

**AGREEMENT**  
*between*  
**THE CITY OF COCONUT CREEK**  
*and*  
**CITRIN COOPERMAN & COMPANY, LLP**  
*for*  
**AUDITING SERVICES**  
**RFP NO. 05-08-24-11**

THIS AGREEMENT is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024 by and between the City of Coconut Creek, a municipal corporation, with principal offices located at 4800 West Copans Road, Coconut Creek, FL 33063 ("City") and Citrin Cooperman & Company, LLP, a Florida corporation with offices located at 6550 N Federal Highway, 4th Floor Fort Lauderdale, FL 33308 ("Vendor") to provide Auditing Services pursuant to RFP No. 05-08-24-11.

Now therefore, in consideration of the mutual covenants hereinafter set forth, the City and Vendor agree as follows:

**1) The Contract Documents**

The contract documents consist of this Agreement, Exhibit "A" – Engagement Letter, Vendor's response, and conditions of RFP No. 05-08-24-11, all addenda issued prior to execution of this Agreement, and any subsequent properly executed amendments to any of the aforementioned documents. These contract documents collectively form the Agreement, and all are as fully a part of the Agreement if attached to this Agreement or repeated herein. In the event of a conflict between the aforementioned documents, this Agreement will control, followed by the RFP documents, and addenda, in that order.

**2) The Work**

The Vendor shall perform all work for the City required by the contract documents and RFP No. 05-08-24-11, as set forth below:

- a) Vendor shall furnish all labor, materials, and equipment necessary as indicated in the specifications herein.
- b) Vendor shall supervise the work force to ensure that all workers conduct themselves and perform their work in a safe and professional manner. Vendor shall comply with all OSHA safety rules and regulations in the operation of equipment and in the performance of the work. Vendor shall at all times have a competent supervisor on the job site to enforce these policies and procedures at the Vendor's expense.
- c) Vendor shall provide the City with seventy-two (72) hours written notice prior to the beginning of work under this Agreement and prior to any schedule change with the exception of changes caused by inclement weather.
- d) Vendor shall comply with any and all Federal, State, and local laws and regulations now in effect, or hereinafter enacted during the term of this Agreement, which are applicable to the Vendor, its employees, agents or subcontractors, if any, with respect to the work and services described herein. The Vendor/Contractor further warrants that there has been no



violation of copyrights or patent rights either in the United State of America or in foreign countries in connection with the work of the contract.

**3) Contract Price**

The Agreement shall be performed in current funds with pricing pursuant to Exhibit "A" – Schedule of Proposal Prices and as per the approved budget.

**4) Contract Term**

The total contract term shall not exceed five (5) years. Pursuant to Code of Ordinances City of Coconut Creek, Florida Article III - City Commission, Section 308; no accountant or firm shall perform the annual audit for more than five (5) consecutive years unless the new contract term provides for a new lead auditor who has not worked on the City's audit in the previous five (5) years commencing on the date written on the first page of this Agreement.

**5) Contract Extension**

In the event services are scheduled to end because of the expiration of this contract, the Vendor shall continue the service upon the request of the Contract Administrator. The extension period shall not extend for more than ninety (90) days beyond the expiration date of the existing contract. The Vendor shall be compensated for the service at the rate(s) in effect when the City invokes this extension clause.

**6) Conditions for Emergency/Hurricane or Disaster**

It is hereby made a part of this agreement that before, during and after a public emergency, disaster, hurricane, flood or other substantial loss that the City of Coconut Creek shall require a "first priority" basis for goods and services. It is vital and imperative that the majority of citizens are protected from any emergency situation which threatens public safety and health, as determined by the City Manager. Awarded Vendor/Contractor agrees to rent/sell/lease all goods and services to the City or other governmental entities, as opposed to a private citizen or corporation, on a first priority basis. The City expects to pay a fair and reasonable price for all products/services in the event of a disaster, emergency or hurricane. Awarded Vendor/Contractor shall furnish a twenty-four (24) hour telephone number in the event of such an emergency.

**7) Independent Contractor**

This Agreement does not create an employee/employer relationship between the Parties. It is the intent of the Parties that the Vendor/Contractor is an independent Vendor/Contractor under this Agreement and not the City's employee for any 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 Worker's Compensation Act, and the State Unemployment Insurance law. The Vendor/Contractor shall retain sole and absolute discretion in the judgment of the manner and means of carrying out Vendor's/Contractor's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of Vendor/Contractor, which policies of Vendor/Contractor shall not conflict with City, State, or United States policies, rules or regulations relating to the use of Vendor's/Contractor's funds provided for herein. The Vendor/Contractor agrees that it is a separate and independent enterprise from the City, that it had full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the Vendor/Contractor and the City and the City will not be liable for any obligation incurred by Vendor/Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.



