

**PROFESSIONAL SERVICES AGREEMENT BETWEEN  
CITY OF DORAL  
AND  
GARCIA, ESPINOSA, MIYARES, RODRIGUEZ, TRUEBA & CO. LLP.  
FOR  
FINANCIAL AUDITING SERVICES**

**THIS AGREEMENT** is made effective as of the 1st day of October, 2025 (hereinafter the "Effective Date"), by and between the **CITY OF DORAL**, a Florida municipal corporation, (hereinafter the "City"), and **GARCIA, ESPINOSA, MIYARES, RODRIGUEZ, TRUEBA & CO. LLP.**, a Florida limited liability partnership (hereinafter the "Provider") located at 2600 Douglas Road, Suite 800, Coral Gables, FL 33134.

**WHEREAS**, in accordance with the City Charter Section 4.09 the Council shall provide for an independent annual audit of all City accounts, such audit shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the affairs of the City of government or any of its officers and shall be rotated every five years to a new accountant or firm of such accountants; and

**WHEREAS**, on August 13, 2025 the City Council approved the rankings proffered by the Evaluation Committee and authorized the City to negotiate and enter into a professional services agreement with Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP, the highest ranked firm; and

**WHEREAS**, the Provider will provide services for the City, as further described in this contract, RFP 2025-02 Financial Auditing Services, and other documents attached hereto (the "Services"); and

**WHEREAS**, the City desires to engage the Provider to perform the Services and deliverables as specified herein.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the Provider and the City agree as follows:

**1. Scope of Services.**

1.1. Provider shall provide the Services set forth herein, RFP 2025-02 Financial Auditing Services, and in Exhibit "A" Scope of Work in a professional manner and in accordance with all federal, state, and local laws. In the event of a conflict of interest between this document and the exhibits, the following order of precedence shall be observed:

1.1.1. This Contract # 2025-02

1.1.2. RFP 2025-02 and all Addenda

1.1.3. Exhibit A, Scope of Work

1.1.4. Exhibit B, Proposer's Submittal and any Written Materials Submitted During Presentations/Interviews

**2. Term/Commencement Date.**

- 2.1. The term of this Contract shall become effective upon execution by both parties and will be a five-year term from October 1st, 2025, through September 30th, 2030, unless earlier terminated in accordance with Section 7.
- 2.2. Provider agrees that time is of the essence and Provider shall complete the Services within the term of this Contract, unless extended by the City Manager in writing.

**3. Compensation and Payment.**

- 3.1. The Provider shall be compensated the "Total All-Inclusive Maximum Fee" delineated in the Fee Proposal for each corresponding year (attached and incorporated as Exhibit B).
- 3.2. The Provider shall deliver reports, along with any other information required under this Agreement, to the City detailing the services completed. Payment for service to the Provider shall be in accordance with the completion of services outlined in the terms set forth in the terms set forth in Exhibit A – Scope of Work.

**4. Sub-Providers.**

- 4.1. The Provider shall be responsible for all payments to any sub-providers and shall maintain responsibility for all work related to the Services.
- 4.2. Provider may only utilize the services of a sub-provider with the prior written approval of the City Manager, which approval may be granted or withheld in the City Manager's reasonable discretion.

**5. City's Responsibilities**

- 5.1. The City shall provide the Provider, at the Provider's written request, all records, information and data requested by the Provider that is pertinent to the Scope of Services to be provided by the Provider, in possession of the City.

**6. Provider's Responsibilities; Representations and Warranties.**

- 6.1. The Provider shall exercise the same degree of care, skill and diligence in the performance of the Scope of Services as is ordinarily provided by professional public accounting and auditing firms.
- 6.2. The Provider hereby warrants and represents that, at all times during the term of this Agreement, it shall maintain in good standing all required licenses, certifications and permits required under Federal, State and local laws applicable to and necessary to perform the Services for City as an independent Provider of the City.
- 6.3. The Provider further warrants and represents that it has the required knowledge, expertise, and experience to perform the Services and carry out its obligations under this Agreement in a professional and first-class manner.
- 6.4. The Provider represents that is an entity validly existing and in good standing under the laws of Florida. The execution, delivery and performance of this Agreement by Provider



have been duly authorized, and this Agreement is binding on Provider and enforceable against Provider in accordance with its terms. No consent of any other person or entity to such execution, delivery and performance is required.

**7. Termination.**

- 7.1. The City Manager, without cause, may terminate this Agreement upon ninety (90) calendar days written notice to the Provider, or may terminate immediately with cause if Provider fails to cure any breach after written notice with fourteen (14) day opportunity to cure.
- 7.2. Upon receipt of the City's written notice of termination for convenience, Provider shall stop providing Services effective immediately, unless otherwise directed by the City Manager.
- 7.3. The Provider shall transfer all books, records, reports, working drafts, documents, maps, and data pertaining to the Services to the City, if any, in a hard copy and electronic format within fourteen (14) days from the date of written notice of the termination or expiration of this Agreement.

**8. Insurance.**

- 8.1. Provider shall secure and maintain throughout the duration of this Agreement insurance of such types and in such amounts not less than those specified in the attached and incorporated Exhibit C or as the City may otherwise require as needed and depending on the nature of scope, or level of exposure.
- 8.2. **Certificate of Insurance.** Certificates of Insurance shall be provided to the City, reflecting the City as an Additional Insured (except with respect to Worker's Compensation Insurance), prior to commencing Services. Each certificate shall include no less than (30) thirty-day advance written notice to City prior to cancellation, termination, or material alteration of said policies or insurance. The Provider shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Agreement, including any extensions or renewals that may be granted by the City. The Certificates of Insurance shall not only name the types of policy(ies) provided but also shall refer specifically to this Agreement and shall state that such insurance is as required by this Agreement. The City reserves the right to inspect and return a certified copy of such policies, upon written request by the City. If a policy is due to expire prior to the completion of the Services, renewal Certificates of Insurance shall be furnished thirty (30) calendar days prior to the date of their policy expiration. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the City before any policy or coverage is cancelled or restricted. Acceptance of the Certificate(s) is subject to approval of the City.
- 8.3. **Additional Insured.** Except with respect to Worker's Compensation Insurance, the City is to be specifically included as an Additional Insured for the liability of the City resulting from Services performed by or on behalf of the Provider in performance of this Agreement. The Provider's insurance, including that applicable to the City as an Additional Insured, shall apply on a primary basis and any other insurance maintained by the City shall be in excess of and shall not contribute to the Provider's insurance. The Provider's insurance shall contain a severability of interest provision providing that,

except with respect to the total limits of liability, the insurance shall apply to each Insured or Additional Insured (for applicable policies) in the same manner as if separate policies had been issued to each.

8.4. **Deductibles.** All deductibles or self-insured retentions must be declared to and be reasonably approved by the City. The Provider shall be responsible for the payment of any deductible or self-insured retentions in the event of any claim.

8.5. **Waiver of Subrogation.** The Provider's insurance policies shall include a blanket waiver of subrogation endorsement in favor of the City.

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

9. **Nondiscrimination.**

9.1. During the term of this Agreement, Provider shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, or national origin, and will abide by all Federal and State laws regarding nondiscrimination.

10. **Attorney's Fees and Waiver of Jury Trial.**

10.1. 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.

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

11. **Indemnification.**

11.1. Provider shall indemnify and hold harmless the City, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising from Provider's performance or non-performance of any provision of this Agreement, including, but not limited to, liabilities arising from contracts between the Provider and third parties made pursuant to this Agreement. Provider shall reimburse the City for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim up through and including any appeals, or investigation and for any judgment or damages arising from Provider's performance or non-performance of this Agreement. It is specifically understood and agreed that this indemnification clause exempts Provider from the above obligations to the extent caused by City's own negligent or intentionally wrongful acts or omissions, breaches of this agreement, or obligations arising from statute or operation of law, including, but not limited to, the duty to maintain the public right of way free from dangerous conditions.

11.2. Nothing contained in this Agreement is intended to serve as a waiver of sovereign immunity by the City nor shall anything included herein be construed as consent to be sued by third parties in any matter arising out of this Agreement or any other contract. The City is subject to section 768.28, Florida Statutes, as may be amended from time to time.

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

12. **Notices/Authorized Representatives.** Any notices required 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 a private postal service, addressed to the parties (or their successors) at the following addresses or such other address as the party may have designated by proper notice.

For the City: Zeida C. Sardiñas  
City Manager  
City of Doral, Florida  
8401 NW 53<sup>rd</sup> Terrace  
Doral, Florida 33166

With a Copy to: Lorenzo Cobiella  
City Attorney  
City of Doral, Florida  
8401 NW 53<sup>rd</sup> Terrace  
Doral, Florida 33166

For the Provider: Gerardo "Gerry" J. Donates  
Partner  
Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co.  
2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

13. **Governing Law and Venue.** This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Venue for any proceedings arising out of this Agreement shall be proper exclusively in Miami-Dade County, Florida.

14. **Entire Agreement/Modification/Amendment.**

14.1. This writing contains 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.

14.2. No agent, employee, or other representative of either party is empowered to modify or amend the terms of this Agreement, unless executed with the same formality as this document.

15. **Ownership and Access to Records and Audits.**

15.1. Provider acknowledges that all inventions, innovations, improvements, developments, methods, designs, analyses, drawings, reports, compiled information, and all similar or related information (whether patentable or not) which specifically and exclusively relate to Services to the City which are conceived, developed or made by Provider during the term of this Agreement ("Work Product") belong to the City.

15.2. Provider agrees to keep and maintain public records in Provider's possession or control in connection with Provider's performance under this Agreement. The City Manager or her designee shall, during the term of this Agreement and for a period of three (3) years



from the date of termination of this Agreement, have access to and the right to examine and audit any records of the Provider involving transactions related to this Agreement. Provider additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. Provider shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Agreement, and following completion of the Agreement until the records are transferred to the City.

- 15.3. Upon request from the City's custodian of public records, Provider shall provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.
  - 15.4. Unless otherwise provided by law, any and all records, including, but not limited to, reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of the City.
  - 15.5. Upon completion of this Agreement or in the event of termination by either party, any and all public records relating to the Agreement in the possession of the Provider shall be delivered by the Provider to the City Manager, at no cost to the City, within fourteen (14) days. All such records stored electronically by Provider shall be delivered to the City in a format that is compatible with the City's information technology systems. Once the public records have been delivered upon completion or termination of this Agreement, the Provider shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.
  - 15.6. Any compensation due to Provider shall be withheld until all records are received as provided herein.
  - 15.7. Provider's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the City.
  - 15.8. If the Provider has questions regarding the application of Chapter 119, Florida Statute, to provide public records relating to this Agreement, Provider shall contact the Custodian of Public Records at Telephone Number 305-593-6730, Email Address [Connie.Diaz@cityofdoral.com](mailto:Connie.Diaz@cityofdoral.com), and Mailing Address the City of Doral Government Center 8401 NW 53<sup>rd</sup> Terrace, Doral, Florida 33166.
  - 15.9. Provider shall notify City and label or otherwise identify any and all materials and records which would be trade secrets or proprietary information that would be exempt as defined by Florida Statutes and provide a sworn affidavit from a person with personal knowledge attesting that the exempted documents constitute trade secrets within the meaning of Section 812.081, Florida Statutes, and stating the factual basis for the same. Pursuant to Section 815.045, F.S., the City shall not disclose and shall maintain the confidentiality of any records which constitute a trade secret or proprietary information as defined by Florida Statutes.
16. **Non-assignability.** This Agreement shall not be assignable by Provider unless such assignment is first approved by the City Manager.

17. **Severability.** 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.
18. **Independent Provider.** The Provider and its employees, volunteers and agents shall be and remain an independent Provider and not an agent or employee of the City with respect to all of the acts and services performed by and under the terms of this Agreement. This Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise or venture between the parties.
19. **Compliance with Laws.** The Provider shall comply with all applicable laws, ordinances, rules, regulations, and lawful orders of public authorities in carrying out Services under this Agreement, and in particular shall obtain all required permits from all jurisdictional agencies to perform the Services under this Agreement at its own expense.
20. **Waiver.** 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.
21. **Survival of Provisions.** Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.
22. **Prohibition of Contingency Fees.** The Provider warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Provider, 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 the Provider, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.
23. **Public Entity Crimes Affidavit.** Pursuant to Florida Statutes Section 287.135, and subject to limited exceptions contained therein, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services if at the time of bidding, submitting a proposal for, or entering into or renewing a contract, the company is on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel. Providers must certify that the company is not participating in a boycott of Israel. Any contract for goods or services of One Million Dollars (\$1,000,000) or more shall be terminated at the City's option if it is discovered that the company submitted a false certification, or at the time of bidding, submitting a proposal for, or entering into or renewing a contract, is listed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, created pursuant to Florida Statute Section 215.473, or is or has been engaged in business operations in Cuba or Syria, after July 1, 2018. Provider shall execute and provide the City with a certification, in a form acceptable to the City, certifying compliance with this provision. Additionally, the Provider agrees to observe the above-referenced requirements for applicable subcontracts entered into for the performance of work under this Agreement.



24. **Force Majeure.** Neither party shall be considered in default in performance of its obligations hereunder to the extent that performance of such obligations, or any of them, is delayed or prevented by Force Majeure. Force Majeure shall include, but not be limited to, hostility, revolution, civil commotion, epidemic, fire, flood, hurricane or tropical storm, earthquake, explosion, or any act of God; provided that the cause whether or not enumerated in this Section is beyond the reasonable control and without the fault or negligence of the party seeking relief under this Section.
25. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.
26. **Audits.** Provider agrees to provide access to City or any of its duly authorized representatives, to any books, documents, papers, and records of Provider which are directly pertinent to the performance of this Agreement, for the purpose of audit, examination, excerpts, and transcripts. The City may, at reasonable times, and for a period of up to three (3) years following the date of final payment by the City to Provider audit and inspect, or cause to be audited and inspected, those books, documents, papers, and records of Provider which are related to Provider's performance under this Agreement. Provider agrees to maintain any and all such books, documents, papers, and records at its principal place of business for a period of three (3) years after final payment is made under this Agreement and all other pending matters are closed. Contactor's failure to adhere to, or refusal to comply with, this condition shall result in the immediate cancellation of this Agreement by the City.
27. **E-Verify Affidavit.** The Provider must comply with the Employment Eligibility Verification Program ("E-Verify Program") developed by the federal government to verify the eligibility of individuals to work in the United States and 48 CFR 52.222-54 (as amended) is incorporated herein by reference. If applicable, in accordance with Subpart 22.18 of the Federal Acquisition Register, the Provider must (1) enroll in the E-Verify Program, (2) use E-Verify to verify the employment eligibility of all new hires working in the United States; (3) use E-Verify to verify the employment eligibility of all employees assigned to the Agreement; and (4) include this requirement in certain subcontracts, such as construction. Information on registration for and use of the E-Verify Program can be obtained via the internet at the Department of Homeland Security Web site: <http://www.dhs.gov/E-Verify>.

The Provider shall also comply with Florida Statute 448.095, which directs all public employers, including municipal governments, and private employers with 25 or more employees to verify the employment eligibility of all new employees through the U.S. Department of Homeland Security's E-Verify System, and further provides that a public entity may not enter into a contract unless each party to the contract registers with and uses the E-Verify system. Florida Statute 448.095 further provides that if a Provider enters into a contract with a subProvider, the subProvider must provide the Provider with an affidavit stating that the subProvider does not employ, contract with, or subcontract with an unauthorized alien. In accordance with Florida Statute 448.095, Provider, if it employs more than 25 employees, is required to verify employee eligibility using the E-Verify system for all existing and new employees hired by Provider during the contract term. Further, Provider must also require and maintain the statutorily required affidavit of its subProviders. It is the responsibility of Provider to ensure compliance with E-Verify requirements (as applicable). To enroll in E-Verify, employers should visit the E-Verify website (<https://www.e-verify.gov/employers/enrolling-in-e-verify>) and follow the instructions. Provider must retain the I-9 Forms for inspection, and provide an executed E-Verify Affidavit, which is attached hereto as Exhibit "D".



In accordance with Section 448.095, Florida Statutes, the City requires all Providers doing business with the City to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The City will not enter into a contract unless each party to the contract registers with and uses the E-Verify system. The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>. By entering into this Agreement, the Provider acknowledges that it has read Section 448.095, Florida Statutes; will comply with the E-Verify requirements imposed by Section 448.095, Florida Statutes, including but not limited to obtaining E-Verify affidavits from subProviders; and has executed the required affidavit attached hereto and incorporated herein.

**[Remainder of page intentionally left blank. Signature pages follow.]**

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year as first stated above.

**CITY OF DORAL**

Attest:

By: Connie Diaz  
Connie Diaz, City Clerk

By: Zeida C. Sardiñas  
Zeida C. Sardiñas, City Manager

Approved as to form and legal sufficiency:

By: Lorenzo Cobiella  
Lorenzo Cobiella, City Attorney

**PROVIDER**

By: Gerardo Donates  
Name: Gerardo Donates  
Title: Partner

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

Acknowledged before me on this this 24th day of September, 2025.

By: Gerardo Donates, on behalf of PROVIDER, who

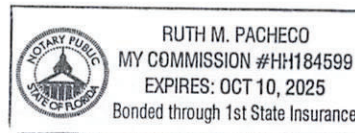
☒ Is personally known to me or

☐ Has produced identification (type of ID produced): \_\_\_\_\_

\_\_\_\_\_  
Signature of Notary Public  
Print or Stamp of Notary Public Expiration Date

**Attachments:**

Exhibit A – Scope of Work  
Exhibit B – Fee Proposal  
Exhibit C – Insurance Requirements  
Exhibit D – E-Verify Affidavit



**Provider Contact Information:**

Contact Name: Gerardo Donates  
Email: gdonates@gemrtcpa.com  
Phone Number: (305) 529-5440

## **EXHIBIT "A"**

### **SCOPE OF WORK**

#### **3.1 SCOPE OF SERVICES**

Proposers shall be in the business of Public Accounting and Auditing Services and must possess sufficient financial support, equipment and organization to ensure that it can satisfactorily perform the services if awarded a Contract. Proposers must demonstrate that they, or the key staff assigned to the project, have successfully provided services with similar magnitude to those specified in the scope of services to at least one entity similar in size and complexity to the City of Doral or can demonstrate they have the experience with large scale private sector clients and the managerial and financial ability to successfully perform the work.

Proposers shall satisfy each of the following requirements cited below. Failure to do so may result in the proposal being deemed non-responsive.

The services required by the awarded Provider for the City shall include the following:

- 3.1.1. The City desires the Auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles (GAAP). The financial audit shall meet the requirements of the State of Florida State Statutes and the City of Doral Municipal Charter.
- 3.1.2. The auditor shall also prepare required management reports and any other reports as may be required. The auditor shall also perform certain limited procedures involving required supplementary information as may be required by the State Statutes, the Florida Auditor General, GASB and the American Institute of Certified Public Accountants (AICPA), as mandated by generally accepted auditing standards.
- 3.1.3. The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and generally accepted government auditing standards as promulgated by the General Accounting Office (GAO) and the Rules of the Auditor General of the State of Florida, the standards of financial audits.
- 3.1.4. The City of Doral will require fifteen (15) copies of the financial statements provided by the audit firm. The auditor will assist in the preparation of the financial statements and footnotes.
- 3.1.5. The auditor shall be required to make an immediate written report of all fraud and illegal acts of which they become aware to the Finance Director and the City Manager.
- 3.1.6. All working papers and reports must be retained at the auditor's office and at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Doral the need to extend the retention period. The auditor will be required to make working papers available upon request to the city.



- 3.1.7. The auditor shall be required to attend City Council Meetings if requested from the City.
- 3.1.8. Throughout the year, additional work may be requested from the auditing firm such as verification of data used in official statements, assistance with special financial projects, tax services, pension assistance, and management advisory services. A schedule of compensation rates for these various types of additional work shall be included reflecting hourly rates applicable to projects which may be requested and negotiated with the City.
- 3.1.9. The auditor is required to audit Federal & State Awards in accordance with Federal and Florida Single Audit Act Respectively.
- 3.1.10. The auditor shall be required to attend the City's Citizens Audit Advisory Board Meeting if requested from the City.
- 3.1.11. Firm and those performing the work must be appropriately licensed and registered in the State of Florida.
- 3.1.12. Serve as a general resource to the City staff.

## **3.2 AUDITING STANDARDS**

To meet the requirements of this Request for Proposals, the auditor shall be performed in accordance with:

- 3.2.1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
- 3.2.2. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2018 Revision).
- 3.2.3. The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently).
- 3.2.4. The Florida Single Audit Act.
- 3.2.5. The Provisions of U.S. Office of Management and Budget (OMB) Circular A-133.
- 3.2.6. Audits of States, Local Governments and Non-Profit Organizations, Audits of State and Local Governments (Revised) – AICPA.
- 3.2.7. Section 11.45, Florida Statutes.
- 3.2.8. State of Florida Department of Banking and Finance Regulators.

3.2.9. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits.

3.2.10. 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 City of Doral in future fiscal years.

### **3.3 REPORTS**

Following the completion of the audit of the City of Doral financial statement for the fiscal year ending September 30th, the auditor shall issue:

- 3.3.1. A Report from an Independent Certified Public Accountants on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States. Pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- 3.3.2. A Report from an Independent Certified Public Accountants on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3.3.3. An Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.
- 3.3.4. An Independent Auditor's Report to City Management in Accordance with Audits of States, Local Governments, Non-Profit Organizations and Chapter 10.550, Rules of the Florida Auditor General.
- 3.3.5. In the independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters, the auditor shall communicate any material weakness found during the audit. A material weakness is a deficiency, or combination of deficiencies in the internal control such that there is a reasonable possibility that a material misstatement of the entity's statement will not be prevented or detected and corrected on a timely basis.
- 3.3.6. The reports on compliance and internal controls shall include all instances of noncompliance.

3.3.7. Auditors shall also disclose the following with the Finance Director and City Manager:

- i. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is 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.
- ii. Significant changes to accounting policies.
- iii. Any difficulties encountered while performing the audit.
- iv. Significant audit adjustments.
- v. Any concerns with management decisions.
- vi. Any major issues must be discussed prior to retention.

### **3.4 SPECIAL CONSIDERATIONS**

3.4.1. The City of Doral will submit its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City in order to meet the requirements of that program. The deadline for the submission of the first draft of the ACFR is March 1<sup>st</sup>.

3.4.2. In the event the City of Doral plans to issue official statements related to the sale of debt securities, it is required that such statements include the general-purpose financial statements along with the accompanying auditor's report. Furthermore, upon request by the fiscal advisor and/or the underwriter, the auditor shall be obligated to provide a formal "consent and citation of expertise" affirming their role as the auditor, as well as any necessary "comfort letters".

3.4.3. The Schedule of Expenditures of Federal Awards and State Financial assistance Projects and related auditor's report as well as the reports on compliance and internal controls are to be issued as part of the ACFR.

### **3.5 IRREGULARITIES AND ILLEGAL ACTS**

The auditors shall be required to make an immediate, written report to the Finance Director and City Manager of all irregularities and illegal acts or indications of illegal acts of which they become aware.

### **3.6 F.O.B. POINT**

Services provided under this contract shall be F.O.B. destination. All costs for transporting equipment, material and/or labor shall be borne by the awarded proposer.



### **3.7 CONTRACT CANCELLATION**

The City of Doral reserves the right to cancel this contract for any reason without cause upon thirty (30) days written notice to Awarded proposer, and Awarded proposer reserves the right to cancel this contract for any reason with cause and documentation supporting such on a schedule acceptable to the City and upon one-hundred and twenty (120) days written notice to the City Manager. In the case of cancellation by the Awarded proposer, reparations must be paid to the City in the amount of 50% of the contract amount.

### **3.8 COMPLIANCE WITH OCCUPATIONAL HEALTH AND SAFETY (OSHA) STANDARDS**

Proposer certifies that all materials, equipment, etc., contained in this proposal meets all O.S.H.A. requirements. Proposer further certifies, that, if he/she is the successful Proposer, and the materials, equipment, etc., delivered is subsequently found to be deficient in any O.S.H.A. requirement in effect on the date of use, all costs necessary to bring the materials equipment, etc., into compliance with the aforementioned requirements shall be borne by the Proposer.

The Provider shall comply with all applicable Federal, State and Local laws regarding "Occupational Environmental Safety and Health". This shall include but not be limited to compliance with the U.S. Department of Labor-Occupational Safety and health and the Florida State Department of Labor Divisions of Safety Standards and regulations. Upon request the Provider shall provide the City with a copy of their written safety program pertaining to the subject of the bid/contract, if such a program is required by law.

The successful Proposer shall be solely and completely responsible for conditions of the job site, including safety of all persons, (including employees) and property during performance of the work. This requirement shall apply continuously and not be limited to normal working hours. Safety provisions shall confirm to the U.S. Department of Labor (OSHA), Florida Department of Labor, and all other applicable federal, state, county, and local laws, ordinances, codes, and regulations. Where any of these are in conflict, the more stringent requirement shall be followed. The successful Proposer's failure to thoroughly familiarize himself/herself with the aforementioned provisions shall not relieve him/her from compliance with the obligations and penalties set forth therein.

The City reserves the right to make safety inspections at any time the successful Proposer is within the City limits to ensure safety rules are not being violated.

### 3.9 BACKGROUND INFORMATION

#### Availability of Prior Audit Reports and Working Papers

Interested Proposers who wish to review prior years' Annual Comprehensive Financial Reports (ACFR) and management letters will find this information located on the City's website at: City of Doral Annual Financial Reports. The successor Auditor may make reasonable inquiries and requests, including review of working papers, relating to matters of continuing accounting significance to the predecessor Auditor.

#### Preferred Schedule for Conducting Audits

The Auditor shall complete each of the following no later than the dates indicated below:

1. Interim Work

The Auditor shall complete interim work by September 30th.

2. Detailed Audit Plan

The Auditor shall provide the City of Doral by August 31st, both a detailed audit plan and a list of all schedules to be prepared by the City of Doral.

3. Fieldwork

The Auditor shall complete all fieldwork by December 31st.

4. Draft Reports

The auditor shall have drafts of the audit report and recommendations to management available for review by February 10th.

5. Date Audit May Commence

The City of Doral will have all records ready for audit and all management personnel available to meet with the firm's personnel as of November 30th of each year.

6. Date Final Report Is Due

The auditor will deliver the opinion letter, management letter, and all final requested reports on or before March 31<sup>st</sup> of each year. The final report and the up to fifteen (15) signed copies should be delivered to the City Finance Director, 8401 NW 53<sup>rd</sup> Terrace, Doral, Florida 33166.

## EXHIBIT "B"

### FEE SCHEDULE

City of Doral  
RFP 2025-02 Financial Auditing Services  
Fee Proposal

Required Submission Form

Name of Firm: Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP (GEMRT)

2025				
Level	Standard Rate	Hours	Discounted Rate	Total
Partners	\$400	30	\$275	\$ 8,250
Manager	\$270	40	\$185	7,400
Seniors	\$210	125	\$140	17,500
Staff	\$175	155	\$110	17,050
		<u>350</u>		<u>\$ 50,200</u>
Total All-Inclusive Maximum Fee Rounded				<u>\$ 50,000</u>

2026				
Level	Standard Rate	Hours	Discounted Rate	Total
Partners	\$410	25	\$280	\$ 7,000
Manager	\$275	45	\$200	9,000
Seniors	\$215	120	\$150	18,000
Staff	\$180	160	\$115	18,400
		<u>350</u>		<u>\$ 52,400</u>
Total All-Inclusive Maximum Fee Rounded				<u>\$ 52,000</u>

2027				
Level	Standard Rate	Hours	Discounted Rate	Total
Partners	\$425	25	\$285	\$ 7,125
Manager	\$285	45	\$205	9,225
Seniors	\$225	130	\$155	20,150
Staff	\$185	150	\$120	18,000
		<u>350</u>		<u>\$ 54,500</u>
Total All-Inclusive Maximum Fee Rounded				<u>\$ 54,500</u>

2028				
Level	Standard Rate	Hours	Discounted Rate	Total
Partners	\$430	25	\$295	\$ 7,375
Manager	\$295	45	\$210	9,450
Seniors	\$230	130	\$160	20,800
Staff	\$190	150	\$125	18,750
		<u>350</u>		<u>\$ 56,375</u>
Total All-Inclusive Maximum Fee Rounded				<u>\$ 56,000</u>

2029				
Level	Standard Rate	Hours	Discounted Rate	Total
Partners	\$445	25	\$305	\$ 7,625
Manager	\$305	45	\$215	9,675
Seniors	\$235	130	\$165	21,450
Staff	\$195	150	\$130	19,500
		<u>350</u>		<u>\$ 58,250</u>
Total All-Inclusive Maximum Fee Rounded				<u>\$ 58,000</u>

\* 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.

