

RESOLUTION NO. 07-112

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, RELATING TO AUDITING SERVICES; AUTHORIZING THE FINAL EXTENSION TO THE CONTRACT WITH RACHLIN COHEN & HOLTZ FOR THE FISCAL YEAR 2007 AUDIT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, since October 2003, the Village of Palmetto Bay has contracted with Rachlin Cohen & Holtz to provide auditing services,

WHEREAS, the original contract was for three years auditing services with two one-year extensions for a total of five years of possible service,

WHEREAS, to meet the application date of March 31, 2008 for the Certificate of Achievement for Excellence in Financial Reporting an extension of the contract at this time is recommended, as most Auditors have already scheduled existing audits, and new audits would be scheduled too close to the application date,

WHEREAS, upon completion of the fiscal year 2007 audit, the Village of Palmetto Bay will re-bid for auditing services,

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, AS FOLLOWS:

Section 1. The Village Council approves an extension of the Rachlin Cohen & Holtz contract to facilitate the completion of the fiscal year 2007 audit.

Section 2. The Village Manager is authorized to contract with Rachlin Cohen & Holtz for the Village audit and for both the Federal and Florida Single Audit, based upon the terms and conditions in Attachment A.

Section 3. This resolution shall take effect immediately upon approval.

PASSED and ADOPTED this 5th day of November, 2007.

Attest:

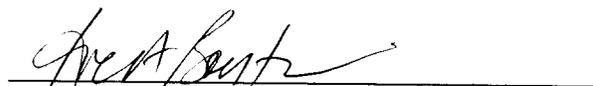


Meighan Rader
Village Clerk



Eugene P. Flinn, Jr.
Mayor

APPROVED AS TO FORM:



Eye A. Boutsis,
Village Attorney

FINAL VOTE AT ADOPTION:

Council Member Ed Feller YES

Council Member Paul Neidhart YES

Council Member Shelly Stanczyk YES

Vice Mayor Linda Robinson YES

Mayor Eugene P. Flinn, Jr. YES

Rachlin *Cohen*
& Holtz
Accountants • Advisors

September 19, 2007

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
8950 S.W. 152 Street
Palmetto Bay, Florida 33157

Dear Mr. Williams:

As part of our continuing engagement with the Village of Palmetto Bay, Florida (the Village), Rachlin Cohen & Holtz LLP(RCH) is pleased to confirm our understanding of the services RCH is to provide to the Village for the year ended September 30, 2007. RCH will audit the financial statements of the governmental activities, the business-type activities (if any), each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of the Village of Palmetto Bay as of and for the year ended September 30, 2007. The Village has the option to extend this contract on a year to year basis. The document RCH submits to you will include the following additional information required by generally accepted accounting principles that will be subjected to the auditing procedures applied in our audit of the financial statements upon which RCH will provide an opinion in relation to the basic financial statements:

1. Management's Discussion and Analysis.
2. Schedule of expenditures of federal awards and state financial assistance, as applicable.
3. Combining and individual fund statements and schedules.
4. Required supplementary information.

Audit Objectives

The objective of the RCH audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, as applicable, in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida, as applicable.



Rachlin Cohen & Holtz LLP

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Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 2

The reports on internal control and compliance will each include a statement that the report is intended for the information and use of the Village Council, management, specific legislative or regulatory bodies, federal or state awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

As applicable, the RCH audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and the Florida Single Audit Act, and other procedures RCH considers necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements or the Single Audit compliance opinion is other than unqualified, RCH will fully discuss the reasons with you in advance. If, for any reason, RCH is unable to complete the audit or is unable to form or has not formed an opinion, RCH may decline to express an opinion or to issue a report as a result of this engagement.

