OF NORTH MIAMI BEACH OFFICER OR EMPLOYEE, OR ANY RELATIVE OF ANY SUCH OFFICER OR EMPLOYEE AS DEFINED IN SECTION 112.3135, FLORIDA STATUTES, WHO IS AN OFFICER, PARTNER, DIRECTOR OR PROPRIETOR OF, OR HAS A MATERIAL INTEREST IN THE VENDOR'S BUSINESS OR ITS PARENT COMPANY, ANY SUBSIDIARY, OR AFFILIATED COMPANY, WHETHER SUCH CITY OFFICIAL OR EMPLOYEE IS IN A POSITION TO INFLUENCE THIS PROCUREMENT OR NOT.

Name	Relationship
No relationships to disclose	
Alberni Caballero & Fierman, LLP	

FIRM NAME



SIGNATURE OF AUTHORIZED AGENT



NAME & TITLE, TYPED OR PRINTED

STATE OF \_\_\_\_\_ )  
 ) SS  
COUNTY OF Miami - Dade )

The foregoing instrument was sworn to and subscribed before me this 7 day of December, 2016 by  
Andrew S. Fierman who is personally known to me or produced  
\_\_\_\_\_ as identification.

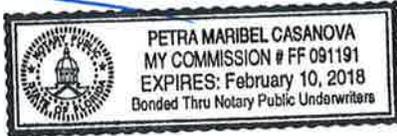
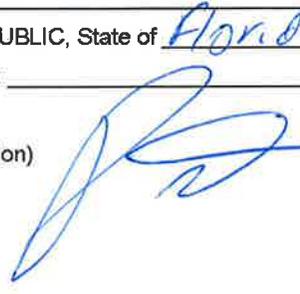
NOTARY PUBLIC, State of Florida

Commission No.: \_\_\_\_\_

Print Name: \_\_\_\_\_

Commission Expires: \_\_\_\_\_

SEAL  
(if Corporation)



**8.13 PROPOSER EXPERIENCE**

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Alberni Caballero & Fierman, LLP

Client Name:

City of Hialeah

Address:

501 Palm Avenue, Hialeah, FL 33010

Client Contact name:

Christopher Chiocca

Title:

Finance Director

Phone number:

(305) 883-5988

Email:

cchiocca@hialeahfl.gov

**Duration of Client Relationship:**

Date Started: September 2006 Date Ended: Present for 10 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

### 8.13 PROPOSER EXPERIENCE

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Alberni Caballero & Fierman, LLP

Client Name:

Miami Shores Village

Address:

10050 NE Second Avenue, Miami Shores, FL 33138

Client Contact name:

Holly Hugdahl

Title:

Finance Director

Phone number:

(305) 762-4855

Email:

financedirector@miamishoresvillage.com

**Duration of Client Relationship:**

Date Started: September 2009 Date Ended: Present for 7 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

**8.13 PROPOSER EXPERIENCE**

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Albemi Caballero & Fierman, LLP

Client Name:

City of Doral

Address:

8401 NW 53rd Terrace, Doral, FL 33166

Client Contact name:

Matilde Menendez

Title:

Finance Director

Phone number:

(305) 593-6725

Email:

Matilde.Menendez@cityofdoral.com

**Duration of Client Relationship:**

Date Started: September 2010 Date Ended: September 2015 for 5 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

**8.13 PROPOSER EXPERIENCE**

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Albemi Caballero & Fierman, LLP

Client Name:

City of Aventura

Address:

19200 W. Country Club Drive, Aventura, FL 33180

Client Contact name:

Brian Raducci

Title:

Finance Director

Phone number:

(305) 466-8922

Email:

braducci@cityofaventura.com

**Duration of Client Relationship:**

Date Started: September 2015 Date Ended: Present for 1 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

**8.13 PROPOSER EXPERIENCE**

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Alberni Caballero & Fierman, LLP

Client Name:

City of Miami Springs

Address:

201 Westward Drive, Miami Springs, FL 33186

Client Contact name:

William Alonso

Title:

Finance Director

Phone number:

(305) 608-6677

Email:

alonsow@miamisprings-fl.gov

**Duration of Client Relationship:**

Date Started: September 2004 Date Ended: Present for 12 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

**8.13 PROPOSER EXPERIENCE**

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Alberni Caballero & Fierman, LLP

Client Name:

Town of Cutler Bay

Address:

10720 Caribbean Blvd., Suite 105, Cutler Bay, FL 33189

Client Contact name:

Robert Daddario

Title:

Finance Director

Phone number:

(305) 234-4262

Email:

rdaddario@cutlerbay-fl.gov

**Duration of Client Relationship:**

Date Started: September 2007 Date Ended: Present for 9 Total Years.