If the City becomes subject to a Single Audit in any year of the engagement, the additional fees are provided below:

Federal Single Audit Fee	\$ 8,000
Florida Single Audit Fee	\$ 8,000



**EXHIBIT “C”**

**INSURANCE REQUIREMENTS**

**MINIMUM INSURANCE REQUIREMENTS**

**I. Commercial General Liability**

- A. Limits of Liability
  - Bodily Injury & Property Damage Liability
  - Each Occurrence \$1,000,000
  - Policy Aggregate (Per job or project) \$2,000,000
  - Personal & Advertising Injury \$1,000,000
  - Products & Completed Operations Agg \$2,000,000
  
- B. Endorsements Required
  - City of Doral listed as an additional insured.
  - Contingent & Contractual Liability
  - Premises and Operations Liability
  - Primary Insurance & Non-Contributory Clause Endorsement
  - Inclusion of Explosion, Collapse & Underground Hazard
  - Inclusion of Assault & Battery
  
  - Waiver of Subrogation in favor of City

**II. Business Automobile Liability**

- A. Limits of Liability
  - Bodily Injury and Property Damage
  - Combined Single Limit
  - Any Auto/Owned Autos or Scheduled Autos
  - Including hired and Non-Owned Autos
  - Any One Accident \$1,000,000
  
- B. Endorsements Required
  - City of Doral listed as an additional insured

**III. Workers Compensation**

Statutory- State of Florida

**Employer’s Liability**

- A. Limits of Liability
  - \$500,000 for bodily injury caused by an accident, each accident.
  - \$500,000 for bodily injury caused by disease, each employee.
  - \$500,000 for bodily injury caused by disease, policy limit.
- Workers Compensation insurance must be provided for all persons fulfilling this contract, whether employed, contracted, temporary or subcontracted.

**IV. Umbrella/Excess Liability (Excess Follow Form)** can be utilized to provide the required limits. Coverage shall be “following form” and shall not be more restrictive than the underlying insurance policy coverages, including all special endorsements and City as Additional Insured status.

A. Higher Limits of Liability

\$1,000,000

**SubProviders’ Compliance:** It is the responsibility of the PROVIDER to ensure that all SubProviders comply with all insurance requirements.

All above coverage must remain in force and Certificate of Insurance on file with City without interruption for the duration of this agreement. Policies shall provide the City of Doral with 30 days’ written notice of cancellation or material change from the insurer. If the policies do not contain such a provision, it is the responsibility of the PROVIDER to provide such notice within 10 days of the change or cancellation.

Certificate Holder: City of Doral, Florida  
8401 NW 53<sup>rd</sup> Terrace  
Doral, FL 33166

Certificates/Evidence of Property Insurance forms must confirm insurance provisions required herein. Certificates shall include Agreement, Bid/Contract number, dates, and other identifying references.

Insurance Companies must be authorized to do business in the State of Florida and must be rated no less than “A-” as to management, and no less than “Class V” as to financial strength, by the latest edition of AM Best’s Insurance Guide, or its equivalent.

Coverage and Certificates of Insurance are subject to review and verification by City of Doral Risk Management. City reserves the right but not the obligation to reject any insurer providing coverage due to poor or deteriorating financial condition. The City reserves the right to amend insurance requirements in order to sufficiently address the scope of services. These insurance requirements shall not limit the liability of the PROVIDER/Vendor. The City does not represent these types or amounts of insurance to be sufficient or adequate to protect the PROVIDER/Vendor’s interests or liabilities but are merely minimums.

**EXHIBIT "D"****E-VERIFY AFFIDAVIT**

Florida Statute 448.095 directs all public employers, including municipal governments, to verify the employment eligibility of all new public employees through the U.S. Department of Homeland Security's E-Verify System, and further provides that a public employer may not enter into a contract unless *each* party to the contract registers with and uses the E-Verify system.

Florida Statute 448.095 further provides that if a Provider enters into a contract with a subProvider, the subProvider must provide the Provider with an affidavit stating that the subProvider does not employ, contract with, or subcontract with an unauthorized alien.

In accordance with Florida Statute 448.095, all Providers doing business with the City of Doral, Florida, are required to verify employee eligibility using the E-Verify system for all existing and new employees hired by the Provider during the contract term. Further, the Provider must also require and maintain the statutorily required affidavit of its subProviders. It is the responsibility of the awarded vendor to ensure compliance with E-Verify requirements (as applicable). To enroll in E-Verify, employers should visit the E-Verify website (<https://www.e-verify.gov/employers/enrolling-in-e-verify>) and follow the instructions. The Provider must, as usual, retain the I-9 Forms for inspection.

By affixing your signature below, you hereby affirm that you will comply with E-Verify requirements.

Garcia, Espinosa, Miyares, Rodriguez, Trueba + Co. LLP  
Company Name

Gerardo Donates 9/24/2025  
Offeror Signature Date

Gerardo Donates Partner  
Print Name Title

83-0696713  
Federal Employer Identification Number (FEIN)

**Notary Public Information**

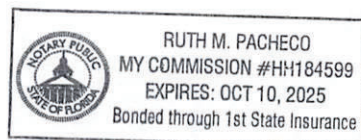
Sworn to and subscribed before me on this this 24th day of September, 2024. 5

By: Gerardo Donates, who

☒ Is personally known to me or

☐ Has produced identification (type of ID produced): \_\_\_\_\_

\_\_\_\_\_  
Signature of Notary Public  
Print or Stamp of Notary Public Expiration Date





**RESOLUTION No. 25-174**

**A RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, APPROVING THE AWARD OF REQUEST FOR PROPOSALS RFP #2025-02 “FINANCIAL AUDITING SERVICES”; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND ENTER INTO AN AGREEMENT WITH GARICA, ESPINOSA, MIYARES, RODRIGUEZ, TRUEBA & CO. LLP., AS THE TOP RANKED FIRM, SUBJECT TO APPROVAL AS TO FORM AND LEGAL SUFFICIENCY BY THE CITY ATTORNEY, FOR THE PROVISION OF THE CITY’S FINANCIAL AUDITING SERVICES; AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND ENTER INTO AN AGREEMENT WITH THE NEXT HIGHEST RANKED FIRM SUCCESSIVELY IF AN AGREEMENT CAN NOT BE NEGOTIATED; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR THE EXPENDITURE OF BUDGETED FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, accordance with the City Charter Section 4.09 the Council shall provide for an independent annual audit of all City accounts, such audit shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the affairs of the City of government or any of its officers and shall be rotated every five years to a new accountant or firm of such accountants: and

**WHEREAS**, the City of Doral (the “City”) issued a Request for Proposal No. 2025-02 for “Financial Auditing Services” (the “RFP”), and the City received four (4) submittals by the May 6, 2025 deadline with four (4) of the firms meeting the required criteria set forth in the RFP; and

**WHEREAS**, In Accordance with Florida Statutes Section 218.391 and Resolution No. 25-65, The City Manager appointed an Evaluation Committee comprised of Mayor Christi Fraga, Alfredo Riverol, and Diana M. Gomez; and

**WHEREAS**, the Evaluation Committee met on May 13<sup>th</sup>, 2025 to score and rank the proposals and following a comprehensive evaluation, the highest ranked proposal

was determined to be that of Garcia, Espinosa, Miyares, Rodriguez, Trueba & CO. LLP;  
and

**WHEREAS**, staff recommends that the City Council accept the ranking of the firm as specified herein and authorize the City Manager to negotiate and enter into an agreement with Garcia, Espinosa, Miyares, Rodriguez, Trueba & CO. LLP., or, if negotiations fail with the top ranked firm, to negotiate an agreement with the next highest ranked firm successively until an agreement is reached, for the provision of financial auditing services for a five (5) year contract period, payable from the Finance Department's professional services for independent auditors line item; and

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL AS FOLLOWS:**

**Section 1. Recitals.** The foregoing recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

**Section 2. Approval of Rankings.** The City Council hereby approves the ranking of the four (4) firms as provided by the Evaluation Committee as follows:

- (1) Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP
- (2) CBIZ CPAS P.C.
- (3) Citrin Cooperman
- (4) Mauldin & Jenkins LLC

The foregoing rankings do not vest any contractual rights on any of the foregoing parties.

**Section 3. Authorization to Procure Services.** The City Manager is hereby authorized to negotiate and with Garcia, Espinosa, Miyares, Rodriguez, Trueba & CO. LLP, as the top ranked firm, and enter into an agreement, or, if negotiations fail with the

top ranked firm, to negotiate an agreement with the next highest ranked firm successively until an agreement is reached, subject to approval by the City Attorney, as to form and legal sufficiency, for the provision of internal auditing services, for a five (5) year contract period, payable from the Finance Department's professional services for independent auditors line item; and

**Section 4. Implementation.** The City Manager and the City Attorney are hereby authorized to take such action as may be necessary to implement the provisions of this Resolution.

**Section 5. Effective Date.** This Resolution shall become effective immediately upon adoption.



The foregoing Resolution was offered by Councilmember Pineyro who moved its adoption. The motion was seconded by Councilmember Reinoso and upon being put to a vote, the vote was as follows:

Mayor Christi Fraga	Yes
Vice Mayor Maureen Porras	Yes
Councilwoman Digna Cabral	Yes
Councilman Rafael Pineyro	Yes
Councilwoman Nicole Reinoso	Yes

PASSED AND ADOPTED this 13 day of August, 2025.

  
\_\_\_\_\_  
CHRISTI FRAGA, MAYOR

ATTEST:

  
\_\_\_\_\_  
CONNIE DIAZ, MMC  
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
FOR THE USE AND RELIANCE OF THE CITY OF DORAL ONLY:

  
\_\_\_\_\_  
LORENZO COBIELLA  
GASTESI, LOPEZ, MESTRE & COBIELLA, PLLC  
CITY ATTORNEY

# CITY OF DORAL



## Request for Proposals

## Financial Auditing Services

RFP No. 2025-02



**City of Doral**  
**Request for Proposals**  
**Financial Auditing Services**  
**RFP No. 2025-02**

**NOTICE:** The City of Doral (“City”) hereby gives notice of its intent to seek proposals from interested and qualified parties in response to this Request for Proposals (“RFP”) to provide the services described herein. Proposals must be received no later than the deadline date and time specified below.

**PROJECT OVERVIEW:**

The City is soliciting Proposals from qualified and experienced firms to provide financial auditing services. The City desires to retain the services of one firm to provide these services as further described in this solicitation.

**SCHEDULE:**

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**Issuance/Advertisement Date: Monday, March 3<sup>rd</sup>, 2025**

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**Non-Mandatory Pre-Submittal Meeting: Not Applicable**

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**Cut-off Date for Written Questions: Friday April 18<sup>th</sup>, 2025**

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**Deadline for Submittals  
and Date of Opening: Thursday May 1<sup>st</sup>, 2025**

**Due Electronically via  
DemandStar or Vendor  
Registry**

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**INSTRUCTIONS:**

Proposals must be submitted electronically through DemandStar <https://network.demandstar.com/> or Vendor Registry <https://vendorregistry.com/> by the date and time stated above. The responsibility for submitting a Proposal before the stated time and date is solely and strictly that of the Proposer. The City is not responsible for any delayed, lost, late, misdelivered, or non-delivered Proposals, no matter the cause. Any submittals received after the due date and time specified will not be considered.

This RFP is subject to the “Cone of Silence”. Accordingly, all questions and/or comments regarding this RFP must be made in writing and be directed to Procurement at the following email at [procurement@cityofdoral.com](mailto:procurement@cityofdoral.com). All inquiries must reference “**RFP 2025-02 – Financial Auditing Services**” in the subject line. No phone calls will be accepted in reference to this solicitation. If it becomes necessary to provide additional clarifying information that revises any part of this solicitation, supplements or revisions will be made available via written addendum.

Solicitations and addenda or notices in connection therewith may be downloaded from the City of Doral Procurement Division webpage under “Active Solicitations”, on Vendor Registry, and on Demand Star.



To receive notifications of addenda or notices issued in connection with this RFP, interested parties must register on Vendor Registry or on Demand Star. The City reserves the right to reject any and all submissions, to waive any and all irregularities in any submission, to solicit and re-advertise for bids and to make awards in the best interest of the City, as determined in its sole discretion.

Notwithstanding any language contained in the solicitation to the contrary, the City reserves the right to accept any submittals deemed to be in the best interest of the City, to waive any minor irregularities, scrivener's errors, minor omissions, minor deviations, and/or technicalities in any Proposals, or to reject any or all Proposals and to re-advertise for new Proposals, in accordance with the applicable sections of the Florida Statutes, the City Charter and Code, and this RFP. PROPOSERS ARE ADVISED THAT PROPOSALS OR BIDS SUBMITTED WITH IRREGULARITIES, DEFICIENCIES, AND/OR TECHNICALITIES THAT DEVIATE FROM MINIMUM / MANDATORY SUBMISSION REQUIREMENTS OF THIS SOLICITATION SHALL RESULT IN A NON-RESPONSIVE DETERMINATION. ONLY MINOR IRREGULARITIES, DEFICIENCIES, AND TECHNICALITIES MAY BE ALLOWED TO BE TIMELY CURED BY PROPOSERS AT THE SOLE DISCRETION OF THE CITY. MATERIAL IRREGULARITIES, DEFICIENCIES, AND TECHNICALITIES CANNOT BE CURED BY THE PROPOSER/BIDDER.

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## **ARTICLE 1 – GENERAL TERMS AND CONDITIONS**

### **1.1 Definitions**

“Authorized Representative” means the Department contact for interaction regarding contract administration.

“City” means the City of Doral, a duly organized municipality under the laws of the State of Florida. This term may also refer to one of the various departments or agencies of the City of Doral, as the context indicates.

“Contract” means the contractual agreement ultimately entered into by the City and the Successful Respondent(s) in accordance with the terms of this Solicitation and applicable laws.

“Department(s)” means the City department(s) and offices for which this solicitation is prepared, which will be the end user(s) of the goods and/or services sought.

“Procurement Division” means the office responsible for handling procurement-related matters within the City.

“Respondent(s)”: means any person, individual, or entity submitting a response to this solicitation. The terms “Proposer” and “Bidder” are each interchangeable with “Respondent” and with each other and will be used as appropriate in the given context.

“Response(s)” means the written, sealed document submitted by the Respondent(s) according to the instructions set forth in this Solicitation. A response to this Solicitation shall not include any verbal interactions with the City apart from submittal of a formal written submittal. The terms “Proposal” and “Bid” are each interchangeable with “Response” and with each other will be used as appropriate in the given context.

“Solicitation” means this formal request to solicit Responses from responsible and responsive Respondents for the scope and specifications set forth herein. The terms “Invitation to Bid”, “Request for Qualifications”, “Request for Proposals”, and the like are each interchangeable with “Solicitation” and will be used as appropriate in the given context.

“Successful Respondent(s)” means the Respondent(s) whose response to this Solicitation is deemed by the City to be in the City’s best interest and is awarded a contract in accordance with the terms of this Solicitation. The terms “Successful Proposer”, “Successful Bidder”, “Consultant” “Provider” or “Contractor” are each interchangeable with “Successful Respondent” and will be used as appropriate in the given context.

“Work” means the actual task (i.e., good and/or services to be provided) contemplated by this Solicitation and required in accordance with the terms of the Contract.

### **1.2 Cone Of Silence**

This Solicitation shall be subject to the “Cone of Silence” which shall mean a prohibition on any communication regarding a Solicitation between potential Respondent(s) or their lobbyists or representatives and the City Council, City staff including, but not limited to, the City Manager and his or her staff, and any member of the City’s selection or evaluation committee, except as otherwise explicitly provided herein.

The Cone of Silence shall be imposed upon this Solicitation after the advertisement thereof and shall terminate upon the issuance of the City Manager’s recommendation to award. However, if the City Council refers the City Manager’s recommendation back to the City Manager or committee for further review, the Cone of Silence shall be re-imposed until such time a recommendation is issued by the City Manager after such additional review.

The Cone of Silence shall not apply to:

- Communications with the City Attorney;
- Oral presentations before evaluation committees;
- Public presentations made to the City Council during any duly noticed public meeting;
- Written communications regarding a particular Solicitation between a potential Respondent, and the City’s Procurement Division, provided the communication is limited strictly to matters of process or procedure already contained in the Solicitation;
- Duly noticed site visits to determine the competency of bidders/Respondent(s) regarding a particular bid/proposal during the time period between the opening of bids and the time the City Manager makes his or her written recommendation;
- Any emergency procurement of goods or services pursuant to City Code;
- Responses to the City’s request for clarification or additional information;
- Contract negotiations during any duly noticed public meeting;
- Communications to enable City staff to seek and obtain industry comment or perform market research, provided all communications related thereto are in writing or made at a duly noticed public meeting.

Please contact the City Attorney for any questions concerning Cone of Silence compliance. Violation of the Cone of Silence by a Respondent shall render any award of this Solicitation to said Respondent voidable by the City Manager or Council.

### **1.3 Examination Prior to Submission**

Respondents must thoroughly examine each section. If there is any doubt or obscurity as to the meaning of any part of this Solicitation, Respondents may request clarification by written request to the Procurement Division.

Respondents are required to be familiar with any conditions that may, in any manner, affect the Work to be done or affect the equipment, materials, or labor required. Respondents are also required to carefully examine the specifications and all equipment and all site locations and be thoroughly informed regarding all conditions that may, in any manner, affect the Work to be performed under the Contract. By submission of a Response, it will be construed that the Respondent is acquainted sufficiently with the site(s) and work to be performed.

### **1.4 Clarifications and Addenda**

Questions regarding this Solicitation shall be directed in writing by email to the Procurement Division at the email address specified in this Solicitation. Answers will be issued simultaneously to all registered Respondents. If it becomes evident that this Solicitation must be amended, the City will issue a formal written addendum to all registered Respondent(s) via email or through Vendor Registry and Demand Star. The addendum will be uploaded to the City's Procurement webpage.

No person is authorized to give oral interpretations of, or make oral changes to, the Solicitation. The issuance of a written addendum shall be the only official method whereby such a clarification is made. Only questions answered by written addenda shall be binding.

### **1.5 Withdrawal of Response**

A Respondent(s) may, without prejudice, withdraw, modify, or correct the Response after it has been submitted to the City, provided the request and any subsequent modifications and/or corrections are filed with the City in writing before the deadline to submit the Response. The original Response as modified by such writing will be considered as the Response submitted by the Respondent(s). No oral modifications will be considered.

### **1.6 Right To Cancel or Reject Responses**

The City reserves the right to cancel this Solicitation or reject any and/or all Responses or portions thereof, and to waive any technicalities or minor irregularities. Each Respondent agrees to hold harmless and covenant not to sue the City, its officials, officers, or employees, for any claims arising out of or in connection with the administration, evaluation, recommendation, or rejection of Responses.

The City does not bind itself to accept the minimum specifications stated herein, but reserves the right to accept any Response, which, in the sole judgment of the City, will best serve the needs and interests of the City. This issuance of this Solicitation itself does not in any way constitute a contractual agreement between the City and the Respondent(s) unless and until the City awards the Solicitation, obtains all required approvals, and executes a Contract in accordance herewith. Furthermore, the City reserves the right to award without further discussion.

The City also reserves the right to award the Contract on a split order basis, group by group, or item by item, or such combination as will best serve the interests of the City, unless otherwise stated.

### **1.7 Protests**

Protests of Solicitations and awards shall be submitted and resolved pursuant to City Code Section 2-338. Protests failing to meet all the requirements for filing shall NOT be accepted. Failure of a party to timely file shall constitute a forfeiture of such party's right to file a protest. NO EXCEPTIONS WILL BE MADE.

### **1.8 Incurred Expenses**

The City shall not be responsible for any expenses incurred by any of the Respondents for the preparation of their Responses to this Solicitation, or for any associated costs in relation thereto, including without limitation the cost incurred during any presentation or negotiations related to potential award.

### **1.9 Preparation of Response**

Responses should be prepared simply and economically, providing a straightforward, concise description of the Respondent's ability to fulfill the requirements of the Solicitation.

Responses shall include all of the information and forms required by this Solicitation. Failure to utilize the City's forms, or fully complete said forms, may result in the Response being deemed non-responsive. The Respondent shall be considered non-responsive if its

Response is conditioned on modifications, changes, or revisions to the terms and conditions of the Solicitation.

### **1.10 Submission of Responses & Evaluations**

Acknowledgment by Respondent: By submitting a Response, the Respondent certifies that he/she has fully read and understands the Solicitation and has full knowledge of the scope, nature, and quality of services to be performed or goods to be provided. Incomplete, unresponsive, irresponsible, vague, or ambiguous responses to the Solicitation will be cause for rejection, as determined in the sole discretion of the City.

Acceptance/Rejection/Modification: The City reserves the right to negotiate modifications to proposals that it deems acceptable, reject any and all proposals, and to waive minor irregularities in the submittals.

Postponement of Response Opening: The City reserves the right to postpone the date for receipt and opening of Response submissions and will make a reasonable effort to give at least three (3) calendar days' notice, whenever practicable, of any such postponement to prospective Respondents.

Responses Binding: All Responses submitted in connection with this Solicitation shall constitute binding offers to the City for one hundred and eighty (180) calendar days after opening.

Alternate Responses: An alternate Response shall not be considered or accepted by the City.

Interviews: The City reserves the right to conduct interviews or require presentations prior to award.

Samples: When required by this Solicitation, samples of any goods proposed to be provided by Successful Respondent must be furnished to the City free of charge. Materials or equipment for which samples are required shall not be used in work until approved by the City. Each sample must be labeled with the Respondent's name and delivered within ten (10) calendar days of the Solicitation opening unless another timeframe is specified in this Solicitation. If samples are requested after the Solicitation opening, they should be delivered within ten (10) calendar days of the request. The City will not be responsible for returning samples. Acceptance or approval of a sample shall not be construed to change or modify any Contract requirements.

Inspections: The City, at its sole discretion, reserves the right to inspect Respondent's facilities or products, as applicable, to determine their capability of meeting the

requirements for the Contract.

Proprietary Responses: By submitting a Response, the Respondent acknowledges that the Response will become the property of the City and will not be returned to the Respondents. In the event of Contract award, all documentation produced as part of the Contract will become the exclusive property of the City.

### **1.11 Prohibition Against Considering Social, Political, or Ideological Interests**

Respondents are hereby notified of the provisions of Section 287.05701, Florida Statutes, as amended, which provides that the City will not request documentation of or consider a Respondent's social, political, or ideological interests when evaluating Respondent's responsibility. Respondents are further notified that the City Council will not give preference to Respondents based on their social, political, or ideological interests.

### **1.12 Identical (Tie) Responses**

Responses that are evaluated as being equal with respect to price, quality, and service for the procurement of commodities or contractual services (sometimes referred to herein as "Tie Proposals"), received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process provided the Respondent complies with the requirements of Section 287.087, Florida Statutes.

### **1.13 Public Records**

This Solicitation and any Responses or other information provided by Respondents in connection therewith, including but not limited to any subsequent Contract, shall be subject to the provisions of Chapter 119, Florida Statutes ("Public Records Law"). Responses are exempt from public disclosure until the City provides notice of an intended decision or until 30 days after opening the Responses, whichever occurs earlier.

By submitting a Response, Respondent(s) acknowledges that the Response, the materials submitted with the Response, the results of the City's evaluation and the subsequent Contract are open to public inspection upon proper request unless explicitly exempt under Florida law. Respondent(s) should take special note of this as it relates to proprietary information that might be included in its Response.

In the event that a Respondent submits information to the City that is proprietary or otherwise exempt from the Public Records Law, such Respondent shall explicitly indicate the information that is exempt from public



disclosure and shall provide reasons therefore and shall identify the applicable exemption with a reference to the applicable law allowing for the exemption. The City reserves the right to make any final determination on the applicability of the Public Records Law.

#### **1.14 Compliance With Applicable Laws**

Successful Respondent(s) shall comply with all local, state, and federal directives, ordinances, rules, orders, and laws as applicable to this Solicitation and subsequent Contract. Lack of knowledge by the Respondent(s) will in no way be a cause for relief. Respondents must be legally authorized to transact business in the State of Florida. All references to Florida Statutes, City of Doral and Miami-Dade County Charter and Codes, and other laws/regulations, will be interpreted to include "as amended from time to time."

Non-compliance with all local, state, and federal directives, orders, and laws may be considered grounds for termination of contract(s). If the Successful Respondent(s) observes that the Response or subsequent Contract are at variance with applicable laws, Successful Respondent(s) will give the City prompt written notice thereof. If the Successful Respondent(s) performs knowing it to be contrary to such laws, ordinances, rules, and regulations, such Successful Respondent(s) will bear all liability arising wherefrom.

In the event that any governmental restrictions are imposed that would necessitate alteration of the goods or services requested by this Solicitation and/or offered by the Successful Respondent prior to delivery or completion, it shall be the responsibility of the Respondent(s) to notify the City immediately. In the event the City determines that the alteration diminishes the City's bargained-for exchange or frustrates the project, the City reserves the right to accept the alteration or cancel the Contract.

#### **1.15 Public Entity Crime**

A person or vendor who has been placed on the convicted Bidder list following a conviction for a public entity crime may not submit a Response on a contract to provide any goods or services to a public entity, may not submit a Response on a contract with a public entity for the construction or repair of a public building or Public Works project, may not submit a Response on a lease of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section

287.017, Florida Statutes for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list, as defined in Section 287.133, Florida Statutes.

#### **1.16 Equal Employment Opportunity**

The Respondent shall comply with Title VII of the Civil Rights Act of 1964 42 U.S.C. Section 2000e et seq., Section 504 of the Rehabilitation Act of 1973 29 U.S.C. Section 701 et seq., and Title I of the Americans with Disabilities Act, 42 U.S.C. Section 12101 as of 1990 in that: No person in the United States shall on the grounds of race, creed, color, national origin, sex, age, political affiliation, beliefs or disability be subject to discrimination under any program or activity which the Respondent has agreed to undertake by and through the covenants, and provisions set forth in this Contract.

#### **1.17 Compliance with Occupational Health and Safety Act (OSHA) Standards**

To the extent applicable, Respondent certifies that all materials, equipment, etc., contained in its Response meet all OSHA requirements. Respondent further certifies, that, if he/she is the Successful Respondent, and the materials, equipment, etc., delivered is subsequently found to be deficient in any OSHA requirement in effect on the date of use, all costs necessary to bring the materials equipment, etc., into compliance with the aforementioned requirements shall be borne solely by the Successful Respondent. Upon request, Contractor shall provide the City with a copy of their written safety program pertaining to the subject of the Contract, if such a program is required by law.

