

City of Opa-locka

*Commission Chamber
215 Perviz Avenue
Opa-locka, FL 33054*



SPECIAL COMMISSION MEETING Agenda

**Wednesday, October 5, 2022
5:30 PM**

City Commission

**Mayor Veronica J. Williams
Vice Mayor John H. Taylor Jr.
Commissioner Sherelean Bass
Commissioner Chris Davis
Commissioner Audrey Dominguez**

Appointed Officials

**Interim City Manager Darvin Williams
City Attorney Burnadette Norris-Weeks
City Clerk Joanna Flores, CMC**

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. City of Opa-locka Code of Ordinances Section 2-57

DECORUM POLICY

Any person making impertinent or slanderous remarks or who become boisterous while addressing the commission, shall be declared to be out of order by the presiding officer, and shall be barred from further audience before the Commission by the presiding officer, unless permission to continue or again address the commission be granted by the majority vote of the commission members. City of Opa-locka Code of Ordinances Section 2-58

NOTICE TO ALL LOBBYISTS

Any person appearing in a paid or remunerated representative capacity before the city staff, boards, committees and the City Commission is required to register with the City Clerk before engaging in lobbying activities. *City of Opa-locka Code of Ordinances Section 2-18*

FLORIDA STATUTES, CHAPTER 285.0105

"If a person decides to appeal any decision made by the Board, Agency or Commission with respect to the proceedings, and that, for such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

PROCEDURES FOR PUBLIC PARTICIPATION

How to watch the meeting

Members of the public can watch public meetings and public hearings at <https://www.youtube.com/user/CityofOpaLocka>

City Commission Meetings are held in-person while allowing virtual participation. Members of the public wishing to address the Commission may do so in person or virtually.

To participate virtually, please register by the meeting start time via the City of Opa-locka website at www.opalockafl.gov.

CITY OF OPA-LOCKA

“The Great City”

AGENDA

SPECIAL COMMISSION MEETING

October 5, 2022

5:30 PM

1. CALL TO ORDER:

2. ROLL CALL:

3. INVOCATION:

4. PLEDGE OF ALLEGIANCE:

5. PUBLIC INPUT:
(agenda items only)

6. PRESENTATION:

1. **Marcum, LLP**
City of Opa-locka Audit Timeline

7. RESOLUTIONS:

1. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO ISSUE AN ADDITIONAL PAYMENT OF NINE THOUSAND TWO HUNDRED DOLLARS (\$9,200.00) TO MARCUM, LLP FOR ADDITIONAL SUPPLEMENTAL WORK RELATED TO COMPLETING THE SEPTEMBER 30, 2020 AUDIT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by City Manager***
2. **AN EMERGENCY RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH ANTHONY BRUNSON, P.A. FOR CERTIFIED ACCOUNTING SERVICES, AS SET FORTH IN EXHIBIT “A” HERETO; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by City Manager***
3. **A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING SUBMITTED LEGAL INVOICES FROM BURNADETTE NORRIS-WEEKS, P.A.; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by City Attorney***

8. ADJOURNMENT:

For further information, please contact the Office of the City Clerk by telephone at (305) 953-2800 or email jflores@opalockafl.gov.

RESOLUTION NO. 22-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO ISSUE AN ADDITIONAL PAYMENT OF NINE THOUSAND TWO HUNDRED DOLLARS (\$9,200.00) TO MARCUM, LLP FOR ADDITIONAL SUPPLEMENTAL WORK RELATED TO COMPLETING THE SEPTEMBER 30, 2020 AUDIT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on November 22, 2021, the City Commission of the City of Opa-Locka, ("City") passed Resolution No. 21-9942 accepting the proposal from Marcum LLP in response to RFP No. 21-1115200 for Independent Auditing Services; and

WHEREAS, the City entered into an agreement with Marcum, LLP, to provide auditing services for FY 2020 and 2021 ("Agreement"), in the amount of Thirty Nine Thousand, Nine Hundred Ninety-Five Dollars (\$39,995.00) per fiscal year; and

WHEREAS, Marcum, LLP later informed the City that the actual hours to complete the FY 2020 audit will exceed the estimated hours pursuant to the Agreement and the City and Marcum, LLP later amended their agreement to increase the fee by an additional Ten Thousand, Three Hundred Ninety Dollars (\$10,390.00) on July 13, 2022 through Resolution No. 22-006; and

WHEREAS, Marcum LLP is requesting an additional Nine Thousand Two Hundred Dollars, to include additional time spent by the Audit Partner, Audit Manager and Senior Auditor to complete the audit ending September 30, 2020; and

WHEREAS, the Interim City Manager contends that the proposed supplemental work is required to complete the September 30, 2020 audit; and

WHEREAS, Marcum, LLP desires to complete the additional supplemental work necessary for completion of the FY 2020 audit for an additional Nine Thousand Two Hundred (\$9,200.00).

NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA:

SECTION 1. The recitals to the preamble herein are incorporated by reference.

SECTION 2. AUTHORIZATION

The City Commission of the City of Opa-Locka hereby authorizes the Interim City Manager to issue payment to Marcum, LLP for an additional amount of Nine Thousand

Two Hundred Dollars (\$9,200.00) for additional supplemental work required in order to complete the city financial audit ending September 30, 2020 and from account numbers #17-513312 and 61-513340.

SECTION 3. SCRIVENER'S ERRORS

Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors, which do not affect the intent of this Resolution may be authorized by the City Manager, following review by the City Attorney, without need of public hearing, by filing a corrected copy of same with the City Clerk.

SECTION 4. EFFECTIVE DATE

This Resolution shall take effect upon the adoption and is subject to the approval of the Governor or Governor's Designee.

PASSED and ADOPTED this _____ day of _____, 2022.

Veronica J. Williams, Mayor

ATTEST:

Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, P.A.

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Davis	_____ (Yes)	_____ (No)
Commissioner Dominguez	_____ (Yes)	_____ (No)
Vice-Mayor Taylor	_____ (Yes)	_____ (No)
Mayor Williams	_____ (Yes)	_____ (No)



**City of Opa-locka
Agenda Cover Memo**

City Manager:	Darvin Williams		CM Signature:				
Commission Meeting Date:	09.28.2022		Item Type: <i>(Enter X in box)</i>	Resolution X	Ordinance	Other	
Fiscal Impact: <i>(Enter X in box)</i>	Yes	No	Ordinance Reading: <i>(Enter X in box)</i>	1st Reading		2nd Reading	
	X		Public Hearing: <i>(Enter X in box)</i>	Yes	No	Yes	No
					X		X
Funding Source: <i>Account# :</i>	<i>(Enter Fund & Dept)</i> Ex:		Advertising Requirement: <i>(Enter X in box)</i>	Yes		No	
						X	
Contract/P.O. Required: <i>(Enter X in box)</i>	Yes	No	RFP/RFQ/Bid#:				
	X						
Strategic Plan Related <i>(Enter X in box)</i>	Yes	No	Strategic Plan Priority Area: Enhance Organizational ☒ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐	Strategic Plan Obj./Strategy: <i>(list the specific objective/strategy this item will address)</i>			
	X						
Sponsor Name	City Manager		Department:	City Manager			

Short Title:

Supplement to External Auditing Services Agreement dated December 21, 2021 related to Request for Proposal (RFP No. 21-1115200).

Staff Summary:

An RFP for External Auditing Services was approved on December 21, 2021 through RFP No. 21-1115200 awarding the contract to Marcum, LLP.

Additional service fees are being requested because additional supplemental work is modifying the time requirements related specifically to completing the September 30, 2020 audit. The additional fees being requested is in the amount of \$9,200, to include additional time spent by the Audit Partner, Audit Manager, and Senior Auditor.

Staff believes this is required to complete the September 30, 2020 audit.

Financial Impact

Account	Description	Available	Project	Remaining Balance
17-513312	Other Professional Services	\$43,715	\$5,520	\$38,195
61-513340	Other Contractual Services	\$110,150	\$3,680	\$106,470
Total			\$9,200	

Proposed Action:

Staff recommends the City Commission approve payment of additional audit fees of \$9,200 to Marcum, LLP in conjunction with the completion of the Fiscal Year 2020 audit.