**Additional information (attach pages as necessary):**

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/20/2016

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 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 8700 W. Flagler St., Suite 270 Miami, FL 33174 Carolina B. Fernandez	CONTACT NAME: <b>Javier A. Fernández</b>	FAX (A/C, No): <b>305-220-0765</b>	
	PHONE (A/C, No, Ext): <b>305-223-2533</b>	E-MAIL ADDRESS: <b>Certificates@iSureBrokers.com</b>	
INSURED <b>Alberni, Caballero &amp; Fierman, LLP</b> <b>Nestor Caballero</b> <b>4649 Ponce De Leon Blvd #404</b> <b>Coral Gables, FL 33146-2118</b>	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: <b>Travelers Ind. Co. of America</b>	<b>25666</b>	
	INSURER B: <b>Starr Indemnity &amp; Liability Co</b>		
	INSURER C: <b>Great American Assurance Co.</b>	<b>26344</b>	
	INSURER D:		
	INSURER E:		

## COVERAGES

## CERTIFICATE NUMBER:

## 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
<b>B</b>	<b>X COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			<b>1000375282161</b>	<b>09/30/2016</b>	<b>09/30/2017</b>	EACH OCCURRENCE \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ <b>500,000</b> MED EXP (Any one person) \$ <b>5,000</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>2,000,000</b> PRODUCTS - COMP/OP AGG \$ <b>2,000,000</b>
	GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:						
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB						EACH OCCURRENCE \$ AGGREGATE \$
	<input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						
<b>A</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		<b>Y/N</b> <input type="checkbox"/> N/A	<b>IHUB6C11872A16</b>	<b>01/01/2016</b>	<b>01/01/2017</b>	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ <b>1,000,000</b> E.L. DISEASE - EA EMPLOYEE \$ <b>1,000,000</b> E.L. DISEASE - POLICY LIMIT \$ <b>1,000,000</b>
<b>C</b>	<b>Professional Liab</b>			<b>ACP367631116</b>	<b>09/30/2016</b>	<b>09/30/2017</b>	Each Occu \$ <b>1,000,000</b> Aggregate \$ <b>1,000,000</b>

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

Accountants office

## CERTIFICATE HOLDER

## CANCELLATION

Alberni Caballero & Fierman, 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 

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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



LICENSE NUMBER
AD64536

The ACCOUNTANCY PARTNERSHIP  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

ALBERNI CABALLERO & FIERMAN, LLP  
4649 PONCE DE LEON BLVD  
SUITE 404  
CORAL GABLES FL 33146



ISSUED 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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



LICENSE NUMBER
AC39267

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

FIERMAN, ANDREW S  
3203 SW 132 PLACE  
MIAMI FL 33175



ISSUED: 02/22/2016

DISPLAY AS REQUIRED BY LAW

SEQ # L1602220000770

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

<b>LICENSE NUMBER</b>	
AC0030376	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



CABALLERO, NESTOR  
4649 PONCE DE LEON BLVD  
SUITE 404  
CORAL GABLES FL 33146



ISSUED 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250000950

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

<b>LICENSE NUMBER</b>	
AC42193	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



LLERENA, ENRIQUE  
3035 SW 19TH TERRACE  
MIAMI FL 33145



ISSUED: 07/08/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1507080000353

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

<b>LICENSE NUMBER</b>	
AC49054	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



BARNETT, MICHAEL GEORGE  
12087 SW 14TH STREET  
PEMBROKE PINES FL 33025



ISSUED 09/13/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1509130000388



Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd.  
Suite 404  
Coral Gables, Florida 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

**INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor and Members of the City Council  
City of North Miami Beach, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, Florida as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of a Matter**

As described in Note X to the financial statements, in 2016, the City adopted new accounting guidance, *GASB Statement No. 72, Fair Value Measurement and Application*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of changes in net pension liability and related ratios, schedule of employer contributions, and schedule of funding progress on pages XX–XX and XX–XX be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of North Miami Beach, Florida's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and by Chapter 10.550, Rules of the Auditor General, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March \_\_, 2017, on our consideration of the City of North Miami Beach's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of North Miami Beach's internal control over financial reporting and compliance.