The Successful Respondent shall be solely and completely responsible for conditions of the job site, including safety of all persons (including employees) and property during performance of the work. This requirement shall apply continuously and not be limited to normal working hours. Safety provisions shall confirm to the U.S. Department of Labor OSHA, Florida Department of Labor, and all other applicable federal, state, county, and local laws, ordinances, codes, and regulations. Where any of these are in conflict, the more stringent requirement shall be followed.

#### **1.18 Scrutinized Companies**

Respondent must certify that it is not participating in a boycott of Israel and must also certify that it is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Contractor must

submit the certification that is attached to this Contract. Submitting a false certification shall be deemed a material breach of contract. The City shall have the right to terminate the Contract and seek civil remedies pursuant to Florida Statute § 287.135.

### **1.19 Fraud and Misrepresentation**

Any individual, corporation, or other entity that attempts to meet its contractual obligations with the City through fraud, misrepresentation, or material misstatement, or omission of any material fact, may be debarred in accordance with the applicable provisions of the City Code. The City as a further sanction may terminate or cancel any other Contracts with such individual, corporation, or entity. Such individual or entity shall be responsible for all direct or indirect costs associated with termination or cancellation.

### **1.20 Collusion**

Where two (2) or more related parties, as defined herein, each submit a Response to this Solicitation, such Responses shall be presumed to be collusive. The foregoing presumption may be rebutted by the presentation of evidence as to the extent of ownership, control, and management of such related parties in preparation and submission under such solicitation. Related parties shall mean employees, officers or the principals thereof which have a direct or indirect ownership interest in another firm or in which a parent company or the principals thereof of one Respondent have a direct or indirect ownership interest in another Respondent, for the same Project. Responses found to be collusive, or related as provided above, shall be rejected. The City reserves the right to disqualify Proposer during any phase of the solicitation process and terminate for cause any resulting contract upon evidence of collusion with intent to defraud or other illegal practices on the part of the Proposer.

### **1.21 Respondent in Arrears or Default**

The Respondent represents and warrants that the Respondent is not in arrears to the City, City agency, or instrumentality, and is not a default as a Contractor, Vendor, Provider or whose default has not been fully cured by the Respondent's surety or otherwise upon any obligation to the City. In addition, the Respondent warrants that the Respondent has not been declared "not responsible" or "disqualified" by, suspended, or debarred from doing business with any state or local government entity in the State of Florida, the Federal Government or any other State/local governmental entity in the United States of America, nor is there any proceeding pending

pertaining to the Respondent's responsibility or qualifications to enter into public agreements. The Respondent considers this warrant as stated in this section to be a continual obligation and shall inform the City of any change during the term of the Contract.

The City shall deem as non-responsible, any Respondent that the City has determined is in monetary arrears, in debt, or in default to the City at the time bids are due.

### **1.22 Conflict of Interest**

By way of its Response, Respondent recognizes and certifies that no elected official, board member, or employee of the City shall have a financial interest directly or indirectly in the Contract or any compensation to be paid under or through this transaction, and further, that no City employee, nor any elected or appointed officer (including City Council members) of the City, nor any spouse, parent or child of such employee or elected or appointed officer of the City, may be a partner, officer, director or proprietor of Respondent, and further, that no such City employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a Material Interest in the Respondent. "Material Interest" for purposes of this subsection shall mean direct or indirect ownership of more than 5% of the total assets or capital stock of the Respondent. Any exception to these above-described restrictions must be expressly provided by applicable law or ordinance and be confirmed in writing by City. Further, Respondent recognizes that with respect to its Response to this Solicitation, if any Respondent violates or is a party to a violation of the ethics ordinances or rules of the City, the provisions of Miami- Dade County Code Section 2-11.1, as applicable to City, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Respondent may be disqualified from furnishing the goods or services for which the Response is submitted and may be further disqualified from submitting any future Responses for goods or services to City. Respondent must complete and execute the Business Entity Affidavit form.

### **1.23 Assignment or Transfer**

The Successful Respondent shall not assign, transfer, convey, sublet or otherwise dispose of its interest in the Solicitation or the subsequent Contract, including any or all of its right, title or interest therein, or its power to execute such Contract to any person, company or corporation without the prior written consent of the City at its sole and absolute discretion.

Further, in the event that the majority ownership or

control of the Successful Respondent changes subsequent to the award of this Solicitation or Contract, Successful Respondent shall promptly notify City in writing of such change at least thirty (30) days prior to such change and the City shall have the right to terminate the contract, at City's sole discretion.

#### **1.24 City Property**

Unless explicitly provided otherwise in this Solicitation, property owned by the City which may be furnished for repair, modification, study, etc., shall remain the property of the City. The Successful Respondent shall be liable for any and all damages to City-owned property occurring while in the Successful Respondent's possession. Damages occurring to such property while in route to the City shall be the responsibility of the Successful Respondent. In the event that such property is destroyed or declared a total loss, the Successful Respondent shall be responsible for replacement value of the property at the current market value, less depreciation of the property if any plus any other damages incurred by the City as a result of such loss.

Where Successful Respondent is required to enter onto City real property to deliver materials or to perform work or services in connection with a Contract, the Successful Respondent will assume the full duty, obligation, and expense of obtaining all necessary licenses, permits, inspections, and insurance required. The Successful Respondent shall be liable for any damages or loss to the City occasioned by negligence of the Successful Respondent (or its agents, representatives, or invitees).

#### **1.25 Termination For Default**

If the Successful Respondent defaults in its performance under the Contract and does not cure the default within seven (7) days after written notice of default, the City Manager may terminate this Contract, in whole or in part, upon written notice without penalty to the City. In such event, the Successful Respondent shall be liable for damages including the excess cost of procuring similar supplies or services: provided that if, (1) it is determined for any reason that the Successful Respondent was not in default or (2) the Successful Respondent's failure to perform is without his control, fault or negligence, the termination will be deemed to be a termination for the convenience of the City.

#### **1.26 Termination For Convenience**

The City Manager may terminate the Contract, in whole or in part, upon thirty (30) days prior written notice to Successful Respondent when the City Manager determines it is in the best interest of the City. If the

Contract provides for supplies, products, equipment, or software, and is terminated for the convenience of the City, the Successful Respondent will be compensated solely for the supplies, products, equipment, or software delivered to and accepted by the City prior to termination. To the extent this Contract is for services and so terminated, the City shall be liable only for payment in accordance with the payment provisions of the Contract for those services rendered and reasonably accepted by the City prior to termination. Except as expressly provided herein, the City shall not be liable for any damages incurred by the counterparty to the Contract in connection with such termination.

#### **1.27 Confidentiality**

As a political subdivision, the City is subject to the Florida Sunshine Act and Public Records Law. If the Contract contains a confidentiality provision, it shall have no application when disclosure is required by Florida law or upon court order.

#### **1.28 Anti-Trust/Non-Exclusivity**

At such times as may serve its best interest, the City reserves the right to advertise for, receive, and award additional Contracts for the goods and/or services specified in this Solicitation, and to make use of other contracts for the purchase of these goods and/or services as may be available.

In case of a default by the Successful Respondent or failure of Successful Respondent to provide the goods and/or services indicated in the Contract, the City may procure the applicable goods and/or services from other sources and hold the Successful Respondent responsible for any excess costs incurred thereby, including, without limitation and as applicable, by retaining any amounts held by the City.

#### **1.29 Quantities**

The City does not guarantee or warranty as to the total amount that may or may not be purchased from any resultant Contract. Any quantities included are for bidding purposes only and may be used for tabulation. The City reserves the right to reasonably increase or decrease quantities as required.

#### **1.30 Audit Rights and Records Retention**

The Successful Respondent agrees to provide access to the City, or any of their duly authorized representatives, to any books, documents, papers, and records of the Successful Respondent which are directly pertinent to the Contract, for the purposes of audit, examination, excerpts, and transcriptions. The Successful

Respondent shall maintain and retain any and all of the aforementioned records for a minimum of three years after the expiration and/or termination of the Contract.

### **1.31 Capital and Other Expenditures**

Successful Respondent understands that any capital expenditures that the Successful Respondent makes, or prepares to make, in order to provide the goods or perform the services required by the City under the Contract, is a business risk which the Successful Respondent must assume. The City will not be obligated to reimburse amortized or unamortized capital expenditures or any other expenses unless otherwise explicitly agreed to by the City in writing and as part of the Contract.

### **1.32 Governing Law and Venue**

The validity and effect of the Contract shall be governed by the laws of the State of Florida. The Successful Respondent agrees that any action, mediation, or arbitration arising out of the Solicitation or Contract shall take place in Miami-Dade County, Florida.

### **1.33 Attorney Fees**

In connection with any litigation, mediation, or arbitration arising out of this Contract, each party shall be responsible for their own attorney fees through and including appellate litigation and any post-judgment proceedings.

### **1.34 Disputes**

If any dispute concerning a question of fact arises under the Contract, other than termination for default or convenience, the Successful Respondent and the City department responsible for the administration of the Contract shall make a good faith effort to resolve the dispute. If the dispute cannot be resolved by mutual agreement, then the City Attorney shall resolve the dispute and send a written copy of its decision to the Successful Respondent, which shall be binding on both parties. The City reserves the right not to award or to reject proposals from vendors that are currently in litigation with the City or as a result of any prior lawsuit with the City.

### **1.35 Waiver of Jury Trial**

The City and the Successful Respondent knowingly, irrevocably voluntarily and intentionally waive any right either may have to a trial by jury in State or Federal Court proceedings in respect to any dispute arising out of the Contract or the performance of the Work thereunder.

### **1.36 No Partnership or Joint Venture**

Nothing contained in this Solicitation or Contract will be deemed or construed to create a partnership or joint venture between the City and Successful Respondent, or to create any other similar relationship between the parties.

The Successful Respondent is an independent entity under the Contract. Services provided by the Successful Respondent shall be by employees of the Successful Respondent and subject to supervision by the Successful Respondent, and not as officers, employees, or agents of the City. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures, applicable to services rendered under the Contract shall be those of the Successful Respondent.

### **1.37 Severability**

If any provision of the Contract or the application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of the Contract, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

### **1.38 Indemnification**

The Successful Respondent granted a Contract with the City as a result of this Solicitation shall indemnify and hold harmless the City, its officers, agents, directors, and employees, from liabilities, damages, losses, and costs, including, but not limited to all reasonable attorney's fees and costs, to the extent caused by the error, omission, negligence, recklessness or intentional misconduct of the Successful Respondent or its agents, employees, or subcontractors or consultants, arising out of or in connection with this Solicitation or the Contract. These indemnifications shall survive the term of the Contract. In the event that any action or proceeding is brought against City by reason of any such claim or demand, the Successful Respondent shall, upon written notice from City, resist and defend such action or proceeding by counsel satisfactory to City. The Successful Respondent expressly understands and agrees that any insurance protection required by this Contract or otherwise provided by the Successful Respondent shall in no way limit the responsibility to indemnify, keep and save harmless and defend the City or its officers, employees, agents and instrumentalities as herein provided.

The indemnification provided above shall obligate the



Successful Respondent to defend at its own expense to and through appellate, supplemental or bankruptcy proceeding, or to provide for such defense, at City's option, any and all claims of liability and all suits and actions of every name and description which may be brought against City whether performed by the Successful Respondent or persons employed or utilized by the Successful Respondent. This indemnity will survive the cancellation or expiration of the Contract.

This indemnity will be interpreted under the laws of the State of Florida, including, without limitation, in a manner that conforms to the limitations of §768.28, §725.06 and/or §725.08, Florida Statutes, as applicable and as amended.

The Successful Respondent shall require all subconsultants and subcontractors' agreements to include a provision specifying that they will indemnify and hold harmless the City in the manner substantially set forth above.

The Successful Respondent agrees and recognizes that the City shall not be held liable or responsible for any claims which may result from any actions or omissions of the Successful Respondent in which the City participated either through review or concurrence of the Successful Respondent's actions. In reviewing, approving or rejecting any submissions by the Successful Respondent or other acts of the Successful Respondent, the City in no way assumes or shares any responsibility or liability of the Successful Respondent or subcontracted entities, under the Contract.

Successful Respondent warrants that there has been no violation of copyrights or patent rights in submitting its Response or providing the goods or services requested by this Solicitation. The Successful Respondent shall pay all royalties and assume all costs arising from the use of any invention, design, process materials, equipment, product or device which is the subject of patent rights or copyrights. Successful Respondent shall, at its own expense, hold harmless and defend the City against any claim, suit or proceeding brought against the City which is based upon a claim, whether rightful or otherwise, that the goods or services, or any part thereof, furnished under the contract, constitute an infringement of any patent or copyright of the United States. The Successful Respondent shall pay all damages and costs awarded against the City.

### **1.39 City Rights as Sovereign**

Notwithstanding any language contained in this

Solicitation or subsequent Contract, Successful Respondent understands that the City retains all of its sovereign prerogatives and rights as a municipality under applicable laws, including, but not limited to, any regulatory authority and approvals. Neither the issuance of this Solicitation nor any subsequent Contract shall constitute a waiver of the City's rights as sovereign. In no event shall the City have any obligations or liabilities to the Successful Respondent under the Contract or otherwise on account of the City's exercise of its sovereign prerogatives and rights and regulatory authority (quasi-judicial or otherwise) as a municipal government.

### **1.40 Time is of the Essence**

Successful Respondent understands and agrees that time is of the essence in the completion and delivery of the goods and/or services to be provided in connection with the Solicitation and subsequent Contract.

Contractor will promptly perform its duties under the Contract and will give the Work as much priority as is necessary to cause the Work to be completed on a timely basis in accordance with the Contract. All Work shall be performed strictly (not substantially) within the time limitations necessary to maintain the critical path and all deadlines established in the Contract. Time is of the essence in performance of the Work.

### **1.41 Delivery**

The delivery of any all goods required by this Solicitation and resultant Contract shall be delivered F.O.B. Destination (i.e., at a specific City-designated address), and delivery costs and charges (if any) will be included in the quoted price. Exceptions shall be noted.

Goods or material(s) delivered to the City pursuant to this Solicitation and resultant Contract shall remain the property of the Successful Respondent until accepted to the satisfaction of the City. In the event goods or materials delivered to City are found to be defective or do not conform to specifications, the City reserves the right to reject or return the same to the Successful Respondent at the Successful Respondent's expense. Rejected goods left longer than thirty (30) calendar days will be regarded as abandoned and the City shall have the right to dispose of them as its own property. Rejection for non-conformance or failure to meet delivery schedules may result in the Contractor being found in default.

### **1.42 Brand Names**

Unless otherwise provided in this Solicitation, if a brand

name, make, manufacturer trade name, or vendor catalog is mentioned, whether followed by the words "approved equal" or otherwise, it is the intent of the City that such name is included for the purpose of establishing a grade or quality of material only. Bidder may offer alternatives of equal quality and appropriateness for the City's needs with appropriate identification, samples, and/or specifications. The City shall be the sole judge concerning the merits of items as equals.

#### **1.43 Contract Amendments**

The Contract(s) that result from this Solicitation may not be modified except pursuant to written amendment executed by both the City and the Successful Respondent, or their authorized successors or assigns.

#### **1.44 Conflicts and Order of Precedence**

This Solicitation and Contract shall be read together to avoid any conflicts. However, in the event of a conflict or inconsistency between this Solicitation or any exhibit attached hereto, any document referred to herein, or any document incorporated into this Solicitation and Contract by reference, and a term, statement, requirement, the Response by Successful Respondent, specifications and plans prepared by the Successful Respondent, if applicable, or provision of the Contract the following order of precedence shall apply:

In the event of any conflicts between the Contract and Solicitation, the Contract, as may be amended, shall govern. Where there appears to be a conflict between the General Terms and Conditions, Special Terms and Conditions, the Technical Specifications, or any addendum issued, the order of precedence shall be the last addendum issued, the Technical Specifications, the Special Terms and Conditions, and then the General Terms and Conditions.

In the event of conflicts within the Contract, as amended the priorities stated below shall govern, as applicable:

- Scope of Work and Specifications shall govern over the Response, including without limitation any plans and drawings submitted thereby;
- Larger scale drawings shall govern over smaller;
- Figured or numerical dimensions shall govern over dimensions obtained by scaling; and
- Where provisions of codes, manufacturer's specifications or industry standards are in conflict, the more restrictive or higher quality shall govern.

#### **1.45 Contract Interpretation and Construction**

The singular includes the plural, and the plural includes the singular. "Shall" is mandatory and "may" is

permissive. The masculine gender includes the feminine and neuter. The words "furnish" and "furnish and install", "install", and "provide" or words with similar meaning shall be interpreted, unless otherwise specifically stated, to mean "furnish and install complete in place and ready for service".

Miscellaneous items and accessories which are not explicitly mentioned, but which are essential to produce a complete and properly operating product providing the function indicated, shall be furnished and installed without change in the Contract price. Such miscellaneous items and accessories shall be of the same quality standards, including material, style, finish, strength, class, weight, or other applicable characteristics as specified for the major component of which the miscellaneous item or accessory is an essential part, and shall be approved by the City before installation. The above requirement is not intended to include major components not covered by or inferable from the Response and Contract specifications.

#### **1.46 Rights and Remedies**

The duties and obligations imposed by this Solicitation and Contract and the rights and remedies available thereunder, and, in particular but without limitation, the warranties, guarantees and obligations imposed upon Successful Respondent and those rights and remedies available to the City, shall be in addition to, and shall not be construed in any way as a limitation of, any rights and remedies available by law, by special guarantee or by other provisions of the Contract.

#### **1.47 Inspection of Project Records**

The City shall have the right to inspect and copy during regular business hours at City's expense, the books and records and accounts of Successful Respondent which relate in any way to the Contract, and to any claim for additional compensation made by Successful Respondent, and to conduct an audit of the financial and accounting records of Successful Respondent, which arise out of the Contract. Successful Respondent shall retain and make available to City all such books and records and accounts, financial or otherwise, which relate to the Contract and to any claim for a period of three (3) years following final completion of the underlying project at no cost to the City. During the implementation of the work contemplated under the Contract and the three (3) year period following final completion of the same, the Successful Respondent shall provide the City access to such books and records upon five (5) days written notice.

**1.48 Notice**

Whenever any provision of the Contract requires the giving of written notice it shall be deemed to have been validly given if delivered in person to the individual or to a member of the firm or to an officer of the corporation for whom it is intended, or if delivered at or sent by registered or certified mail, postage prepaid, to the last business address known to them who gives the notice.

**1.49 Taxes**

The prices proposed pursuant to the Contract, shall be inclusive of the cost of all applicable sales, consumer, use, and other taxes for which the Respondent is liable.

**1.50 Employees**

The Successful Respondent shall be responsible for the appearance of any and all working on-site personnel assigned to the work in connection with the Contract (clean and appropriately dressed at all times). On-site personnel must be able to supply proper identification at all times.

All employees of the Successful Respondent shall be considered to be at all times the sole employees of the Successful Respondent, under the Successful Respondent's sole direction, and not an employee or agent of the City. The Successful Respondent shall supply competent, suitably qualified, and capable employees and the City may require the Successful Respondent to remove any employee it deems careless, incompetent, insubordinate or otherwise objectionable and whose presence on City property is not in the best interest of the City. The City shall not have any duty to implement or enforce such requirements.

Each employee of the Successful Respondent assigned to the Work shall be a citizen of the United States or an alien who has been lawfully admitted for permanent residence as evidenced by an Alien Registration Card. The Successful Respondent agrees not to assign to the Work any employee undergoing sentence of imprisonment except as otherwise provided by applicable laws.

**1.51 Subcontractors or Suppliers**

Prior to the commencement of any work pursuant to the Contract, the Successful Respondent shall furnish, in writing to the City, the names of all persons/entities (including those who are to furnish materials or equipment fabricated to a special design), if any,

proposed for each principal portion of the work.

The City shall notify the Successful Respondent, in writing, of any proposed person or entity to which City has an objection. The Successful Respondent will not employ any subcontractor or supplier against whom the City may have reasonable objection. Nor will the Successful Respondent be required to employ any subcontractor or supplier unless the City determines that there is good cause for doing so or if the terms of this Solicitation or Contract specify otherwise.

The Successful Respondent shall be fully responsible for all acts and omissions of their subcontractors and/or suppliers and of persons and organizations directly or indirectly employed by them and of persons and organizations for whose acts any of them may be liable to the same extent that they are responsible for the acts and omissions of persons directly employed by them.

All work performed for the Successful Respondent by a subcontractor, supplier, or other person will be pursuant to an appropriate agreement between the Successful Respondent and such person. All agreements between the Successful Respondent and all subcontractors, suppliers, or others shall specifically bind the subcontractor, supplier, or other person to all applicable terms and conditions of the Contract for the City's benefit.

Nothing in the Contract shall create any contractual obligation or liability on the part of the City to any subcontractor, supplier, or other person having a direct contract with Successful Respondent, including without limitation any payment to any such person, except as may otherwise be required by law.

**1.52 Extensions**

The City reserves the right to automatically extend the Contract for up to one hundred twenty (120) calendar days beyond the stated contract term in order to provide City departments with continual service and supplies while a new contract is being solicited, evaluated, negotiated and/or awarded. If the right is exercised, the City shall notify the Contractor, in writing, of its intent to extend the Contract at the same price, terms and conditions for a specific number of days. Additional extensions over the first one hundred twenty (120) day extension may occur, if, the City and the Contractor are in mutual agreement of such extensions.

[END OF SECTION]

## **ARTICLE 2 – SPECIAL TERMS AND CONDITIONS**

### **2.1 Purpose**

The intent of this RFP is to obtain competitive pricing from qualified firms with certified public accountants to audit its financial statements for the fiscal year ending September 30, 2025 and for a five (5) fiscal year term. All audits and services rendered are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act Amendments of 1996 (and any subsequent amendments) including final 2017 OMB compliance supplement, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments and the provisions of the Florida Single Audit Act, F.S. 215.97, and F.S. 218.39 including final 2017 OMB compliance. In the event of any inconsistency between the terms of this RFP and applicable law, the more stringent requirement for the services to be performed shall apply.

### **2.2 Pre-Proposal Submission Conference**

A Pre-Proposal Conference will be held at the date, time, and location specified in the introduction of this Solicitation. During this conference the requirements of this RFP will be discussed.

The Cone of Silence will be temporarily lifted during the pre-submittal conference to discuss the project. Any changes to this solicitation discussed during the conference or site visit shall not be binding unless and until incorporated pursuant to an addendum to this RFP. Upon completion of the conference, the Cone of Silence shall be reinstated and any substantive questions regarding the RFP shall be submitted in writing to Procurement on or before the questions deadline set forth herein.

Proposers are required to be familiar with all information available in connection with this project, including but not limited to the information obtained pursuant to the pre-submittal conference. By submission of a Proposal, the Proposer certifies that it is acquainted sufficiently with the City and the work to be performed.

### **2.3 Inquiries**

This RFP is subject to the "Cone of Silence". Accordingly, all questions and/or comments regarding this RFP must be made in writing and be directed to Procurement at [procurement@cityofdoral.com](mailto:procurement@cityofdoral.com). All inquiries must reference "**RFP 2025-02 – Financial Auditing Services**" in the subject line. No phone calls will be accepted. If it becomes necessary to provide additional clarifying information that revises any part of this solicitation, supplements or revisions will be made available via written addendum. The deadline for written questions is as specified in the introduction of this Solicitation.

### **2.4 Due Date**

Proposals are due no later than the date and time specified in the introduction of this Solicitation. Proposals must be submitted electronically through DemandStar <https://network.demandstar.com/> or Vendor Registry <https://vendorregistry.com/> by the date and time stated above. The responsibility for submitting a Proposal before the stated time and date is solely and strictly that of the Proposer. The City is not responsible for any delayed, lost, late, misdelivered, or non-delivered Proposals, no matter the cause. Any submittals received after the due date and time specified will not be considered.



## 2.5 Qualifications & Experience

Tabs 1-5 in Section 2.10 Proposal Format provide the minimum qualifications for proposing firms.

## 2.6 Proposal Submittal Instructions

Proposals must be typed or printed in black or blue ink only with 11 point or larger font size on standard Letter size pages. Use of erasable ink is not permitted. All corrections must be initialed. Any information to be submitted as part of the response may be attached behind the required forms. Proposals are to be submitted in the following format:

1. Cover Page: Show the name of Proposer's firm, address, telephone number, and name of contact person, email address, date, and the subject: **"Financial Auditing Services RFP 2025-02."**
2. Table of Contents: Include a Table of Contents which should follow in sequential order the sections and documents specified herein, including all documents requested. All pages should be consecutively numbered and correspond to the Table of Contents.
3. Letter of Transmittal: Provide a narrative summary of the Proposal in a brief and concise manner. The letter should not exceed one page in length.
4. Proposer Qualification Statement: Specify Proposer's experience and qualifications. The Qualification Statement must be written in sufficient detail to permit the City to conduct a meaningful evaluation of the Proposer's capacity to perform, including the following:
  - a. Identify how Proposer meets or exceeds the firm minimum qualification requirements.
  - b. Detail Proposer's qualifications to provide the services required in this Solicitation.
5. Project Team Qualification Statement: The Qualification Statement must be written in sufficient detail to permit the City to conduct a meaningful evaluation of the project team's capacity to perform the services required herein, including the following:
  - a. Specify the individual that will serve as Proposer's lead representative who shall be responsible for all the work to be performed by the Provider under this Contract and shall serve as the point of contact.
  - b. Specify any other key personnel who will be assigned to complete the Work.
6. Approach: Describe the proposal to complete the tasks specified in the Scope of Services. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as the City of Doral's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.
7. RFP Required Forms: Proposer shall complete and submit all of the forms included in Exhibit A, including, without limitation, the listing of sample menu items with menu pricing and proposed percentage fees.

## 2.7 Exceptions

Exceptions to the specifications shall be listed in the Proposal and shall reference the section and provide details of the exception. Any exceptions to the material provisions of this Solicitation, as determined by the City in its sole discretion, may cause the proposal to be considered non-responsive.

## 2.8 Evaluation Process

The procedure for Proposal evaluation and selection is as follows:

1. Procurement staff shall preliminarily review the Proposals for compliance with the submission requirements of this RFP.
2. Phase I: Review by an Evaluation Committee ("Committee"), appointed by the City Mayor and approved by the City Councilmembers, shall meet to evaluate each responsive Proposal in accordance with the requirements of this RFP. The Committee shall be composed of at least three (3) members and one committee member must be a member of the governing body of the City of Doral who shall serve as the chair of the committee. An employee, a chief executive officer or a chief financial officer of the City may not serve as a member of the committee but may serve in an advisory capacity. The Committee may rank the firms deemed the most highly qualified to perform the required services and shortlist a certain number of top-ranked firms for Phase II evaluation.
3. Phase II: The Committee will hold brief presentations and/or interview sessions with either all Proposers or with shortlisted firms. It is highly recommended that the proposed Project Manager be a part of these Phase II presentations. If requested by the Committee, informal interviews/formal presentations will be scheduled. After such interview sessions, the Committee will complete the ranking of the Proposals. Based on the number of submissions received, the Committee may elect that all Proposers participate in the interviews. The City may also decide that the Phase II portion of the process is not necessary and recommend for award based upon Phase I only. Procurement staff will prepare the final score/ranking on behalf of the Committee and will forward the same to the City Manager for the City Manager's recommendation.
4. After reviewing the Committee's scores and ranking as well as the administrative review conducted by Procurement staff, the City Manager may take any action in the City's best interest, which may include but is not limited to the following: make a recommendation to award to Council, may reject the Committee's scoring in whole or in part, may require the Committee to re-evaluate, or may reject all proposals.
5. The final award shall be subject to approval by City Council. The City shall be the sole judge of its own best interests. Therefore, the City reserves the right, without qualification, to exercise discretion and apply its judgment with respect to any responses submitted, as well as to reject all responses. The City's decision will be final.