Village Responsibilities

The Village is responsible for establishing and maintaining effective internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal and state award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

The Village is responsible for making all financial records and related information available to us, including any significant vendor relationships in which the vendor has the responsibility for program compliance. RCH understands that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. RCH will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, including the schedule of expenditures of federal awards, but the responsibility for the financial statements remains with you. As part of our engagement, RCH may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 3

that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that RCH may report. Additionally, as required by OMB Circular A-133 and Chapter 10.550 rules of the Auditor General, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

As part of the audit, RCH will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes. In accordance with *Government Auditing Standards*, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. RCH will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, and the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General, our audit will include tests of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Because an audit is designed to provide reasonable, but not absolute assurance and because RCH will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 4

direct and material effect on the financial statements or major programs. However, RCH will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. RCH will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. RCH will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which RCH is not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. RCH will request written representations from the Village attorney as part of the engagement, and the Village Counsel may bill you for responding to this inquiry. At the conclusion of our audit, RCH will also require certain written representations from the Village about the financial statements and related matters.

Audit Procedures—Internal Controls

In planning and performing our audit, RCH will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of RCH auditing procedures for the purpose of expressing RCH's opinions on the Village's financial statements and on its compliance with requirements applicable to major programs.

RCH will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and RCH will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that RCH considers relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Tests of controls relative to the financial statements are required only if control risk is assessed below the maximum level. RCH tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As applicable, as required by OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General, RCH will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that RCH considers relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal or state award program. However, RCH's tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in RCH's report on internal control issued pursuant to OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General.

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 5

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, RCH will inform the Village Council and management of any matters involving internal control and its operation that RCH considers to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to RCH's attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Village's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. RCH will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by *Government Auditing Standards*, OMB Circular A-133, and Chapter 10.550 Rules of the Auditor General.

Audit Procedures—Compliance

RCH's audit will be conducted in accordance with the standards referred to in the section titled "Audit Objectives". As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, RCH will perform tests of the Village's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and RCH will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General require that RCH also plan and perform the audit to obtain reasonable assurance about whether the Village has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. As applicable, RCH's procedures will consist of the applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Village's major programs. The purpose of those procedures will be to express an opinion on the Village's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133 and the Florida Single Audit Act.

Audit Administration, Fees, and Other

RCH understands that your employees will prepare all cash, accounts receivable, or other confirmations RCH requests and will locate any documents selected by RCH for testing.

At the conclusion of the engagement, RCH will complete the appropriate sections of and sign the Data Collection Form (required under the Federal Single Audit Act only) that summarizes RCH's audit findings. RCH will provide our reports to the Village; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities.

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 6

The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the RCH's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, RCH will provide information to management as to where the reporting packages should be submitted and the number to submit.

RCH's fees for services is estimated to be \$37,000 for the fiscal year ended September 30, 2007. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. The additional increase in fees from the prior year is the result of the implementation of the new risk statements of the American Institute of Certified Public Accountants (# 103-112). I have previously discussed this with Mr. Chin, the Village's Finance Director. If additional time is required because of unexpected circumstances or for changes in the requirements of the Governmental Accounting Standards Board or our professional auditing standards or changes in the funds structure of the Village, RCH will discuss these circumstances with you and arrive at a new fee estimate before RCH incur the additional costs.

In addition, if the Village of Palmetto Bay is required to undergo an audit in accordance with the Federal Single Audit Act and OMB Circular A-133, *Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards*, the additional fee will be \$7,000 for the fiscal year ended September 30, 2007. This fee is dependent on the number of federal programs that have to be tested as a major program in accordance with the requirements of the Federal Single Audit Act and OMB Circular A-133.

If, during any year of this contract, the Village of Palmetto Bay is subject to the Florida Single Audit Act and Chapter 10.550 Rules of the Auditor General, the additional fee will be \$7,000 for the fiscal year ended September 30, 2007. This fee is dependent on the number of state programs that have to be tested as a major program in accordance with the requirements of the Florida Single Audit Act and the Rules of the Auditor General, Chapter 10.550.

Indemnification

Rachlin Cohen & Holtz LLP ("RCH") shall be liable and responsible for any and all damages to persons or property (hereinafter referred to as "loss"), and shall indemnify and hold harmless the Village, its elected and appointed officials, and its employees, agents and representatives for the loss and any liabilities, claims, demands, actions, judgments, costs and reasonable expenses (including reasonable attorney fees) directly relating to the loss, if the loss was solely caused as a result of RCH's failure to satisfy its obligations under generally accepted auditing standards through negligence or error or omission of RCH or its employees, if any; and RCH shall pay all claims and losses of any nature whatever arising therefrom, and shall defend Village, when applicable, all suits arising therefrom and shall pay all costs

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 7

and judgments which may issue thereon, except to the extent caused by the negligence, error or omission of the Village's officers or employees or by any third party.

