



**PROPOSAL FOR INDEPENDENT AUDITING SERVICES FOR THE**  
**PERFORMING ARTS CENTER AUTHORITY**  
For the Fiscal years ending September 30, 2016, 2017, 2018, 2019 and 2020  
March 4, 2016

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**AC&F**

**ALBERNI CABALLERO & FIERMAN, LLP**

ACCOUNTANTS • ADVISORS

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March 4, 2016

Mr. Timothy Weeks  
Chief Financial Officer  
Performing Arts Center Authority  
201 SW Fifth Avenue  
Ft. Lauderdale, FL 33312

**Re: Proposal For Independent Auditing Services**

The independent certified public accounting firm of Alberni Caballero & Fierman, LLP (AC&F) proudly submits the following proposal to provide Independent Auditing Services to the Performing Arts Center Authority (the "Authority" or "PACA") for the fiscal years ending September 30, 2016, 2017, 2018, 2019, and 2020. Our firm consists of Certified Public Accountants and professionals dedicated to serving the public sector.

AC&F's partners have been providing professional CPA services throughout Florida for over 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center.

**We are uniquely qualified to perform professional Independent Auditing Services for the Authority due to the following:**

The engagement team chosen to serve PACA has extensive experience working with governmental entities of similar size and scope. In addition, our engagement team is very familiar with the PACA's operations and current issues affecting the PACA due to our experience auditing the Authority.

Our service team, offers the following advantages:

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

- over 30 years of professional practice with over 20 in the governmental audit and accounting field;
- and over 10 years working together as a team

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

**On-Site Decision Makers:** Having decision makers on-site and accessible ensures that any audit issues will be resolved efficiently and timely.

**Smooth Transition:** Transition will be smooth, with minimal disruption of the PACA's staff and operations. We can guarantee this due to our engagement team's governmental audit experience and our prior experience of our firm with the Authority. Therefore, we will use the PACA's staff efficiently and effectively.

**Satisfied Clients:** We have included references for several governmental entities which were audited by our Firm and Partners.

**Immediate Service Responsiveness:** Accessible to Clients 7 days a week regarding ANY comments, questions, or concerns.

**Timely Delivery of Services:** We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to exceed your expectations.

**Fees:** We recognize that engaging an accounting firm is an important investment of the Authority. You can expect that we are competitively priced and that your investment in us will add value to the Authority.

**Take a "Get the Job Done" approach to our Engagements:**

We will dedicate as many resources and people as necessary to complete the engagement within the specified time frame. We take this approach in order to complete the audit timely without sacrificing quality. We have proven that we deliver quality and timely services, as well as going the extra mile for all of our clients.

As outlined in our proposal, we will conduct an audit of the Financial Statements of the PACA, for the fiscal years ending September 30, 2016, 2017, 2018, 2019, and 2020 respectively.

In addition, we will audit and issue separate reports of the "Show Revenues and Show Expenses" as well as any other special audits and reports of capital expenditures as may be required by other governmental funding sources.

**We commit to perform the work within the time period defined in your request for proposal and continue to meet all reporting deadlines.**

The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the PACA of new evolving issues and related matters of importance. This includes assistance with the implementation of new accounting pronouncements at no additional charge to the PACA.

We are confident that our firm is eminently qualified to meet the challenges of this project and to deliver quality audit services to your organization. The PACA would be a valued client of our firm and we pledge to commit our resources to provide the level and quality of services that will fit PACA's needs, and exceed PACA's expectations.

Andrew S. Fierman, CPA, a partner in our firm's assurance services department is authorized to make representations for and to bind the firm. He can be reached at (305) 662-7272. His e-mail address is [andrew@acf-cpa.com](mailto:andrew@acf-cpa.com). Please do not hesitate to call or email if you have any questions about the information provided in this proposal. We thank you for considering our firm's qualifications and experience and look forward to continue to serve you.

Very truly yours,



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

# SECTION 1

## PROPOSER'S INFORMATION COVERSHEET



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# PERFORMING ARTS CENTER AUTHORITY

## SECTION I: PROPOSER'S INFORMATION COVERSHEET

APPENDIX A  
Proposer Information Coversheet

### REQUEST FOR PROPOSALS FOR INDEPENDENT AUDITING SERVICES

Performing Arts Center Authority  
201 SW Fifth Avenue  
Fort Lauderdale, Florida 33312

Name of Proposer ALBERNI CABALLERO & FIERMAN, LLP

Address 3350 S.W. 148TH AVENUE

City Miramar State Florida Zip Code 33027

Name of Authorized Officer Andrew S. Fierman, CPA

Signature of Authorized Officer 

Federal Employer Identification Number 55-0912340 Date 03/04/2016

Telephone Number 954-874-1611

Email Address andrew@acf-cpa.com

# SECTION 2

## EXECUTIVE SUMMARY



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 2. EXECUTIVE SUMMARY

### SUMMARY OF PROPOSAL

Alberni Caballero & Fierman LLP (AC&F) appreciates this opportunity to respond to your Request for Proposal for Independent Auditing Services for the Performing Arts Center Authority (the "PACA") for the fiscal years ended September 30, 2016, 2017, 2018, 2019 and 2020. Based on our understanding of your expectations and the requirements set forth in your RFP, we will conduct an audit of the basic financial statements for the PACA for the fiscal years ended September 30, 2016, 2017, 2018, 2019 and 2020. Our audits will be conducted in accordance with:

- Auditing Standards Generally Accepted in the United States of America
- Government Auditing Standards issued by the Comptroller General of the United States
- Rules of the Auditor General State of Florida, Chapter 10.550
- Federal Single Audit Act (if needed)
- State Single Audit Act (if needed)
- Other applicable federal, state and local laws or regulations.

For over 20 years, AC&F's partners have provided professional services to the public sector, including counties, districts, and local municipalities. All of our audit team members have outstanding credentials and devote all of their time working with local government entities. We have assembled an audit team whose skills and experience match the requirements of the PACA. The proposed engagement partner as well as the quality control partner have been involved in governmental entity audits for over 20 years. Our partner's experience in conducting the prior audits of the PACA gives us the opportunity to be more efficient and cost effective. Alberni Caballero & Fierman, LLP is committed to performing the auditing services within the prescribed time frame outlined in your RFP.

### FIRM STRUCTURE AND HISTORY

Alberni Caballero & Fierman, LLP (AC&F) is a Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. AC&F is a professional limited liability partnership with offices in Coral Gables and Miramar, which provides comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services. AC&F's partners have been providing professional CPA services throughout Florida for the past 30 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Alberni Caballero & Fierman, LLP is also a member of the AICPA's Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center. We are also members of the Government Finance Officers Association (GFOA) and the Florida Government Finance Officers Association (FGFOA).

#### Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Public Housing Agencies
- Non Profit Organizations

#### Our firm's spectrum of services include:

*Assurance Services-* primarily involve audit of financial statements as well as Federal and Florida Single Audits.

*Tax and Advisory Services-* tax return preparation for private companies and individuals. We also provide assistance to local governments with compliance and understanding of IRS regulations.

*Information Technology-* Through our partnership with other professionals we also offer Information Technology (IT) services such as IT compliance assessments.

# SECTION 3

## CORPORATE QUALIFICATIONS



ALBERNI CABALLERO & FIERMAN, LLP  
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# PERFORMING ARTS CENTER AUTHORITY

## SECTION 3. CORPORATE QUALIFICATIONS

### a. LICENSE TO PRACTICE IN THE STATE OF FLORIDA

AC&F is properly registered/licensed in the State of Florida as a professional limited liability partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida. See Appendix D for professional licenses.