Attachment:



August 29, 2022

City of Opa-Locka
Attn: Darvin E. Williams, JD, MBA, MPH, Interim City Manager
780 Fisherman Street, 4th Floor
Opa-Locka, FL 33054

Re: Supplement to External Auditing Services Agreement dated December 21st, 2021 related to Request for Proposals (RFP) 21-1115200 – Covering Audit Timeline and Due To/From Journal Entries

This letter serves as an supplement (all previous terms of the External Auditing Services Agreement dated December 21, 2021 are still in effect) of Marcum LLP's ("Marcum," the "Firm," "we," "us" or "our") understanding of the services we are to provide to the City of Opa-locka, Florida (the "Organization," "City" "you" or "your") for the year ending September 30, 2020.

As noted in the External Auditing Services Agreement, if, during the contractual period, additional Services are needed, the Firm may, at the option of the City Manager, be engaged to perform these Services.

Supplement Objectives

This supplement modifies the "Time Requirements", specifically related to the September 30, 2020 audit period. It was noted in External Auditing Services Agreement, the City audit records were to be ready upon acceptance of the proposal and approval by the City Council. The External Auditing Services Agreement also stated "the audit report, in its final form and including the management letter, shall be completed no later than June 15, 2022".

As of August 29, 2022, the City requires additional time to complete its audit records (e.g. financial statement draft) for the year ended September 30, 2020. Most recently, the City recorded and shared with Marcum several journal entries related to Due To/Due From Activity for the year ended September 30, 2020. As a result of these changes, the auditor/Marcum will be required to revise and update its audit binder to incorporate all changes in the Due To/From Account Balances.

As a result of the above, changes to the timing of the engagement are required as per the City's request.

Fees

Marcum will be compensated in accordance with the schedule of fees established in the External Auditing Services Agreement.

<u>Level</u>	<u>Discounted Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Partner	\$ 320	16	\$ 5,120
Manager	255	16	4,080
			<u>\$ 9,200</u>



City of Opa-locka, Florida
August 29, 2022
Page 2

Agreement

If you agree with the terms of our engagement, as described in this letter, please sign the enclosed PDF letter and return to us.

We appreciate the opportunity to be of continued service to the City and believe this letter accurately summarizes the changes to the External Auditing Services Agreement referenced above. If you have any questions, please let us know.

Very truly yours,

Marcum LLP

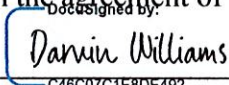
Moises D. Ariza, CPA, CGMA
Partner

MDA/th

cc:
Niema Walker, MPA, CGFO, Finance Director
Gerri Lazarre, CPA, Finance Consultant

ACCEPTED

This letter correctly sets forth the agreement of the City of Opa-locka, Florida.

Authorized Signature:  _____
C46C07C1E8DE492...

Title: City Manager

Date Signed: 9/23/2022

Sponsored by: City Manager

RESOLUTION NO. _____

AN EMERGENCY RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH ANTHONY BRUNSON, P.A. FOR CERTIFIED ACCOUNTANT SERVICES, AS SET FORTH IN EXHIBIT "A" HERETO; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Opa-Locka ("City") is in need of emergency certified accountant services to replace certain services previously provided by Trimerge Consulting Group, P.A. and to provide additional consulting services that will improve the City's internal controls, financial procedures, provide reconciliations for major account balances, conduct support functions to the City's external auditors and draft financial reports for fiscal years ending September 30, 2021 and September 30, 2022; and

WHEREAS, the Agreement between TriMerge Consulting Group, P.A. and City has expired and the City desires to enter into an Agreement with Anthony Brunson, P.A. on an Emergency basis and as set forth in Exhibit "A" attached hereto; and

WHEREAS, exceptions to competitive procurement requirements are appropriate under the City's existing Code of Ordinances when services are of an emergency nature; and

WHEREAS, the City Commission finds that it is in the best interest of the City to approve the Agreement with Anthony Brunson, P.A.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA:

Section 1. RECITALS ADOPTED.

The recitals to the preamble herein are incorporated by reference.

Section 2. AUTHORIZATION

The City Commission hereby authorizes the Interim City Manager to execute the Agreement with Anthony Brunson, P.A. on an Emergency basis, as set forth in the Agreement attached hereto as Exhibit "A", for an amount not to exceed Five Hundred Thousand Dollars (\$500,000) and to be paid from City Account numbers 17-513312 and 61-513340.

Resolution No. _____

Section 4. SCRIVENER'S ERRORS.

Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, following review by the City Attorney, without need of public meeting.