## 2.9 Evaluation Criteria

Proposals shall be evaluated by the Committee according to the following criteria and respective weight:

<b>Evaluation Criteria</b>	<b>Maximum Points</b>
<b>Phase I:</b>	
1.Cover Letter and Executive Summary	Not Scored
2.Qualifications, Experience, and Past Performance	25 points
3.Approach and Responsiveness to Scope of Services	25 points
4.References	10 points
5.Price Schedule	20 points
<b>TOTAL</b>	<b>80 points</b>
<b>Phase II:</b>	
1.Informal Presentations/Interviews	20 points
<b>TOTAL</b>	<b>100 points</b>

Extra Points: Following the completion of the allocation of points by the committee, points will be added for the following criteria:

Proposer provided proof of certification showing it is a certified veteran business enterprise or certified service-disabled veteran business enterprise, as defined in City of Doral Code Section 2-324	<b>5 points</b>
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## 2.10 PROPOSAL FORMAT

Proposers should prepare their proposals using the following format. Proposers are encouraged to label/tab their submittal using the bolded headings given below. In preparing proposals, proposers should assume that the city has no previous knowledge of their products, services or capabilities. Emphasis should be placed on clear, complete presentation of factual information. All sections of the proposal should be prepared and submitted in a straightforward, economical manner. Expensive binding, elaborate artwork, or other embellishments that improve a proposal's appearance without effecting its content are discouraged.

Additionally, Proposers may not make reference to information in previous proposals or bids submitted to the City of Doral.

### **TAB 1: Cover Letter and Executive Summary (Not Scored)**

➤ **Cover and Dividers (Not Scored)** - Cover page must be clearly marked with the RFP number and project title (**RFP No. 2025-02 – Financial Auditing Services**) the Proposer's firm name, address, telephone number, and name of contact person, email address and the date.

➤ **Table of Contents (Not Scored)** - Include a clear identification of the contents by section and page number and according to the organization described below.

➤ **Cover Letter/ Executive Summary (Not Scored)** - This letter will summarize in a brief and concise manner the following:

- Proposer's understanding of the scope of work and make a positive commitment to timely perform the work.
- The letter must name all persons or entities interested in the proposal as principals.
- The letter must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.
- Identify all the persons authorized to make representations for the proposer, including the titles, addresses, and telephone numbers of such persons.
- An authorized agent of the proposer must sign the Cover Letter/ Executive Summary must be signed by an authorized agent of the firm and indicate the agent's title or authority.

➤ The firm identified on the Cover Letter/ Executive Summary will be considered the primary firm. If more than one firm is named on the Cover Letter/ Executive Summary, a legal document showing the partnership, joint venture, corporation, etc. shall be submitted showing the legality of such. Submittal for Joint Venture to include executed Joint Venture agreement and if state law requires that the Joint Venture be registered, filed, funded, or licensed prior to submission of the proposal, then same shall be completed prior to submittal. Proposers shall make their own independent evaluation of the requirements of the state law. The City will not consider submittals that identify a joint partnership to be formed. The primary firm identified herein will be responsible for final negotiations and receipt of payments from the City of Doral. The letter should not exceed two pages in length.

**TAB 2: Firms Qualifications, Experience, and Past Performance (Scored – 25 Points)**

- A. The proposer must show proof of having met the minimum requirements on the “Bidder Qualification Statement” in Section 5. THE CITY WILL NOT ACCEPT ANY SUBSTITUTION FOR THIS FORM.**
- B. Provide a concise summary of the key components of the company, organization, or team. Company, organization, or team responsibilities throughout the term of the service shall be discussed with clear identification of the specific entity responsible for that portion of the work.
- C. Proposer should emphasize both the experience and capability of particular personnel who will actually perform the work. Provide the relevant qualifications of the Key Staff proposed for the project. Provide key staff qualifications and resumes. Key staff shall all have a minimum of 5 years of applicable experience.
- D. The proposal shall state the size of the firm, the size of the firm’s governmental staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.
- E. The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, specialists and staff who would be assigned to the engagement and indicate whether each such person is registered/licensed to practice as a Certified Public Accountant in the State of Florida. The firm shall provide information on the government auditing experience of each person including information on relevant continuing professional education for the past three (3) years, the number of years of Local Government experience, experience as it relates to the latest the Governmental Accounting Standards Board (GASB) pronouncements and membership in professional organizations relevant to the



performance of this audit. The firm shall indicate how the quality of staff over the term of the agreement will be assured.

- F. For the firm's office that will be assigned responsibility for the audit, list the most significant engagement (maximum of five) performed in the last five (5) years that are similar to the engagement described in this Request for Proposals.
- G. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours and name and telephone number of the principal client contact.
- H. Identify all current government clients and their fiscal year end date. Identify all government clients for which you will engage as auditors for the fiscal year ending September 30, 2025. Provide the number of funds maintained by and the total revenues of the clients for the most recent fiscal year audit.
- I. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement, whether that quality control review included a review of specific government engagements.
- J. The firm shall also provide information on the results of any federal or state desk reviews or field review of its audits during the last three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state or federal regulatory bodies or professional organizations.
- K. The firm must have performed work in the State of Florida. Supporting references must include company name or governmental agency, contact person, telephone number and email address. It is the responsibility of the provider to ascertain that the contact person will be responsive.
- L. The selected Proposer will be required to commit that the key personnel and/or principals named in the proposal shall remain assigned to the project throughout the period of the contract. No diversion or substitution of personnel or principals will be allowed without submission of a written request with the qualifications and experience of the proposed replacement and agreement from the City.
- M. Indicate current and anticipated workloads and availability for other activities. Identify the extent and nature of any anticipated outside support (subcontracting) that will be necessary to complete the services herein. Identify each support awarded proposer by their trade. The City reserves the right to reject any proposed firms used as outside support.
- N. The City may consider a Proposal responsive where a Proposer has less than the stipulated minimum number of years of experience solely where the Proposer has undergone a name change and such change-of-name has been filed with the State of Florida, or where the Proposer was a subsidiary of a larger firm and the Proposer's firm has been merged into the larger firm. Proposers must include documentation substantiating the above stated minimum requirements as part of its Proposal for the City to consider crediting the years of experience from the Proposer under its previous name, if applicable.

- O. Proposers must show proof of meeting these minimum qualifications and should do so by the completion of the forms included in Exhibit A. Proposers must also identify at least one (1) reference for each project/contract identified to substantiate specified experience, as required in Exhibit A. It is the responsibility of the Proposer to ascertain that the reference/contact person will be responsive. Supporting references must include company name or governmental agency, contact person telephone number and email address. It is the responsibility of the proposer to ascertain that the contact person will be responsive.

**TAB 3: Approach and Responsiveness to the Scope of Services (Scored – 25 Points)**

- A. Proposer shall provide a narrative which addresses the Scope of Work and shows Proposer's understanding of City of Doral's needs and requirements.
- B. Proposer should:
1. Describe the approach to completing the tasks specified in the Scope of Services. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section 5 of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the City of Doral's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.
  2. Proposers will be required to provide the following information on their audit approach:
    - i. Proposed segmentation of the engagement.
    - ii. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
    - iii. Sample size and the extent to which statistical sampling is to be used in the engagement.
    - iv. Extent of use of EDP software in the engagement.
    - v. Type and extent of analytical procedures to be used in the engagement.
    - vi. Approach to be taken to gain and document an understanding of the City of Doral's internal control structure.
    - vii. Approach to be taken in determining laws and regulations that will be subject to audit test work.
    - viii. Approach to be taken in drawing audit samples for purpose of tests of compliance.
  3. Include an implementation schedule with a final report delivery date and note key project milestones and timelines for deliverables. Identify any assumptions used in developing the schedule.
  4. Include a statement indicating ability to begin work with minimum notice. Proposer may also propose procedural or technical enhancements/innovations to the Scope of Services which do not materially deviate from the objectives or required content of the Scope of services.

**TAB 4: References (Scored – 10 Points)**

- A. Proposer shall provide a minimum of three (3) local government references (only one reference may be provided from each reference). **The reference form to be completed is in Exhibit A.**

- B. Proposers shall also provide a summary statement regarding any legal charges and/or convictions of the organization or its officers regarding fraud, bribery, or criminal offenses. Specific legal matters and lawsuits within the last five (5) years.
- C. Additionally, Proposer shall list any contracts or agreements terminated for convenience, cause, or default within the past three (3) years and shall provide an explanation of each occurrence (if any). If no occurrences, Proposer shall so indicate.

**TAB 5: Price Schedule (Scored – 20 Points)**

- A. Provide a detailed cost proposal to include the basis for the fees proposed. Fees proposed shall be inclusive of all costs related to grant work for the City including, but not limited to, personnel, overhead, profit, operating cost, reproduction, advertising communication costs, travel costs and legal fees.
- B. Proposer agrees and understands that the City reserves the right to add, delete or make any adjustments to items proposed on the price proposal sheets.

**TAB 6: Required Forms and Other Additional Documents (Not Scored)**

**Please complete the required forms in Exhibit A.**

**2.10 References and Verification**

The City may conduct an investigation of references including a record check of consumer affairs complaints. The City is the sole judge in determining Proposer's qualifications. Additionally, the City may verify the information submitted by the Proposer and may obtain and evaluate additional information, as it deems necessary to ascertain the Proposer's ability to perform, which determination shall be made by the City in its sole discretion. The Proposer's submission of a Proposal constitutes acknowledgment of the process and consent to investigate.

**2.11 Basis of Award**

The City intends to award a Contract to highly qualified proposer(s) who are responsive and responsible and possess the best combination of qualifications, experience, and value, as further outlined in this RFP and the evaluation criteria, and in the best interest of the City as determined by the City at its sole discretion. The City reserves the right to award a single proposer for all facilities, a primary and secondary proposer for each group, or a combination of proposers on a facility-by-facility basis, if determined to be in the best interest of the City. The City reserves the right to include or exclude additional parks or remove existing parks under the Contract as determined by the City Manager.

**2.12 Licensing**

Successful Proposer must provide a copy of its occupational/business license and State of Florida business registration prior to award. Respondents must have the proper license(s) and/or certification(s) to perform what is being requested in this project. Failure to possess the proper license(s) and/or certification(s) may result in disqualification of proposal submittal or termination of the Contract after award. Pursuant to section 607.1503(1), Florida Statutes, Corporations, out-of-state corporations are required to obtain a Florida Certificate of Authorization from the Florida Department of State, Division of Corporations, to transact business in the State of Florida. Proposer shall be required to comply with all

applicable laws, including without limitation Florida Department of Health Food Sanitation requirements.

### **2.13 Contract Generally**

The City will negotiate a Contract with the selected firm(s) pursuant to City Council approval. Each Awarded Proposer must execute a contract within ten (10) days after the City notifies Proposer of the award based upon the requirements set forth in the RFP through action taken by the City Council at a fully authorized meeting. Where staff are not able to successfully negotiate a Contract with the top ranked Proposer, the City may enter into negotiations with the next ranked Proposer until a Contract is negotiated.

Notwithstanding any language contained herein or in the Proposal of an Awarded Proposer to the contrary, the City reserves the right to negotiate any terms in any manner the City determines to be in its best interest, including without limitation, the term, pricing, and other requirements and obligations. Any subcontracts, sponsorship agreements, promotion contracts, or other contractual arrangements made in connection with the project shall be subject to the terms of the Contract resulting from this RFP.

### **2.14 Term**

The City anticipates that the Awarded Proposer will enter into a contract with the City for a term of five (5) years, subject to the provisions contained in this RFP.

### **2.15 Pricing**

If a Proposer is awarded a contract under this RFP solicitation, the prices negotiated between the City and the Proposer shall not be adjusted without the City's approval in its sole and absolute discretion. However, the Proposer may offer incentives and discounts on its pricing to the public at any time during the contractual term. The City reserves the right to negotiate pricing for the additional term(s) based on market research information or other factors that influence price.

The pricing proposed shall be inclusive of all required components to provide the services herein required, including without limitation all tools, equipment, materials, goods, supplies, furnishing of transportation and services, fuel, power, water, essential communications, and the performance of all labor, work, or other operations required for the fulfillment of the Contract in strict accordance with the Contract Documents. The Work shall be complete, and all work, materials, and services not expressly shown or as called for in the Contract Documents which may be necessary for the complete and proper completion of the Work in good faith shall be performed, furnished, and installed by the Awarded Respondent as though originally so specified or shown, at no increase in cost to the City.

### **2.16 Insurance Requirements**

The awarded Proposer will provide and maintain (and cause its subcontractors, if any, to provide and maintain) throughout the term of the awarded contract, the insurance policies and coverages set forth in the attached and incorporated Exhibit B. Prior to execution of the contract, and any time thereafter that the City may request, the awarded Proposer must furnish a Certificate of Insurance and Declaration of Coverage Page showing the City of Doral as additional named insured on each of the policies. The City reserves the right to require additional insurance in order to meet the full value of the scope of services. The Certificate shall contain a provision that coverage afforded under the policy will not be cancelled or materially changed until at least thirty (30) days prior written notice has been given to the City. In the event the Certificate of Insurance provided indicates that the insurance shall terminate and lapse during



the period of the Contract, the vendor shall furnish, at least thirty (30) days prior to the expiration of the date of such insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of the period of the Contract or extension hereunder is in effect.

[END OF SECTION]

### **ARTICLE 3 – SCOPE OF WORK**

#### **3.1 Scope of Services**

Proposers shall be in the business of Public Accounting and Auditing Services and must possess sufficient financial support, equipment and organization to ensure that it can satisfactorily perform the services if awarded a Contract. Proposers must demonstrate that they, or the key staff assigned to the project, have successfully provided services with similar magnitude to those specified in the scope of services to at least one entity similar in size and complexity to the City of Doral or can demonstrate they have the experience with large scale private sector clients and the managerial and financial ability to successfully perform the work.

Proposers shall satisfy each of the following requirements cited below. Failure to do so may result in the proposal being deemed non-responsive.

The services required by the awarded contractor for the City shall include the following:

- 3.1.1. The City desires the Auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles (GAAP). The financial audit shall meet the requirements of the State of Florida State Statutes and the City of Doral Municipal Charter.
- 3.1.2. The auditor shall also prepare required management reports and any other reports as may be required. The auditor shall also perform certain limited procedures involving required supplementary information as may be required by the State Statutes, the Florida Auditor General, GASB and the American Institute of Certified Public Accountants (AICPA), as mandated by generally accepted auditing standards.
- 3.1.3. The audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and generally accepted government auditing standards as promulgated by the General Accounting Office (GAO) and the Rules of the Auditor General of the State of Florida, the standards of financial audits.
- 3.1.4. The City of Doral will require fifteen (15) copies of the financial statements provided by the audit firm. The auditor will assist in the preparation of the financial statements and footnotes.
- 3.1.5. The auditor shall be required to make an immediate written report of all fraud and illegal acts of which they become aware to the Finance Director and the City Manager.
- 3.1.6. All working papers and reports must be retained at the auditor's office and at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Doral the need to extend the retention period. The auditor will be required to make working papers available upon request to the city.
- 3.1.7. The auditor shall be required to attend City Council Meetings if requested from the City.

- 3.1.8. Throughout the year, additional work may be requested from the auditing firm such as verification of data used in official statements, assistance with special financial projects, tax services, pension assistance, and management advisory services. A schedule of compensation rates for these various types of additional work shall be included reflecting hourly rates applicable to projects which may be requested and negotiated with the City.
- 3.1.9. The auditor is required to audit Federal & State Awards in accordance with Federal and Florida Single Audit Act Respectively.
- 3.1.10. The auditor shall be required to attend the City's Citizens Audit Advisory Board Meeting if requested from the City.
- 3.1.11. Firm and those performing the work must be appropriately licensed and registered in the State of Florida.
- 3.1.12. Serve as a general resource to the City staff.

## **3.2 AUDITING STANDARDS**

To meet the requirements of this Request for Proposals, the auditor shall be performed in accordance with:

- 3.2.1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
- 3.2.2. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2018 Revision).
- 3.2.3. The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently).
- 3.2.4. The Florida Single Audit Act;
- 3.2.5. The Provisions of U.S. Office of Management and Budget (OMB) Circular A-133.
- 3.2.6. Audits of States, Local Governments and Non-Profit Organizations, Audits of State and Local Governments (Revised) – AICPA.
- 3.2.7. Section 11.45, Florida Statutes.
- 3.2.8. State of Florida Department of Banking and Finance Regulators.
- 3.2.9. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;

### 3.2.10. 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 City of Doral in future fiscal years.

## 3.3 **REPORTS**

Following the completion of the audit of the City of Doral financial statement for the fiscal year ending September 30th, the auditor shall issue:

- 3.3.1. A Report from an Independent Certified Public Accountants on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States. Pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- 3.3.2. A Report from an Independent Certified Public Accountants on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3.3.3. An Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.
- 3.3.4. An Independent Auditor's Report to City Management in Accordance with Audits of States, Local Governments, Non-Profit Organizations and Chapter 10.550, Rules of the Florida Auditor General.
- 3.3.5. In the independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters, the auditor shall communicate any material weakness found during the audit. A material weakness is a deficiency, or combination of deficiencies in the internal control such that there is a reasonable possibility that a material misstatement of the entity's statement will not be prevented or detected and corrected on a timely basis.
- 3.3.6. The reports on compliance and internal controls shall include all instances of noncompliance.
- 3.3.7. Auditors shall also disclose the following with the Finance Director and City Manager:
  - i. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is 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.
  - ii. Significant changes to accounting policies.



- iii. Any difficulties encountered while performing the audit.
- iv. Significant audit adjustments.
- v. Any concerns with management decisions.
- vi. Any major issues must be discussed prior to retention.

### **3.4 SPECIAL CONSIDERATIONS**

- 3.4.1. The City of Doral will submit its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City in order to meet the requirements of that program. The deadline for the submission of the first draft of the ACFR is March 1<sup>st</sup>.
- 3.4.2. In the event the City of Doral plans to issue official statements related to the sale of debt securities, it is required that such statements include the general-purpose financial statements along with the accompanying auditor's report. Furthermore, upon request by the fiscal advisor and/or the underwriter, the auditor shall be obligated to provide a formal "consent and citation of expertise" affirming their role as the auditor, as well as any necessary "comfort letters".
- 3.4.3. The Schedule of Expenditures of Federal Awards and State Financial assistance Projects and related auditor's report as well as the reports on compliance and internal controls are to be issued as part of the ACFR.

### **3.5 IRREGULARITIES AND ILLEGAL ACTS**

The auditors shall be required to make an immediate, written report to the Finance Director and City Manager of all irregularities and illegal acts or indications of illegal acts of which they become aware.

### **3.6 F.O.B. POINT**

Services provided under this contract shall be F.O.B. destination. All costs for transporting equipment, material and/or labor shall be borne by the awarded proposer.

### **3.7 CONTRACT CANCELLATION**

The City of Doral reserves the right to cancel this contract for any reason without cause upon thirty (30) days written notice to Awarded proposer, and Awarded proposer reserves the right to cancel this contract for any reason with cause and documentation supporting such on a schedule acceptable to the City and upon one-hundred and twenty (120) days written notice to the City Manager. In the case of cancellation by the Awarded proposer, reparations must be paid to the City in the amount of 50% of the contract amount.

### **3.8 COMPLIANCE WITH OCCUPATIONAL HEALTH AND SAFETY (OSHA) STANDARDS**

Proposer certifies that all materials, equipment, etc., contained in this proposal meets all O.S.H.A. requirements. Proposer further certifies, that, if he/she is the successful Proposer, and

the materials, equipment, etc., delivered is subsequently found to be deficient in any O.S.H.A. requirement in effect on the date of use, all costs necessary to bring the materials equipment, etc., into compliance with the aforementioned requirements shall be borne by the Proposer.

The Contractor shall comply with all applicable Federal, State and Local laws regarding "Occupational Environmental Safety and Health". This shall include but not be limited to compliance with the U.S. Department of Labor-Occupational Safety and health and the Florida State Department of Labor Divisions of Safety Standards and regulations. Upon request the contractor shall provide the City with a copy of their written safety program pertaining to the subject of the bid/contract, if such a program is required by law.

The successful Proposer shall be solely and completely responsible for conditions of the job site, including safety of all persons, (including employees) and property during performance of the work. This requirement shall apply continuously and not be limited to normal working hours. Safety provisions shall confirm to the U.S. Department of Labor (OSHA), Florida Department of Labor, and all other applicable federal, state, county, and local laws, ordinances, codes, and regulations. Where any of these are in conflict, the more stringent requirement shall be followed. The successful Proposer's failure to thoroughly familiarize himself/herself with the aforementioned provisions shall not relieve him/her from compliance with the obligations and penalties set forth therein.

The City reserves the right to make safety inspections at any time the successful Proposer is within the City limits to ensure safety rules are not being violated.

### **3.9 BACKGROUND INFORMATION**

#### Availability of Prior Audit Reports and Working Papers

Interested Proposers who wish to review prior years' Annual Comprehensive Financial Reports (ACFR) and management letters will find this information located on the City's website at: [City of Doral Annual Financial Reports](#). The successor Auditor may make reasonable inquiries and requests, including review of working papers, relating to matters of continuing accounting significance to the predecessor Auditor.

#### Preferred Schedule for Conducting Audits

The Auditor shall complete each of the following no later than the dates indicated below:

1. Interim Work

The Auditor shall complete interim work by September 30th.

2. Detailed Audit Plan

The Auditor shall provide the City of Doral by August 31st, both a detailed audit plan and a list of all schedules to be prepared by the City of Doral.

3. Fieldwork

The Auditor shall complete all fieldwork by December 31st.

4. Draft Reports

The auditor shall have drafts of the audit report and recommendations to management available for review by February 10th.

5. Date Audit May Commence

The City of Doral will have all records ready for audit and all management personnel available to meet with the firm's personnel as of November 30th of each year.

6. Date Final Report Is Due

The auditor will deliver the opinion letter, management letter, and all final requested reports on or before March 31<sup>st</sup> of each year. The final report and the up to fifteen (15) signed copies should be delivered to the City Finance Director, 8401 NW 53<sup>rd</sup> Terrace, Doral, Florida 33166.

[END OF SECTION]

#### **ARTICLE 4 – REQUIRED SUBMISSION FORMS**

**INTERESTED PROPOSERS SHALL SUBMIT THE FOLLOWING FORMS IN THE EXACT SEQUENCE PROVIDED, INCLUDING INSERTION OF DOCUMENTS WHERE SPECIFIED. THE FOLLOWING MATERIALS ARE CONSIDERED ESSENTIAL AND NON-WAIVABLE FOR ANY RESPONSE TO THIS SOLICITATION.**

The required forms are attached to this Solicitation as Exhibit A, and are inclusive of the following:

1. Solicitation Response Form
2. Bidder/Proposer Qualification Statement
3. Reference Form
4. Price Sheet
5. Conflict of Interest Disclosure Form
6. Bidder/Proposer Affidavits
  - Ownership Disclosure
  - Public Entity Crimes
  - Compliance with Foreign Entity Laws
  - Disability Non-Discrimination & Equal Employment Opportunity
  - Conformance with OSHA Standards
  - E-Verify Program Affidavit
  - No Contingency Affidavit
  - Copeland “Anti-Kickback” Act Affidavit
  - Non-Collusion Affidavit
  - Drug Free Workplace Program
  - Cone of Silence Certification
  - Bidder Affirmation
7. Certificate of Authority



# GENVRT

Certified Public Accountants & Advisors

## CITY OF DORAL PROPOSAL FOR RFP No. 2025-02 FINANCIAL AUDITING SERVICES

Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP  
Gerardo "Gerry" J. Donates, CPA  
gdonates@gemrtcpa.com  
May 6, 2025



[www.gemrtcpa.com](http://www.gemrtcpa.com)



305.529.5440



2600 Douglas Road, Suite 800  
Coral Gables, FL 33134



REQUEST FOR PROPOSALS No. 2025-02

INDEPENDENT AUDITING SERVICES

CITY OF DORAL, FLORIDA

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# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

# TAB 1

**COVER LETTER AND EXECUTIVE SUMMARY**

# 2025





May 6, 2025

City of Doral, Florida  
Procurement and Asset Management Department  
8401 NW 53<sup>rd</sup> Terrace  
Doral, Florida 33166

We are pleased to have this opportunity to present the qualifications of Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP (“GEMRT” or the “Firm”) to serve as the independent auditor of the City of Doral, Florida (the “City”). We will meet all terms and requirements described in the City’s request for proposal, and our proposal represents a firm offer for a five-year contract. The City’s audit is a significant engagement demanding professional resources, requiring knowledge and expertise serving similar governmental entities. Our team understands the services as outlined in your request for qualifications and is committed to rendering all these services within the required time frame. The proposal was prepared without collusion with any other person or entity submitting a proposal pursuant to this RFP.

Selecting GEMRT will provide the City a number of important advantages.

**Stability, Longevity and Capability in Serving Governmental Entities** – GEMRT has a history of providing quality professional services to an impressive list of governmental clients in Florida, including Florida Counties and Cities. Our ability to leverage knowledge from our industry databases and the relevant expertise of our team members puts us in the position to hit the ground running.

**Committed to Serving Government Entities** – Our audit team’s vast experience in audits of other prominent governmental entities gives our firm an in-depth understanding of the City of Doral service needs and expectations.

**Seamless Transition** – The GEMRT team is aware that a smooth transition of auditors requires a team that knows your industry, early planning and coordination, and effective and frequent communication.

**State-of-the-Art Technology** – The impact of GEMRT’s significant investment in technology allow for enhancements in the audit and include – speed, efficiency, greater accuracy, intensified focus on areas of risk, and a more valuable audit for the City.

**Delivery and Service** – Given the size of our professional audit staff, GEMRT can guarantee that we will timely deliver on the reports required under the scope of services. At GEMRT we are always looking to add value to our work, and should this engagement require innovative thinking, that is an area where we are most comfortable with our clients, providing the City with alternatives and recommendations where needed. We offer a wide array of services including assurance, consulting, advisory and other specialties, and are available all-year around to serve the City.

**Our Team** – Gerardo (“Gerry”) J. Donates, CPA, the engagement partner, has over 20 years of experience in performing and leading audits of Florida governmental entities. Frances C. Cabrera Yec, CPA, the engagement manager, has delivered timely and professional services to similar engagements during the past 10 years. GEMRT is a professional certified public accounting firm with its office located in Coral Gables, and more importantly has over 35 years of experience and involvement in South Florida’s local governments and business community.

GARCIA, ESPINOSA, MIYARES, RODRIGUEZ, TRUEBA & CO., LLP  
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS  
2600 Douglas Road, Suite 800 Coral Gables, FL 33134 | P 305 529 5440 | F 305 529 5441 | [www.gemrtcpa.com](http://www.gemrtcpa.com)



We can assure that you will not be disappointed. GEMRT has the experience and focus to provide responsive, cost-effective services while adding additional value to offset the cost of the audit. As engagement partner, I will be the authorized person to make representations for the Firm, and I am available for any questions. My email address is [gdonates@gemrtcpa.com](mailto:gdonates@gemrtcpa.com) and I can be reached at (305) 529-5440. We thank you for considering GEMRT's qualifications and experience and look forward to discussing how our team can work with you to help the City continue to flourish well into the future.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gerry J. Donates", with a long horizontal flourish extending to the right.