### b. INDEPENDENCE

Alberni Caballero & Fierman, LLP affirms that we meet the independence requirements of our professional standards, Activities and Functions published by the U.S. General Accounting Office, Government Auditing Standards and any subsequent amendments or superseding revisions. In addition, as defined by standards generally accepted in the United States of America, we are independent of the PACA. We further certify that Alberni Caballero & Fierman, LLP, its partners and employees are independent of the PACA, have not performed any professional services for the PACA or any of its agencies and have no conflict of interest. We will give written notice to the PACA of any professional relationships entered into during the period of this engagement (if any).

### c. PROPOSER'S QUALIFICATIONS AND PRIOR EXPERIENCE

For more than 20 years, AC&F's partners have provided professional services to the public sector, including counties, districts, and local municipalities. The engagement team that will serve the PACA is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. They are familiar with the complexities of governmental accounting, auditing and financial reporting, including all GASB pronouncements, the Federal Florida Single Audit Acts, fund operations, State laws and Rules of the Auditor General. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

The following is a list of some governmental audit clients that AC&F has been engaged in the last five years:

- Performing Arts Center Authority
- The Children's Trust
- Housing Finance Authority of Miami-Dade
- City of Hialeah, Florida
- City of Miami Springs, Florida
- City of Hialeah Gardens, Florida
- Town of Cutler Bay, Florida
- Hialeah Housing Authority
- Orlando Housing Authority
- City of Parkland
- City of Aventura
- Village of Palmetto Bay
- Indian Creek Village
- Village of El Portal
- City of Doral
- Miami Shores Village

AC&F's philosophy is to provide our clients with the same high level of service and resources they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are in the field during the audit and all the decision making is on site.

Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (GFOA), state level (FGFOA) and the local level (SFGFOA and League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 3. CORPORATE QUALIFICATIONS (CONTINUED)

### d. SIZE AND NUMBER OF STAFF

	Total Staff	Governmental Audit Staff
Partners	5	3
Managers, Supervisor, Seniors	8	6
Staff accountants	9	8
Other and Administrative	4	1
<b>Total</b>	<b>26</b>	<b>18</b>

The work for the PACA's engagement will be performed from our Miramar office.

### Commitment to Staff Continuity

The Quality Control Partner, Engagement Partner, Senior Manager and Supervisor will be the designated "KEY" members. We pledge to the PACA they will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners or supervisor, we will first attain the PACA's express prior permission to do so. We understand the PACA's right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the PACA's engagement.

### e. EXPERTISE IN UNITS OF LOCAL GOVERNMENTAL AUDITING

Our firm's audit practice is concentrated in providing audits to local governmental entities. Unlike other firms' personnel, our team spends most of their time working with governmental and

public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

The engagement team that will serve the PACA is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Please see individual team member's resume for a listing of governmental audit clients served by each member.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (Government Finance Officers Association), state level (FGFOA) and the local level (League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

### f. REPORT OF PEER REVIEW

Alberni Caballero & Fierman, LLP's most recent peer review report is presented as Appendix E. We received a rating of Pass. The review included review of specific local government engagements.

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

### g. RESULTS OF STATE AND FEDERAL REVIEWS

Alberni Caballero & Fierman, LLP has never had a negative federal or state desk review of any of its workpapers.

### h. DISCIPLINARY ACTIONS

Neither Alberni Caballero & Fierman, LLP nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization. We do not have a record of substandard audit work

# SECTION 4

## MANAGEMENT PLAN/AUDIT APPROACH



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/ AUDIT APPROACH

### Scope of Services

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

### Audit of the PACA's Financial Statements

The Firm will perform an audit of the basic financial statements of the PACA for the fiscal years ending September 30, 2016, 2017, 2018, 2019, 2020, as well as the special audits and special reports as detailed in the request for proposal. The objective of the audit is the expression of an opinion that the financial statements are fairly presented in all material respects, and in conformity with accounting principles generally accepted in the United States.

The Firm will issue the following in accordance with Government Auditing Standards:

- Report on the fair presentation of the basic financial statements as a whole in conformity with accounting principles generally accepted in the United States.
- Report on internal control over financial reporting and on compliance with laws and regulations and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Management letter in accordance with the Rules of the Auditor General of the State of Florida.

We will also provide technical assistance to ensure PACA's financial statements meet all reporting requirements.

Each year, we will also review the financial report filed by the PACA with the Department of Financial Services, pursuant to Section 2018.32, Florida Statutes, to verify that it is in agreement with the audited financial statements.

### Required Standards:

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- Statements on Auditing Standards issued by the AICPA
- Government Auditing Standards, issued by the Comptroller General of the United States
- Codification of Governmental Accounting and Financial Reporting Standards, as promulgated by the Governmental Accounting Standards Board.
- Audit and Accounting Guide, State and Local Governments, as published by the American Institute of Certified Public Accountants (AICPA)
- Statements and interpretations issued by the Financial Accounting Standards Board
- Florida Statutes, Chapter 189 and 11.45
- Florida Statutes, Section 218.39
- Rules of the Auditor General, State of Florida,
- State of Florida Department Financial Services
- All other applicable provisions of rules, regulations, statutes or orders which may pertain to the engagement.

### Monitoring and Communication

The Firm will report the following information to the PACA Commission:

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with the management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit.



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/ AUDIT APPROACH (CONTINUED)

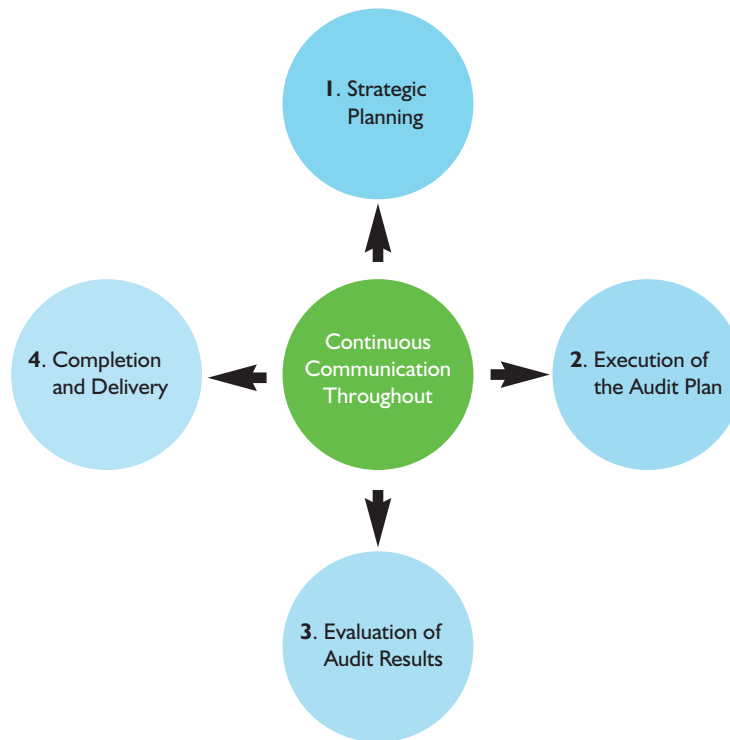
Should the audit team become aware of fraud, irregularities or illegal acts, they will make an immediate written report to the CEO and Board of Directors.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the PACA to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the four phases which are shown on the Chart on the next page.



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)



### Phase I - Strategic Planning

A thorough understanding of the Authority and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which PACA operates. This will include a review of applicable federal laws, PACA's ordinances, state statutes, County and PACA requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the Board and Audit committee.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Obtain and document an understanding of the PACA's internal control structure, including making an assessment of audit risk.
- Consider the methods that the PACA uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the PACA.



