

RESOLUTION NO. 2011-80

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, RELATING TO CONTRACTS; AUTHORIZING THE VILLAGE MANAGER TO EXECUTE AN AUDIT SERVICES ENGAGEMENT AGREEMENT WITH CHERRY, BEKAERT & HOLLAND, LLP; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Village of Palmetto Bay adopted Resolution 2011-63 wherein the Village Manager was authorized to enter into negotiations with the Council-selected responsive bidder, Cherry, Bekaert & Holland, LLP, to provide auditing services for the fiscal years ending September 30, 2011, through 2013, with option for two-one year extensions (possibly through fiscal year ending 2015); and

WHEREAS, the Village Manager conducted said negotiations and the results of which are immortalized in the attached Audit Services Engagement Agreement; and

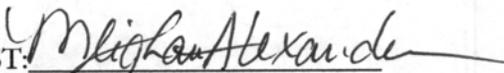
WHEREAS, the Village Attorney's office has reviewed the terms of the agreement and has determined that they are legally sufficient.

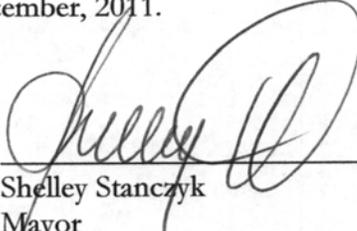
NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, AS FOLLOWS:

Section 1. The Village Manager is authorized to execute the attached Audit Services Engagement Agreement with Cherry, Bekaert & Holland, LLP.

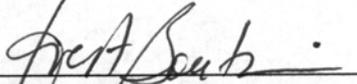
Section 2. This resolution shall take effect immediately upon approval.

PASSED and ADOPTED this 5th day of December, 2011.

ATTEST: 
Meighan Alexander
Village Clerk


Shelley Stanczyk
Mayor

READ AND APPROVED AS TO FORM:


Eve Boutsis
Village Attorney

FINAL VOTE AT ADOPTION:

Council Member Patrick Fiore YES

Council Member Howard J. Tendrich YES

Council Member Joan S. Lindsay YES

Vice-Mayor Brian W. Pariser YES

Mayor Shelley Stanczyk YES

AGREEMENT BETWEEN
THE VILLAGE OF PALMETTO BAY
AND CHERRY, BEKAERT & HOLLAND LLP
FOR AUDITING SERVICES

THIS AGREEMENT is made and entered into this 14th day of December, 2011, by and between the Village of Palmetto Bay, a Florida municipal corporation (the "Village"), and Cherry, Bekaert & Holland LLP. ("Auditor").

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

1. PURPOSE/AUTHORIZATION

- 1.1 The purpose of this Agreement is to provide for the Village's retention of Auditor to perform all Auditing Services for the Village as described in Section 2 below.

2. SCOPE OF SERVICES

Auditor shall provide the following Auditing Services to the Village:

2.1 Scope of Work to be Performed

A. Financial Audit(s):

The Auditor shall provide independent auditing services to the Village to audit the financial statement for three (3) years beginning with the financial statements for the fiscal year ending September 30, 2011 and ending after the completion and submission of the audit report for the fiscal year ending September 30, 2013. Optional renewals will be on a year to year basis, and end after the completion and submission of the audit report for the fiscal year being audited.

The Village of Palmetto Bay desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America. The combining fund statements and schedules and the schedule of expenditures of federal and state financial assistance should be subjected to the firm's auditing procedures as part of the audit of the basic financial statements and render an opinion that they are stated fairly, in all material respects "in relation" to the basic financial statements taken as a whole.

The primary purpose of the audit is to express an opinion on the financial statements of the Village. The examination and procedures related hereto contemplate the review of a Comprehensive Annual Financial Report (CAFR) when it is prepared by the Village. The Village will have primary responsibility for

producing the CAFR (however the Auditor maybe called upon for assistance). The auditor shall assist in finalizing the Village's CAFR and annual financial report. The audit procedures used should be sufficient to enable the Auditor to express an opinion on the fairness with which the financial statements present the respective financial position of the governmental, each major fund and the aggregate remaining fund information of the Village and the respective changes in financial position and cash flows, where applicable in conformity with generally accepted accounting principles. The Village shall also provide additional financial and non-financial information not subject to examination by the auditor but necessary to conform to the principles and standards of public financial reporting necessary to submit the Village's CAFR to the Government Finance Officers Association (GFOA) Certificate of Achievement Program. The Village's CAFR will additionally be expected to meet any present or to-be-established standards for disclosure attributed to the CAFR to enable inclusion in various municipal bonds continuing disclosure libraries and depositories. In addition, such procedures should be adequate to determine whether the operations of the Village were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes and the Village of Palmetto Bay Ordinance.