Section 5. EFFECTIVE DATE.

This Resolution shall take effect immediately upon adoption and is subject to the approval of the Governor or his designee.

PASSED AND ADOPTED this 5th day of October, 2022.

Veronica J. Williams, Mayor

ATTEST:

Joanna Flores, City Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Burnadette Norris-Weeks, P.A.

Moved by: _____
Seconded by: _____

VOTE:

Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Davis	_____ (Yes)	_____ (No)
Commissioner Dominguez	_____ (Yes)	_____ (No)
Vice-Mayor Taylor	_____ (Yes)	_____ (No)
Mayor Williams	_____ (Yes)	_____ (No)



City of Opa-locka **Agenda Cover Memo**

City Manager:	Darvin Williams		CM Signature:				
Commission Meeting Date:	09.28.2022		Item Type: <i>(Enter X in box)</i>	Resolution X	Ordinance	Other	
Fiscal Impact: <i>(Enter X in box)</i>	Yes	No	Ordinance Reading: <i>(Enter X in box)</i>	1st Reading		2nd Reading	
	X		Public Hearing: <i>(Enter X in box)</i>	Yes	No	Yes	No
					X		X
Funding Source: <i>Account# :</i>	<i>(Enter Fund & Dept)</i> Ex:		Advertising Requirement: <i>(Enter X in box)</i>	Yes		No	
						X	
Contract/P.O. Required: <i>(Enter X in box)</i>	Yes	No	RFP/RFQ/Bid#:				
	X						
Strategic Plan Related <i>(Enter X in box)</i>	Yes	No	Strategic Plan Priority Area: Enhance Organizational ☒ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐	Strategic Plan Obj./Strategy: <i>(list the specific objective/strategy this item will address)</i>			
	X						
Sponsor Name	City Manager		Department:	City Manager			

Short Title:

A resolution authorizing the City Manager to execute an emergency agreement with Brunson, PA. for Independent Consultant Support Services in an amount not to exceed \$500,000 for a term beginning October 3, 2022 and ending July 30, 2023.

Staff Summary:

Beginning on or about October 3, 2022, Contractor will be responsible for serving as an independent consultant for the City. The Brunson Team shall undertake responsibilities to review and provide specific recommendations for improvements in the City's internal control environment and procedures, provide reconciliations for major account balances, conduct support functions to the City's external auditors and draft annual financial reports for fiscal years ending September 30, 2021 and September 30, 2022.

Financial Impact

The FY 23 Budget includes the following budget

Account	Description	Available	Project	Remaining Balance
17-513312	Other Professional Services	\$340,000	\$300,000	\$40,000
61-513340	Other Contractual Services	\$199,500	\$200,000	(\$500)
Total			\$500,000	

A budget amendment will be submitted to address the minor shortfall in the Water-Sewer Finance / Customer Service Division.

Proposed Action:

Staff recommends the City Commission approve the request to engage services with Brunson, P.A.

Attachment:

AGREEMENT

THIS IS AN AGREEMENT, dated the 5th day of October, 2022, between:

CITY OF OPA-LOCKA, a Florida municipal corporation, hereinafter
"CITY,"

and

ANTHONY BRUNSON, P.A.
a company, authorized to do business in the State of Florida, hereinafter
"CONTRACTOR."

WITNESSETH:

In consideration of the mutual terms and conditions, promises, covenants, and payments hereinafter set forth, CITY and CONTRACTOR agree as follows:

ARTICLE 1 PREAMBLE

In order to establish the background, context and form of reference for this Contract and to generally express the objectives, and intentions, of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Contract is based.

1.1 CITY is in immediate and emergency need of a contractor for professional accounting services as set forth in this Agreement.

1.2 CITY desires to contract with a professional company with the knowledge and ability to perform the services sought.

1.3 CITY has worked with CONTRACTOR in the past and CONTRACTOR has a proven track record of success with CITY.

ARTICLE 2 SCOPE OF WORK

2.1 CONTRACTOR shall furnish all of the materials, tools, supplies, and labor necessary to perform all of the work described in Exhibit "A" ("SCOPE OF WORK"). CONTRACTOR may hire sub-contractors who possess the skills and knowledge necessary to service CITY pursuant to this Agreement.