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.

### Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction systems, including cash disbursements, cash receipts, purchases, and payroll.
- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

### Phase III – Evaluation of Audit Results

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

### Phase IV – Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the partners will be

available to meet with the commission to discuss our report and address any questions they may have.

### Audit Management Plan

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

### The Control Environment

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the PACA's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.

### Risk Assessment

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.

### Control Activities

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the PACA has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

### Information and Communication

We will document the formal and informal information flow relating to the processing and recording of financial transactions.



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

### Monitoring

In this final component we will review PACA practices that are in place to monitor the performance of its internal control structure

### Sampling Considerations

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

### Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

### Statistical and Non-statistical Sampling

Substantive tests of details and tests of controls can be performed using either statistically or non-statistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

### Sample Sizes

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.

### Analytical Procedures

Professional Auditing Standards on *Analytical Procedures*, provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

### Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the PACA's transactions and events that may have occurred during the year under audit.

We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the PACA for collecting such monies.

### Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

### Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

### Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and evaluation of the PACA's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the PACA. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

- Meeting with the PACA's personnel to discuss operations; and
- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

- **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.
- **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

### Laws and Regulations

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the PACA's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, the PACA's policies, contracts, grants and debt agreements.
- Review of the PACA's commission meeting minutes.
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the OMB Circular A-133 Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.

### Statistical Samples Offered To Be Performed In The Audit Based On Federal Grant Funds Awarded To The PACA

During the planning of the Single Audit engagement (if required in any year), we will identify the major programs to be audited pursuant to Circular OMB A-133. As required, the determination will be based on the dollar amount of federal expenditures and the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level of assessed control risk.

- After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

### Description Of Procedures To Be Used To Ensure The Accuracy Of The Statistical and/or Nonstatistical Samples

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are:



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- From a complete population

### Experience In Information Systems And Technology and Extent of Use of EDP Software in the Engagement

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;
- Document critical transaction processing systems;
- Identify key processes and controls within these transaction processing systems;
- Evaluate the effectiveness of identified controls;
- Advise the audit team on results of the evaluation and effect on planned audit procedures;
- Design, develop and execute computer-assisted audit techniques using computer audit software packages;
- Assess the internal controls

We have assigned an IT Specialist to assist in this process, see page 10 for his biography.

### Approach To Be Taken In Completing The Single Audit (If required in any year)

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of OMB A-133.

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

#### Planning and Supervision

- Inquiry of management regarding identification of the grants subject to single audit
- Review of grant documents
- Review of OMB Circular A-133 Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations
- Instruction to staff as to the requirements of the Single Audit
- Supervision of staff in the performance of the procedures
- Consideration of the effect of computer processing on the nature, timing and extent of auditing procedures

#### Assessment of Risks

- Perform an assessment of engagement risk by considering the level of Federal financial assistance and the nature of



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

the various programs; corresponding consideration of external environments, internal factors, irregularities, illegal acts, fraud and other noncompliance matters.

- The single audit is subject to the same risk assessment at the account balance or transaction level made in the financial audit of the entity. The single audit is designed to obtain assurance as to compliance with the grant agreements and the single audit requirements of OMB A-133, while the financial audit is designed to obtain assurance that the financial statements are free of material misstatement. Consequently, the single audit constitutes only a piece of the financial audit.

### Determination of Major Programs

- Determine if the Authority is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold Identify in A-133 520(b) and label them as Type A programs, with the remaining programs labeled as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Consider the criteria in A-133 when performing the risk assessment on Type B programs
- Audit at least all Type A programs not identified as low risk; audit Option 1 - At least half of the high-risk Type B programs over the Type B threshold (if risk was assessed for all Type B programs subject to risk assessment) or Option 2 - At least one high-risk Type B program for each low-risk Type A program; plus programs that are requested in accordance with the requirements in A-133 .215 (c) to be audited as major; audit such additional programs as may be necessary to comply with the percentage of coverage rule

### Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the PACA's financial statements taken as a whole
- Determine that the PACA was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the PACA's identification of Federal programs included in the schedule
- Determine that the PACA properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

### Materiality

- Determine materiality based on the major program

### Internal Control over Major Programs

- For each of the 14 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and Communication/Monitoring) sufficient to plan the audit to support a low level of control risk
- Plan the testing of internal control
- Make a sample selection to test internal control following the sample selection techniques under Sample Sizes and Statistical Sampling
- Reach a conclusion as to the effectiveness of the internal control elements and all significant deficiencies or material weaknesses (if any).
- If no internal control is found on any of the 14 types of compliance requirements, disclose as a significant deficiency or material weakness (if any).

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

### Appropriate Planning and Utilization of Staff

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit.

Level of Staff and Hours Assigned to each Proposed Segment						
	Partners	Senior Manager	Supervisor	Senior	Staff	Total
Strategic Planning	10	15	20	15	0	60
Execution of the Audit Plans	15	20	40	50	80	205
Evaluate Audit Results	10	25	25	15	0	75
Completion and Delivery	<u>5</u>	<u>15</u>	<u>15</u>	<u>0</u>	<u>0</u>	<u>30</u>
Total	40	75	100	80	80	375

An important aspect of proper planning is our Engagement Partner's advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

### Electronic Workpapers

In keeping with our philosophy of providing services that you would expect from a large national firm, we use the latest paperless audit software and networking on our audit engagements. Electronic workpapers continue to improve productivity and efficiency in the audit process. These efficiencies are passed on to our clients through lower fees and time savings. The PACA's workpapers are scanned or imported directly into our audit programs saving the PACA time and the cost of copying or printing such workpapers.

### Year-Round Involvement

Our involvement with the PACA does not end when our financial statements are issued. We remain involved with the PACA through our monthly reviews of the minutes of the PACA's Board meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the PACA address any issues before the audit.

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 4: MANAGEMENT PLAN/AUDIT APPROACH (CONTINUED)

Based on the requirements presented in the Request for Proposal the engagement timeline is presented below:

ENGAGEMENT TIMELINE	
Proposed timeline for completing the Audit	
Strategic Planning	By October 31, 2016
Detailed Audit Plan	October 31, 2016
Execution of the Audit Plan	Nov 2016 - Dec 2016
Draft Auditors Report and Management Letter	By January 15, 2017
Final Report	By January 31, 2017

Note: This is a proposed timeline based on the requirements set forth in the Request for Proposal and can be adjusted as needed to better accommodate the PACA's needs if the PACA chooses to do so.

AC&F has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, AC&F has developed a schedule that takes into consideration the PACA's reporting requirements and deadlines.

In order to achieve these goals, we start early in the engagement and complete as much of the planning and internal control testing as possible. This allows us to focus on the financial transactions after PACA has closed its books. We integrate all of our procedures in order to ensure that we can deliver our reports in sufficient enough time to meet PACA deadlines. Our Partners are involved throughout the entire process to ensure that any matters that arise are dealt with quickly. This is an essential process followed by AC&F to prevent surprises that could stall the engagement.

AC&F is also committed to providing staff that are knowledgeable in governmental and governmental pension plan activities. This significantly reduces the time spent by your staff explaining the basic elements of how governmental agencies work and operate. This is considered a key factor in our success in assisting our clients in meeting deadlines established by the State, County, Council, or Commission. We have had great success in following this approach with other governmental agencies and we are confident that our prior experience in its application will lead to a successful delivery of

the audit. A large part of this success will be tied to PACA's ability to deliver the requested information timely. We understand that as in all large agencies, PACA staff is busy dealing with day to day operations. We will make sure to provide requests for information with sufficient enough lead time to not be disruptive to PACA staff. We will work with PACA staff to encourage open communication in order to mitigate delays and/or misunderstandings. We do not anticipate that anything more than what has been presented in the Request for Proposal will be required of PACA however if there is such a need, we will communicate that in writing to PACA management.

## IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

We are proud of our recognition as a technical resource for accounting and auditing standards. We keep abreast of emerging technical issues with our clients and communicate accordingly. We do not anticipate any potential audit problems. Our audit team understands the issues relevant to the PACA. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent audit team of professionals capable of servicing your needs.

Regular communication will be ongoing with the PACA's personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the PACA may not be aware of, we will be active in conveying relevant information.

We understand the audit and accounting requirements affecting your audit. As with other issues that may arise, we will work with management throughout the year to achieve appropriate resolution.

## PROCEDURES FOR MONITORING THE PROGRESS OF THE AUDIT AND DEVELOPING MANAGEMENT LETTERS

At a minimum, weekly meetings will be held with management to provide an update of the audit. Also, any issues or management letter comments that arise during the planning phase or end of fieldwork phase of the audit will be communicated immediately with management to avoid any end of audit surprises. Management letter comments will be provided to management with sufficient time to discuss and provide their responses. Our firm's philosophy is to provide our clients with recommendations that will add value to their operations and not add unnecessary burdens.

# SECTION 5

## PERSONNEL QUALIFICATIONS

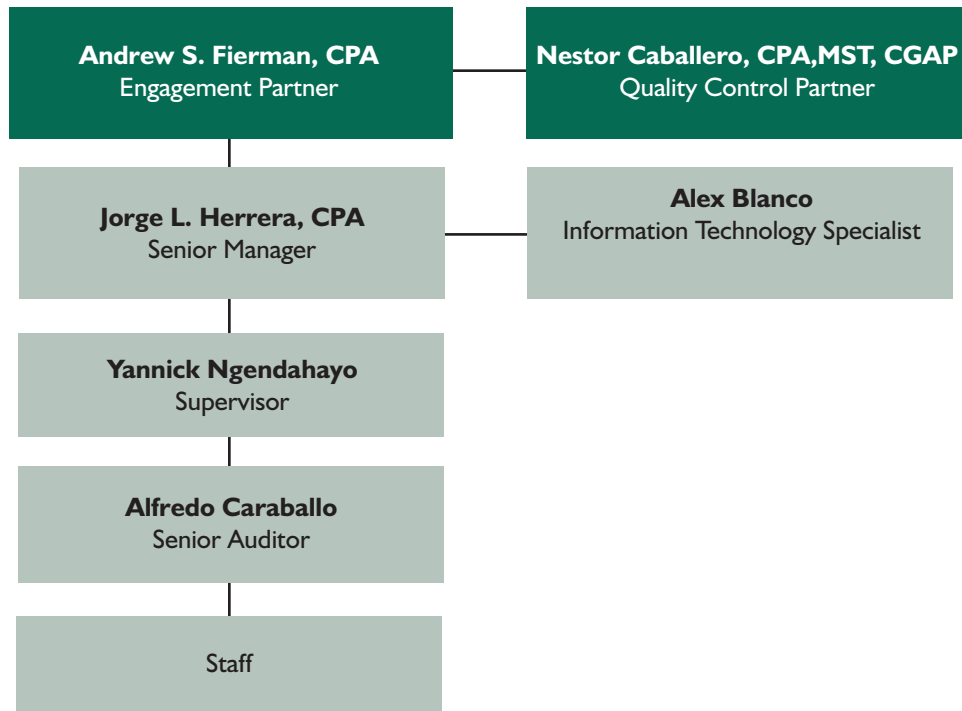


ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 5: PERSONNEL QUALIFICATIONS



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

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

**Jorge Herrera, (Senior Manager)**  
• 20 Years of Total Governmental Audit Experience

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

**Alfredo Caraballo, (Senior Auditor)**  
• 5 Years of Total Governmental Audit Experience

**Alex Blanco, (IT Specialist)**  
• 20 Years of Total IT Experience



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 5: PERSONNEL QUALIFICATIONS (CONTINUED)

### Experience In Governmental Engagements

The engagement team that will serve the PACA is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include One Quality Control Partner, One Engagement Partner, One Senior Manager, One Supervisor and a Senior Auditor (with Staff Auditors as needed).

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement. They have been involved in the implementation of the latest GASB Pronouncements and are trained and prepared for the implementation of the upcoming GASB Pronouncements which are significant.

All of our staff are experienced in review and preparation of Comprehensive Annual Financial Reports.

Our senior engagement team of CPAs **have over 40 years combined of professional practice, with over 30 in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most of their time working with governmental and public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

### Management Team

The management team who will serve the PACA is composed of individuals who:

- Are licensed CPAs;
- Possess a comprehensive understanding of governmental entities;
- Are highly experienced in working with a variety of public sector clients;
- Demonstrate the technical skills necessary to deliver quality financial and managerial services;

### Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the PACA's personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy. He will be responsible for all phases of the engagement and will be:

- coordinating all services with the PACA;
- directing the development of the overall engagement approach and plan;
- supervising staff; planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the organization's requirements and completeness;
- communicating with the PACA and the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew was selected for his managerial, supervising and technical capabilities, more specifically for his experience in audits of governmental agencies. He has performed governmental audits for the past 13 years. He is also very familiar with PACA since he has been the engagement partner for the past 3 years.



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 5: PERSONNEL QUALIFICATIONS (CONTINUED)

### Quality Control Partner

The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will be available to members of the engagement team and management of the PACA as a high-level technical resource. In addition, the Quality Control Partner will also complete the following:

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues;
- reviewing and approving reports, management letters, and other engagement products; and attending meetings and discussions with key management personnel.

**Nestor Caballero, CPA, MST, CGAP** is the managing partner of the Firm and will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Caballero has more than 20 years experience in the governmental accounting and auditing sector. As the Quality Control Partner, he is responsible for reviewing the form and content of the audit workpapers and the auditors’ report as well as the review of the PACA’s financial statements in accordance with Firm and professional standards.

### Senior Manager

The Senior Manager will work closely with the Engagement Partner.

He will be responsible for all phases of the engagement and he will be:

- assisting in directing the development of the overall engagement approach and plan;
- supervising staff; assisting in planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;

- communicating with the PACA and the partners the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;

**Jorge Herrera, CPA** will be the Senior Manager and a designated “KEY” engagement team member. Mr. Herrera was selected for his experience with governmental agencies.

### IT Specialist

Our specialist has worked with organizations of varying sizes including local government and non-for-profits organizations providing IT operational and management consulting services. His experience provides him the insight to define, develop and implement scalable business valued cost efficient solutions that effectively leverage information technology.

He will be responsible for:

- reviewing and deploying proper information system controls
- identifying risks within the IT environment of the PACA
- working closely with the PACA’s support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and PACA to ensure we understand the PACA’s IT structure and how we can audit efficiently by leveraging the PACA’s IT structure.

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



# PERFORMING ARTS CENTER AUTHORITY

## SECTION 5: PERSONNEL QUALIFICATIONS (CONTINUED)

### Supervisor

A Supervisor will be assigned full-time to the engagement. The Supervisor will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

**Yannick Ngendahayo** will be the Supervisor assigned to the engagement team. Mr. Ngendahayo has over 9 years of governmental audit experience and was selected for his extensive knowledge and experience in governmental auditing and accounting. He will devote 100% of his time to the completion of the work.