**8) Assignment and Subcontracting**

No assignment of this Agreement or any right occurring under this Agreement shall be made, in whole or in part, by the Vendor/Contractor without the express written consent of the City Commission which consent shall not be unreasonably withheld. In the event of any assignment, the assignee shall assume the rights, duties and responsibilities of the Vendor/Contractor.

**9) Notice**

Whenever either party desires or is required under this Agreement to give notice to 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 at the following addresses. Notice shall be deemed received by the party for whom it is intended after the USPS certified mail process is completed and/or hand delivery

CITY

City Manager  
City of Coconut Creek  
4800 West Copans Road  
Coconut Creek, FL 33063  
With a copy to the City Attorney at the same address.

VENDOR

Stephen Emery  
Citrin Cooperman & Company, LLP  
6550 N Federal Highway, 4th Floor  
Fort Lauderdale, FL 33308  
Phone: 954-771-0896  
Email: Semery@citrincooperman.com

**10) Agreement Subject to Funding**

This Agreement shall remain in full force and effect only as long as the expenditures provided for in the Agreement have been appropriated by the City Commission of the City of Coconut Creek in the annual budget for each fiscal year of this Agreement, and is subject to termination without any penalty due to lack of funding.

**11) Venue**

This Agreement shall be governed by the laws of the State of Florida as now and hereafter in force. The venue for actions arising out of this Agreement is situated exclusively in the Seventeenth Judicial Circuit Court in and for Broward County, Florida or the United States District Court for the Southern District of Florida.

**12) Signatory Authority**

The Vendor shall provide the City with copies of requisite documentation evidencing that the signatory for Vendor has the authority to enter into this Agreement.

**13) Severability; Waiver of Provisions**

Any provision in this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof or affecting the validity or enforceability of such provisions in any other jurisdiction. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

**14) E-Verify**

1) Definitions:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

2) Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and

b) All persons (including subvendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Coconut Creek; and

c) By entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

**15) Foreign Gifts and Contracts**

*The Contractor must comply with any applicable disclosure requirements in Section 286.101, Florida Statutes. Pursuant to Section 286.101(7)(b), Florida Statutes: "In addition to any fine assessed under [§ 286.101(7)(a), Florida Statutes], a final order determining a third or subsequent violation by an entity other than a state agency or political subdivision must automatically disqualify the entity from eligibility for any grant or contract funded by a state agency or any political subdivision until such ineligibility is lifted by the Administration Commission [Governor and Cabinet per §14.202, Florida Statutes] for good cause."*

**16) Merger; Amendment**

This Agreement constitutes the entire Agreement between the Vendor and the City, and negotiations and oral understandings between the parties are merged herein. This Agreement can be supplemented and/or amended only by a written document executed by both the Vendor and the City.

**17) Interpretation**

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



IN WITNESS WHEREOF, the parties have made and executed this Agreement on the respective dates under each signature. City of Coconut Creek, through its City Manager or designee and Citrin Cooperman, signing by and through Stephen Emery (President, Owner, CEO, etc.) duly authorized to execute same.

**CITY OF COCONUT CREEK**

ATTEST:

\_\_\_\_\_  
Sheila N. Rose, City Manager      Date

\_\_\_\_\_  
Joseph J. Kavanagh, City Clerk      Date

Approved as to form and legal sufficiency:

\_\_\_\_\_  
Terrill C. Pyburn, City Attorney      Date

[Vendor's Signature to Follow]

**VENDOR**

ATTEST:

CITRIN COOPERMAN & COMPANY LLP  
Citrin Cooperman & Company, LLP

\_\_\_\_\_  
(Corporate Secretary)

[Signature] 7/31/24  
Signature of President/Owner Date

\_\_\_\_\_  
Type/Print Name of Corporate Secy

[Signature] 7/31/2024  
Stephen Emery, Partner

(CORPORATE SEAL)

**CORPORATE ACKNOWLEDGEMENT**

STATE OF Florida

COUNTY OF Broward

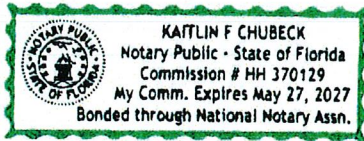
The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this 31 day of July, 2024, by Stephen Emery as Partner for Citrin Cooperman & Company, LLP

[Signature]

Signature of Notary Public  
State of Florida at Large

Kaitlin F Chubek

Print, Type or Stamp  
Name of Notary Public



- Personally known to me or
- Produced Identification

\_\_\_\_\_  
Type of I.D. Produced

- DID take an oath, or
- DID NOT take an oath.