Gerry J. Donates, CPA

Partner

Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 2

**FIRMS QUALIFICATIONS, EXPERIENCE,  
AND PAST PERFORMANCE**

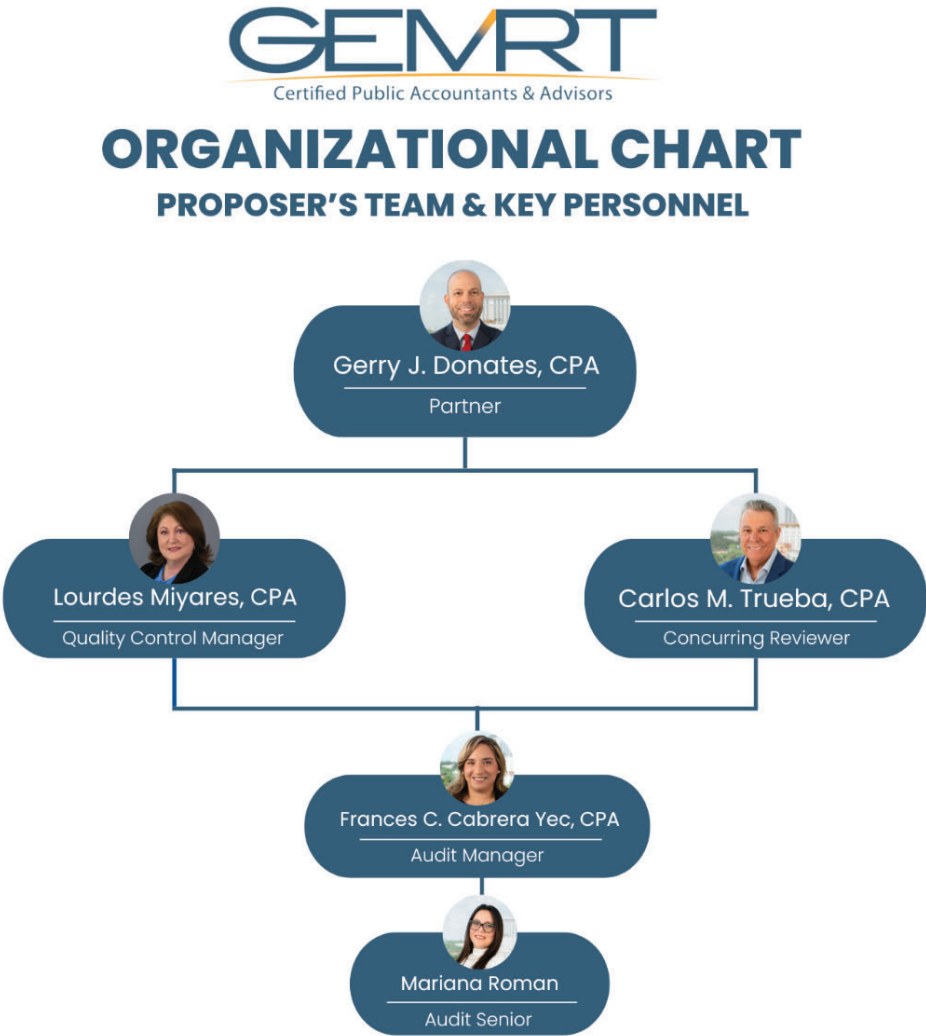
# 2025

REQUEST FOR PROPOSAL NO. 2025-02  
FINANCIAL AUDTING SERVICES OF CITY OF DORAL, FLORIDA

Tab 2. Section A.

The firm’s proof of having met the minimum requirements is included in the “Proposer Qualification Statement” in Tab 6 of the proposal. See information provided in Exhibit A in Tab 6 of the proposal for firm qualifications, experience, and past performance.

Organizational Chart for Project Team



**Tab 2. Section B.**  
**Project Team/Personnel Qualifications:**

Name and Title	Engagement Responsibilities
Gerry J. Donates, CPA <i>Engagement Partner</i>	Contact person and will oversee the communication with the City on behalf of the firm. Responsible for the engagement and its performance and for the auditor's report that is issued on behalf of the firm. For experience see resume in proceeding pages.
Lourdes Miyares, CPA <i>Quality Control Manager</i>	Responsible for quality management review of the engagement. For experience see resume in proceeding pages.
Carlos M. Trueba, CPA <i>Concurring Review Manager</i>	Objectively evaluate the significant judgments the engagement team made and conclusion it reached in formulating the auditor's report. For experience see resume in proceeding pages.
Frances C. Cabrera Yec, CPA <i>Audit Manager</i>	Assist the engagement partner in the planning, direction, supervision and performance of the audit engagement in compliance with professional standards, regulatory requirements and firm policies and procedures; and on-site supervision of fieldwork. For experience see resume in proceeding pages.
Mariana Roman <i>Senior Auditor</i>	Assist the audit manager in planning of engagement, including completing substantive testing and analysis of more complex areas of the audit, review perform work performed by audit staff and preparing management letter comments. For experience see resume in proceeding pages.

**Tab 2. Section C.**

Information on the government auditing experience of each member on the project Team is included in resumes in the proceeding pages.





## MEET OUR ENGAGEMENT PARTNER

Gerry J. Donates, CPA

### Contact

-  305.529.5440
-  Gdonates@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Member, Government Finance  
Officers Association  
(GFOA)

Member, Miami-Dade School Board  
**Audit and Budget  
Advisory Committee**



**Gerry Donates has over 20 years of experience in public accounting and auditing experience.**

**Gerry's responsibilities include:**

He manages the firm's audit practice. Gerry ensures the quality and fiscal compliance of all governmental and non-profit clientele service delivery. In addition, he manages numerous audits encompassing the industries of nonprofit/government, transportation, education, architectural, engineering, and healthcare.

- Management and evaluation of audit staff
- Monitoring and communicating information and guidance on current accounting developments and standards to the audit staff
- Managing the Firm's governmental and commercial engagement
- Planning engagements by assessing risk, performing analytical reviews, creating audit plan documents, and preparing or reviewing of financial statement. Ascertaining that each engagement is performed in accordance with applicable principles
- Reviewing workpapers and supervising staff
- Identifying significant compliance requirements
- Producing management letters as required or necessary
- Presenting the financial statements to the entity's governing board as well as conducting exiting conferences with management to discuss the results of our audit procedures and communicate findings and/or recommendations

#### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - University of Florida - May 2002
- Master of Accounting - Nova Southeastern University - March 2007
- Certified Public Accountant, Florida 2009

#### CLIENTS SERVED

- Miami-Dade County, Florida - Senior Auditor
- Miami-Dade County School Board - Senior Auditor
- Miami-Dade Transit Authority - JV Manager
- Broward County, Florida - Senior Auditor
- City of Miami, Florida - Senior Auditor
- Town of Miami Lakes, Florida - Partner
- City of Doral, Florida - Senior Manager
- City of Sweetwater, Florida - Partner
- City of West Miami, Florida - Partner
- North Bay Village, Florida - Manager
- South Florida Workforce Investment Board d/b/a CareerSource South Florida - Manager
- Clerk of the Circuit and County Courts of Miami-Dade County, Florida - JV Manager
- City of Sweetwater Police Retirement Fund - Manager





## MEET OUR CONCURRING REVIEWER

CARLOS M. TRUEBA, CPA

### Contact

-  305.529.5440
-  Ctrueba@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



**Carlos is the firm's state and local government specialist with over forty (40) years of public accounting experience working with public entities.**

Carlos assists with the management of the firm's audit practice. Carlos ensures the quality and fiscal compliance of all governmental and non-profit clientele service delivery. In addition, he manages numerous audits encompassing the industries of non-profit/government, transportation, education, architectural, engineering, and healthcare.

Quality Management – Responsibilities include the development and update of the firm's staff quality management policies and procedures related to audit, services and compilation issues responsible for quality review issues.

Consulting experience includes general business and administrative processes leading to performance improvements for small businesses and local governments. Additionally, these services also lead to evaluations and recommendations of clients' business practices related to financial as well as operational issues.

#### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - Florida International University - August 1977
- Certified Public Accountant, Florida 1980

#### CLIENTS SERVED



- Miami Dade Water and Sewer - JV Partner
- Miami Dade County, Florida - JV Partner
- Miami Dade County School Board - JV Partner
- Miami Dade Transit Authority - JV Partner
- Broward County, Florida - JV Partner
- Broward County Port Everglades - JV Partner
- City of Miami, Florida - JV Partner
- Town of Miami Lakes, Florida - Partner
- City of Doral, Florida - Partner
- City of West Miami, Florida - Partner
- City of Sweetwater, Florida - Partner
- North Bay Village, Florida - Partner
- WLRN - Partner
- City of South Miami, Florida - Partner
- City of South Miami Police Pension Fund - Partner
- City of Sweetwater Police Retirement Fund - Partner



## MEET OUR QUALITY CONTROL MANAGER

Lourdes Miyares, CPA

### Contact

-  305.529.5440
-  [Lourdesm@gemrtcpa.com](mailto:Lourdesm@gemrtcpa.com)
-  [www.gemrtcpa.com](http://www.gemrtcpa.com)
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



**Lourdes Miyares has over 25 years of experience in public accounting and governmental auditing experience.**

#### **Lourdes's responsibilities include:**

Lourdes has extensive experience in preparation, analysis, and review of financial statements and tax returns with comprehensive knowledge of US generally accepted accounting principles, US generally auditing standards, governmental auditing standards, and US tax law.

Quality Management – Responsible for firm's quality control and procedures Responsibilities include the development and update of the firm's s staff quality management policies and procedures related to audit, services and compilation issues responsibilities for quality review issues.

Mrs. Miyares has significant experience in audit and consulting. She has been involved in all levels of compliance procedures, including compliance with laws and regulations. She is also responsible in maintaining the firm's quality standard on each engagement.

- Senior manager in charge of audits of nonprofit organizations, employee benefit plans, local governments, and private commercial entities
- Prepare detailed audit reports
- Assess internal controls and recommend improvements to enhance operations
- Reviewing and identifying engagement risks and issues with engagement partner and manager in charge

#### **EDUCATION AND CERTIFICATIONS**

- Bachelor of Accounting - Nova Southeastern University - October 1990
- Certified Public Accountant, Florida October 1996

#### **CLIENTS SERVED**



- Borinquen Health Care Center, Inc. - Quality Control Manager
- Town of Miami Lakes, Florida - Quality Control Manager
- City of Sweetwater, Florida - Quality Control Manager
- City of West Miami, Florida - Quality Control Manager





## MEET OUR AUDIT MANAGER

Frances C. Cabrera  
Yec, CPA

### Contact

-  305.529.5440
-  Fcabrera@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Lifetime Member, Beta Alpha Psi  
(Florida State University)

Participant, IRS VITA  
(Volunteer Income Tax Assistance)



**Frances C. Cabrera Yec has over 10 years of experience in public accounting and governmental auditing experience. Frances's responsibilities include:**

Frances is an accounting professional with 10 years of public accounting experience, including 5 years in supervisory positions related to audit engagements of municipalities, not-for-profit organizations, and employee benefit plans.

- Manager In-charge of audits of state and local governments, private commercial entities, and non profit organizations
- Reviewing workpapers and supervising staff
- Preparing financial statements
- Reviewing and identifying engagement risks and issues with engagement partner
- Responsible for reading grant contract and identifying important compliance issues for discussion with audit team

#### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - Florida State University - May 2014
- Master of Accounting - Florida International University - August 2015
- Certified Public Accountant, Florida 2017

#### CLIENTS SERVED



- Miami-Dade County, Florida - Staff auditor
- Broward County, Florida - Staff auditor
- City of Miami, Florida - Staff auditor
- Town of Miami Lakes, Florida - Manager
- City of Doral, Florida - Senior auditor
- City of Sweetwater, Florida - Manager
- City of West Miami, Florida - Manager
- South Florida Workforce Investment Board d/b/a CareerSource South Florida - Senior auditor



## MEET OUR SENIOR AUDITOR AUDIT AND ASSURANCE

Mariana Roman

### Contact

-  305.529.5440
-  Mroman@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Education

#### Bachelor of Finance and Accounting

Instituto Tecnológico Y De Estudios  
Superiores De Monterrey

June 2020



**Mariana Roman has 5 years of experience in public accounting and auditing. Mariana Roman's responsibilities include:**

As Senior Auditor, Mariana is responsible for the timely execution and completion of assigned tasks, remaining current and familiar with industry pronouncements, rules, regulations, and assume substantial responsibility for completion of assigned work. She has executed single audits, analytical tests of balance sheets and income/expense accounts as well as account investigation and reconciliation for all major asset classes. Her overall responsibilities include:

- Conducting tests of internal controls and summarizing results
- Conducting compliance tests and summarizing results
- Researching of accounting standards and principles
- Preparation and analysis of financial statements (compilations and reviews included)
- Reviewing and identifying engagement risks and issues with engagement partner and manager in charge
- Auditing of account balances as per the audit programs
- Responsible for reading grant contracts and identifying important compliance issues for discussion with manager in charge

#### CLIENTS SERVED



- City of West Miami, Florida - Senior auditor
- Town of Miami Lakes, Florida - Senior auditor
- City of Sweetwater, Florida - Senior auditor
- Borinquen Health Care Center, Inc. - Senior auditor
- Our Pride Academy, Inc. - Senior Auditor

**Tab 2. Section C. – continued****Years of local government experience in Florida:**

<b>Project Team Member</b>	<b>Years of Local Government Experience</b>
Gerry J. Donates, CPA	20
Carlos M. Trueba, CPA	35
Lourdes Miyares, CPA	10
Frances C. Cabrera Yec, CPA	10
Mariana Roman	5

**Tab 2. Section D.****Relevant firm statistics:**

- **Size of firm:** GEMRT currently has a total of 82 members including partners, professional and administrative staff.
- **Size of firm's governmental audit staff:** 10
- **Office location for this engagement:** The work for this engagement will be performed in our Coral Gables office, located at 2600 Douglas Road, Suite 800 Coral Gables, FL 33134.
- **Staffing Commitment:**  
Four full-time basis key members, ranging from engagement partner to staff auditor.  
Two part-time basis key staff members, the concurring reviewer and quality control manager.

**Tab 2. Section E.**

As included above, all key staff members have experience in government auditing experience ranging from five to thirty-five years. See the proceeding pages for the licenses of the Certified Public Accountants within the key staff members included in this proposal.

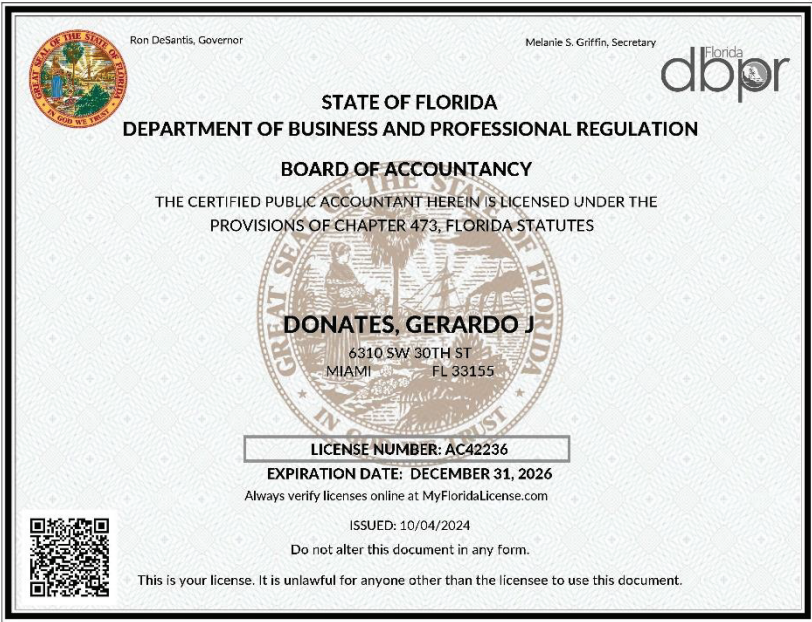
**Continuing professional education for the past three (3) years:**

<b>Project Team Member</b>	<b>Total</b>	<b>Governmental</b>
Gerry J. Donates, CPA	144	54
Carlos M. Trueba, CPA	136	40
Lourdes Miyares , CPA	140	36
Frances C. Cabrera Yec, CPA	138	40
Mariana Roman	145	42



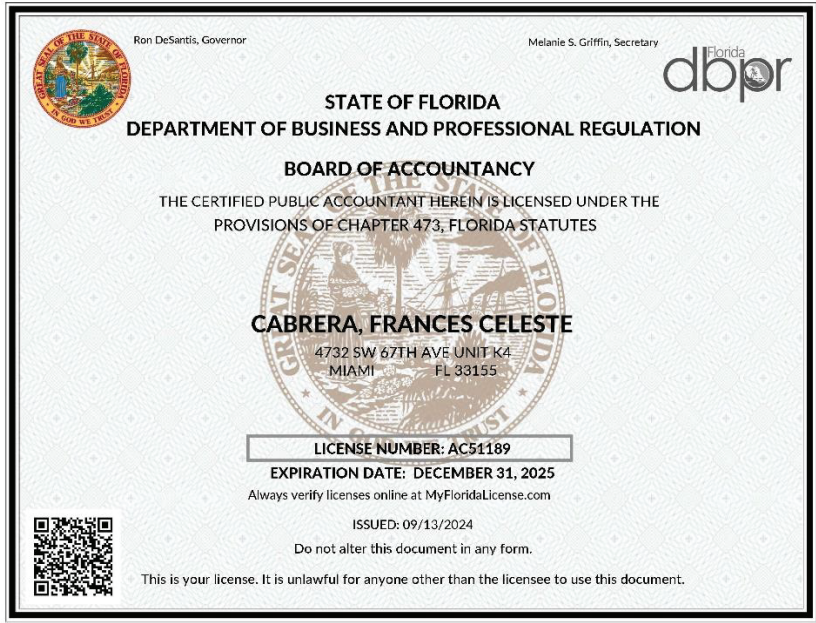
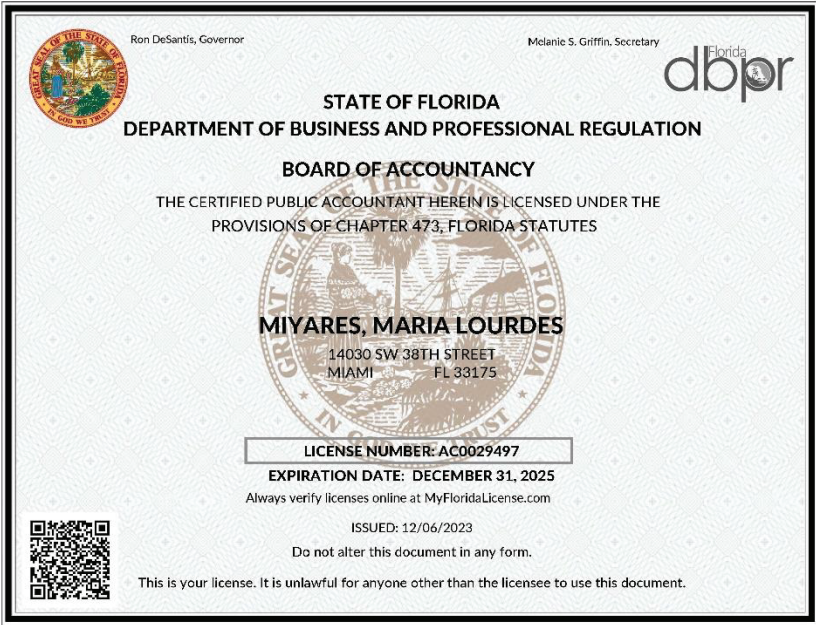
Tab 2. Section E. – continued

Certified Public Accountant Licenses:



Tab 2. Section E. – continued

Certified Public Accountant Licenses – continued



**Tab 2. Section E. – continued****Governmental Accounting Standards Board (GASB) pronouncements and quality of staff.**

Our entire professional staff has electronic access to all the authoritative sources of accounting guidance and compliance requirements which includes, but is not limited to, Accounting and Auditing Research Collection with FASB Accounting Standards Codification, Governmental Accounting Research System, AICPA Guide of Government Auditing Standards and 2 CFR Part 200, Subpart F Audits, and Rules and Guidelines of the Florida Auditor General. The team has successfully assisted municipalities in implementing numerous GASB pronouncements; includes most recently GASB 87 AND GASB 96. At any time during our engagement, we have the ability to communicate any developments in relation to Governmental Accounting Standards Board (GASB) pronouncements that may affect the accounting matters and/or operations of the City.

The team members included in the proposal have extensive industry knowledge including expertise in the regulatory and technical skills needed to execute an effective audit. The quality of our audit staff is paramount to the success of our engagements. Our firm promotes this quality by implementing continuous training and professional development programs. We focus on fostering an environment of excellence and accountability, where each team member is encouraged to strive for continuous improvement. This approach not only aligns with our core value of "We Care" but also ensures that our staff are well-equipped with the latest industry knowledge and best practices, thereby maintaining the highest standards of audit quality.

**Memberships in Professional Organizations**

GEMRT maintains membership in the following professional organizations:

- **GFOA**
- **AICPA**
- **FICPA**
- **Eide Bailly Alliance**
- **Miami-Dade County League of Cities**



**Tab 2. Sections F. & G.**

The following are GEMRT's most significant engagements performed in the last five (5) years that are similar to the engagement described in this Request for Proposal:

Client	Most Recently Issued FS Date	Scope of Work	Engagement Partner	Total Hours	Client Contact	Contact Number
City of Sweetwater, FL	September 30, 2023	Financial Statement Audit and Federal Single Audit	Gerry Donates	500	Jose Diaz, Mayor	305-221-0411
Town of Miami Lakes, FL	September 30, 2024	Financial Statement Audit, Federal Single Audit, Florida Single Audit, Assistance in preparation of ACFR	Gerry Donates	430	Kay Grant, Chief Financial Officer	305-364-6100
City of West Miami, FL	September 30, 2023	Financial Statement Audit and Federal Single Audit	Gerry Donates	425	Annery Gonzalez, City Clerk	305-266-1122
Borinquen Health Care Center, Inc.	January 31, 2024	Financial Statement Audit, Federal Single Audit, and Program Specific Audit	Gerry Donates	415	Sindia Rosenay, Chief Financial Officer	305-576-6611
Behavioral Science Research Corp.	December 31, 2024	Financial Statement Audit and Federal Single Audit	Jarnette G. Rodriguez	100	Dr. Robert Ladner, President	305-448-7704

**Tab 2. Section H.**

GEMRT's current government clients for which we are engaged for the fiscal year ending September 30, 2025 are as follows –

Current Governmental Clients - Audit	Fiscal Year End	Engaged as Auditor for FYE 9/30/2025	Number of Funds	Total Revenues
City of West Miami, FL	9/30	Yes	11	\$ 15,300,000
Town of Miami Lakes, FL	9/30	Yes	11	\$ 39,000,000
City of Sweetwater, FL	9/30	Yes	11	\$ 35,100,000
Broward County - General Fund *	9/30	Yes	1	\$ 1,786,000,000
Broward County - Aviation *	9/30	Yes	1	\$ 577,000,000
Broward County - Port Everglades *	9/30	Yes	1	\$ 258,000,000

\* Joint Venture

**Tab 2. Section I.**

See proceeding pages for the peer review report completed for the year ended December 31, 2022, and the FICPA acceptance of the peer review. The peer review completed for the year ended December 31, 2022 included a review of specific government engagements, see peer review report.

**GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO.**

**Report on the Firm's System of Quality Control**

**December 31, 2022**





## **Report on the Firm's System of Quality Control**

August 31, 2023

To the Partners of  
GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO.  
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 GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. (the firm) in effect for the year ended December 31, 2022. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.



GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO.

Page 2

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. in effect for the year ended December 31, 2022 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*. GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. has received a peer review rating of *pass*.

*ZOMMA Group, LLP*



Peer Review  
Program

Administered in Florida  
by the Florida Institute of CPAs

October 17, 2023

Mariano Rodriguez  
Garcia Espinosa Miyares Rodriguez Trueba and Company  
2600 Douglas Road STE 800  
Coral Gables, FL 33134-6149

Dear Mariano Rodriguez:

It is my pleasure to notify you that on October 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
850.224.2727, x5957

cc: Ileana Alvarez, Carlos Trueba

Firm Number: 900001103521

Review Number: 600194

**Tab 2. Section J.**

GEMRT confirms that there have been no federal or state desk reviews or field reviews of its audits during the past three (3) years. Additionally, there have been no disciplinary actions taken or pending against the firm by any state or federal regulatory bodies or professional organizations during this time period, and no incidents to report.

**Tab 2. Section K.**

The firm performs work in the State of Florida, we are principally located in the State of Florida. See Tab 4 for the completed reference forms.

Client	Contact Person	Telephone Number	Email Address
City of Sweetwater, FL	Jose Diaz, Mayor	305-221-0411	<a href="mailto:mayordiaz@cityofsweetwater.fl.gov">mayordiaz@cityofsweetwater.fl.gov</a>
City of West Miami, FL	Annery Gonzalez, City Clerk	305-266-1122	<a href="mailto:annery.g@cityofwestmiami.org">annery.g@cityofwestmiami.org</a>
Borinquen Health Care Center, Inc.	Sindia Rosenay, Chief Financial Officer	305-576-6611	<a href="mailto:srosenay@borinquenhealth.org">srosenay@borinquenhealth.org</a>
Town of Miami Lakes, FL	Kay Grant, Chief Financial Officer	305-364-6100	<a href="mailto:grantk@miamilakes-fl.gov">grantk@miamilakes-fl.gov</a>

**Tab 2. Section L.**

GEMRT is committed to ensuring that the key personnel and/or principals named in this proposal will remain assigned to the project for the full duration of the contract. We understand and agree that no diversion or substitution of these individuals will occur without submitting a written request to the City, including the qualifications and experience of any proposed replacements, and obtaining the City's prior written approval.

**Tab 2. Section M.**

GEMRT affirms that it has the capacity, resources, and availability to successfully perform the services outlined in this proposal. The firm does not anticipate the need for any outside support or subcontracting to complete the required services. All work will be performed by in-house personnel, and no outside firms or subcontractors are being proposed.

**Tab 2. Section N.**

Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP ("GEMRT" or the "Firm") was organized in the State of Florida as a Limited Liability Partnership of Professional Associations during April 2018. GEMRT is the successor organization through a merger of Garcia, Espinosa, Miyares & Co., LLP ("GEMCO"), a Limited Partnership of Professional Associations organized in the State of Florida during January 2000; and Rodriguez, Trueba & Co., CPA, PA ("RT&C"), a Professional Association of Certified Public Accountants organized in Florida during November 1986.

The firm has provided high-quality financial and management services to a diverse and successful client base. We are dedicated to helping our clients develop successfully through the opportunities and obstacles they face as they seek to compete more effectively, to boost objectives and expectations, to improve systems and procedures – but



most importantly, to achieve significant and sustained growth. As an innovative and highly professional certified public accounting and consulting firm, GEMRT serves as a valued adviser to its clients by providing guidance on important operational and individual matters in both public and private sectors.

**Tab 2. Section O.**

The firm has shown proof of meeting the minimum qualifications throughout this proposal. See completed forms in Exhibit A presented within Tab 6 of this proposal. See completed reference forms presented within Tab 4 of this proposal.