*Draft*

Alberni, Caballero & Fierman, LLP  
Coral Gables, Florida  
March \_\_, 2017



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd.  
Suite 404  
Coral Gables, Florida 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

|||||

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARD**

To the Honorable Mayor and Members of the City Council  
City of North Miami Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, Florida, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City of North Miami Beach, Florida's basic financial statements, and have issued our report thereon dated March \_\_, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Draft*

Alberni, Caballero & Fierman, LLP  
Coral Gables, Florida  
March \_\_, 2017



Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd.  
Suite 404  
Coral Gables, Florida 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To the Honorable Mayor and Members of the City Council  
City of North Miami Beach, Florida

**Report on Compliance for Each Major Federal Program and State Project**

We have audited the City of North Miami Beach, Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2016. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs and state projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program and State Project**

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2016.

## Report on Internal Control over Compliance

Management of the City, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Draft*

Alberni, Caballero & Fierman, LLP  
Coral Gables, Florida  
March \_\_, 2017



ACCOUNTANTS • ADVISORS

Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd.  
Suite 404  
Coral Gables, Florida 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor and Members of the City Council  
City of North Miami Beach, Florida

**Report on the Financial Statements**

We have audited the financial statements of the City of North Miami Beach, Florida, as of and for the fiscal year ended September 30, 2016, and have issued our report thereon dated March \_\_, 2017.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report(s) on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March \_\_, 2017, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report and the current status is described in the schedule of findings and questioned costs.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name and legal authority that established the city and the component units are disclosed in the notes to the financial statements.

### **Financial Condition**

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not the city has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the city did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the city's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

### **Annual Financial Report**

Sections 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the city for the fiscal year ended September 30, 2016, 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 fiscal year ended September 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

### **Other Matters**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Honorable Mayor, Members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Draft*

Alberni, Caballero & Fierman, LLP  
Coral Gables, Florida  
March \_\_, 2017



Alberni Caballero & Fierman, LLP  
4649 Ponce de Leon Blvd.  
Suite 404  
Coral Gables, Florida 33146  
T: 305.662.7272 F: 305.662.4266  
ACF-CPA.COM

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415 FLORIDA STATUTES**

Honorable Mayor, City Council and City Manager  
City of North Miami Beach, Florida

We have examined the City of North Miami Beach (the "City"), compliance with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2016. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2016.

*Draft*

Alberni, Caballero & Fierman, LLP  
March \_\_, 2017  
Coral Gables, Florida



# CITY OF NORTH MIAMI BEACH

## **Value-added Benefits which set our firm apart:**

Below are a few of the value-added benefits you will receive which set our firm apart.

With Alberni Caballero & Fierman, LLP you get the best of both worlds. You obtain a new firm and a new set of eyes with an engagement partner who is familiar with the City. This will allow for a smooth transition while still obtaining a new firm and set of eyes auditing the books and records. Having the history saves time and expense on the learning curve and "ramp up" time associated with hiring new auditors and allows for the new audit firm to come in and spend time auditing the riskier and more complex areas.

We are a minority enterprise controlled by Hispanic Americans and have been certified in Miami-Dade County as a small business enterprise.

We are also very active in our community through board memberships in Miami-Dade County based not for profit organizations. Andrew S. Fierman, CPA, the engagement Partner serves as treasurer for Communities in Schools of Miami which has dropout prevention services in schools throughout Miami-Dade County including schools in the northern part of the County. He also serves as the Co-Chair for the United Way of Miami-Dade County Audit Committee.