2.2 CONTRACTOR hereby represents to CITY, with full knowledge that CITY is relying upon these representations when entering into this Contract with CONTRACTOR, that CONTRACTOR has the professional expertise, experience and manpower to perform the services to be provided by CONTRACTOR pursuant to the terms of this Agreement.

2.4 CONTRACTOR assumes professional and technical responsibility for performance of its services to be provided hereunder, including subcontractors, in accordance with applicable recognized professional standards and relevant Florida Statutes.

ARTICLE 3 COMMENCEMENT OF SERVICES

3.1 The CONTRACTOR shall commence Work beginning on October 5, 2022, the effective date.

ARTICLE 4 CONTRACT SUM

4.1 The CITY hereby agrees to pay CONTRACTOR for the faithful performance of this Contract as follows:

The CITY will pay compensation to CONTRACTOR for the accounting support services described herein for an amount not to exceed Five Hundred Thousand Dollars (\$500,000.00).

This amount is based upon standard billing rates for team members assigned to this engagement ranging from \$100.00 to \$275.00 per hour. It is anticipated that the level of effort required for this engagement will be approximately 4,000 hours and will be billed at a blended rate of \$125 per hour to CITY.

Resumes of key team members shall be provided to the City at the commencement of this Agreement.

Travel reimbursement expenses will not apply to this agreement.

The Contractor shall submit invoices monthly for work performed. A planning and administration fee of \$25,000.00 shall be required for the work to begin, which will be applied to the total engagement fee.

CONTRACTOR shall bill invoices on a monthly basis and provide periodic invoices to the City based on the hours of work completed by personnel on a monthly basis, during the course of the engagement upon the rate and terms set forth above. Invoices shall include service for the work provided, which shall be hours of work completed by personnel with description of services.

4.2 CONTRACTOR, and any subcontractors of CONTRACTOR shall be solely responsible for and shall provide for the payment of workers compensation insurance coverage and premium, and all other insurance pursuant to Article 5 below, withholding taxes, FICA, pension and profit sharing contributions, retirement contributions, if any, all remunerations; all labor, contract compliance, and all other charges, fees, permits and expenses associated with the employment of such personnel provided by CONTRACTOR hereunder. CITY shall bear no responsibility for any such charge, fees, permits or expenses associated with the employment of such personnel by CONTRACTOR.

4.3 Payment to CONTRACTOR for all tasks and charges under this Contract shall be in accordance with the following conditions:

- A. Disbursements. There are no reimbursable expenses associated with this Contract unless otherwise approved in writing.
- B. Payment Schedule. Invoices received from CONTRACTOR pursuant to this Contract will be reviewed by the City Manager.
- C. Availability of Funds. CITY's performance and obligation to pay under this Agreement is contingent upon an annual appropriation for its purpose by the City Commission.
- D. Prompt Pay. Payment is due within 30 days and following approval by the State Oversight representative.

4.4 The making and acceptance of the final payment shall constitute a waiver of all claims by the CITY other than those arising from unsettled liens, or from unknown failure of the Work to comply with the requirements of the Exhibit A. It shall also constitute a waiver of all claims by the CONTRACTOR, except those previously made and still unsettled.

ARTICLE 5 CONTRACTOR'S LIABILITY INSURANCE

5.1 The CONTRACTOR shall neither commence Work under this Contract until he has obtained all insurance required under this paragraph and such insurance has been approved by the CITY nor allow any Subcontractor to commence work on its subcontract until all similar such insurance required of the subcontractor has been obtained and approved.

5.2 Certificates of insurance, reflecting evidence of the required insurance, shall be filed with the City prior to the commencement of the Work. These Certificates shall contain a

provision that coverage afforded under these policies will not be canceled until at least thirty days (30) prior written notice has been given to the CITY. Policies shall be issued by companies authorized to do business under the laws of the State of Florida.

5.3 Financial Ratings must be no less than "A" in the latest edition of "Bests Key Rating Guide", published by A.M. Best Guide.

5.4 The CONTRACTOR shall hold the CITY, its agents, and employees, harmless on account of claims for damages to persons or tangible property arising out of the negligent acts or omissions of Contractor or its Subcontractors in the performance of the Work and name the CITY as an additional insured under their Comprehensive General Liability insurance policy.

