



**FIRST AMENDMENT TO THE AUDIT SERVICES AGREEMENT
BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE AND PERFORMING ARTS
CENTER AUTHORITY AND ALBERNI, CABALLERO & FIERMAN, LLP (n/k/a CABALLERO,
FIERMAN, LLERENA & GARCIA, LLP)**

This First Amendment (“First Amendment”) is entered into by and between Broward County, a political subdivision of the State of Florida (County”), the City of Fort Lauderdale, a municipal corporation of the State of Florida (“City”), the Performing Arts Center Authority, an independent special district (“PACA”), and Caballero, Fierman, Llerena & Garcia LLP, a Florida limited liability partnership, authorized to do business in the State of Florida, f/k/a Alberni, Caballero & Fireman, LLP (“Auditor”). County, City, and PACA are collectively referred to as “Public Agencies.” The Public Agencies and Auditor are collectively referred to as the “Parties.”

RECITALS

A. On or about August 16, 2016, the Parties entered into the Agreement Between Broward County and City of Fort Lauderdale and Performing Arts Center Authority and Alberni, Caballero & Fierman, LLP for Audit Services of the Performing Arts Center Authority’s Records for a Five-Year Term For Fiscal Years 2016 through 2020 (“Agreement”), whereby Auditor was to provide audit services for PACA for an initial five (5) year term commencing with audit services for 2016 through 2020 Fiscal Years, as defined in the Agreement (i.e., October 1, 2015, through September 30, 2020).

B. On February 15, 2018, Auditor changed its partnership name from Alberni, Caballero & Fierman, LLP to Caballero, Fierman, Llerena & Garica LLP.

C. The Parties desire to amend the Agreement to: (i) extend the term for an additional one (1) year beyond the current expiration date of February 28, 2021; (ii) reduce the amount payable to Auditor for the 2020 Fiscal Year; and (iii) provide for payment for services to be rendered by Auditor for the 2021 Fiscal Year.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

1. The above Recitals are true and correct and are incorporated herein by reference. All capitalized terms not expressly defined within this First Amendment shall retain the meaning ascribed to such terms in the Agreement.

2. Except as modified herein, all terms and conditions of the Agreement remain in full force and effect. Where applicable herein, changes to the text of the Agreement are shown in strikethrough text to indicate deletions and bold/underlining text to indicate additions.

3. The Agreement is hereby extended for an additional one (1) year until February 28, 2022, and Auditor shall provide the Scope of Services described in the Agreement for the 2021 Fiscal Year (i.e., October 1, 2020, through September 30, 2021).

4. Section 4.1.1 of the Agreement is amended as follows:

4.1.1 The term of this Agreement shall begin on the date it is fully executed by all Parties and shall end on ~~February 28, 2021~~ **February 28, 2022** ("Initial Term"), subject to earlier termination as described herein. If the ~~Term~~ extends beyond a single fiscal year, the continuation of this Agreement beyond the end of any ~~Fiscal Year~~ shall be subject to the availability of funds from the COUNTY and the CITY in accordance with Chapter 129 and Chapter 166, Florida Statutes, respectively.

5. Pursuant to Section 12.11 of the Agreement, the Auditor's mailing address for purposes of notices under the Agreement is hereby changed to (bold/underlining omitted):

Caballero, Fierman, Llerena & Garcia, LLP
Attn: Andrew Fierman
8950 SW 74th Court, Suite 1210
Miami, FL 33156
Email: afierman@cflgcpa.com

6. A new Section 12.2.5 is added to the Agreement as follows (bold/underlining omitted):

12.2.5 IF AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR PACA AT (954) 756-5836, TWEEKS@BROWARDCENTER.ORG, 201 SW FIFTH AVENUE, FORT LAUDERDALE, FLORIDA 33312.

7. A new Section 12.30 is added to the Agreement as follows (bold/underlining omitted):

12.30 Verification of Employment Eligibility.

Auditor represents that Auditor has registered with and uses the E-Verify system maintained by the United States Department of Homeland Security to verify the work authorization status of all newly hired employees in compliance with the requirements of Section 448.095, Florida Statutes, and that entry into this Agreement will not violate that statute. If Auditor violates this section, any of the Public Entities may immediately

terminate this Agreement for cause and Auditor shall be liable for all costs incurred by the Public Entities due to the termination.