We have an IT specialist as part of our engagement team which assists us in obtaining an understanding of the City's systems and provides value added services in the form of suggestions to improve efficiency if there is anything that he comes across as part of his assessment.

We assist the City throughout the year at no additional charge with implementation of new pronouncements as well as any questions that arise throughout the year regarding accounting matters. We prefer this communication throughout the year so that these matters are addressed and resolved prior to yearend.

We are a full service firm with the technical ability and resources to assist the City with many of the services that may be needed during the term of our engagement.

# PART H

## PRICE PROPOSAL



ALBERNI CABALLERO & FIERMAN, LLP  
ACCOUNTANTS • ADVISORS

**SECTION 4.0 PRICE PROPOSAL (20 Points)**

**THIS FORM IS REQUIRED**

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.
2. The City will not be responsible for expenses incurred in preparing and submitting the technical and price proposal. Such costs should not be included in the proposal.
3. Table 1 of cost proposal should include the following information:
  - a. Name of Firm
  - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
  - c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.
4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

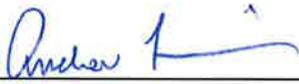
Item	Description	Rates	Estimated Hours	Total
1.	Partners	\$ <u>158</u>	<u>135</u>	\$ <u>21,330</u>
2.	Managers	\$ <u>114</u>	<u>220</u>	\$ <u>25,027</u>
3.	Supervisory Staff	\$ <u>63 - 95</u>	<u>645</u>	\$ <u>53,404</u>
4.	Expenses	\$ <u>N/A</u>	<u></u>	\$ <u></u>
			<b>Total</b>	\$ <u>99,761</u>

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.
6. Rates for Additional Professional Services: If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract

between City and the firm. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

- 7. Option to Renew for Two (2) Additional Year(s) - The initial contract prices resultant from this solicitation shall prevail for a three (3) year period from the contract's initial effective date. Prior to, or upon completion of that initial term, at the City's sole discretion, the City shall have two (2) options to renew the contract on a year-by-year basis.
- 8. **Manner of Payment:** Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

**[Signature is required at the end of this Section 4.0]**

Signature of Official: 

Name (typed): Andrew S. Fierman

Title: Partner

Firm: Albani Caballero & Fierman LLP

Date: December 7, 2016

**END OF SECTION**

City of North Miami Beach  
RFP No. 2016-05A Independent Auditing Services  
Schedule of Professional Fees

Name of Firm **Alberni Caballero & Fierman, LLP**  
Engagement Partner **Andrew S. Fierman, CPA**

Name of Firm	Engagement Partner	2016			2017			2018			
		Level	Standard Rate	Discounted Rate	Hours	Total	Level	Standard Rate	Discounted Rate	Hours	Total
Alberni Caballero & Fierman, LLP	Andrew S. Fierman, CPA	Partner	\$250	\$158	135	\$21,330	Partner	\$250	\$158	135	\$21,330
		Supervisor in Charge	\$180	\$114	220	25,027	Supervisor in Charge	\$180	\$114	220	25,027
		Supervisors	\$150	\$95	400	37,920	Supervisors	\$150	\$95	400	37,920
		Staff	\$100	\$63	245	15,484	Staff	\$100	\$63	245	15,484
					<u>1,000</u>	<u>\$99,761</u>				<u>1,000</u>	<u>\$99,761</u>

Option Years if the City chooses to renew the contract in either of the two option years, the fees will be as follows:

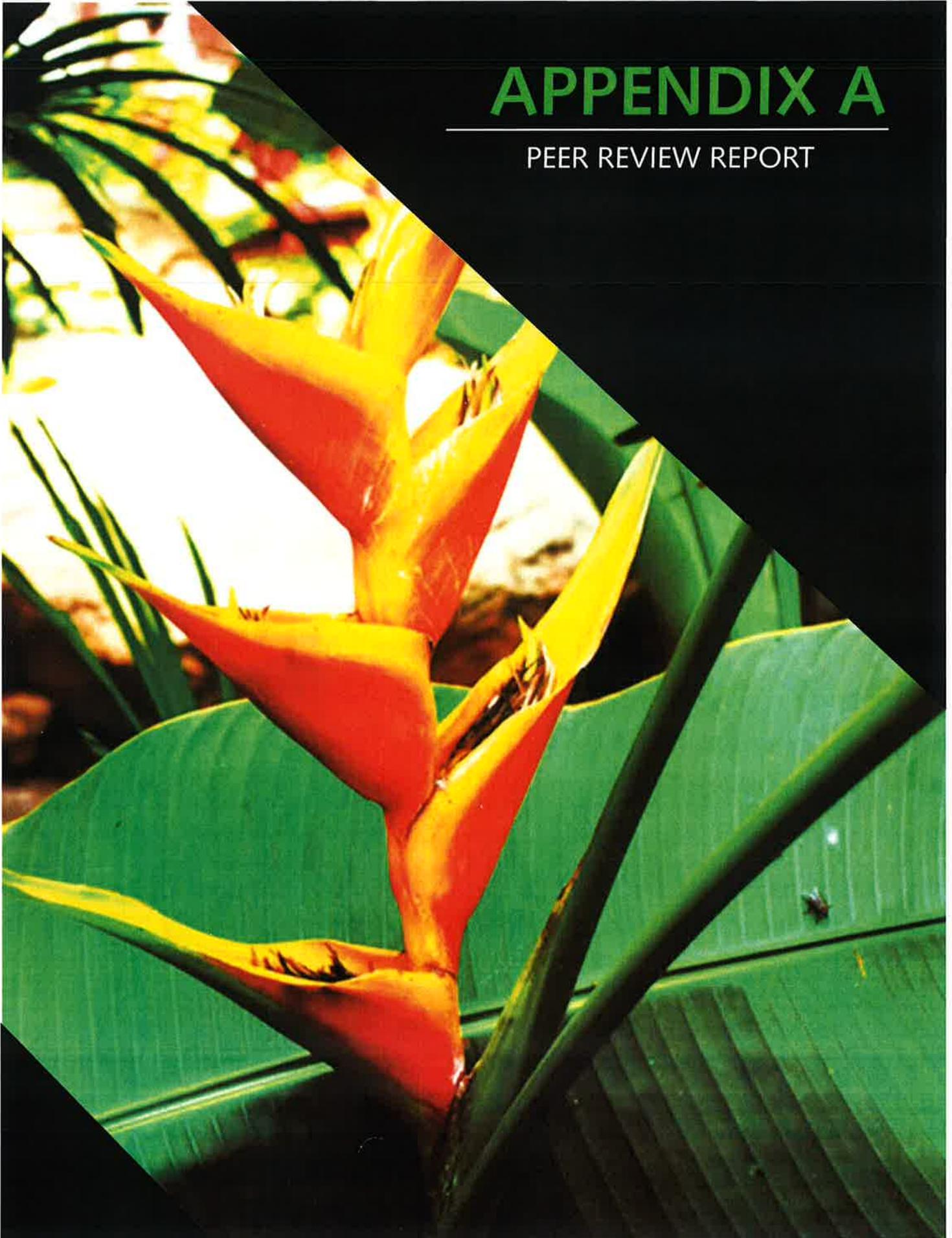
Name of Firm	Engagement Partner	2019			2020						
		Level	Standard Rate	Discounted Rate	Hours	Total	Level	Standard Rate	Discounted Rate	Hours	Total
Alberni Caballero & Fierman, LLP	Andrew S. Fierman, CPA	Partner	\$250	\$158	135	\$21,330	Partner	\$250	\$158	135	\$21,330
		Supervisor in Charge	\$180	\$114	220	25,027	Supervisor in Charge	\$180	\$114	220	25,027
		Supervisors	\$150	\$95	400	37,920	Supervisors	\$150	\$95	400	37,920
		Staff	\$100	\$63	245	15,484	Staff	\$100	\$63	245	15,484
					<u>1,000</u>	<u>\$99,761</u>				<u>1,000</u>	<u>\$99,761</u>

Note: These fees are all inclusive and include all direct and indirect costs including out of pocket expenses. There will be no additional fees for the audits.

Andrew S. Fierman, CPA is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.

# APPENDIX A

PEER REVIEW REPORT





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) 922-8884  
www.infanteccpa.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](http://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*.

Infante & Company