### Senior Auditor

A Senior Auditor will be assigned full-time to the engagement. The Senior Auditor will be responsible for supervising the staff accountants and reviewing their work as well as assisting in the overall performance of the engagement.

**Alfredo Caraballo** will be the Senior Auditor assigned to this engagement. Mr. Caraballo has over 5 years of governmental audit experience and was selected for his extensive knowledge in governmental and nonprofit accounting. He will devote 100% of his time to the completion of the work.

Note: All team members assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy and GAO. See next page.





**Alberni Caballero & Fierman, LLP**  
3350 SW 148 Avenue  
Miramar, FL 33027  
T: 305.662.7272 F: 305.662.4266  
**ACF-CPA.COM**

I hereby certify that the above named certified public accountants assigned to this project complies with continuing professional education requirements of the Florida Board of Accountancy and Government Auditing Standards and the above named staff auditors assigned to this project meet continuing professional education requirements of the Florida Board of Accounting or as appropriate, Government Auditing Standards.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Andrew S. Fierman'. The signature is fluid and cursive, with a long horizontal stroke at the end.

Andrew S. Fierman, CPA  
Partner

# ANDREW S. FIERMAN

CPA

## ENGAGEMENT PARTNER



Andrew is a Partner in our firm's audit department and brings over 13 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities. These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report (CAFR) guidance and preparation.

Andrew's areas of expertise are Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plan Audits, Agreed upon procedures, Internal Control Reviews and Consulting Services. In addition, he has conducted Peer Reviews of small and mid-size accounting firms.

### EDUCATION

Bachelor of Science in Accounting,  
University of Florida

Master of Business Administration,  
Florida International University

### GOVERNMENTAL CLIENTS

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

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA Governmental Audit Quality Center,  
*Designated Audit Partner*  
AICPA Employee Benefit Plan Audit Quality  
Center, *Designated Audit Partner*  
American Institute of Certified Public  
Accountants (AICPA)  
GFOA Special Review Committee  
Florida Institute of Certified Public  
Accountants (FICPA)  
Miami Dade League of Cities - Treasurer  
Florida Government Finance Officers  
Association (FGFOA)  
Broward County League of Cities  
Government Finance Officer Association  
(GFOA)  
South Florida Government Finance Officers  
Association, *Associate Member* (FGFOA)  
Florida Association of Housing and  
Redevelopment Officials (FAHRO)  
Communities in Schools of Miami, Inc.,  
*Treasurer*  
Cuban American Certified Public  
Accountants Association, *President*

### CONTINUING PROFESSIONAL EDUCATION

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

# NESTOR CABALLERO

CPA, MST, CGAP

## QUALITY CONTROL PARTNER



Nestor has 20 years of experience serving governmental and not-for-profit clients. He has extensive experience in analyzing and evaluating internal controls over all major financial processes of governmental and not-for-profit entities, and in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Florida Auditor General, respectively.

### EDUCATION

Master of Taxation,  
Florida International University

Bachelor of Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

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

### PROFESSIONAL AND BUSINESS AFFILIATIONS

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

### CONTINUING PROFESSIONAL EDUCATION

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

# JORGE HERRERA

CPA

## SENIOR MANAGER



Jorge L. Herrera, CPA he has more than 24 years of experience in public accounting primarily with national firms. Mr. Herrera has served Governmental and Not-For Profit organizations as well as private clients in various industries. He has managed a wide variety of engagements providing traditional services such as audits, reviews and compilations, but has also been involved with accounting for mergers and acquisitions, due diligence projects, internal control reviews and Federal and Florida Single Audits. Mr. Herrera also assists his clients with complex accounting and financial reporting matters. In addition, he conducts peer reviews for small and medium sized accounting firms.

### EDUCATION

Bachelor Degree in Business Administration, Florida International University

Master Degree in Accounting, St. Thomas University

### GOVERNMENTAL CLIENTS

Village of Key Biscayne  
Southcentral Wasterwater Management District  
City of Homestead  
Indian Creek Village

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public Accountants, *Member*  
Florida Institute of Certified Public Accountants, *Member*  
Association of Latino Professionals in Finance and Accounting, *Member*  
Cuban-American CPA Association, *Member*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 80, of which 30 meet the Yellow Book (GAS) requirements

# ALEX BLANCO

## INFORMATION TECHNOLOGY

### INFORMATION TECHNOLOGY SPECIALIST



Alex Blanco, founder and president of Design Red incorporated his passion for designing and implementing technology solutions by creating Design Red in May 2002. He partners with AC&F to support the firm in the audit and provide value added suggestions when performing his IT review.

#### EDUCATION AND CERTIFICATIONS

Miami-Dade Community College  
Townson State University  
MCSE - Microsoft Certified  
Systems Engineer

Prior to the creation of Design Red, he spent more than 10 years prior working in the industry. Alex launched his career in New York City while working in technology positions with companies such as Deutsche Bank and Dow Jones & Company. He later returned to his native Miami and served as director of information technology for StarMedia Networks, Inc.

Presently, Alex manages the day-to-day operations of the company and continues to expand Design Red's service offerings for small to medium sized businesses, not-for-profit organizations and governmental agencies. The business focuses on building long lasting partnerships with its clients by providing industry-proven information technology that allows its clients to focus on their core business functions. His key clients range from governmental entities to not-for-profit organizations to medium sized businesses.

He currently partners with AC&F to perform IT Reviews and assist in obtaining the understanding of the IT environment

and IT controls which are in place at various governmental and not-for-profit entities.

#### PROFESSIONAL, BUSINESS AND CIVIC AFFILIATIONS

MSP Alliance - International Association of  
Cloud & Managed Service Providers  
Bis Brothers Big Sisters Miami, Advisor  
and mentor

#### EDUCATION AND CERTIFICATIONS

Miami-Dade Community College  
Townson State University  
MCSE - Microsoft Certified Systems Engineer

# YANNICK NGENDAHAYO

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## SUPERVISOR



Yannick has over 9 years of accounting and auditing experience in governments and not-for-profits. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information; compliance with applicable laws and regulations; adherence with the established policies and procedures; implementation of internal controls; and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Bachelor of Accounting, Johnson & Wales University

### GOVERNMENTAL CLIENTS

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

### PROFESSIONAL AND BUSINESS AFFILIATIONS

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

### CONTINUING PROFESSIONAL EDUCATION

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

# ALFREDO CARABALLO

## SENIOR AUDITOR



Alfredo has over 5 years of accounting and auditing experience, including serving governmental entities, not-for-profit and charter schools. His experience includes examining accounting records for governmental, not-for-profit and for-profit entities to help ensure the reliability and integrity of financial information; compliance with policies, plans, procedures, laws and regulations; reviews of internal controls; and evaluating management's achievement of goals and objectives. He also has experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

### EDUCATION

Master Degree, Accounting,  
Florida International University

Bachelor Degree, Accounting,  
Florida International University

### GOVERNMENTAL CLIENTS

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

### PROFESSIONAL AND BUSINESS AFFILIATIONS

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

### CONTINUING PROFESSIONAL EDUCATION

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



# PERFORMING ARTS CENTER AUTHORITY

## Quality Control System

AC&F continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Senior Manager, an audit senior/supervisor is responsible for monitoring quality control of all appropriate engagements. The review process begins with the Senior Manager/Supervisor. In engagements where a staff is assigned, the Senior is responsible for the initial review of his/her workpapers. The Supervisor reviews the Senior's work and the Senior Manager does an overall detailed review of all the workpapers.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements. A second partner performs an overall review of the workpapers and financial statements to provide a "second set of eyes" and identify any areas that need strengthening prior to issuance.