Insurance

During the term of this agreement, RCH will carry professional liability insurance coverage in the amount of \$5,000,000, with deductible per claim, if any, not to exceed 5% of the limit of liability providing for all sums which RCH shall become legally obligated to pay as damages for claims arising out of the services performed by RCH or any person employed by RCH in connection with this engagement agreement. The insurance shall be maintained for three years after completion of services under this engagement agreement. The insurance shall be placed with best rated A-8 or better insurance companies qualified to do business under the laws of the State of Florida.

RCH shall furnish certificates of insurance to the Village prior to the commencement of operations and the policy or policies shall name Village as additional insured and shall reflect the hold harmless provision contained in this engagement agreement. The certificates shall clearly indicate that RCH has obtained insurance in the type, amount, and classification as required for strict compliance with this paragraph and that no reduction in limits by endorsement during the policy term, or cancellation of this insurance shall be effective without 30 days prior written notice to the Village. Compliance with the foregoing requirements shall not relieve RCH of its liability and obligations under this engagement agreement.

Document Production

The Village agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed and that the full cooperation of Village personnel will be provided. As required by generally accepted auditing standards, specific inquiries will be made of management about the representations embodied in the financial statements, the effectiveness of the internal controls and the Village's compliance with certain laws and regulations, and Village management will provide a representation letter about these matters. The responses to inquiries, the written representations, and the results of audit tests comprise the evidential matter the auditors will rely upon in forming an opinion on the financial statements. Because of the importance of management's representations to the effective performance of the audit services, the Village will release RCH and their personnel from any claims, liabilities, costs and expenses relating to their services under this agreement attributable to any misrepresentations in the representation letter referred to above. The rights and remedies of the Village provided in this paragraph shall not be exclusive and are in addition to any other rights and remedies provided by law or under this engagement letter.

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 8

Document Retention

The workpapers for this engagement will be retained for a minimum of three years after the date of the auditors' report is issued or for any additional period requested by the regulatory or grantor agency. If RCH is aware that any regulatory agency, or auditee is contesting an audit finding, RCH will contact the party(ies) contesting the audit finding for guidance prior to destroying the workpapers.

Ownership of Documents

All documents, reports, plans, specifications or other records, including electronic records, resulting from the professional services rendered by RCH under this engagement agreement shall be deemed the property of RCH, in accordance with Florida Statutes Section 473.318.

Termination for the Convenience of the Village

The Village may terminate this engagement agreement at any time by giving 30 days written notice to RCH. If the engagement agreement is terminated by the Village as provided herein, RCH shall be paid for the time provided and expenses incurred up to and including the termination date.

Right to Withhold

If work identified under this engagement letter is not performed in accordance with the terms hereof, the Village has the right to withhold any payment due to us, of any sums as the Village may deem ample to protect it against loss, or to ensure payment of claims arising therefrom, and, at its option, the Village may apply such sums in such manner as the Village may deem proper to secure itself or to satisfy such claims. The Village will provide RCH with ten (10) days prior written notice in the event that it elects to exercise its right to withhold under this section.

Termination Due to Nonpayment

RCH's invoices for services will be rendered as work progresses and are payable within 30 days. In accordance with RCH's firm policies, work may be suspended if the Village account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If RCH elects to terminate our services for nonpayment, our engagement will be deemed to have been completed even if RCH has not completed our report. The Village will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs (postage, copies, faxes) through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If there are significant changes to the nature of

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 9

the operations and the fund structure of the Village, RCH will discuss the additional time necessary to complete the audit. If significant additional time is necessary, RCH will discuss it with the Village and arrive at a new fee estimate before RCH incurs the additional costs.

In the event that RCH determines to resign due to nonpayment but not pursuant to the right to withhold provision, and the Village seeks damages allegedly resulting from such resignation, RCH's maximum liability to the Village in the event RCH is held liable because of such resignation shall be limited to the fees actually paid to RCH to the date of resignation. This engagement agreement is renewable at the option of the Village of Palmetto Bay. The Village designates its Village manager with the authority to renew RCH's engagement annually, for up to two years.