B. Federal and Florida Single Audit(s):

The Village will provide information necessary for the preparation of federal and state financial assistance as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*: Chapter 10.550, Rules of the Auditor General. The Auditor will issue a report on the compliance and internal control over compliance applicable to each major federal award program and state financial assistance. The need for these audits will be determined annually based on the Village's level of expenditures of federal and state assistance, and as such a separate fee will be applicable to each of these audits.

C. Additional Special Audit(s):

- CITT (Citizens Independent Transportation Trust) - audit of transit system surtax revenues received and expended in accordance with an Interlocal Agreement with Miami-Dade County (if needed)
- SNP (Safe Neighborhood Parks) – annual summary report (if needed).

The need for these additional Special Audits will be determined annually, and as such a separate fee will be applicable to each of these Special Audits.

2.2 Review of Internal Controls:

An evaluation is to be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate

information, to ensure compliance with applicable laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Auditor may perform tests of controls and properly document its assessment.

Reportable conditions shall be communicated in writing in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants and generally accepted auditing standards.

2.3 Data Processing Review:

In connection with the Auditor's evaluation of the system of internal controls, the Auditor will consider the internal controls used in the Village's information technology environment to consider (a) the implementation of applications, (b) the integrity of software and data files, and (c) the completeness and accuracy of the accounting records.

The Auditor shall communicate periodically to Management if reportable conditions in data process review are identified during the engagement. As part of the Management Letter, the Auditor shall report the following information it deems appropriate:

- Specific comments in the above areas for the Village's major computer systems
- Overall conditions of internal control in computer environment
- Significant weakness in internal control in data processing

2.4 Additional Services

Auditor shall provide eight (8) hours of CPE to the Village Finance staff at no additional cost to the Village. Additional services may be requested by the Village as determined by the Village Manager or his designee.

2.5 Auditing Standards to be Followed

The audit(s) should be performed in accordance with the following as they exist or as each may be subsequently amended:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
- Government Auditing Standards issued by the Comptroller General of the United States;
- Provisions of the Federal Single Audit Act (as amended);
- Provisions of the Florida Single Audit Act (as amended);

- U.S. Office of Management and Budget (OMB) Circular A-133 and other applicable OMB circulars;
- Florida Statutes as applicable;
- State of the Florida Department of Banking and Finance Regulations;
- Rules of Auditor General, State of Florida, Chapter 10.550
- Audits of State and Local Governmental Units (AICPA Audit Guided revised) or other authoritative standards;
- Any other applicable Federal, State and local laws or regulations.

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

2.6 Financial Statements:

Assistance will be required from the Auditor in compiling and editing the entity wide and other schedules for the financial statements. The Auditor may be asked to print and bind up to 30 copies of the annual financial statements, as well as to provide an electronic copy, preferably in Microsoft Word or an electronically created (not scanned) PDF.

3. COMPENSATION

3.1 For all Auditing Services provided by Auditor as described in Sections 2.1 through 2.6 of this Agreement, Auditor shall be compensated as follows:

	Year Ending September 30,				
	2011	2012	2013	2014	2015
Examination of the annual financial statements	\$ 29,800	\$ 29,800	\$ 30,800	\$ 31,800	\$ 32,800
Single audit	\$ 4,700	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000
Federal single audit	\$ 4,700	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000
SNP - annual summary report	\$ 500	\$ 500	\$ 550	\$ 600	\$ 700
CITT for the 1.2 cent transportation surtax	\$ 1,200	\$ 1,200	\$ 1,300	\$ 1,400	\$ 1,500

Fees are based on hourly billing rates, which are as follows:

Partner	\$250 - \$300
Senior Manager	\$200 - \$250
Manger	\$175 - \$200
Senior	\$150 - \$175
Staff Auditor	\$125 - \$150

- 3.2 In consideration of the size of the fees to be generated and the probable length of the audit engagement for each fiscal year, progress billing will be permitted on a percentage of completion basis. To determine progress, the Firm will prepare, as part of the Audit Plan an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement. A listing of hours incurred and a description of the work corresponding to such hours shall accompany the invoice in support of this calculation. Progress billings may be rendered no more frequently than monthly during the course of the engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items. The Village shall pay the Auditor for all approved invoices, no later than 30 calendar days from the date of approval by the Village Manager of the invoice.
- 3.3 For all Additional Services as described in Sections 2.4 of this Agreement, the Village shall pay Auditor a fee mutually agreed to by the Village Manager and the Auditor.