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

We pledge to the PACA that the team assembled in this proposal will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, managers, senior accountants or staff, we will first attain the PACA's express prior permission to do so. We understand the PACA's right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the PACA's engagement.

In addition to our governmental focus, it is AC&F's policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Manager levels, we select CPA's with proven governmental auditing experience.

## Firm Capacity

Our engagement team's work load is organized in such a way that the additional activities brought about by this engagement will not impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the City into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

# SECTION 6

## REFERENCES



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 6. REFERENCES

### Reference Sheet

1. Proposer's Name: Alberni Caballero & Fierman, LLP

2. List of Local Government Entity Audit Clients and Types of Services Provided and Number of Years Engaged:

Audit Client	Type of Service	Number of Years Engaged
Performing Arts Center Authority	Financial audit	2006-2010
The Children's Trust	Financial audit	2013-Present
Housing Finance Authority of Miami-Dade	Financial audit	2007-Present
City of Hialeah	Financial and Single Audit	2007-Present
City of Hialeah Gardens	Financial and Single Audit	2006-Present
City of Miami Springs	Financial and Single Audit	2004-Present
Town of Cutler Bay	Financial audit	2006-Present
Town of Briny Breezes	Financial audit	2006-Present
Hialeah Housing Authority	Financial and Single Audit	2004-Present
Pahokee Housing Authority	Financial and Single Audit	2008-Present
Miami Shores Village	Financial, Pension and Single Audit	2010-Present
Orlando Housing Authority	Financial and Single Audit	2004-Present
City of Aventura	Financial and Single Audit	2015-Present

3. List three (3) client references with contact information:

The Children's Trust – 9/30/13 - 9/30/15 - Contact: Wendy Duncombe, Controller (305) 571-5700 ext. 320.  
Email: [wendy.duncombe@thechildrenstrust.org](mailto:wendy.duncombe@thechildrenstrust.org) (Engagement Partner- Andrew S.Fierman, CPA) 250 Staff Hours

City of Miami Springs – 9/30/04 - 9/30/15 - CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: William ,  
Alonso, CPA- Assit. City Manager/Finance Director (305) 805-5018. Email: [alonsow@miamisprings.fl.gov](mailto:alonsow@miamisprings.fl.gov)  
(Engagement Partner- Andrew S. Fierman, CPA) 450 Staff Hours

Housing Finance Authority of Miami Dade County – 9/30/07-9/30/15 - Contact: Adela Suarez-Garcia, Chief Financial Officer  
(305) 594-2518. Email: [agarcia@hfamiami.com](mailto:agarcia@hfamiami.com) (Engagement Partner- Andrew S. Fierman, CPA) 500 Staff Hours

See Appendix C for Letters of Recommendation

# SECTION 7

## COST PROPOSAL



ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

# PERFORMING ARTS CENTER AUTHORITY

## SECTION 7: COST PROPOSAL

### Schedule of Professional Fees and Expenses

		Year 1	Year 2	Year 3	Year 4	Year 5
	Estimated Hours	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate
Partners	40	\$ 175	\$ 184	\$ 193	\$ 203	\$ 213
Managers	75	\$ 140	\$ 147	\$ 154	\$ 162	\$ 170
Supervisory Staff	180	\$ 80	\$ 84	\$ 88	\$ 93	\$ 97
Staff	80	\$ 60	\$ 63	\$ 66	\$ 69	\$ 73
Other (administrative)	0	\$ 25	\$ 26	\$ 28	\$ 29	\$ 30
(a) TOTAL PROFESSIONAL FEES		\$ 36,700	\$ 38,535	\$ 40,462	\$ 42,485	\$ 44,609
Out-of-Pocket Expenses:		\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses:		\$ -	\$ -	\$ -	\$ -	\$ -
(b) TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -
(c) TOTAL NOT TO EXCEED (a+b)		\$ 36,700	\$ 38,535	\$ 40,462	\$ 42,485	\$ 44,609



# PERFORMING ARTS CENTER AUTHORITY

## **CONCLUSION:**

ALBERNI CABALLERO & FIERMAN, LLP IS THE “RIGHT” CHOICE FOR THE PERFORMING ART CENTER AUTHORITY

## **WE PLEDGE WE WILL:**

- Provide a qualified and experienced audit team possessing knowledge of the operation and administration of the PACA compliance and legal requirements, and accounting and reporting for operations pursuant to auditing standards and legal requirements
- Demonstrate our commitment to quality client service through:
  - Ease of accessibility
  - Prompt response to questions, comments, or requests
  - Insight and suggestions regarding internal controls, management, and operation, as proper, for both financial and compliance considerations
- Provide value and services above and beyond the traditional auditor’s “product” - we will “go the extra mile”
- Coordinate with the PACA’s personnel, to ensure minimum disruption and maximum contribution of the PACA’S staff
- Develop and maintain open lines of communication with the PACA to help expedite the audit process and avoid awkward end-of-engagement “surprises”
- Technical advice and GASB Standards implementation at no additional cost to the PACA. This is important as there are several significant upcoming GASB Statements which will need to be implemented.
- Develop and maintain open lines of communication.
- The partners and staff of Alberni Caballero & Fierman, LLP are committed to providing the PACA with our resources and specialized expertise. We are local with all decision making at the local level. We have the technical expertise and experience without the high cost. We vow to work closely with the PACA’s staff to accomplish not only those minimum requirements set forth in your Request for Proposal, but also to exceed those expectations.

# APPENDIX A

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## PUBLIC ENTITIES CRIME STATEMENT



**SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES,  
ON PUBLIC ENTITY CRIMES**

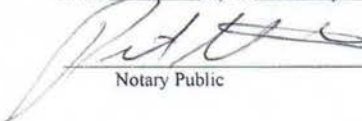
**(To be signed in the presence of a notary public or other officer authorized to administer oaths.)**

Before me, the undersigned authority, personally appeared Andrew S. Fierman, who, being by me first duly sworn, made the following statements:

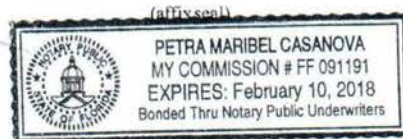
1. The business address of Alberni Caballero & Fierman, LLP  
(name of bidder or contractor)  
is 4649 Ponce De Leon Blvd. Suite 404 Coral Gables, Florida 33146
2. My relationship to Alberni Caballero & Fierman, LLP  
(name of bidder or contractor)  
is Partner  
(relationship such as sole proprietor, partner, president, vice president, etc.)
3. I understand that a public entity crime as defined in Section 287.133 of the Florida Statutes includes a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or such an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
4. I understand that "convicted" or "conviction" is defined by the statute to mean a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
5. I understand that "affiliate" is defined by the statute to mean (1) a predecessor or successor of a person or a corporation convicted of a public entity crime, or (2) an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime, or (3) those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate, or (4) a person or corporation who knowingly entered into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months.
6. Neither the bidder or contractor nor any officer, director, executive, partner, shareholder, employee, member or agent who is active in the management of the bidder or contractor nor any affiliate of the bidder or contractor has been convicted of a public entity crime subsequent to July 1, 1989.