Sovereign Immunity and Attorneys' Fees

The Village does not waive sovereign immunity for any claim for breach of contract except to amount of the contract; provided, however, that in any action arising out of or to enforce this agreement, the prevailing party shall be entitled to its reasonable attorney's fees and costs, including, but not limited to paralegal costs, and computer research costs. The Village shall not be liable for the prejudgment interest.

Entire Contract

This engagement agreement, when signed by all of the parties, constitutes the full and complete understanding and contract of the parties and may not be in any manner interpreted or fulfilled in contradiction of its express terms. This engagement agreement and any incorporated attachments constitute the entire understanding between the parties and integrates by its terms all previous contracts, agreements or understandings, oral or written, between the parties. In the event of any conflict, the terms of this engagement agreement will govern over the provisions of any incorporated documents.

Notices

All notices given or required hereunder shall be deemed sufficient if sent United States mail, postage prepaid, to the address of RCH and to the Village specified in this engagement agreement, unless either party hereto shall specify to the other party a different address for the giving of such notices.

Jurisdiction and Venue

Florida law shall govern the terms of this engagement letter. Venue shall be in state or federal court within Miami-Dade County, Florida.

Mediation

Any claim or dispute arising out of or related to this engagement agreement shall be subject to informal mediation as a condition precedent to the institution of legal or equitable proceedings by either party.

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 10

Both Village and RCH waive any right to arbitration. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in Miami-Dade County, Florida, unless another location is mutually agreed upon.

Contracting Officer Representation

For the purposes of this engagement agreement, the contracting officers are as follows:

To the Village: Village of Palmetto Bay
Attn: Village Manager, Ron E. Williams
8950 SW 152nd Street
Palmetto Bay, FL 33157
(305) 259-1234

To RCH: Rachlin Cohen & Holtz LLP
Attn: G. Jerry Chiocca, Partner
One Southeast Third Avenue, Tenth Floor
Miami, Florida 33131
(305) 377-4228

Non-Discrimination

RCH agrees that no person shall be excluded from participating in, be denied the proceeds of, or be subject to discrimination in the performance of this engagement agreement on account of race, creed, color, sex, religion, age or disability. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment or recruitment advertising, lay-off or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship.

Severability

Should any section or any part of any section of this engagement agreement be rendered void, invalid or unenforceable by any court of law, for any reason, such determination shall not render void, invalid or unenforceable any other section or part of any section of this engagement agreement.

Contingency Fee and Code of Ethics Warranty

RCH warrants that neither it, nor any principal, employee, agent, representative or family member has promised to pay, and RCH has not, and will not, pay a fee the amount of which is contingent upon the Village awarding this engagement agreement to RCH. RCH warrants that neither it, nor any principal, employee, agent, representative or family member has procured, or attempted to procure, this engagement

Mr. Ron E. Williams, Village Manager
Village of Palmetto Bay
September 19 2007
Page 11

agreement in violation of any of the provisions of the Miami-Dade County or the Village of Palmetto Bay conflict of interest and code of ethics ordinances. A violation of this paragraph will result in the termination of the engagement agreement and forfeiture of funds paid, or to be paid, to RCH.

Assignability of Engagement

RCH further affirms that RCH shall not assign or transfer any interest in this engagement except that claims for monies due or to become due from the Village under this engagement may be assigned to a bank, trust company, or other financial institution.

Government Auditing Standards require that RCH provides you with a copy of our most recent quality control review report. Our most recent (dated 2004) peer review report has been previously furnished to you.

RCH appreciates the opportunity to be of continued service to the Village of Palmetto Bay and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,


G. Jerry Chiocca, CPA
Partner

ACCEPTED:

This letter correctly sets forth the understanding of the Village of Palmetto Bay, Florida.

ATTEST:

Meghan J. Pier, Village Clerk

VILLAGE OF PALMETTO BAY

By: _____
Ron E. Williams, Village Manager

This ____ day of _____, _____

APPROVED AS TO LEGAL SUFFICIENCY:

Eve A. Boutsis, Village Attorney

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