5.5 The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

ARTICLE 6 CONTRACTOR'S INDEMNIFICATION

6.1 The CONTRACTOR agrees to release the CITY from and against any and all liability and responsibility in connection with the losses caused by CONTRACTOR'S negligent act or omissions. The CONTRACTOR further agrees not to sue or seek any money or damages from CITY in connection with losses caused by CONTRACTOR'S negligent act or omissions, except in the event that the CITY fails to pay to CONTRACTOR the fees and costs as provided for in Article 4 herein.

6.2 The CONTRACTOR agrees to indemnify and hold harmless the CITY, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the CITY or any third party arising out of, or by reason of, or resulting from the CONTRACTOR's negligent acts, errors, or omissions.

6.3 If a court of competent jurisdiction holds the CITY liable for certain tortuous acts of its agents, officers, or employees, such liability shall be limited to the extent and limit provided in 768.28, Florida Statutes. This provision shall not be construed as a waiver of any right or defense that the CITY may possess. The CITY specifically reserves all rights as against any and all claims that may be brought.

6.4 If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation. The costs of any mediation proceeding shall be shared equally by all parties.

ARTICLE 7 INDEPENDENT CONTRACTOR

7.1 This Contract does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONTRACTOR is an independent contractor under this Contract and not the CITY's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The CONTRACTOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out the CONTRACTOR's activities and responsibilities hereunder provided. This Contract shall not be construed as creating any joint employment relationship between the CONTRACTOR and the CITY and the CITY will not be liable for any obligation incurred by CONTRACTOR, including but not limited to unpaid minimum wages and/or overtime premiums.

ARTICLE 8 CONTRACT BOND

8.1 There shall be no bond requirements for this Contract.

ARTICLE 9 CHANGES TO SCOPE OF WORK AND ADDITIONAL WORK

9.1 CITY or CONTRACTOR may request changes that would increase, decrease or otherwise modify the Scope of Work to be provided under this Agreement as described in Exhibit A, as long as such changes are in writing and are approved by the City Commission.

ARTICLE 10 TERM AND TERMINATION

10.1 This Agreement shall commence upon the effective date and end on September 30, 2023.

ARTICLE 11 MISCELLANEOUS

11.1 Legal Representation. It is acknowledged that each party to this Contract had the opportunity to be represented by counsel in the preparation of this Contract and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply due to the joint contribution of both parties.

11.2 Assignments. This Contract, or any interest herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by either without the prior written consent of CITY. For purposes of this Contract, any change of ownership of CONTRACTOR shall constitute an assignment which requires CITY approval. However, this Contract shall run to the CITY and its successors and assigns.

11.3 Records. CONTRACTOR shall keep books and records and require any and all subcontractors to keep books and records as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which CONTRACTOR expects to be reimbursed, if applicable. Such books and records will be available at all reasonable times for examination and audit by CITY and shall be kept for a period of three (3) years after the completion of all work to be performed pursuant to this Contract. Incomplete or incorrect entries in such books and records will be grounds for disallowance by CITY of any fees or expenses based upon such entries.

11.4 CITY is a public agency subject to Chapter 119, Florida Statutes. To the extent CONTRACTOR is acting on behalf of CITY pursuant to Section 119.0701, Florida Statutes, CONTRACTOR shall:

- a. Keep and maintain public records that ordinarily and necessarily would be required to be kept and maintained by CITY were CITY performing the services under this Contract;
- b. Provide the public with access to such public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed that provided in Chapter 119, Florida Statutes, or as otherwise provided by law;
- c. Ensure that public records that are exempt or that are confidential and exempt from public record requirements are not disclosed except as authorized by law; and
- d. Meet all requirements for retaining public records and transfer to CITY, at no cost, all public records in possession of the CONTRACTOR upon termination of this Contract and destroy any duplicate public records that are exempt or confidential and exempt. All records stored electronically must be provided to the CITY.

11.5 Ownership of Documents. Reports, surveys, plans, studies, financial records, and other data provided in connection with this Contract are and shall remain the property of CITY.