  
Signature/Date (undersigned authority)

Sworn to and subscribed before me in the state of 02/24/2016 and county of Miami, Dade  
on the 24 day of February, 20 16

  
Notary Public

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



# APPENDIX B

## CERTIFICATE OF INSURANCE





## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/11/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> iSure Insurance Brokers 8700 W. Flagler St., Suite 270 Miami, FL 33174 Javier A. Fernández		<b>CONTACT NAME:</b> <b>PHONE (A/C, No, Ext):</b> 305-223-2533 <b>FAX (A/C, No):</b> 305-220-0765 <b>E-MAIL ADDRESS:</b>	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Travelers Ind. Co. of America	
		<b>INSURER B:</b> Travelers P&C Co. of America	
		<b>INSURER C:</b> Great American Assurance Co.	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			6604C15900A	09/30/2015	09/30/2016	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <b>EXCESS LIAB</b> DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/>						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	Y/N <input type="checkbox"/>	N/A	IHUB6C11872A16	01/01/2016	01/01/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	<b>PROFESSIONAL LIAB</b>			ACP367631115	09/30/2015	09/30/2016	EACH \$ 1,000,000 AGGREGATE \$ 1,000,000

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

Accountants office

## CERTIFICATE HOLDER

## CANCELLATION

Alberni Caballero & Fierman, LLP	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

# APPENDIX C

## LETTERS OF RECOMMENDATION





BROWARD  
CENTER  
— *for the* —  
PERFORMING ARTS

February 18, 2014

Nestor Caballero, CPA  
Alberni Caballero & Co. LLP  
4649 Ponce de Leon Boulevard, Suite 404  
Coral Gables, FL 33146

Dear Nestor,

It's my pleasure to take this opportunity to commend you and the firm for the quality audit services that you have provided to the Performing Arts Center Authority for the past eight years.

Year after year the audit team is always courteous, patient and conscientious about not interrupting our daily business requirements, yet always able to complete the audit on schedule. The firm continues to be a valuable resource and advisor to the Authority. Even though there have been new members to the audit team during the past eight audit cycles, you have consistently and successfully transitioned the business and industry knowledge learned from each prior year.

Many thanks to you and your team.

Regards,

Timothy Weeks  
Chief Financial Officer  
**Performing Arts Center Authority**



Board of Directors

Laurie Weiss Nuell  
Chair  
Lily de Moya  
Vice Chair  
Hon. Isaac Salver  
Treasurer  
Claudia Grillo  
Secretary

Daniel Bagner, Ph.D.  
Miguel Balsera, Ph.D.  
Rodester Brandon  
Alberto M. Carvalho  
Rep. Jose Felix Diaz  
Gilda Ferradaz  
Hon. Alan Fine  
Thomas V. Gammon  
Joseph Gebara  
Nelson Hincapie  
Kenneth C. Hoffman  
Pamela Hollingsworth  
Steve Hope  
Esther Jacobo  
Tiombe Bisa Kendrick-Dunn  
Inson Kim  
Marissa Leichter  
Com. Daniella Levine Cava  
Sebastian Lorenzo  
Frank Manning  
Susan Neimand, Ph.D.  
Marta Pérez Wurtz, Ph.D.  
Manoucheka Thermitus  
Mark Trowbridge  
Karen Weller

David Lawrence Jr.  
Founding Chair

Imran Ali  
Interim President & CEO

County Attorney's Office  
Legal Counsel

March 4, 2016

To Whom It May Concern:

I am writing this letter of great praise and commendation for Alberni, Caballero & Fierman LLP (AC&F), our auditing firm. AC&F provided excellent customer service and technical advice to The Children's Trust during the September 30, 2013, 2014 and 2015 audits, and they have continued to serve as a professional resource and knowledge base that I am pleased to reference based upon our mutual respect and admiration.

I am particularly impressed with AC&F's accessibility at all times during and after the audit to discuss accounting issues as they arise. I consider AC&F a trusted professional CPA firm with an unwavering expertise in the complex, and often changing, world of accounting, accounting standards and compliance requirements.

Our CEO, and the entire finance department, are impressed and delighted with AC&F's high quality of service and dedication to completing our audits in a timely fashion with the utmost of integrity. I would highly recommend Alberni, Caballero & Fierman, LLP to the business community and I believe they will provide the same high quality dedication and service to every project as they have to The Children's Trust.

Sincerely,

Wendy Duncombe, CPA  
Controller



Housing Finance Authority  
7855 NW 12th Street \* Suite 102  
Doral, Florida 33126  
T 305-594-2518 F 305-392-2722  
[www.hfamiami.com](http://www.hfamiami.com)

March 4, 2016

Mr. Andrew Fierman  
Alberni Caballero and Fierman, LLP  
4649 Ponce de Leon Blvd., suite 404  
Coral Gables, Florida 33146

Dear Andrew:

Alberni Caballero and Fierman have been engaged to audit the Housing Finance Authority of Miami-Dade County for the past eight years. During this time we have been very pleased with the technical knowledge and support provided by you and your staff. You conducted the audit with professionalism and courtesy and with minimal disruption to staff and their day-to-day operations. You were always accessible during and after the audit to discuss issues that arose and provided helpful advice. We also appreciate your feedback to questions we have throughout the year.

I believe that Alberni Caballero and Fierman, LLP would provide the same high quality of service and dedication to every project and highly recommend your services.

We look forward to our continued professional relationship with you and your staff.

If you have any questions, please call me at 305.594.2518.

Sincerely,

Cheree Gulley, Esq.  
Executive Director

**Carlos Hernandez**  
Mayor

**Isis Garcia-Martinez**  
Council President

**Luis Gonzalez**  
Council Vice President



Council Members

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

# City of Hialeah

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

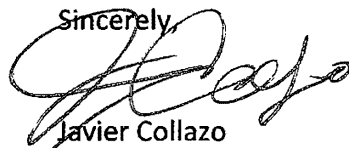
RE: Nestor Caballero  
4649 Ponce De Leon Blvd.  
Suite 404  
Coral Gables, Fl. 33146

To Whom It May Concern:

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

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

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

Sincerely,  
  
Javier Collazo  
Finance Director



## City of Hialeah Gardens

10001 N.W. 87th Avenue, Hialeah Gardens, FL 33016  
Phone (305) 558-4114 Fax (305) 819-5315  
[www.cityofhialeahgardens.com](http://www.cityofhialeahgardens.com)

---

February 3, 2010

To Whom It May Concern:

As the Director of the Office of Management and Budget for the City of Hialeah Gardens I have had the pleasure of working with Nestor Caballeros from Alberni, Caballeros, & Company, LLC to improve a wide range of financial procedures. Under the guidance of Mr. Caballeros the City's audit process has become more efficient. In addition, Mr. Caballero's staff demonstrates a high level of professionalism and is committed to completing audits in a timely manner.

In my experience Mr. Caballeros maintains a positive relationship between the client and auditors. I highly recommend Mr. Caballero's services without hesitation.

Best Regards,

Marcos Piloto  
Office of Management and Budget  
Director



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

March 3, 2016

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

Dear Sirs:

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

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

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



William Alonso, CPA CGFO  
Assistant City Manager/Finance Director



## Department of Finance

Robert Daddario, CPA  
Finance Director

May 2, 2014

To Whom It May Concern:

It is with great pleasure that I offer this recommendation of the audit services provided by Alberni, Caballero & Company, LLP.

Alberni, Caballero & Company has been the Town's auditors for the past seven years. During this time, the firm's principals and their staff have exhibited a high level of professionalism and they always dealt with us in a patient, friendly and respectful manner. I have complete confidence in seeking their advice on governmental accounting and reporting issues given their extensive background and experience in such matters which makes them well qualified to offer advice in these areas. What I appreciated most was their "practical" way of addressing complex, technical issues and recommending possible solutions.