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 3

**APPROACH AND RESPONSIVENESS TO THE  
SCOPE OF SERVICE**

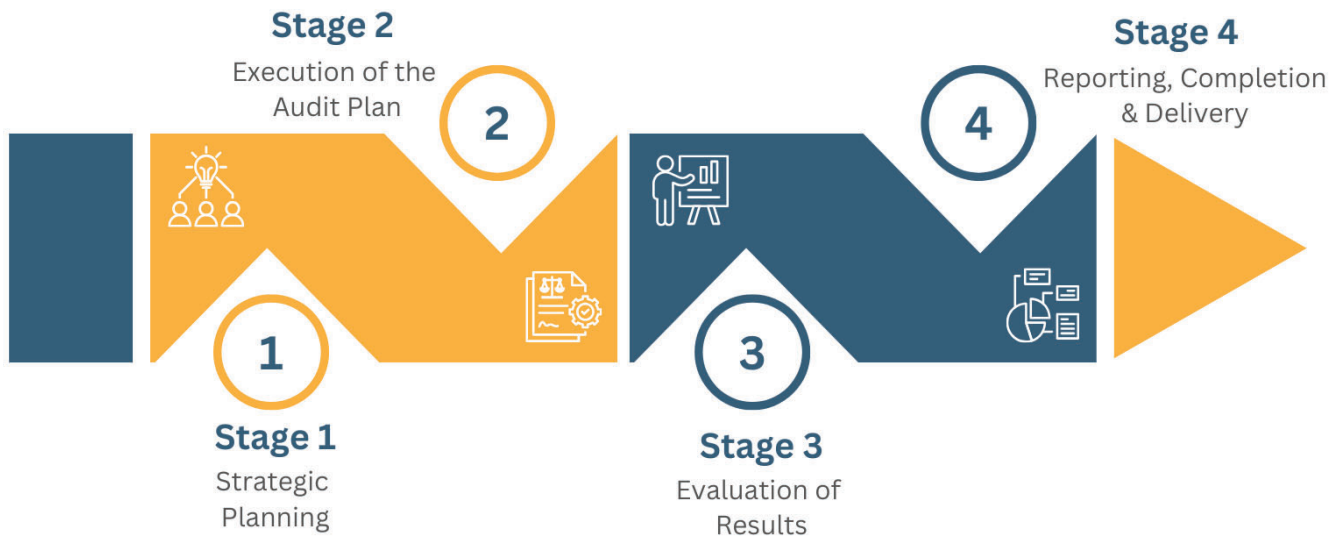
**2025**

## **APPROACH AND RESPONSIVENESS TO THE SCOPE OF SERVICES**

### **Audit Methodology**

The primary purpose of the audit services requested will be to express an opinion on the presentation of the City of Doral annual financial statements, as part of the City's Annual Comprehensive Financial Report, for the fiscal years ending September 30, 2025, 2026, 2027, 2028, and 2029. We are committed to fully comply with the requirements in your RFP as presented in our response herein. The audit will be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants. As part of the results of our audit, we will also issue our independent auditor's reports on the City's compliance with Florida Statutes and on its internal control over financial reporting for an audit performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. The audit will include an audit of Federal and State awards in accordance with the provisions of the Federal and Florida Single Audit Act, respectively. We will communicate to the City and management, on a continuous ongoing basis, all matters that come to our attention, including significant deficiencies and material weaknesses in internal control and any non-compliance with Florida Statutes and Auditor General rules and regulations, and/or the Uniform Guidance. In addition, GEMRT will also report on matters that come to our attention which will improve processes, internal controls and operational efficiency.

Our methodology breaks up the audit into four stages:



Each of these stages is described below. The procedures include, and are not limited to, risk assessment procedures, internal control assessments and testing, electronic data processing techniques, and analytical and substantive account balance testing.

### **Stage 1. Strategic planning**

The planning stage of our audit will include meetings with the City's officials to review current operations, to discuss the proposed overall audit plan and timetable, and to identify potential problem areas.

Prior to commencing our formal planning process, we will read and become very familiar with the prior year ACFR and meet with the City's previous independent auditors to review their working papers.

Our review of the prior auditors' working papers will provide us with further background information on the City's internal control structure and will alert us to any accounting and operating problems encountered in the prior year(s).

Subsequent to these meetings, we will perform the preliminary audit survey, which will provide us with a more thorough understanding of the City’s operations, the system of internal controls, and management and budgetary controls.

At the completion of the planning stage, we will revise the proposed timetable and request supporting schedules to be prepared by the City’s Finance Department Staff. These requests will clearly define responsibilities, set deadlines and target dates that comply with the City’s requirements. A copy of the timetable and documents requested will be furnished to the City to assist in monitoring the progress of the audit. At this time, we will also agree on the commitment to be made by the City’s Finance Department Staff, and tentatively set-out how these personnel will be utilized.

To further gain an understanding of the regulatory, statutory, and compliance requirements within which the City operates, we will perform 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. We will also review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.

In this phase we will also perform a year-to-year comparison of the financial statement groupings with prior year amounts and budget amounts for the purpose of analysis and to determine audit risks.

We will also evaluate your internal control procedures, evaluate risks and prepare custom audit programs. Our custom audit programs are prepared using a risk-based approach. We consider the following items when assessing the inherent risk and control risk to determine the overall audit risk:

- Significance of the audit area to the financial statements as a whole
- Volume of transaction
- Fraud susceptibility of audit area
- Audit areas that have typically required significant adjustments
- Audit areas with complex calculations, judgment, and accounting issues that have a high assessed level of inherent risk

In order to evaluate internal controls, we will make inquiries of key personnel, observe, document and test controls. We will use our evaluation of controls to assure that our efforts are focused on critical areas with weak controls and minimized on immaterial areas with adequate controls. Statistical sampling will be used and items for testing will be selected at random.

This stage will involve all members of the Engagement Team.

**Stage 2. Execution of the audit plan**

The execution of the audit plan will involve completion of internal control testing, substantive testing, and compliance testing. Our substantive testing will be divided into seven major categories:





The testing will be performed by our staff auditors and senior staff auditors and will be monitored and reviewed on a daily basis by our supervisor, and will be monitored on a weekly basis by our senior audit manager. The engagement partner will visit with the audit team on a weekly basis to review the status and progress of the audit, resolve any problems encountered and to ascertain that target dates are being met. Throughout this process the engagement partner and/or manager will communicate with the City to provide status updates and lists of pending items.

### **Statistical Sampling**

Statistical sampling will be used for major transaction areas, including cash disbursements, accounts payable, cash receipts, and payroll. The size of the samples will be determined after documentation of the internal control system is completed and after risk assessment procedures are completed. There are three types of testing that involve audit sampling – account balance testing, transaction and control testing, and compliance testing.

*Account balance testing* – Substantive testing of account balances are completed on year-end balances. Certain balances that justify a 100% examination, such as confirmation of bank balances, will not involve any sampling.

*Transaction and control testing* – Controls are tested to ascertain whether transactions were properly authorized in accordance with the City's procedures. The tests will typically consist of inquiries and either observation, examination of documents, or reperformance. One sample can be used to combine both substantive testing and control testing in to achieve more than one audit objective. Testing can be performed using either statistical sampling or nonstatistical sampling. Statistical sampling will be based on our risk assessment and calculation of risk factors. Sampling for control testing will be based on control risk, and sampling for substantive testing will be based on population, materiality, and risk factors. Nonstatistical sampling, when deemed appropriate, will be based on our judgment. During completion of Federal and/or Florida Single Audits, we will test internal controls over compliance for each major program as required.

*Compliance testing* – Compliance testing to determine compliance with laws, regulations, and contracts are included with the tests of transactions and controls. Multiple samples, when necessary, are used to test specific laws, regulations, and contracts. Sample sizes for compliance testing are based on the number of transactions and the significance of the requirement.

### **Analytical Procedures**

Analytical procedures will be utilized in various phases of the audit and in almost every audit area that is tested. Analytical procedures will be used to assist in planning the nature, timing and extent of audit procedures for specific account balances or transaction classes. We will compare current actual balances to the prior year actual balances and to the current City of Doral budget, and we will document expectations based on inquiries and meetings with management.

Analytical procedures will be used for substantive testing, and will include variance analysis, ratio analysis, and reasonableness testing.

Analytical procedures at the conclusion of the audit will be completed to assess whether expectations were met, to assess the conclusions reached, and to evaluate the ACFR presentation.

### **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. Auditors of financial statement audits, are required to consider laws and regulations that have a direct and material effect on the financial statements. We will perform audit procedures to provide reasonable 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.

To gain an understanding of the applicable laws and regulations to the City, we will complete the following:

- Discussion of compliance requirements with the City's officials, including legal counsel.
- Review of statutes, financial ordinances, policies, contracts, grants and debt agreements to identify compliance requirements.
- Review minutes of meetings of the City's council and other committees.
- Inquiries of the program administrator of the governmental entities that provided grant about restrictions, limitations, terms and conditions under which such grants were provided.
- Review of the OMB Compliance Supplement and the Florida Single Audit Act.

### **Electronic Data Processing**

Most, if not all, financial statements for organizations are automated, especially large organizations. Subsequently, Information Technology (IT) auditors must play a significant role in today's audit. Accordingly, our audit methodology integrates evaluation and testing of information systems controls into all phases of the audit. It will be determined if GEMRT's IT assurance specialists - individuals with extensive training and experience in evaluating information systems and applying state-of-the-art technology to the audit process - will be required as an integral part of our engagement team. If necessary, this will enhance our ability to work with the City's IT personnel, understand the accounting system controls and other software application controls that are in place, and develop thoughtful recommendations to improve them if necessary. If applicable, our audit approach and methodology will also address the entity's use of a service organization for any applicable information systems processing. In this case, transactions that affect the City's financial statements are subjected to controls that are, at least in some part, physically and operationally separate from the entity. Our methodology considers how a service organization affects the City, and we develop a targeted audit program guide for our auditors and IT specialist to follow. We will request a copy of the service organization SOC 1 Report covering the relevant audit period. We also document our basis for reliance on a SOC Report. As we integrate IT audit personnel on our audit team, we will be able to focus effectively on the critical control points in the City's IT environment. For example, we will be able to devote our attention to information security controls and data integrity, especially as it relates to protecting personal identifiable information (PII).

We understand the audit challenges presented by new technologies. Our IT specialists are trained in assessing control risk and auditing in advanced technological environments and various platforms in a manner consistent with our overall audit approach. Additionally, and for the sake of efficiency, we will work with the City's staff to tailor our audit plan for the use of advanced audit techniques and system audit procedures.

Our approach to information system auditing, carefully coordinated with the evaluation of all management and accounting controls focuses on control within automated business processes and information systems environments. These controls ensure that information systems risks are appropriately managed, strict policies are being complied with, appropriate laws and other regulations are being followed, and systems are being operated in a sound and prudent manner.

### **Technology Enhancements**

Over the last few years, GEMRT has invested significantly in various software and tools to take advantage of technological advancements that allow the Project Team to utilize computer-assisted audit techniques for various aspects of an audit. One of these tools is an "intelligent automation platform" that improves the audit teams' efficiency and productivity throughout the course of an engagement. This software automatically extracts and cross-references supporting documentation to our audit samples, reduces repetitive work, verifies mathematical accuracy, and provides other techniques that allow us to focus more on high-risk areas. Another software we utilize is a data analytics tool that has powerful analytic capabilities which allows for data extraction, analysis of large datasets, detection of anomalies, and provides a range of audit-specific analytics tools to support our team in areas such as risk assessment, fraud detection, and controls testing. Our entire audit team, ranging from staff to partner,

are well-versed with each software. Our team includes a leader in software technologies and is available to assist our team in utilizing computer auditing techniques. In addition, our in-house IT specialist, Ray Figueroa, is available to assist us in determining the complexity of the City's IT environment and decide whether his services are needed to assess IT internal controls, ensure compliance with acceptable security protocols, and test whether systems are running accurately and efficiently.

### **Stage 3. Evaluation of results**

We will perform extensive review procedures during and at the conclusion of the audit fieldwork to determine the results of our testing. The purpose of the review is also to ensure that the examination is performed in accordance with the firm's quality control standards and U.S. generally accepted auditing standards, and that all audit objectives have been accomplished. The review is performed by the engagement partner and the concurring review principal in our office.

### **Monitoring and Progress**

As fieldwork and testing is completed by our staff auditors and senior auditor, the audit manager will monitor and review the work on a daily basis. The engagement partner will visit with the audit team at the minimum on a weekly basis to review the work performed, resolve any problems encountered and to ascertain that target dates are being met. Throughout this process the engagement partner and/or manager will communicate with the City to provide status updates and lists of pending items.

### **Management Letters Information**

Throughout the duration of the audit, any items noted that are deemed necessary to be communicated with management, including but not limited to internal control deficiencies, deficiencies related to award programs, recommendations for improvement, new accounting standards, misstatements, other matters, etc., will each be separately documented in a "comment and management point development worksheet" and include (as applicable) the condition, criteria, cause of condition, potential effect of condition, recommendation, other information, etc. for potential communication/discussion with management. Each point will be reviewed by the Senior Audit Manager and/or Engagement Partner prior to discussion with management. Once each item is discussed with management, a determination will be made to ascertain if it is necessary to include in the management letter.

### **Communication of Standard Updates**

Our entire professional staff has electronic access to all of the authoritative sources of accounting guidance and compliance requirements which includes, but is not limited to, Accounting and Auditing Research Collection with FASB Accounting Standards Codification, Governmental Accounting Research System, AICPA guide of Government Auditing Standards and 2 CFR Part 200, Subpart F Audits, and Rules and Guidelines of the Florida Auditor General. Hard copies of these materials are also available in our office. At any time during our engagement we have the ability to communicate any developments in relation to Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) pronouncements that may affect the accounting matters and/or operations.

### **Stage 4. Reporting, Completion, and Delivery**

We will issue the following reports:

- A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the U.S.;
- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk;
- A report on compliance with laws and regulations;
- Independent Auditors' Management Letter Required by Chapter 10.550, see: State of Florida Rules of the Auditor General for Local Entity Audits;

- Reports required by the Uniform Guidance, to include:
  - An opinion on the financial statements and on the supplementary schedule of expenditures of federal and state awards.
  - A 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 Standards*.
  - A report on compliance with requirements applicable to each major program and on internal control over compliance required by the Uniform Guidance.
  - A report on compliance with requirements applicable to State grants and aids appropriations.
- Reports on the additional special audits as requested and applicable within this RFP.

At the conclusion of the audit we will also issue a letter to those charged with governance disclosing the following as applicable - our responsibility under generally accepted auditing standards; significant accounting policies; management judgments and accounting estimates; significant audit adjustments; other information in documents containing audited financial statements; disagreements with management; management consultation with other accountants; major issues discussed with management; and difficulties encountered in performing the audit.

### **Implementation Schedule**

GEMRT has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, GEMRT has developed an Implementation Schedule that takes into consideration the City's reporting requirements and deadlines.

The proposed segmentation of the engagement with estimated hours by personnel role is as follows:

City of Doral	Partners	Manager	Seniors/ Staff	Total
Strategic Planning	10	6	25	41
Execution of the Audit Plan	2	8	185	195
Evaluation of Results	8	10	40	58
Reporting, Completion, and Delivery	10	16	30	56
	<u>30</u>	<u>40</u>	<u>280</u>	<u>350</u>

	Aug. - Sept.	October	November	December	January	February	March
Strategic Planning	1						
Execution Audit Plan		2					
Evaluation of Results				2			
Reporting, Completion, & Delivery						3	

**1** – The strategic planning phase of the audit will be performed for one week during the month August, at which point we will provide the City with the detailed audit plan and a list of all schedules to be prepared by the City of Doral. The audit plan will be revisited in December once the trial balance is provided. Interim fieldwork will be completed in the month of September, depending on the timing of the award.

**2** – Fieldwork will be completed by December 31<sup>st</sup> the latest. The Single Audit, if applicable, will be completed by January 31<sup>st</sup>.

**3** – The ACFR draft and recommendations to management will be completed by February 10<sup>th</sup>. The ACFR will be issued and available for distribution by the last week of March. The presentation of the ACFR to the City Council will take place upon issuance of the ACFR.

**Assumptions** – Supporting schedules will be provided on or before November 30<sup>th</sup>.



### Work Flexibility and Commitment

GEMRT has the ability to begin work with minimum notice. Our staff is scheduled and dedicated to work on specific engagements in accordance with planned implementation schedules; however, due to the number of governmental audit staff available at our firm, we have the ability to begin work at a moment's notice based on urgency and as needed or requested by the City.

GEMRT affirms that the Firm and all assigned key professional staff are properly licensed to practice public accounting in the State of Florida.

GEMRT affirms that the Firm is independent of the City defined by generally accepted auditing standard and U.S. General Accounting Office's "Government Auditing Standards."

Gerry J. Donates, CPA is the project lead with direct supervision over the Firm's performance of its audit plan in this RFP. Mr. Donates may be contacted by telephone at 305-529-5440, and by email at [gdonates@gemrtcpa.com](mailto:gdonates@gemrtcpa.com). GEMRT ensures Mr. Donates will respond to the City's inquiries, shall bear the responsibility for managing all aspects of the work, and has decision making authority to address and resolve any city concerns or complaints.

### Identification of Anticipated Potential Audit Problems

The firm's approach to resolving any issues or problems noted throughout the course of the audit are addressed through a 6-step process as follows.



The following are potential audit issues that may be anticipated, along with approach to resolve:

- Proper implementation of GASB Statement No. 101, *Compensated Absences* and No. 103, *Financial Reporting Model Improvements* – We will evaluate the conclusions, accounting, adjusting entries, and reporting as completed and prepared by the City for implementation of GASB 101 and 103 during the corresponding years of implementation. If any issues are noted, we will provide guidance and assistance to correct as necessary. We will meet with the Finance Department to further discuss the new standards and provide sample journal entries and disclosures if not already properly completed.
- GFOA Certificate of Achievement for Excellence in Financial Reporting Detailed Listing of Comments and Suggestions for Improvement – We will obtain the City's listing of comments and suggestions for improvement as provided to the City by the GFOA. We will read and examine each item noted, and will address with the

Finance Department and/or management to correct the issues for proper presentation in the fiscal year ended September 30, 2024 financial statements.

- Findings and Recommendations – If there were no findings in the prior year’s financial statements, we will inquire with the previous auditors regarding any recommendations provided to the City in order to determine if action was taken to address each recommendation, if any. We will provide guidance to management to proactively address any recommendations previously provided to the City with the goal of assisting the City in implementing any new processes in a timely and efficient manner as feasible.

### **Quality of Staff**

The quality of our audit staff is paramount to the success of our engagements. Our consultants ensure this quality by implementing a rigorous selection process, continuous training, and professional development programs. They focus on fostering an environment of excellence and accountability, where each team member is encouraged to strive for continuous improvement. This approach not only aligns with our core value of "We Care" but also ensures that our staff are well-equipped with the latest industry knowledge and best practices, thereby maintaining the highest standards of audit quality.

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 4

REFERENCES

# 2025

## **REFERENCES**

### **Tab 4. Section A.**

See Tab 2. Section K. for contact information for references.

### **Tab 4. Section B.**

Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP ("GEMRT" or the "Firm") confirms that neither the Firm nor any of its officers have been subject to any legal charges, convictions, or findings of liability related to fraud, bribery, or criminal offenses. Furthermore, the Firm has not been involved in any lawsuits or legal matters within the past five (5) years.

### **Tab 4. Section C.**


Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP ("GEMRT" or the "Firm") affirms that the Firm has not had any contracts or agreements terminated for convenience, cause, or default within the past three (3) years.




Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

Attachment "A"

REQUIRED REFERENCE FORM


	<b>City of Doral</b> <b>8401 NW 53<sup>rd</sup> Terrace</b> <b>Doral, Florida 33166</b>
<b>The Next Line To Be Completed by the Firm Being Referenced:</b>	
<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> <b>RFP 2025-02 – Financial Auditing Services</b>	

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

<b>This Section To Be Completed by the Reference Provider:</b>	
<b>Project Name:</b> Independent audit of the Town of Miami Lakes, Florida	
<b>Project Description:</b> The financial statement audit, federal and/or Florida single audits of the Town of Miami Lakes, FL	
<b>Contract Dates:</b> Current Contract - Fiscal year ended September 30, 2022 to 2026 <b>Budget/Cost:</b> \$295,000	
Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
How would you rate the overall performance of the firm: <input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Very Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Unsatisfactory	
<b>Additional Comments:</b> The Town of Miami Lakes greatly appreciated GEMRT's collaborative approach and attention to detail throughout the engagement. Their constructive feedback supported the Town's efforts toward continuous improvement. Overall, GEMRT was a valuable partner, and we commend their high standard of service.	
<b>Printed Name/Title:</b> KAY GRANT, CHIEF FINANCIAL OFFICER	
<b>Signature:</b> 	<b>Date:</b> 4-25-2025

Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

**Attachment “A”****REQUIRED REFERENCE FORM**

	<b>City of Doral</b> <b>8401 NW 53<sup>rd</sup> Terrace</b> <b>Doral, Florida 33166</b>
<b>The Next Line To Be Completed by the Firm Being Referenced:</b>	
<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> <b>RFP 2025-02 – Financial Auditing Services</b>	

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

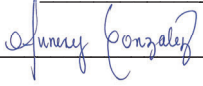

<b>This Section To Be Completed by the Reference Provider:</b>	
Project Name: <u>Independent audit of the City of West Miami, Florida</u>	
Project Description: <u>Financial statements audit, and Federal and/or Florida single audits of the City of West Miami, Florida</u>	
Contract Dates: <u>Current Contract - FYE September 30, 2023 to 2025</u>	Budget/Cost: <u>Approximately \$210,000</u>
Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
How would you rate the overall performance of the firm: <input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Very Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Unsatisfactory	
Additional Comments: <u>GEMRT's professionalism and deep understanding of municipal finance has been consistently evident throughout the 20-plus-year engagement with the City of West Miami.</u>	
<u>The team is responsive and committed to maintaining the highest standards of integrity. They are highly recommended.</u>	
Printed Name/Title: <u>Annery Gonzalez, MMC, SHRM-CP City Clerk</u>	
Signature: <u></u>	Date: <u>4/25/2025</u>

Exhibit A – Required Submission Forms

Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

Attachment "A"

REQUIRED REFERENCE FORM

	<b>City of Doral</b> <b>8401 NW 53<sup>rd</sup> Terrace</b> <b>Doral, Florida 33166</b>
<b>The Next Line To Be Completed by the Firm Being Referenced:</b>	
<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> RFP 2025-02 – Financial Auditing Services	

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

<b>This Section To Be Completed by the Reference Provider:</b>	
Project Name: <u>Independent Audit of the City of Sweetwater, Florida</u>	
Project Description: <u>Audit of the financial statements, and Federal and/or Florida Single Audits of City of Sweetwater, Florida</u>	
Contract Dates: <u>Current Contract - FYE September 30, 2023 through 2027</u> Budget/Cost: <u>\$385,000</u>	
Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
How would you rate the overall performance of the firm:	
<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Very Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Unsatisfactory	
Additional Comments: _____	
_____	
Printed Name/Title: <u>Jose L. Diaz - Mayor</u>	
Signature: _____	Date: <u>April 24, 2025</u>

RFP-2025-02

Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

**Attachment “A”****REQUIRED REFERENCE FORM**

**City of Doral**  
**8401 NW 53<sup>rd</sup> Terrace**  
**Doral, Florida 33166**

**The Next Line To Be Completed by the Firm Being Referenced:**

**Firm Name:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP

**Solicitation Number and Title:**  
**RFP 2025-02 – Financial Auditing Services**

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

**This Section To Be Completed by the Reference Provider:**

Project Name: Audit of healthcare & nonprofit entity Borinquen Health Care Center, Inc.

Project Description: To perform the financial statement audit, federal single audit, and program specific audit for the fiscal year ended January 31, 2025.

Contract Dates: 2023 - 2025 Budget/Cost: \$242,500

Was the firm responsive to your needs and requests? ☒ Yes ☐ No

Was there good communication between the client and the firm? ☒ Yes ☐ No

Was the firm proactive in resolving problems and disputes? ☒ Yes ☐ No

Was the staff professional and knowledgeable? ☒ Yes ☐ No

Were the services completed on time and within budget? ☒ Yes ☐ No

Has this firm ever been awarded a repeat contract by your organization for similar services? ☒ Yes ☐ No

Would you award a contract to this firm again for similar services? ☒ Yes ☐ No

How would you rate the overall performance of the firm:

☒ Excellent

☐ Very Good

☐ Satisfactory

☐ Unsatisfactory

Additional Comments: Borinquen has utilized GEMRT audit services for our annual financials audits. We have been very pleased by the professionalism of the team, quality and expertise they bring to each engagement. GEMRT' audit approach is thorough, efficient and non-disruptive to the Finance Department's day to day operations. We are especially pleased with their accessibility and responsiveness, as they are always available to address inquiries and provide guidance when needed. We highly recommend GEMRT

Printed Name/Title: Sindia Rosenay, CFO

Signature:  Date: 4/25/2025



# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 5

PRICE SCHEDULE

# 2025



**FEE SCHEDULE**  
**City of Doral**  
**RFP 2025-02 Financial Auditing Services**  
**Fee Proposal**

Required Submission Form

**Name of Firm:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP (GEMRT)

<u>Level</u>	<u>Standard Rate</u>	<u>2025</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$400	30	\$275	\$ 8,250
Manager	\$270	40	\$185	7,400
Seniors	\$210	125	\$140	17,500
Staff	\$175	155	\$110	17,050
		<u>350</u>		<u>\$ 50,200</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 50,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2026</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$410	25	\$280	\$ 7,000
Manager	\$275	45	\$200	9,000
Seniors	\$215	120	\$150	18,000
Staff	\$180	160	\$115	18,400
		<u>350</u>		<u>\$ 52,400</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 52,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2027</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$425	25	\$285	\$ 7,125
Manager	\$285	45	\$205	9,225
Seniors	\$225	130	\$155	20,150
Staff	\$185	150	\$120	18,000
		<u>350</u>		<u>\$ 54,500</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 54,500</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2028</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$430	25	\$295	\$ 7,375
Manager	\$295	45	\$210	9,450
Seniors	\$230	130	\$160	20,800
Staff	\$190	150	\$125	18,750
		<u>350</u>		<u>\$ 56,375</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 56,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2029</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$445	25	\$305	\$ 7,625
Manager	\$305	45	\$215	9,675
Seniors	\$235	130	\$165	21,450
Staff	\$195	150	\$130	19,500
		<u>350</u>		<u>\$ 58,250</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 58,000</u></b>

\* 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.

If the City becomes subject to a Single Audit in any year of the engagement, the additional fees are provided below:

Federal Single Audit Fee	\$	8,000
Florida Single Audit Fee	\$	8,000

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 6

**REQUIRED FORMS AND OTHER  
ADDITIONAL DOCUMENTS**

# 2025

**SOLICITATION RESPONSE FORM****City of Doral RFP No. 2025-02  
Financial Auditing Services**

Date Submitted	May 6, 2025
Company Legal Name*	Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP
Date of Entity Formation	April 30, 2018 (Merger Formation Date)
Entity Type (select one)	Corporation <u>Partnership</u> LLC / Other:
Corporate Address	2600 Douglas Road, Suite 800 Coral Gables, FL 33134
Office Location	2600 Douglas Road, Suite 800 Coral Gables, FL 33134
FEI/EIN No.	83-0696713
Authorized Representative (Name and Title)	Gerry J. Donates - Partner

**\* Attach copies of applicable business licenses, including Business Tax Receipt, etc.**

**\* Attach copies of all small business or similar certifications held by Proposer.**

**\* Attach a Table of Organization reflecting the Project Team reporting structure, names, & titles.**

**\* Attach 1-page resume for each Project Team member and attach any applicable professional certifications.**

- The undersigned Bidder/Proposer agrees, if this Bid is accepted by the City, to enter into an agreement with the City of Doral to perform and furnish all goods and/or services as specified or indicated in the Contract for the Price and within the timeframe indicated in this proposal and in accordance with the terms and conditions of the Contract.
- Bidder/Proposer accepts all of the terms and conditions of the Solicitation, including without limitation those dealing with the disposition of Bid Security. This Bid will remain subject to acceptance for 180 days after the day of Bid opening. Bidder/Proposer agrees to sign and submit the Contract with any applicable documents required by this RFP within ten days after the date of City's Notice of Award (If applicable).
- By responding to this sealed Solicitation, the Bidder/Proposer makes all representations required by the Solicitation and further warrants and represents that Bidder/Proposer acknowledges that it has received and examined copies of the entire Solicitation documents including all of the following addenda:  
 Addendum No.: 1 Dated: 3/28/25 Addendum No.: 4 & 5 Dated: 4/16/25 and 4/29/2025  
 Addendum No.: 2 & 3 Dated: 4/9/25 Addendum No.: 6 & 7 Dated: 5/1/25 and 5/2/2025  
           Check here If no Addenda were issued by the City.
- Bidder/Proposer further warrants and represents that it has familiarized itself with the nature and extent of the Contract, required goods and/or services, site, locality, and all local conditions and applicable laws and regulations that in any manner may affect cost, progress, performance, or furnishing of the Work.
- Bidder/Proposer further warrants and represents that it has studied carefully all site conditions, including applicable reports and drawings of subsurface conditions and drawings of physical conditions to the extent applicable to the Work, and has obtained and carefully studied (or assumes responsibility for obtaining and carefully studying) all information that pertains to the subsurface or physical conditions at the site or otherwise

## Exhibit A – Required Submission Forms

may affect the cost, progress, performance, or furnishing of the Work, and no additional examinations, investigations, explorations, tests, reports or similar information or data are or will be required by Bidder/Proposer for such purposes.