11.6 No Contingent Fees. CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Contract, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONTRACTOR, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Contract. For the breach or violation of this provision, the CITY shall have the right to terminate the Contract without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

11.7 Notice. Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, the CONTRACTOR and the CITY designate the following as the respective places for giving of notice:

CITY: Darvin Williams, Interim City Manager
780 Fisherman Street
Opa-Locka, FL 33054

Copy To: Burnadette Norris-Weeks, City Attorney
Burnadette Norris-Weeks, P.A.
401 North Avenue of the Arts
Fort Lauderdale, Florida 33311

CONTRACTOR:
Anthony Brunson, President
3350 SW 148 Avenue
Suite 110
Miramar, FL 33027

Binding Authority. Each person signing this Contract on behalf of either party individually warrants that he or she has full legal power to execute this Contract on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Contract.

11.8 Exhibits. Each Exhibit referred to in this Contract forms an essential part of this Contract. The exhibits if not physically attached should be treated as part of this Contract and are incorporated herein by reference.

- 11.9 Headings. Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Contract.
- 11.10 Severability. If any provision of this Contract or application thereof to any person or situation shall, to any extent, be held invalid or unenforceable, the remainder of this Contract, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.
- 11.11 Governing Law. This Contract shall be governed by the laws of the State of Florida with venue lying in Miami-Dade County, Florida.
- 11.12 Disputes. Any claim, objection, or dispute arising out of the terms of this Contract shall be litigated in the 11th Judicial Circuit Court in and for Miami-Dade County. Prior to litigation, any dispute arising under this agreement (including but not limited to the scope, nature and quality of services performed by Contractor, Contractor's fees and other terms of the engagement) shall be submitted to mediation.
- 11.13 Attorney's Fees. To the extent authorized by law, in the event that either party brings suit for enforcement of this Contract, the prevailing party shall be entitled to attorney's fees and court costs in addition to any other remedy afforded by law.
- 11.14 Extent of Contract. This Contract together with Contract Documents, attached as an Exhibit hereto, as amended herein above represents the entire and integrated agreement between the CITY and the CONTRACTOR and supersedes all prior negotiations, representations or agreements, either written or oral.
- 11.15 Waiver. Failure of the either party to insist upon strict performance of any provision or condition of this Contract, or to execute any right therein contained, shall not be construed as a waiver or relinquishment for the future of any such provision, condition, or right, but the same shall remain in full force and effect.
- 11.16 E-verify. In accordance with Florida Statutes §448.095, the Contractor, prior to commencement of services or payment by the City, will provide to the City proof of participation/enrollment in the EVerify system of the Department of Homeland Security. Evidence of participation/enrollment will be a printout of the Company's "Company Profile" page from the Everify system. Failure to be continually enrolled and participating in the E-Verify program will be a breach of contract which will be grounds for immediate termination of the contract by the City. The Consultant will not hire any employee who has not been vetted through E-Verify. The Contractor may not subcontract any work for the City to any subcontractor that has not provided

an affidavit stating that the subcontractor does not employ, contract with or subcontract with an unauthorized alien.

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

CITY OF OPA-LOCKA

INTERIM CITY MANAGER:

Darvin Williams, Interim City Manager

Attest:

City Clerk

City Attorney

WITNESSES:

CONTRACTOR :
ANTHONY BRUNSON, P.A.

BY:_____
Anthony Brunson, President
3350 SW 148 Avenue
Suite 110
Miramar, FL 33027

STATE OF FLORIDA)

)SS:

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared _____ as

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this __ day of _____, 2022.

My Commission Expires:

EXHIBIT "A"

SCOPE OF WORK

Beginning on October 5, 2022, Contractor will be responsible for serving as accounting support for the City. Contractor shall undertake responsibilities to review and provide specific recommendations for improvements in the City's internal control environment and procedures, provide reconciliations for major account balances, conduct support functions to the City's external auditors and draft annual financial reports for fiscal year ended September 30, 2021 and 2022. Primary services include but are not limited to the following:

In connection with the City's financial reporting system, Sungard, extract and present financial reports to assist the City with:

1. The issuance of completed "Statements of Revenue, Expenditures, and Changes in Fund Balance" (P&L); and the "Statement of Net Position" (Balance Sheet). These reports are separate from the currently used "Revenue Audit Trail", and "Expenditure Audit Trail" reports as printed from Sungard.
 - A monthly Utility Billing (UB) Summary Report showing the daily details of collections from customers by fund; and a UB Report showing the details of customers billed and the total amount billed charges for the month, by fund. Need to know if UB amounts billed and collected each month are traceable to the General Ledger for each month billed. This tie out monthly would ensure that the UB Subsidiary Ledger agrees to the General Ledger at the end of each fiscal year.
 - A review of UB daily procedures to receive customer payments by cash, check or credit card. Need a close review of how such collections are processed for daily deposit to the bank; how the bank account number is selected to match the bank account number to the G.L. fund number where funds were debited to.
 - Need to review the daily and monthly procedures of reconciling the UB Cash Summary Reports to the General Ledger. Need to review the procedure wherein UB staff choose an account to credit when posting cash, (i.e., how do they select if the offset to cash should be a credit to an Accounts Receivable or a credit to Revenue).