While the Town of Cutler Bay is a relatively small municipality, the firm's principals and their staff treated us with importance and always made themselves available to the Town Council and Town Staff as needed. This was greatly appreciated by everyone here at the Town.

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

Sincerely,

Robert Daddario, CPA  
Finance Director



January 4, 2011

To Whom It May Concern,

The Town of Briny Breezes has used the CPA firm of Alberni Caballero & Company, LLP for the past four years for our annual audit.

We have been very pleased with the level of professional service and overall quality of the audit work they have provided. Alberni Caballero & Company, LLP has always been available to answer our questions and provided their services in a timely manner. As a small town we are very price sensitive and Alberni Caballero & Company has provided their services for a reasonable cost.

I would highly recommend Alberni Caballero & Company, LLP to any municipality requiring audit service.

Sincerely,

Sharon Kendrigan  
President, Town Council of Briny Breezes

TOWN OF BRINY BREEZES  
4802 North Ocean Blvd. • Briny Breezes, FL 33435-7341  
Phone (561) 272-5495 • Fax (561) 272-1988



**MAIDA GUTIERREZ, CHAIRPERSON**  
**BARBARA HERNANDEZ, VICE-CHAIRPERSON**  
**LUCIA RODRIGUEZ, COMMISSIONER**  
**MOSES ALUICIO, COMMISSIONER**  
**MARIO DIAZ, COMMISSIONER**

**JULIO PONCE**  
**EXECUTIVE DIRECTOR**

September 19, 2013

#### **LETTER OF RECOMMENDATION**

The firm Alberni Caballero & Company, LLC provides audit services to the Hialeah Housing Authority, in order to evaluate our financial statements, as well as our compliance with accounting principles and financial regulations.

Our experience with Alberni Caballero & Company, LLC has been very positive. They have conducted the audit in a timely and professional manner. At the same time, they have provided excellent advice for future operations that have proved to be very useful for the improvement of our organization. We have been impressed with the knowledge and overall dedication of the firm.

Alberni Caballero & Company, LLC are perfectly qualified to provide any organization with the professionalism, expertise and performance that is required in today's financial environment. I would certainly recommend contracting their services.

If you wish to contact me, please call 786-348-8705.

Sincerely,

Nelson Lara  
Director of Finance  
Hialeah Housing Authority

# PAHOKEE HOUSING AUTHORITY, INC.

## Padgett Island Office

899 Padgett Circle  
Pahokee, FL 33476

## Administrative Office

465 Friend Terrace  
Pahokee, FL 33476  
(561) 924-5565 FAX (561) 924-1952

## Fremd Village

401 Shirley Drive  
Pahokee, FL 33476

December 13, 2010

Mr. Nestor Caballero, CPA  
Alberni Caballero and Company, L.L.P  
4649 Ponce de Leon Blvd., Suite 404  
Coral Gables, FL 33146

To Whom It May Concern:

Alberni Caballero and Company, L.L.P provided financial auditing services to Pahokee Housing Authority, Inc., for the fiscal year ending June 30, 2008 and June 30, 2009. They have also been retained to complete the audit for the fiscal year ending June 30, 2010.

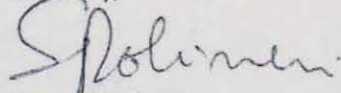
During the audit and until the submission of audited financial statements, they provide technical knowledge and are very thorough with regards to following GAAP guide lines and HUD regulations. The audits were completed timely and in a very professional manner. Their vast knowledge in auditing Housing agencies is very essential, especially when it comes to providing recommendations for management improvement.

We are very impressed with the auditing services of Mr. Nestor Caballero and his staff. Mr. Caballero was available at all times, whenever we needed his professional advice. He and his staff were very helpful and supportive during and after the audit.

It is with much confidence that we recommend Mr. Nestor Caballero to any agency for auditing services. His firm will provide the high quality auditing services and dedication needed for a sound audit. It is our pleasure to recommend Mr. Nestor Caballero for auditing services for your agency.

Should you have any questions or need additional information, please do not hesitate to contact us at 561-924-5565, ext. 12.

Sincerely,



Satyam Polineni

Finance Director /Asst. Executive Director



# Miami Shores Village

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

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

*Holly Hugdahl, CPA*  
*Finance Director*

---

September 23, 2013

To Whom It May Concern:

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

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

Respectfully,

Holly Hugdahl, CPA, CGMA



## ORLANDO HOUSING AUTHORITY

September 23, 2013

To Whom It May Concern:

As the Chief Financial Officer of the Housing Authority of the City of Orlando, I have had the pleasure of working with the firm of Albemi, Caballero, & Company, LLP (AC&C) to improve a wide range of financial procedures. Under the guidance of the AC&C team the Authority's audit process has become more efficient. In addition, the staff demonstrates a high level of professionalism and is committed to completing audits in a timely manner.

In my experience the firm maintains a positive relationship with the client. I highly recommend services of Albemi Caballero & Company, LLP without hesitation.

If you need any additional information, please contact me at (407)895-3300 x 3011.

Sincerely,

Barbara Chen

Chief Financial Officer





# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

ENID WEISMAN  
MAYOR

**COMMISSIONERS**

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

March 4, 2016

**Re: Letter of Recommendation**

ERIC M. SOROKA, ICMA-CM  
CITY MANAGER

To Whom It May Concern:

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

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

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

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

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

Sincerely,

Brian K. Raducci  
Finance Director

# APPENDIX D

LICENSES TO PRACTICE IN THE  
STATE OF FLORIDA



RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

**LICENSE NUMBER**

AD64536

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

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



ISSUED: 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

**LICENSE NUMBER**

AC39267

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

FIERMAN, ANDREW S  
3203 SW 132 PLACE  
MIAMI FL 33175



ISSUED: 02/22/2016

DISPLAY AS REQUIRED BY LAW

SEQ # L1602220000770

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

**LICENSE NUMBER**

AC0030376

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

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



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250000950

DBPR - HERRERA, JORGE LUIS, Certified Public Accountant

Page 1 of 1

2:47:48 PM 3/4/2016

**Licensee Details****Licensee Information**

Name: **HERRERA, JORGE LUIS (Primary Name)**  
Main Address: **11530 SW 145TH AVE  
MIAMI Florida 33186-6679**  
County: **DADE**  
License Mailing:

License Location: **11530 SW 145TH AVE  
MIAMI FL 33186-6679**  
County: **DADE**

**License Information**

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0020278**  
Status: **Current, Active**  
Licensure Date: **10/27/1988**  
Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**

**Alternate Names**

[View Related License Information](#)

[View License Complaint](#)

1940 North Monroe Street, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our [Chapter 455](#) page to determine if you are affected by this change.

# APPENDIX E

## PEER REVIEW REPORT





## INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

- American Institute of CPAs
  - Center for Audit Quality
  - Employee Benefit Plan Audit Quality Center
  - Governmental Audit Quality Center
  - Private Companies Practice Section
  - Tax Division
- Florida Institute of CPAs

Harrison Executive Centre  
1930 Harrison Street  
Suite 308  
Hollywood, FL 33020  
Telephone (954) 922-8866  
Fax (954) 922-8864  
[www.infantecocpa.com](http://www.infantecocpa.com)

### System Review Report

July 23, 2015

To the Partners of  
Alberni, Caballero & Fierman, LLP  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP (the firm) in effect for the year ended January 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP in effect for the year ended January 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Alberni, Caballero & Fierman, LLP has received a peer review rating of *pass*.

Infante & Company