4. RECORDS/RIGHT TO INSPECT AND AUDIT

- 4.1 All original records, books, documents, papers and financial information (the "Records") provided by the Village to the Auditor shall be property of the Village. The Auditor's working papers that result from the Auditor providing services to the Village under this Agreement shall be the property of the Auditor.
- 4.2 Upon termination or expiration of this Agreement, or at any time during the term of this Agreement, and upon the written request of the Village Manager, any and all such original Records shall be delivered to the Village by Auditor within 15 calendar days of the date of such request. Any compensation due to Auditor shall be withheld until such Records are received by the Village.
- 4.3 The Auditor shall maintain all working papers for the time periods specified in the State of Florida Record Retention laws, and such other books, documents, papers and financial information pertaining to work performed under this Agreement during the term of this Agreement and for a period of seven (7) years following the date of the annual Auditor's reports.
- 4.4 The Village Manager or his designee shall, during the term of this Agreement and for a period of seven (7) years from the date of the annual Auditor's reports, have access to and the right to examine and audit any Records of Auditor involving transactions related to this Agreement.

4.5 The Village may cancel this Agreement for refusal by Auditor to allow access by the Village Manager to any Records pertaining to work performed under this Agreement that are subject to the provisions of Chapter 119, Florida Statutes.

5. INDEMNIFICATION

5.1 Auditor 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 Auditor's failure to satisfy its obligations under generally accepted auditing standards through negligence or error or omission of Auditor or its employees, if any; and Auditor 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 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.

5.2 Auditor shall defend, indemnify, and hold harmless the Village, its officers, attorneys, agents and employees, from all losses, injuries, damages, wages or overtime compensation due Auditor's agents or employees in rendering services pursuant to this Agreement, including payment of Village's reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act, the Americans with Disabilities Act or any employment related litigation or claims under federal or state law.

5.3 THE PROVISIONS OF THIS SECTION SHALL SURVIVE TERMINATION OF THIS AGREEMENT.

6. INSURANCE

6.1 Auditor shall maintain at its sole cost and expense all times, in addition to any other insurance the Village may reasonably require, professional liability insurance, employee dishonesty insurance, employer's liability insurance, comprehensive general liability insurance and automotive liability insurance with minimum policy limits for each coverage in the amount of Ten Million Dollars (\$10,000,000.00) per occurrence, single limit for property damage and bodily injury, including death. Each policy (other than Professional Liability insurance) shall also state that it is not subject to cancellation, modification, or reduction in coverage without thirty

(30) days written notice to the Village prior to the effective date of cancellation, modification, or reduction in coverage. Auditor shall obtain all insurance coverage as specified herein.

A. The liability insurance shall protect the Auditor and Village from claims set forth below that may arise out of or result from the Auditor's operations under the Agreement and for which the Auditor may be legally liable, whether such operations be by the Auditor or by anybody performing work for the Auditor under the Agreement or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable:

1. claims under workers' compensation, disability benefit and other similar employee benefit acts that are applicable to the Services to be performed;
2. claims for damages because of bodily injury, occupational sickness or disease, or death of the Auditor's employees;
3. claims for damages insured by usual personal injury liability coverage that are sustained (1) by a person as a result of an offense directly or indirectly related to employment of such person by the Auditor;
4. claims for damages, other than to the work itself, because of injury to or destruction of tangible property, including loss of use resulting there from;
5. claims for damages because of bodily injury, death of a person or property damage arising out of ownership, maintenance or use of a motor vehicle; and
6. claims involving contractual liability insurance applicable to the Auditor's obligation.

B. The insurance required for the Professional Auditing Services shall be written for not less than limits of liability specified herein or required by law, whichever coverage is greater. Coverage, whether written on an occurrence or claims-made basis, shall be maintained without interruption from date of commencement of the Services until date of final payment and termination of any coverage required to be maintained after final payment. Auditor will carry professional liability insurance coverage in the amount of \$10,000,000.00, with deductible per claim, if any, not to exceed 5% of the limit of liability providing for all sums which Auditor shall become legally obligated to pay as damages for claims arising out of the services performed by Auditor any person employed by Auditor in connection with

this engagement agreement. The insurance shall be maintained for three years after completion of services under this engagement agreement.