DESCRIPTION OF SERVICES –

- Need to review UB collections procedures for processing returned checks. Need to confirm the action taken when a returned check is received in Finance and services had already been given to a customer.
- A review of Sungard's UB Aging report and the accuracy and reliability thereon is also requested. The Audit Team should verify if Accounts Receivable amounts per the UB Aging Report tie back to amounts billed per the UB monthly billing report.
- A Fixed Asset Report is not currently used in Sungard, but information on using and retrieving Fixed Asset information from Sungard is needed by staff in Finance. An overall review of Sungard's procedures for Fixed Asset Module is requested of the Audit Team.

- A review of Sungard’s Cash in Bank reconciliation procedures and related reports. The system currently produces a Cash by Fund Report that is used in the manual bank reconciliation process, which should be reviewed by the Audit Team.
2. Evaluate current procedures to process Long-term Debt payments to the County, State, and Bond holders, and the related General Ledger accounting for this debt.
 - A review of procedures to post receipt of funds from the County and State for various grants, UB collections, or RLF reimbursements.
 3. Reconciliations of major account balances including fixed assets/capital outlays; leases/debt obligations; due to/from transfer accounts; grant awards/SEFA preparation; OOEB obligations/compensated absences as well as cash and accounts receivable.
 4. Preparation of annual financial statements and footnotes for the City.

The Contractors’ and the City’s objective will be to provide:

- Internal control and financial recommendations, which when implemented, will result in the effectiveness and efficiency of the City’s financial operations specific to its transaction systems of cash receipts, cash disbursements, payroll as well as its assets and debt management processes.
- Reconciliation of all major account balances of the City for fiscal year ended September 30 2021 and 2022 to provide to the external audit team to support their timely issuance of annual audit reports
- Issue reports on the strengths and weakness as well as observations of the current internal environment and related corrective action processes.

EXPECTATION FROM CITY -- RESOURCES PROVIDED BY THE CITY

The following resources shall be provided by the City:

- On site and remote access to applicable City financial software (Sungard and supporting systems and other financial applications as needed).
- Access to all supporting documentation maintained by the City

Unrestricted access to persons with the City from whom we determine it necessary to obtain evidence relating to performing applicable procedures.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING SUBMITTED LEGAL INVOICES FROM BURNADETTE NORRIS-WEEKS, P.A.; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Opa-Locka, Florida ("City Commission") finds that certain litigation bills have been submitted by Burnadette Norris-Weeks, P.A. ("Law Firm") to the City Commission for payment; and

WHEREAS, the City of Opa-Locka ("City") has benefited from legal services rendered by the law firm Burnadette Norris-Weeks, P.A.; and

WHEREAS, the City Commission finds it fitting and appropriate that the Law Firm be paid for past work performed and desires to approve legal invoices submitted.

NOW THEREFORE, BE IT RESOLVED THAT THE CITY COMMISSION OF THE CITY OF OPA LOCKA, FLORIDA:

Section 1. Recitals. The recitals to the preamble herein are incorporated by reference.

Section 2. Approving Legal Invoices Submitted and Authorizing Payment. The City Commission hereby approves legal invoices submitted and authorizes and directs that appropriate payment to law firm Burnadette Norris-Weeks, P.A. for legal services previously provided.

Section 3. Effective Date. This Resolution shall be effective immediately and shall be forwarded to the Governor's Designee.

Resolution No. _____

PASSED AND ADOPTED this _____ day of _____, 2022.

Veronica Williams, Mayor

ATTEST:

Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Bass: _____

Commissioner Davis: _____

Commissioner Dominguez: _____

Vice-Mayor Taylor: _____

Mayor Williams: _____