6. Bidder/Proposer further warrants and represents that it has given the City written notice of all errors or discrepancies it has discovered in the Contract and the resolution thereof by the City is acceptable to Bidder/Proposer.
7. Bidder/Proposer further warrants and represents that this Bid/Proposal is genuine and not made in the interest of or on behalf of any other undisclosed person, firm or corporation; Bidder/Proposer has not directly or indirectly induced or solicited any other Bidder/Proposer to submit a false or sham Proposal; Bidder/Proposer has not solicited or induced any person, firm or corporation to refrain from submitting; and Bidder/Proposer has not sought by collusion to obtain for itself any advantage over any other Bidder/Proposer or over the City.
8. Bidder/Proposer understands that the quantities provided are only provided for proposal evaluation only. The actual quantities may be higher or lower than those in the proposal form.
9. Bidder/Proposer understands and agrees that the Contract Price is Unit Rate Contract to furnish and deliver all of the Work complete in place as such the Proposer shall furnish all labor, materials, equipment, tools superintendence, and services necessary to provide a complete Project.
10. Communications concerning this Proposal shall be addressed to:


Bidder/Proposer:	<u>Garcia, Espinosa, Miyares, Rodriguez, Trueba &amp; Co., LLP</u>
Telephone:	<u>(305) 529-5440</u>
Email Address:	<u>Gdonates@gemrtcpc.com</u>
Attention:	<u>Gerry J. Donates - Partner</u>

11. The terms used in this response which are defined in the above-referenced Solicitation shall have the meanings assigned to them in such Solicitation.

**STATEMENT**

I understand that a "person" as defined in 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 the 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 "persons" includes officers, directors, executives, partners, shareholders, employees, members, and agents active in management of the entity.

SUBMITTED THIS 6<sup>th</sup> DAY OF May, 2025.

Company Name:	<u>Garcia, Espinosa, Miyares, Rodriguez, Trueba &amp; Co. LLP</u>
Company Address:	<u>2600 Douglas Road, Suite 800 Coral Gables, FL 33134</u>
Authorized Representative Signature:	<u></u>

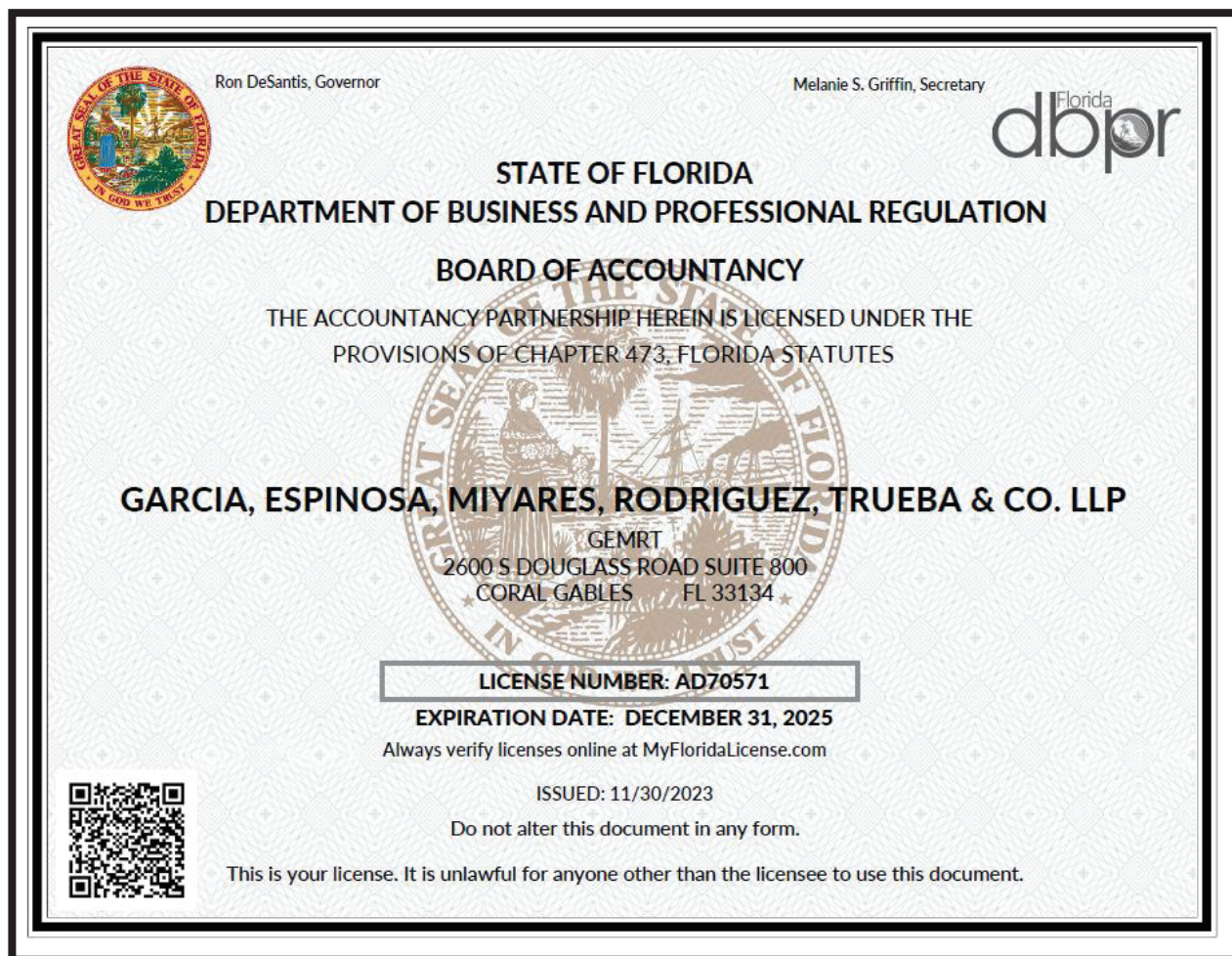
RFP-2025-02



**REQUEST FOR PROPOSALS NO. 2025-02**

**FINANCIAL AUDITING SERVICES OF CITY OF DORAL, FLORIDA**

**BUSINESS LICENSES, INCLUDING BUSINESS TAX RECEIPT**



REQUEST FOR PROPOSALS NO. 2025-02

FINANCIAL AUDITING SERVICES OF CITY OF DORAL, FLORIDA

BUSINESS LICENSES, INCLUDING BUSINESS TAX RECEIPT

004449

Local Business Tax Receipt

Miami-Dade County, State of Florida

-THIS IS NOT A BILL - DO NOT PAY

LBT

EXPIRES  
SEPTEMBER 30, 2025

Must be displayed at place of business  
Pursuant to County Code  
Chapter 8A - Art. 9 & 10

7284661

BUSINESS NAME/LOCATION

GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA  
& CO LLP  
2600 S DOUGLAS RD STE 800  
CORAL GABLES FL 33134-6149

RECEIPT NO.

RENEWAL

7573003

OWNER

GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA  
& CO LLP  
C/O ROY & GARCIA  
Employee(s) 3

SEC. TYPE OF BUSINESS

212 P.A./CORP/PARTNERSHIP/FIRM


PAYMENT RECEIVED  
BY TAX COLLECTOR

\$45.00 10/01/2024  
FPPU05-25-000014

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit [www.miamidade.gov/taxcollector](http://www.miamidade.gov/taxcollector)



CITY OF CORAL GABLES, FLORIDA

LOCAL BUSINESS TAX RECEIPT

ANNUAL FIRE INSPECTION FEE RECEIPT

THIS IS NOT A BILL-DO NOT PAY

CUST. NO: 012820

RECEIPT NO.

BT-0006012650

2024-2025

BUSINESS NAME:

GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA & CO L

LOCATION:

2600 DOUGLAS RD

DBA NAME:

GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA & CO I

800/801

CLASSIFICATION:

1 Professional Service Corporati

2

3

4

5

6

NO. OF UNITS

UNIT DESCRIPTION

AMOUNT PAID: \$ 430.80

SQUARE FOOTAGE OF SPACE: 10998

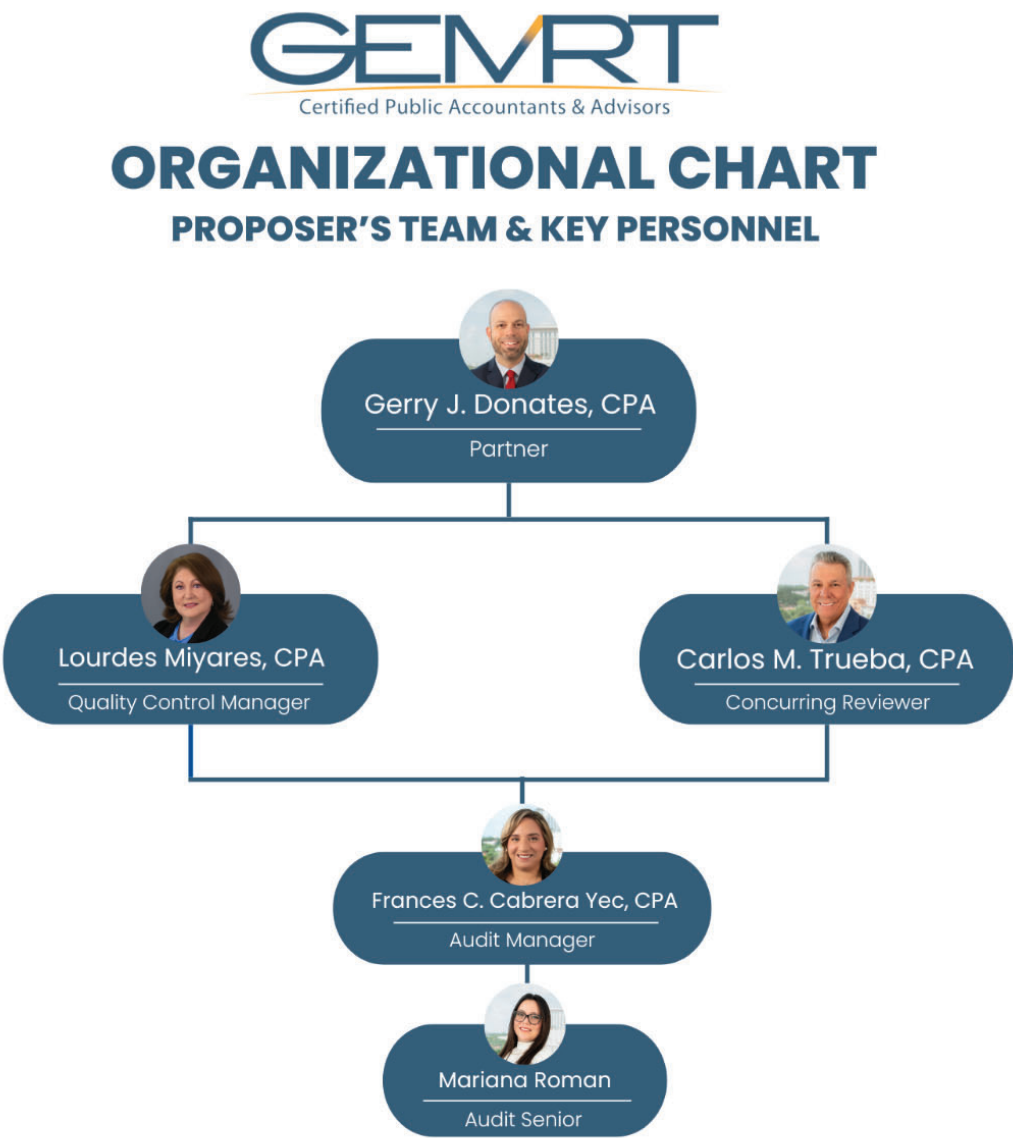
BUSINESS TAX RECPT RENEWAL

VALID ONLY AT LOCATION ABOVE.  
RECEIPT EXPIRES 09/30/2025

\*\* This receipt does not constitute authority to begin operating at this location without a  
Certificate of Use and Inspection Approval \*\*

REQUEST FOR PROPOSAL NO. 2025-02  
FINANCIAL AUDTING SERVICES OF CITY OF DORAL, FLORIDA

Table of Organization for Project Team







## MEET OUR ENGAGEMENT PARTNER

Gerry J. Donates, CPA

### Contact

-  305.529.5440
-  Gdonates@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Member, Government Finance  
Officers Association  
(GFOA)

Member, Miami-Dade School Board  
**Audit and Budget  
Advisory Committee**



**Gerry Donates has over 20 years of experience in public accounting and auditing experience.**

**Gerry's responsibilities include:**

He manages the firm's audit practice. Gerry ensures the quality and fiscal compliance of all governmental and non-profit clientele service delivery. In addition, he manages numerous audits encompassing the industries of nonprofit/government, transportation, education, architectural, engineering, and healthcare.

- Management and evaluation of audit staff
- Monitoring and communicating information and guidance on current accounting developments and standards to the audit staff
- Managing the Firm's governmental and commercial engagement
- Planning engagements by assessing risk, performing analytical reviews, creating audit plan documents, and preparing or reviewing of financial statement. Ascertaining that each engagement is performed in accordance with applicable principles
- Reviewing workpapers and supervising staff
- Identifying significant compliance requirements
- Producing management letters as required or necessary
- Presenting the financial statements to the entity's governing board as well as conducting exiting conferences with management to discuss the results of our audit procedures and communicate findings and/or recommendations

#### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - University of Florida - May 2002
- Master of Accounting - Nova Southeastern University - March 2007
- Certified Public Accountant, Florida 2009

#### CLIENTS SERVED

- Miami-Dade County, Florida - Senior Auditor
- Miami-Dade County School Board - Senior Auditor
- Miami-Dade Transit Authority - JV Manager
- Broward County, Florida - Senior Auditor
- City of Miami, Florida - Senior Auditor
- Town of Miami Lakes, Florida - Partner
- City of Doral, Florida - Senior Manager
- City of Sweetwater, Florida - Partner
- City of West Miami, Florida - Partner
- North Bay Village, Florida - Manager
- South Florida Workforce Investment Board d/b/a CareerSource South Florida - Manager
- Clerk of the Circuit and County Courts of Miami-Dade County, Florida - JV Manager
- City of Sweetwater Police Retirement Fund - Manager





## MEET OUR CONCURRING REVIEWER

CARLOS M. TRUEBA, CPA

### Contact

-  305.529.5440
-  Ctrueba@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



**Carlos is the firm's state and local government specialist with over forty (40) years of public accounting experience working with public entities.**

Carlos assists with the management of the firm's audit practice. Carlos ensures the quality and fiscal compliance of all governmental and non-profit clientele service delivery. In addition, he manages numerous audits encompassing the industries of non-profit/government, transportation, education, architectural, engineering, and healthcare.

Quality Management – Responsibilities include the development and update of the firm's staff quality management policies and procedures related to audit, services and compilation issues responsible for quality review issues.

Consulting experience includes general business and administrative processes leading to performance improvements for small businesses and local governments. Additionally, these services also lead to evaluations and recommendations of clients' business practices related to financial as well as operational issues.

#### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - Florida International University - August 1977
- Certified Public Accountant, Florida 1980

#### CLIENTS SERVED



- Miami Dade Water and Sewer - JV Partner
- Miami Dade County, Florida - JV Partner
- Miami Dade County School Board - JV Partner
- Miami Dade Transit Authority - JV Partner
- Broward County, Florida - JV Partner
- Broward County Port Everglades - JV Partner
- City of Miami, Florida - JV Partner
- Town of Miami Lakes, Florida - Partner
- City of Doral, Florida - Partner
- City of West Miami, Florida - Partner
- City of Sweetwater, Florida - Partner
- North Bay Village, Florida - Partner
- WLRN - Partner
- City of South Miami, Florida - Partner
- City of South Miami Police Pension Fund - Partner
- City of Sweetwater Police Retirement Fund - Partner



## MEET OUR QUALITY CONTROL MANAGER

Lourdes Miyares, CPA

### Contact

-  305.529.5440
-  [Lourdesm@gemrtcpa.com](mailto:Lourdesm@gemrtcpa.com)
-  [www.gemrtcpa.com](http://www.gemrtcpa.com)
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



**Lourdes Miyares has over 25 years of experience in public accounting and governmental auditing experience.**

#### **Lourdes's responsibilities include:**

Lourdes has extensive experience in preparation, analysis, and review of financial statements and tax returns with comprehensive knowledge of US generally accepted accounting principles, US generally auditing standards, governmental auditing standards, and US tax law.

Quality Management – Responsible for firm's quality control and procedures Responsibilities include the development and update of the firm's s staff quality management policies and procedures related to audit, services and compilation issues responsibilities for quality review issues.

Mrs. Miyares has significant experience in audit and consulting. She has been involved in all levels of compliance procedures, including compliance with laws and regulations. She is also responsible in maintaining the firm's quality standard on each engagement.

- Senior manager in charge of audits of nonprofit organizations, employee benefit plans, local governments, and private commercial entities
- Prepare detailed audit reports
- Assess internal controls and recommend improvements to enhance operations
- Reviewing and identifying engagement risks and issues with engagement partner and manager in charge

#### **EDUCATION AND CERTIFICATIONS**

- Bachelor of Accounting - Nova Southeastern University - October 1990
- Certified Public Accountant, Florida October 1996

#### **CLIENTS SERVED**



- Borinquen Health Care Center, Inc. - Quality Control Manager
- Town of Miami Lakes, Florida - Quality Control Manager
- City of Sweetwater, Florida - Quality Control Manager
- City of West Miami, Florida - Quality Control Manager





## MEET OUR AUDIT MANAGER

Frances C. Cabrera  
Yec, CPA

### Contact

-  305.529.5440
-  Fcabrera@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

## Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Lifetime Member, Beta Alpha Psi  
(Florida State University)

Participant, IRS VITA  
(Volunteer Income Tax Assistance)



**Frances C. Cabrera Yec has over 10 years of experience in public accounting and governmental auditing experience. Frances's responsibilities include:**

Frances is an accounting professional with 10 years of public accounting experience, including 5 years in supervisory positions related to audit engagements of municipalities, not-for-profit organizations, and employee benefit plans.

- Manager In-charge of audits of state and local governments, private commercial entities, and non profit organizations
- Reviewing workpapers and supervising staff
- Preparing financial statements
- Reviewing and identifying engagement risks and issues with engagement partner
- Responsible for reading grant contract and identifying important compliance issues for discussion with audit team

### EDUCATION AND CERTIFICATES

- Bachelor of Accounting - Florida State University - May 2014
- Master of Accounting - Florida International University - August 2015
- Certified Public Accountant, Florida 2017

### CLIENTS SERVED



- Miami-Dade County, Florida - Staff auditor
- Broward County, Florida - Staff auditor
- City of Miami, Florida - Staff auditor
- Town of Miami Lakes, Florida - Manager
- City of Doral, Florida - Senior auditor
- City of Sweetwater, Florida - Manager
- City of West Miami, Florida - Manager
- South Florida Workforce Investment Board d/b/a CareerSource South Florida - Senior auditor



## MEET OUR SENIOR AUDITOR AUDIT AND ASSURANCE

Mariana Roman

### Contact

-  305.529.5440
-  Mroman@gemrtcpa.com
-  www.gemrtcpa.com
-  2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Education

#### Bachelor of Finance and Accounting

Instituto Tecnológico Y De Estudios  
Superiores De Monterrey

June 2020



**Mariana Roman has 5 years of experience in public accounting and auditing. Mariana Roman's responsibilities include:**

As Senior Auditor, Mariana is responsible for the timely execution and completion of assigned tasks, remaining current and familiar with industry pronouncements, rules, regulations, and assume substantial responsibility for completion of assigned work. She has executed single audits, analytical tests of balance sheets and income/expense accounts as well as account investigation and reconciliation for all major asset classes. Her overall responsibilities include:

- Conducting tests of internal controls and summarizing results
- Conducting compliance tests and summarizing results
- Researching of accounting standards and principles
- Preparation and analysis of financial statements (compilations and reviews included)
- Reviewing and identifying engagement risks and issues with engagement partner and manager in charge
- Auditing of account balances as per the audit programs
- Responsible for reading grant contracts and identifying important compliance issues for discussion with manager in charge

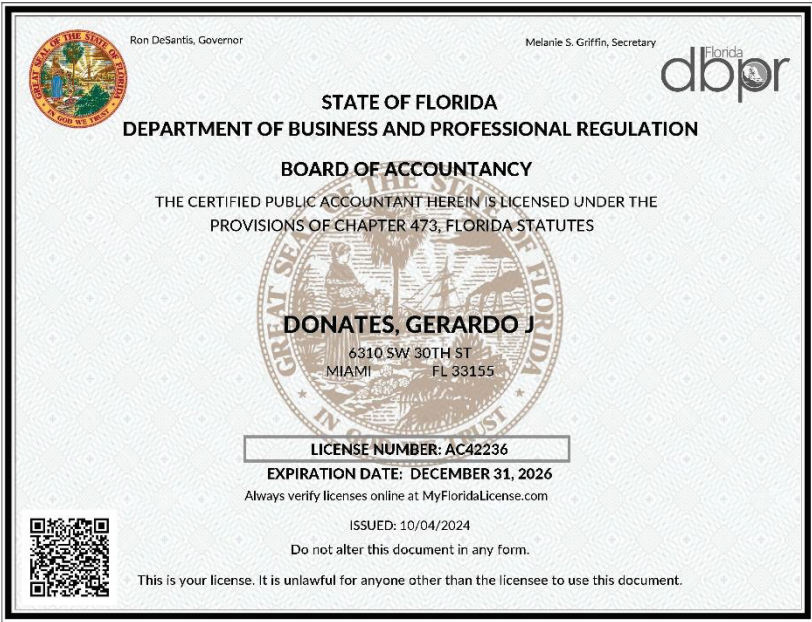
#### CLIENTS SERVED




- City of West Miami, Florida - Senior auditor
- Town of Miami Lakes, Florida - Senior auditor
- City of Sweetwater, Florida - Senior auditor
- Borinquen Health Care Center, Inc. - Senior auditor
- Our Pride Academy, Inc. - Senior Auditor



Applicable Professional Certifications



Applicable Professional Certifications



Ron DeSantis, Governor

Florida

dbpr

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MIYARES, MARIA LOURDES

14030 SW 38TH STREET  
MIAMI FL 33175

LICENSE NUMBER: AC0029497


EXPIRATION DATE: DECEMBER 31, 2025


Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)

ISSUED: 12/06/2023

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





Ron DeSantis, Governor

Florida

dbpr

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CABRERA, FRANCES CELESTE

4732 SW 67TH AVE UNIT K4  
MIAMI FL 33155

LICENSE NUMBER: AC51189


EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)

ISSUED: 09/13/2024

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





**PROPOSER QUALIFICATION STATEMENT**

The Proposer's response to this questionnaire will be utilized as part of the City's evaluation to ensure that the Proposer meets, to the satisfaction of the City, the minimum requirements for participating in this Solicitation.

**PROPOSER MUST PROVIDE DETAILS FULFILLING THE SOLICITATION'S MINIMUM QUALIFICATIONS.**

Proposer	Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP (GEMRT)
Years in Business	Over 35 years
Management Contact*	Gdonates@gemrtcpa.com 305.529.5440 Ext. 121

Identify past and current concession contracts to support compliance with required years of experience. Additional tables may be added by completing additional copies of this form, as needed.

Auditing Services Contract No. 1			
Name:	City of Sweetwater, Florida		
Description:	Audit of the financial statements, and Federal and/or Florida Single Audits of the City of Sweetwater, Florida		
Budget/Cost:	\$385,000	Contract Dates:	Current Contract - FYE September 30, 2023 through 2027
Owner/Client Name:	Jose L. Diaz - Mayor	Reference Name:	Jose L. Diaz - Mayor
Reference Phone No.:	(305) 211-0411	Reference Email:	mayordiaz@cityofsweetwater.fl.gov
Auditing Services Contract No. 2			
Name:	City of West Miami, Florida		
Description:	Audit of the financial statements, and Federal and/or Florida Single Audits of the City of West Miami, FL		
Budget/Cost:	\$210,000	Budget/Cost:	Current Contract - FYE September 30, 2023 through 2025
Owner/Client Name:	Annery Gonzalez, MMC, SHRP-CP	Owner/Client Name:	
Reference Phone No.:	(305) 266-1122	Reference Phone No.:	anneryg@cityofwestmiami.gov
Auditing Services Contract No. 3			
Name:	Town of Miami, Lakes, Florida		
Description:	Annual Comprehensive Financial Report (ACFR), financial statements audit, Federal and/or Florida single audits of the Town of Miami Lakes, FL		
Budget/Cost:	\$295,000	Budget/Cost:	Current Contract - FYE September 30, 2022 through 2026
Owner/Client Name:	Kay Grant, Chiel Financial Officer	Owner/Client Name:	
Reference Phone No.:	(305) 364-6100	Reference Phone No.:	GrantK@miamilakes-fl.gov

**PROPOSER QUALIFICATION STATEMENT - ATTACHMENT**

Additional table of past and current contracts to support compliance with required years of experience.

Client Name	Scope of Work	Most Recently Completed Fiscal Year End	Engagement Partners	Duration of Contract
City of Doral, Florida	ACFR Financial Audit Governmental Audit Federal Single Audit Florida Single Audit	FYE 9/30/19	Carlos M. Trueba	2005-2009 2015-2019
Town of Miami Lakes, Florida	ACFR Financial Audit Governmental Audit Federal Single Audit Florida Single Audit	FYE 9/30/24	Carlos M. Trueba Gerry J. Donates	2017-2021 2022-2026
City of Sweetwater, Florida	Financial Audit Governmental Audit Federal Single Audit Florida Single Audit	FYE 9/30/23	Carlos M. Trueba Gerry J. Donates	1997-2027
City of West Miami, Florida	Financial Audit Governmental Audit Federal Single Audit Florida Single Audit	FYE 9/30/23	Carlos M. Trueba Gerry J. Donates	1996-2025
City of North Bay Village, Florida	Financial Audit Governmental Audit	FYE 9/30/09	Carlos M. Trueba	2007-2009
Miami-Dade County, Florida - General Fund * RSM US LLP	ACFR Financial Audit Governmental Audit	FYE 9/30/20	Carlos M. Trueba	2011-2020
Broward County, Florida - General Fund, Aviation, Port Everglades * RSM US LLP	ACFR Financial Audit Governmental Audit	FYE 9/30/24	Carlos M. Trueba Gerry J. Donates	2017-2021 2022-2027

\* Joint Venture



**FEE SCHEDULE**  
**City of Doral**  
**RFP 2025-02 Financial Auditing Services**  
**Fee Proposal**

Required Submission Form

**Name of Firm:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP (GEMRT)

<u>Level</u>	<u>Standard Rate</u>	<u>2025</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$400	30	\$275	\$ 8,250
Manager	\$270	40	\$185	7,400
Seniors	\$210	125	\$140	17,500
Staff	\$175	155	\$110	17,050
		<u>350</u>		<u>\$ 50,200</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 50,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2026</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$410	25	\$280	\$ 7,000
Manager	\$275	45	\$200	9,000
Seniors	\$215	120	\$150	18,000
Staff	\$180	160	\$115	18,400
		<u>350</u>		<u>\$ 52,400</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 52,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2027</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$425	25	\$285	\$ 7,125
Manager	\$285	45	\$205	9,225
Seniors	\$225	130	\$155	20,150
Staff	\$185	150	\$120	18,000
		<u>350</u>		<u>\$ 54,500</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 54,500</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2028</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$430	25	\$295	\$ 7,375
Manager	\$295	45	\$210	9,450
Seniors	\$230	130	\$160	20,800
Staff	\$190	150	\$125	18,750
		<u>350</u>		<u>\$ 56,375</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 56,000</u></b>

<u>Level</u>	<u>Standard Rate</u>	<u>2029</u>		
		<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$445	25	\$305	\$ 7,625
Manager	\$305	45	\$215	9,675
Seniors	\$235	130	\$165	21,450
Staff	\$195	150	\$130	19,500
		<u>350</u>		<u>\$ 58,250</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b><u>\$ 58,000</u></b>

\* 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.