C. Certificates of Insurance acceptable to the Village shall be filed with the Village prior to commencement of the Services. Village shall be named as an additional insured on all required insurance coverage (other than Professional Liability insurance). These Certificates and the insurance policies required shall contain a provision that coverage afforded under the policies will not be cancelled or allowed to expire until at least thirty (30) days prior written notice has been given to the Village, except that the cancellation notice period for non-payment of premiums for Worker's Compensation policies shall be ten (10) days. If any of the foregoing insurance coverage are required to remain in force after final payment and are reasonably available, an additional certificate evidencing continuation of such coverage shall be submitted with the final Application for Payment. The Auditor shall furnish information concerning reduction of coverage with reasonable promptness in accordance with the Auditor's information and belief. During the term of this 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.

D. Coverage Required:	Minimum Limits:
1. Worker's Compensation	Statutory Limits – State of Florida
2. Employers' Liability	\$500,000 accident/disease \$500,000 policy limit, disease
3. General Liability, Contractual Liability, Special Form Property Damage Personal Injury Liability, Explosion, Collapse, Underground • Premises/Operations • Independent contractor • Products • Completed Operations	\$2,000,000 general aggregate, \$1,000,000 each occurrence
4. Automobile liability	\$1,000,000 BI & PD, each accident
5. Owned, hired, non-owned	\$1,000,000 BI & PD, each Accident
6. Professional Liability	\$10,000,000

7. TERM AND RENEWAL

- 7.1** This Agreement shall become effective upon execution by both parties and shall continue through the completion and Auditor's issuance of its audit report on the Village's September 30, 2013 Financial Statements, unless earlier terminated as provided in Section 8 (the "Term").
- 7.2** The Village shall have the option to renew this Agreement upon the same terms and conditions for up to two (2) additional one (1) year extensions (the "Option"). Such extension shall be effective upon written notice from the Village Manager to the Auditor no later than 30 days prior to the date of termination of the Term or any renewal term.

8. TERMINATION

- 8.1** The Village may elect to terminate all or a portion of the Services provided by Auditor in this Agreement by giving Auditor written notice at least 90 calendar days prior to the effective date of termination. Upon receipt of written notice of termination, Auditor shall not enter into any third party agreements and shall incur only those expenses specifically approved or directed in writing by the Village Manager. Upon written notice of termination, the Village Manager may elect not to use the services of Auditor.
- 8.2** Auditor may terminate the Agreement at any time by giving the Village written notice at least 180 calendar days prior to the effective date of termination.
- 8.3** In the event of termination or expiration of this Agreement, Auditor and the Village shall cooperate in good faith in order to effectuate a smooth and harmonious transition from Auditor to the Village, or to any other person or entity the Village may designate, and to maintain during such period of transition the same services provided to the Village pursuant to the terms of this Agreement.
- 8.4** Auditor will take all reasonable and necessary actions to transfer all original records of the Village in its possession in an orderly fashion to either the Village or its designee in a hard copy and computer format.
- 8.5** Subsequent to the termination of this Agreement, the Village may contract with Auditor at a mutually agreed upon amount to perform specified services on an as needed basis.
- 8.6** In the event that this Agreement is terminated for convenience, the Auditor shall be paid for any Auditing Services performed up to the date of termination. Upon receipt of a notice of termination, the Auditor shall perform only those services specified by the Village Manager and shall not

incur additional expenses without the Village Manager's prior written approval.

- 8.7 Upon termination or expiration, any compensation payable by Village to Auditor shall be withheld until all Records and documents are provided to Village pursuant to Section 4.2 of this Agreement.
- 8.8 Upon termination or expiration, the Village shall not be liable to Auditor for any additional compensation, consequential or incidental damages, lost profits, or any other compensation, beyond the compensation structure specifically provided for in this Agreement.

9. ENTIRE AGREEMENT/MODIFICATION/AMENDMENT

- 9.1 The Village and the Auditor will enter into separate audit engagement letters for each year the Auditor provides services to the Village under this Agreement. These audit engagement letters will be incorporated and attached to this Agreement once approved and executed by both the Village and the Auditor. Any modifications to an existing audit engagement letter will be incorporated and attached to this Agreement once approved and executed by both the Village and the Auditor.
- 9.2 This writing and the audit engagement letters contain the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.
- 9.3 No agent, employee, or other representative of either party is empowered to modify and amend the terms of this Agreement, unless executed with the same formality as this document.