8. Exhibit B, Schedule of Payments and Billings, of the Agreement is amended at Section B as follows:

B. Maximum Fee for Fiscal Years 2017 Through ~~2020~~ 2021

Subject to the terminations provisions herein and subject to the availability of funds from the COUNTY and the CITY in accordance with Chapter 129 and Chapter 166, Florida Statutes respectively, the Lump Sum shall be payable to AUDITOR as follows:

FY 2017 Lump Sum: Thirty-Five Thousand Eight Hundred Seventy-Five Dollars (\$35,875.00)

FY 2018 Lump Sum: Thirty-Six Thousand Seven Hundred Seventy-Two Dollars (\$36,772.00)

FY 2019 Lump Sum: Thirty-Seven Thousand Six Hundred Ninety-One Dollars (\$37,691.00)

FY 2020 Lump Sum: ~~Thirty-Eight Thousand Six Hundred Thirty-Three Dollars (\$38,633.00)~~ Thirty-Six Thousand Seven Hundred and One Dollars (\$36,701.00)

FY 2021 Lump Sum: Thirty-Six Thousand Seven Hundred and One Dollars (\$36,701.00)

9. The effective date of this First Amendment shall be the date of execution by the last of the Parties.

10. This First Amendment may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement. This First Amendment may be executed by any or all of the Parties using electronic or digital signatures.

(The remainder of this page is blank.)

IN WITNESS WHEREOF, the Parties hereto have made and executed this First Amendment: BROWARD COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the ____ day of _____, 2021; and the City of Fort Lauderdale, signing by and through its Mayor-Commissioner; and the Performing Arts Center Authority, signing by and through its Chair or Vice Chair; and Caballero, Fierman, Llerena & Garcia LLP, signing by and through its _____, each duly authorized to execute same.

BROWARD COUNTY

ATTEST:

BROWARD COUNTY, by and through its Board of County Commissioners

By _____
Mayor

Broward County Administrator, as
ex officio Clerk of the Broward County
Board of County Commissioners

____ day of _____, 2021

Approved as to form by
Andrew J. Meyers
Broward County Attorney
Governmental Center, Suite 423
115 South Andrews Avenue
Fort Lauderdale, Florida 33301
Telephone: (954) 357-7600

By _____
Sara F. Cohen (Date)
Assistant County Attorney

SC/jc
01/12/2021
PACA Audit First Amendment
#548947v1

By _____
René D. Harrod (Date)
Deputy County Attorney

**FIRST AMENDMENT TO THE AUDIT SERVICES AGREEMENT
BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE AND PERFORMING ARTS
CENTER AUTHORITY AND ALBERNI, CABALLERO & FIERMAN, LLP (n/k/a CABALLERO,
FIERMAN, LLERENA & GARCIA, LLP)**

CITY

CITY OF FORT LAUDERDALE

ATTEST:

By _____
Dean J. Trantalis
Mayor

Jeffrey A. Modarelli
City Clerk

_____ day of _____, 2021

By _____
Christopher J. Lagerbloom
City Manager

_____ day of _____, 2021

(SEAL)

APPROVED AS TO FORM FOR CITY:

By: _____
D'Wayne M. Spence
Assistant City Attorney

**FIRST AMENDMENT TO THE AUDIT SERVICES AGREEMENT
BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE AND PERFORMING ARTS
CENTER AUTHORITY AND ALBERNI, CABALLERO & FIERMAN, LLP (n/k/a CABALLERO,
FIERMAN, LLERENA & GARCIA, LLP)**

PACA

Attest:

Performing Arts Center Authority

Secretary

By _____
Chair

_____ day of _____, 2021

**FIRST AMENDMENT TO THE AUDIT SERVICES AGREEMENT
BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE AND PERFORMING ARTS
CENTER AUTHORITY AND ALBERNI, CABALLERO & FIERMAN, LLP (n/k/a CABALLERO,
FIERMAN, LLERENA & GARCIA, LLP)**

AUDITOR

WITNESSES:

Caballero, Fierman, Llerena & Garcia LLP

Signature

By _____
Authorized Signature

Print Name of Witness

Print/type name and title

Signature

_____ day of _____, 2021

Print Name of Witness