If the City becomes subject to a Single Audit in any year of the engagement, the additional fees are provided below:

Federal Single Audit Fee	\$	8,000
Florida Single Audit Fee	\$	8,000


Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

## Attachment "A"

## REQUIRED REFERENCE FORM

	<b>City of Doral</b> <b>8401 NW 53<sup>rd</sup> Terrace</b> <b>Doral, Florida 33166</b>
<b>The Next Line To Be Completed by the Firm Being Referenced:</b>	
<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> <b>RFP 2025-02 – Financial Auditing Services</b>	


The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

<b>This Section To Be Completed by the Reference Provider:</b>	
Project Name: <u>Independent audit of the Town of Miami Lakes, Florida</u>	
Project Description: <u>The financial statement audit, federal and/or Florida single audits of the Town of Miami Lakes, FL</u>	
Contract Dates: <u>Current Contract - Fiscal year ended September 30, 2022 to 2026</u> Budget/Cost: <u>\$295,000</u>	
Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
How would you rate the overall performance of the firm:	
<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Very Good <input type="checkbox"/> Satisfactory <input type="checkbox"/> Unsatisfactory	
Additional Comments: <u>The Town of Miami Lakes greatly appreciated GEMRT's collaborative approach and attention to detail throughout the engagement. Their constructive feedback supported the Town's efforts toward continuous improvement. Overall, GEMRT was a valuable partner, and we commend their high standard of service.</u>	
Printed Name/Title: <u>KAY GRANT, CHIEF FINANCIAL OFFICER</u>	
Signature: 	Date: <u>4-25-2025</u>

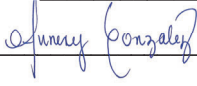
Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

**Attachment “A”**

**REQUIRED REFERENCE FORM**

	<b>City of Doral</b> <b>8401 NW 53<sup>rd</sup> Terrace</b> <b>Doral, Florida 33166</b>
<b>The Next Line To Be Completed by the Firm Being Referenced:</b>	
<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> <b>RFP 2025-02 – Financial Auditing Services</b>	

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

<b>This Section To Be Completed by the Reference Provider:</b>																						
<b>Project Name:</b> Independent audit of the City of West Miami, Florida																						
<b>Project Description:</b> Financial statements audit, and Federal and/or Florida single audits of the City of West Miami, Florida																						
<b>Contract Dates:</b> Current Contract - FYE September 30, 2023 to 2025	<b>Budget/Cost:</b> Approximately \$210,000																					
<table style="width: 100%;"> <tr> <td style="width: 60%;">Was the firm responsive to your needs and requests?</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="width: 20%; text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was there good communication between the client and the firm?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was the firm proactive in resolving problems and disputes?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was the staff professional and knowledgeable?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Were the services completed on time and within budget?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Has this firm ever been awarded a repeat contract by your organization for similar services?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Would you award a contract to this firm again for similar services?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> </table> <p>How would you rate the overall performance of the firm:</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="checkbox"/> Excellent           <input type="checkbox"/> Very Good           <input type="checkbox"/> Satisfactory           <input type="checkbox"/> Unsatisfactory         </div> <p>Additional Comments: GEMRT's professionalism and deep understanding of municipal finance has been consistently evident throughout the 20-plus-year engagement with the City of West Miami.</p> <p>The team is responsive and committed to maintaining the highest standards of integrity. They are highly recommended.</p> <p>Printed Name/Title: Annery Gonzalez, MMC, SHRM-CP City Clerk</p> <p>Signature:  Date: 4/25/2025</p>		Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No																				

## Exhibit A – Required Submission Forms

Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

## Attachment "A"

## REQUIRED REFERENCE FORM



City of Doral  
8401 NW 53<sup>rd</sup> Terrace  
Doral, Florida 33166

## The Next Line To Be Completed by the Firm Being Referenced:

**Firm Name:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP

**Solicitation Number and Title:**

RFP 2025-02 – Financial Auditing Services

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

**This Section To Be Completed by the Reference Provider:**

Project Name: Independent Audit of the City of Sweetwater, Florida

Project Description: Audit of the financial statements, and Federal and/or Florida Single Audits of City of Sweetwater, Florida

Contract Dates: Current Contract - FYE September 30, 2023 through 2027 Budget/Cost: \$385,000

Was the firm responsive to your needs and requests? ☒ Yes ☐ No

Was there good communication between the client and the firm? ☒ Yes ☐ No

Was the firm proactive in resolving problems and disputes? ☒ Yes ☐ No

Was the staff professional and knowledgeable? ☒ Yes ☐ No

Were the services completed on time and within budget? ☒ Yes ☐ No

Has this firm ever been awarded a repeat contract by your organization for similar services? ☒ Yes ☐ No

Would you award a contract to this firm again for similar services? ☒ Yes ☐ No

How would you rate the overall performance of the firm:

☒ Excellent ☐ Very Good ☐ Satisfactory ☐ Unsatisfactory

Additional Comments: \_\_\_\_\_

Printed Name/Title: Jose L. Diaz - Mayor

Signature: \_\_\_\_\_ Date: April 24, 2025


RFP-2025-02



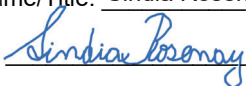
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**Attachment “A”**

**REQUIRED REFERENCE FORM**

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<b>Firm Name:</b> Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP	
<b>Solicitation Number and Title:</b> <b>RFP 2025-02 – Financial Auditing Services</b>	

The City of Doral is currently evaluating the qualifications of various firms to provide the above services and the indicated firm has listed you as a reference, having performed similar services for your organization. Please take a few moments to complete the following survey and return it to the Firm Representative who requested it. Your assistance in providing this information is appreciated.

<b>This Section To Be Completed by the Reference Provider:</b>																						
Project Name: <u>Audit of healthcare &amp; nonprofit entity Borinquen Health Care Center, Inc.</u>																						
Project Description: <u>To perform the financial statement audit, federal single audit, and program specific audit for the fiscal year ended January 31, 2025.</u>																						
Contract Dates: <u>2023 - 2025</u>	Budget/Cost: <u>\$242,500</u>																					
<table style="width: 100%;"> <tr> <td style="width: 60%;">Was the firm responsive to your needs and requests?</td> <td style="width: 20%; text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="width: 20%; text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was there good communication between the client and the firm?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was the firm proactive in resolving problems and disputes?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Was the staff professional and knowledgeable?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Were the services completed on time and within budget?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Has this firm ever been awarded a repeat contract by your organization for similar services?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> <tr> <td>Would you award a contract to this firm again for similar services?</td> <td style="text-align: center;"><input checked="" type="checkbox"/> Yes</td> <td style="text-align: center;"><input type="checkbox"/> No</td> </tr> </table>		Was the firm responsive to your needs and requests?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was there good communication between the client and the firm?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was the firm proactive in resolving problems and disputes?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Was the staff professional and knowledgeable?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Were the services completed on time and within budget?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Has this firm ever been awarded a repeat contract by your organization for similar services?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Would you award a contract to this firm again for similar services?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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How would you rate the overall performance of the firm: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span><input checked="" type="checkbox"/> Excellent</span> <span><input type="checkbox"/> Very Good</span> <span><input type="checkbox"/> Satisfactory</span> <span><input type="checkbox"/> Unsatisfactory</span> </div>																						
Additional Comments: <u>Borinquen has utilized GEMRT audit services for our annual financials audits. We have been very pleased by the professionalism of the team, quality and expertise they bring to each engagement. GEMRT' audit approach is thorough, efficient and non-disruptive to the Finance Department's day to day operations. We are especially pleased with their accessibility and responsiveness, as they are always available to address inquiries and provide guidance when needed. We highly recommend GEMRT</u>																						
Printed Name/Title: <u>Sindia Rosenay, CFO</u>																						
Signature: <u></u>	Date: <u>4/25/2025</u>																					

**BIDDER/PROPOSER AFFIDAVITS**

**Business Name:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co., LLP

**D.B.A.:** GEMRT **Federal I.D. No.:** 83-0696713

**Business Address:** 2600 Douglas Road, Suite 800 Coral Gables, FL 33134

**City:** Coral Gables **State:** Florida **Zip:** 33134

I, the undersigned affiant do swear and affirm that I am an authorized agent of the above-named business (“Bidder”) and authorized to make the following statements and certifications on Bidder’s behalf:

**1. Ownership Disclosure**

Pursuant to City Code Section 2-384, the above-named Bidder hereby discloses the following principals, individuals, or companies with five percent (5%) or greater ownership interest in Bidder (supplement as needed):

Name	Address	% Ownership
Please see attachment on following page.		

**BIDDER/PROPOSER AFFIDAVITS - ATTACHMENT****1. Ownership Disclosure**

<b>Name</b>	<b>Address</b>	<b>% Ownership</b>
Mariano J. Rodriguez	15525 NW 83rd Pl., Miami Lakes, FL 33016	22%
Jarnette G. Rodriguez	3611 SW 143rd Ave., Miami, FL 33175	6%
Juan C. Gonzalez	16453 NW 83rd Pl., Miami Lakes, FL 33016	6%
Leonardo Miyares	14030 SW 38th St., Miami, FL 33175	22%
Rafael Espinosa	14496 SW 44th St., Miami, FL 33175	22%
Roy A. Garcia	9251 SW 76th St., Miami, FL 33173	22%

Exhibit A – Required Submission Forms


The above-named Bidder hereby discloses the following subcontractors (supplement as needed):

Name	Address	% Ownership
Not Applicable		

Bidder hereby recognizes and certifies that no elected official, board member, or employee of the City of Doral ("City") shall have a financial interest in any transactions or any compensation to be paid under or through any transactions between Bidder and City, and further, that no City employee, nor any elected or appointed officer (including City board members) of the City, nor any spouse, parent or child of such employee or elected or appointed officer of the City, may be a partner, officer, director or proprietor of Bidder, and further, that no such City employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Bidder. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Bidder.

Any exception to these above-described restrictions must be expressly provided by applicable law or ordinance and be confirmed in writing by City. Further, Bidder recognizes that with respect to any transactions between Bidder and City, if any Bidder violates or is a party to a violation of the ethics ordinances or rules of the City, the provisions of Miami-Dade County Code Section 2-11.1, as applicable to City, or the provisions of Chapter 112, part III, Fla. Stat., the Code of Ethics for Public Officers and Employees, such Bidder may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any future bids or proposals for goods or services to City. The term "Bidder," as used herein, include any person or entity making a proposal herein to City or providing goods or services to City.

2. Public Entity Crimes

- 1. Bidder is familiar with and understands the provisions of Section 287.133, Florida Statutes
- 2. Bidder further understands that a person or affiliate who has been placed on the convicted Bidder list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted Bidder list.
- 3. 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.**)
  - o GD 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.



## Exhibit A – Required Submission Forms

- \_\_\_\_\_ 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 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.)

**3. Compliance With Foreign Entity Laws**

Applicant certifies as follows:

- a. Bidder is not owned by the government of a foreign country of concern, as defined in Section 287.138, Florida Statutes.
- b. The government of a foreign country of concern does not have a controlling interest in Bidder, as defined in Section 287.138, Florida Statutes.
- c. Bidder is not organized under the laws of a foreign country of concern, as defined in Section 287.138, Florida Statutes.
- d. Bidder does not have a principal place of business in a foreign country of concern, as defined in Section 287.138, Florida Statutes.
- e. Bidder is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to s. 215.473.
- f. Bidder is not engaged in business operations in Cuba or Syria.
- g. Bidder is not participating in a boycott of Israel, and is not on the Scrutinized Companies that Boycott Israel list in accordance with the requirements of Sections 287.135 and F.S. 215.473, Florida Statutes

**4. Disability, Nondiscrimination, and Equal Employment Opportunity**

Applicant certifies that Bidder is in compliance with and agrees to continue to comply with, and ensure that any subcontractor, or third party contractor under any and all contracts with the City of Doral complies with all applicable requirements of the laws listed below including, but not limited to, those provisions pertaining to employment, provision of programs and services, transportation, communications, access to facilities, renovations, and new construction.

- The American with Disabilities Act of 1990 (ADA), Pub. L. 101-336, 104 Stat 327, 42 USC 12101-12213 and 47 USC Sections 225 and 661 including Title I, Employment; Title II, Public Services; Title III, Public Accommodations and Services Operated by Private entities; Title IV, Telecommunications; and Title V, Miscellaneous Provisions.
- The Florida Americans with Disabilities Accessibility Implementation Act of 1993, Section 553.501-553.513, Florida Statutes.
- The Rehabilitation Act of 1973, 29 USC Section 794.
- The Federal Transit Act, as amended 49 USC Section 1612.
- The Fair Housing Act as amended 42 USC Section 3601-3631

**5. Conformance with OSHA Standards**

Applicant certifies and agrees that Applicant has the sole responsibility for compliance with all the requirements of the Federal Occupational Safety and Health Act of 1970, and all State and local safety and health regulations, and in the event the City engages Bidder, Bidder agrees to indemnify and hold harmless the City of Doral, against any and all liability, claims, damages losses and expenses the City may incur due to the failure of itself or any of its subcontractors to comply with such act or regulation in the performance of the contract.

**6. E-Verify Program Affidavit**

Affiant certifies the following:

- a. Affiant is familiar with and understands the provisions of Section 448.095, Florida Statutes and 48 CFR 52.222-54 and has sufficient knowledge of the personnel practices of the Bidder to execute this Declaration on behalf of the Bidder.
- b. Bidder has registered with and utilizes the federal work authorization program commonly known as E-Verify or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in F.S. 448.095, which prohibits the employment, contracting or sub-contracting with an unauthorized alien.
- c. Bidder does not knowingly employ unauthorized aliens or retain in its employ a person whose immigration status makes them ineligible to work for the Bidder.
- d. Bidder has verified that any subcontractors utilized to deliver goods or services to the City through the Contractor's contract with the City use the E-Verify system and do not knowingly employ persons whose immigration status makes them ineligible to work for the subcontractor. The undersigned further confirms that it has obtained all necessary affidavits from its subcontractors, if applicable, in compliance with F.S. 448.095, and that such affidavits shall be provided to the City upon request.
- e. Failure to comply with the requirements of F.S. 448.095 may result in termination of the Bidder's contract(s) with the City of Doral.

**7. No Contingency Affidavit**

Affiant certifies the following:

- a. Neither Bidder nor any principal, employee, agent, representative or family member has promised to pay, and Bidder has not and will not pay, a fee the amount of which is contingent upon the City of Doral awarding a contract.
- b. Bidder warrants that neither it, nor any principal, employee, agent, or representative has procured, or attempted to procure, a contract with the City of Doral in violation of any of the provisions of the Miami- Dade County conflict of interest and code of ethics ordinances.
- c. Bidder acknowledges that a violation of this warranty may result in the termination of any contracts and forfeiture of funds paid, or to be paid, to the Bidder if awarded a contract.

**8. Copeland Anti-Kickback Affidavit**

Affiant certifies that no portion of any sums will be paid to any employees of the City of Doral, its elected officials, or its consultants, as a commission, kickback, reward or gift, directly or indirectly by Bidder or any member of Bidder's firm or by any officer of the corporation in exchange for business with the City of Doral.

**9. Non-Collusion Affidavit**

I, the undersigned affiant, swear or affirm that:

- a. Affiant is fully informed respecting the preparation and contents of the attached Bid/Proposal by Contractor and of all pertinent circumstances respecting such Bid/Proposal.
- b. Such Bid/Proposal is genuine and is not a collusive or sham Bid/Proposal.

Exhibit A – Required Submission Forms

- c. Neither the said Contractor nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including Affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other firm or person to submit a collusive or sham Bid/Proposal in connection with the Work for which the attached Bid/Proposal has been submitted; or to refrain from bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any firm or person to fix any overhead, profit, or cost elements of the Bid/Proposal or of any other person submitting a response to the solicitation, or to fix any overhead, profit, or cost elements of the quoted price(s) or the quoted price(s) of any other bidding/proposing person, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against the City or any person interested in the proposed Work.
- d. The price(s) quoted in the attached Bid/Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Contractor or any other of its agents, representatives, owners, employees or parties in interest, including this Affiant.

## 10. Drug Free Workplace Program

Bidder, in accordance with Florida statute 287.087 hereby certifies that the Bidder does all of the following:

- a. Publishes 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.
- b. Informs Employees about the dangers of drug abuse in the workplace, the business' 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.
- c. Gives each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (a).
- d. In the statement specified in subsection (a), notifies the employees that, as a conditions 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, Florida Statutes, 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.
- e. Imposes 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.
- f. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

\_\_\_\_\_ Select here if Not Applicable

## 11. Cone of Silence Certification

Affiant certifies and that Affiant has read and understands the "Cone of Silence" requirements set forth in this Solicitation and further certify that neither I, nor any agent or representative of the Company has violated this provision.

### BIDDER AFFIRMATION

I, the undersigned affiant, being first duly sworn as an authorized agent of the below-named Bidder, does hereby affirm and attest under penalty of perjury as the proposed Bidder for City of Doral that the certifications and statements provided above on behalf of Bidder are true to the best of affiant's knowledge and belief and that Bidder is compliant with all requirements outlined in these City of Doral Affidavits. Bidder acknowledges it is required to comply with and keep current all statements sworn to in the above affidavits and will notify the City of Doral immediately if any of the statements attested hereto are no longer valid.

Exhibit A – Required Submission Forms

Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP

Bidder Name

Affiant Signature

*Gerry J. Donates*

4/30/2025

Date Signed

Gerry J. Donates - Partner

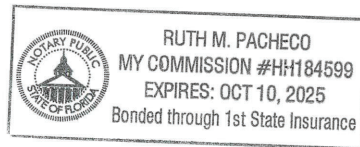
Affiant Name & Title (Printed)

STATE OF Florida

COUNTY OF Miami - Dade

The foregoing instrument was affirmed, subscribed, and sworn to before me this 30th day of April, 2025 by means of ☒ physical presence or ☐ online notarization, by Gerry J. Donates who is personally known to me or who produced the following identification: \_\_\_\_\_

[Notary Seal]



*[Signature]*  
Notary Public for the State of Florida  
My commission expires: October 10, 2025



**CONFLICT OF INTEREST DISCLOSURE****Business Name:** Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLPD.B.A.: GEMRT Federal I.D. No.: 83-0696713Business Address: 2600 Douglas Road, Suite 800 Coral Gables, FL 33134City: Coral Gables State: Florida Zip: 33134


Please note that all business entities interested in or conducting business with the City are subject to comply with the City of Doral's conflict of interest policies as stated within the certification section below. If a vendor has a relationship with a City of Doral official or employee, an immediate family member of a City of Doral official or employee, the vendor shall disclose the information required below.

1. No City official or employee or City employee's immediate family member has an ownership interest in vendor's company or is deriving personal financial gain from this contract.
2. No retired or separated City official or employee who has been retired or separated from the City for less than one (1) year has an ownership interest in vendor's Company.
3. No City employee is contemporaneously employed or prospectively to be employed with the vendor.
4. Vendor hereby declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any City employee or elected official to obtain or maintain a contract.

Conflict of Interest Disclosure*	
Name of City of Doral employees, elected officials, or immediate family members with whom there may be a potential conflict of interest:	<input type="checkbox"/> Relationship to employee <input type="checkbox"/> Interest in vendor's company <input type="checkbox"/> Other (please describe below)
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<input checked="" type="checkbox"/> No Conflict of Interest

*\*Disclosing a potential conflict of interest does not automatically disqualify vendors. In the event vendors do not disclose potential conflicts of interest and they are detected by the City, vendor will be exempt from doing business with the City.*

**I certify that this Conflict-of-Interest Disclosure has been examined by me and that its contents are true and correct to my knowledge and belief and I have the authority to so certify on behalf of the Vendor by my signature below:**

	<u>4/30/25</u>	Gerry J. Donates, Partner
Signature of Authorized Representative	Date	Printed Name of Authorized Representative

**CERTIFICATE OF AUTHORITY**  
(IF CORPORATION OR LLC)

I HEREBY CERTIFY that at a meeting of the Board of Directors of \_\_\_\_\_, a corporation organized and existing under the laws of the State of \_\_\_\_\_, held on the \_\_\_\_ day of \_\_\_\_\_, a resolution was duly passed and adopted authorizing \_\_\_\_\_ (Name) as \_\_\_\_\_ (Title) of the corporation/company to execute agreements on behalf of the corporation/company and providing that their execution thereof, attested by the secretary of the corporation/company, shall be the official act and deed of the corporation/company. I further certify that said resolution remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Secretary Signature: \_\_\_\_\_

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

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing instrument was affirmed, subscribed, and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by means of ☐ physical presence or ☐ online notarization, by \_\_\_\_\_ who is personally known to me or who produced the following identification: \_\_\_\_\_.


[Notary Seal]

\_\_\_\_\_  
Notary Public for the State of \_\_\_\_\_  
My commission expires: \_\_\_\_\_

**CERTIFICATE OF AUTHORITY**  
(IF PARTNERSHIP)

I HEREBY CERTIFY that at a meeting of the Board of Directors of Garcia, Espinosa, Miyares, Rodriguez, Trueba & Co. LLP, a partnership organized and existing under the laws of the State of Florida, held on the 20th day of December, 2023, a resolution was duly passed and adopted authorizing Gerry J. Donates (Name) as Partner (Title) of the partnership to execute agreements on behalf of the partnership and provides that their execution thereof, attested by a partner, shall be the official act and deed of the partnership. I further certify that said partnership agreement remains in full force and effect.

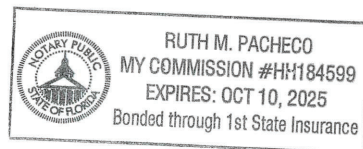
IN WITNESS WHEREOF, I have hereunto set my hand this 30th day of April, 2025.

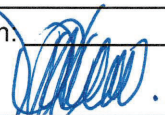
Partner Signature:   
Print Name: Gerry J. Donates, Partner

STATE OF Florida  
COUNTY OF Miami-Dade

The foregoing instrument was affirmed, subscribed, and sworn to before me this 30th day of April, 2025 by means of ☒ physical presence or ☐ online notarization, by \_\_\_\_\_ who is personally known to me or who produced the following identification: \_\_\_\_\_.

[Notary Seal]



  
Notary Public for the State of Florida  
My commission expires: October 10, 2025

**CERTIFICATE OF AUTHORITY**

(IF JOINT VENTURE)

Joint ventures must submit a joint venture agreement indicating that the person signing this Agreement is authorized to sign documents on behalf of the joint venture. If there is no joint venture agreement, each member of the joint venture must sign this Agreement and submit the appropriate Certificate of Authority (corporate, partnership, or individual).



# GEMRT

Certified Public Accountants & Advisors

# Thank you

## Contact Information



[www.GEMRTCPA.com](http://www.GEMRTCPA.com)



[Gdonates@gemrtcpa.com](mailto:Gdonates@gemrtcpa.com)



305.529.5440 ext. 121

City of Doral, Florida  
8401 NW 53rd Terrace  
Doral, FL 33166



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/24/2025

**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 have ADDITIONAL INSURED provisions or 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).**

<b>PRODUCER</b> BIBERK P.O. Box 113247 Stamford, CT 06911	<b>CONTACT NAME:</b> <b>PHONE (A/C, No, Ext):</b> 844-472-0967 <b>FAX (A/C, No):</b> 203-654-3613 <b>E-MAIL ADDRESS:</b> customerservice@biBERK.com														
<b>INSURED</b> Garcia Espinosa Miyares Rodriguez T  2600 Douglas Road Suite 800 Coral Gables, FL 33134	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Berkshire Hathaway Direct Insurance Company</td> <td>10391</td> </tr> <tr> <td>INSURER B :</td> <td></td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Berkshire Hathaway Direct Insurance Company	10391	INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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**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
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b>			N9BP979533	01/18/2025	01/18/2026	EACH OCCURRENCE
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)
							MED EXP (Any one person)
							PERSONAL & ADV INJURY
							GENERAL AGGREGATE
GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER:							\$ 1,000,000 \$ 300,000 \$ 5,000 \$ Included \$ 2,000,000 \$ 2,000,000 \$
	<b>AUTOMOBILE LIABILITY</b>						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b>						EACH OCCURRENCE
	<b>EXCESS LIAB</b>						AGGREGATE
	DED						\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>						PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE
							E.L. DISEASE - POLICY LIMIT
	<b>Professional Liability (Errors &amp; Omissions): Claims-Made</b>						Per Occurrence/Aggregate

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

Non-Owned Auto coverage is included in the general liability policy limits. Hired Auto coverage is included in the general liability policy limits.

**CERTIFICATE HOLDER****CANCELLATION**

City of Doral, Florida  
 8401 NW 53rd Terrace  
 Doral, FL 33166

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



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/24/2025

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**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or 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).

<b>PRODUCER</b> BIBERK P.O. Box 113247 Stamford, CT 06911	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 844-472-0967      FAX (A/C, No): 203-654-3613 E-MAIL ADDRESS: customerservice@biBERK.com														
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**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

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INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ 3,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$			N9UM915315	01/18/2025	01/18/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	Professional Liability (Errors & Omissions): Claims-Made						Per Occurrence/Aggregate

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

**CERTIFICATE HOLDER****CANCELLATION**

City of Doral, Florida 8401 NW 53rd Terrace Doral, FL 33166	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
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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/24/2025

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 have **ADDITIONAL INSURED** provisions or 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).

<b>PRODUCER</b>  AUTOMATIC DATA PROCESSING INSURANCE AGCY INC 1 ADP BLVD MS 325 ROSELAND, NJ 07068 (877) 677-0428	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (877) 677-0428		<b>FAX</b> (A/C, No): (877) 677-0430
	<b>E-MAIL ADDRESS:</b> spcbicadp@travelers.com		
	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
	<b>INSURER A : THE TRAVELERS INDEMNITY COMPANY OF AMERICA</b>		
<b>INSURED</b> GARCIA ESPINOSA MIYARES RODRIG 2600 S DOUGLAS RD STE 800 CORAL GABLES, FL 33134	<b>INSURER B :</b>		
	<b>INSURER C :</b>		
	<b>INSURER D :</b>		
	<b>INSURER E :</b>		
	<b>INSURER F :</b>		

## COVERAGES

**CERTIFICATE NUMBER:** 210805645241762

**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	
	<input type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG _____	\$ \$ \$ \$ \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> _____						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) _____	\$ \$ \$ \$ \$
	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE _____	\$ \$ \$
A	<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	N/A		UB-1N367633-25	01/15/2025	01/15/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	\$100,000 \$100,000 \$500,000

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

## CERTIFICATE HOLDER

CITY OF DORAL, FLORIDA  
 8401 NW 53RD TERRACE  
 DORAL, FL 33166

## CANCELLATION

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

*Renan M. Beltran*

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