10. SEVERABILITY

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

11. GOVERNING LAW

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

12. WAIVER

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

13. NOTICES/AUTHORIZED REPRESENTATIVES

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

For the Village:

Village of Palmetto Bay
Attention: Ron E. Williams, Village Manager
9705 E Hibiscus Street
Palmetto Bay, Florida 33157
Telephone: (305) 259-1234
Facsimile: (305) 259-1290

With a copy to:

Eve A. Boutsis,
FIGUEREDO & BOUTSIS, P.A.
Office of Village Attorney
18001 Old Cutler Road, Suite 533
Palmetto Bay, Florida 33157
Phone: (305) 235-9344
Facsimile: (305) 235-9372

For Auditor:

Cherry, Bekaert & Holland LLP
Attention: Marc Berenfeld, CPA Partner
2525 Ponce de Leon Blvd., 5th Floor
Coral Gables, FL 33134
Phone: (786) 693-6300
Facsimile: (786) 693-6391

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

14. INDEPENDENT AUDITOR

14.1 Auditor is and shall remain an independent contractor and is not an employee or agent of the Village. Services provided by Auditor shall be by employees of Auditor working under the supervision and direction of Auditor and nothing in this Agreement shall in any way be interpreted or construed to deem said employees to be agents, employees, or representatives of the Village. Auditor agrees that it is a separate and independent enterprise from the Village.

14.2 Auditor shall be responsible for all compensation, tax responsibilities, insurance benefits, other employee benefits, and any other status or rights of its employees during the course of their employment with Auditor. This Agreement shall not be construed as creating any joint employment relationship between Auditor and the Village, and the Village will not be liable for any obligation incurred by Auditor, including but not limited to unpaid minimum wages and/or overtime payments.

15. STAFFING/REMOVAL

15.1 If at any time during the term of this Agreement the Village Manager becomes dissatisfied with the work performance of any of Auditor's staff assigned to provide services under this Agreement, the Village Manager may request that the particular employee be removed from servicing this account. Representatives of Auditor and the Village Manager shall meet to discuss appropriate remedial action to alleviate the work performance deficiencies experienced by the Village to the mutual satisfaction of both the Village Manager and the Auditor.

- 15.2 Auditor agrees to act in good faith and to use its best efforts to resolve any problems experienced by the Village.
- 15.3 Auditor shall be responsible for performing background checks on all employees and agents assigned to work in the Village. Background checks for each individual must be performed prior to providing any services to the Village. Written verification of any background checks must be provided to the Village if requested by the Village Manager.

16. **WAIVER OF JURY TRIAL**

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

17. **ASSIGNMENT/SUBCONTRACTS**

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

18. **PROHIBITION AGAINST CONTINGENT FEES/CONFLICTS**

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

19. WARRANTIES OF AUDITOR

- 19.1** Auditor warrants and represents that at all times during the Term or any renewal term of this Agreement that it shall maintain in good standing with the State of Florida, that all required licenses and certificates of Auditor and its employees and agents required to perform services hereunder under federal, state and local laws necessary to perform the Scope of Services specified in this Agreement shall remain current and active.
- 19.2** Auditor warrants and represents that its employees have received sexual harassment training and that Auditor maintains appropriate sexual harassment and anti-discrimination policies.
- 19.3** Auditor warrants and represents that its employees will abide by the Code of Ethics for Public Officers and Employees, Chapter 112, Florida Statutes and the applicable provisions of the Conflict of Interest and Code of Ethics ordinances sets forth in the Village Code and Section 2-11.1 of the Miami-Dade County Code, as these codes may be amended from time to time.
- 19.4** Auditor shall not discriminate against any person in its operations, activities or delivery of services under this Agreement. Auditor shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.
- 19.5** Auditor represents that all persons delivering the Auditing Services as required by this Agreement have the requisite knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in this Agreement and agrees to provide and perform such Auditing Services to Village's satisfaction for the agreed compensation.
- 19.6** Auditor shall maintain a Drug-Free workplace as that term is defined in the Florida Statutes.
- 19.7** Auditor shall comply with all applicable federal, state, county and Village laws, rules and regulations in the performance of Auditing Services.
- 19.8** The Auditor's professional personnel who perform services on behalf of the Auditor under the terms of this agreement have received adequate continuing professional education -in accordance with the requirements of the Florida State Board of Accountancy and Government Auditing Standards.

20. ATTORNEYS' FEES

20.1 In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels. The Village and the Auditor shall not be liable for the prejudgment interest.

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

WITNESSES:

Print Name: _____

Print Name: _____

ATTEST:

Village Clerk

AUDITOR

By: _____

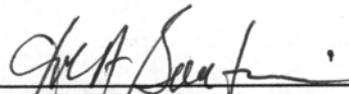
Date: _____

VILLAGE OF PALMETTO BAY

By: _____

Date: _____

Approved as to form and legality
for use of and reliance by the Village
of Palmetto Bay only:



Eve A. Boutsis,
FIGUEREDO & BOUTSIS, P.A.
Office of Village Attorney

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