# EXHIBIT "A"

Citrin Cooperman

RFP No. 05-08-24-11

CITY OF COCONUT CREEK  
AUDITING SERVICES  
RFP NO. 05-08-24-11

SCHEDULE OF PROPOSAL PRICES

**PROPOSER SHALL SUBMIT PRICES ELECTRONICALLY  
THROUGH THE EBID SYSTEM "LINE ITEMS" TAB  
WWW.COCONUTCREEK.NET/PROCUREMENT**

PART I

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF FINANCIAL STATEMENTS FOR SEPTEMBER 30, 2024 - 2028

<b>Total All-Inclusive Price for Audit Services*</b>	
Year 1 - 2024	\$75,730
Year 2 - 2025	\$79,522
Year 3 - 2026	\$83,498
Year 4 - 2027	\$87,573
Year 5 - 2028	\$2,056
<b>Grand Total Price for Auditing Services (Year 1 through Year 5)</b>	<b>\$ 418,479</b>

\*Includes the preparation and editing of the ACFR. Does not include areas listed in Part II - Schedule of Professional Fees and Expenses for the Audit of the 2024 Financial Statements - Special Considerations and Services.

Stephen P. Emery is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Coconut Creek.

SCHEDULE OF PROPOSAL PRICES CONTINUED ON NEXT PAGE

**NOTE:**

Proposer agrees to supply services at the prices bid in accordance with the terms, conditions, and specifications contained in RFP No. 05-08-24-11. All price information to be used in the RFP evaluation should be on this page.



conditions, and specifications contained in RFP No. 05-08-24-11. All price information to be used in the RFP evaluation should be on this page.

RFP No. 05-08-24-11

**PART II**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2024 FINANCIAL STATEMENTS: SPECIAL CONSIDERATIONS AND SERVICES**

Auditing Services	Year 1	Year 2	Year 3	Year 4	Year 5
Florida Single Audit (per grant audited) (1)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Federal Single Audit (per grant audited) (2)	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Surtax Audit (includes printing of report) (3)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
EDP Auditing Services	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Physical Production of ACFR (printing max 30 Copies)	-	-	-	-	-
Official Statements for Debt Issuance	-	-	-	-	-
Other (specify)	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>

Notes:					
(1) Florida Single Audit – up to a maximum of: 3	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
(2) Federal Single Audit – up to a maximum of: 3	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
(3) Surtax Audit - up to a maximum of: 1	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500

POSITION TITLE	HOURS	PROPOSED HOURLY RATES	PROPOSED TOTAL
Partners	25	\$350	\$8,750
Managers	50	\$200	\$10,000
Supervisory Staff	125	\$165	\$20,625
Staff	300	\$120	\$36,000
Other (specify) Report Printing			\$355

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## EXHIBIT "B"

**Citrin Cooperman & Company, LLP**  
Certified Public Accountants

6550 N Federal Hwy, 4th Floor  
Fort Lauderdale, FL 33308  
T : 954.771.0896 F 954.938.9353  
citrincooperman.com

July 25, 2024

Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
4800 West Copans Road  
Coconut Creek, FL 33063

Dear Honorable Mayor, Members of the City Commission, and Ms. Rose:

We are pleased to confirm our understanding of the services we are to provide for City of Coconut Creek, Florida (the "City") for the years ended September 30, 2024 through 2028.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Coconut Creek, Florida as of and for the years ended September 30, 2024 through 2028. Accounting standards generally accepted in the United States of America ("U.S. GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board ("GASB") who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. Other Post-Employment Health Care Benefits (OPEB) Schedule
4. Florida Retirement System (FRS) Pension Schedules.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
July 25, 2024  
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We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards and State Financial Assistance, if applicable.
2. Combining and Individual Non-Major Fund Financial Statements and Budgetary Comparison

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Introductory Section
2. Statistical Section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether the City's financial statements are fairly presented, in all material respects, in conformity with U.S. GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.





Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
July 25, 2024  
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- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibilities as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.



Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
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We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from the City's attorneys as part of the engagement and they may bill the City for responding to this inquiry.

### **Audit Procedures - Internal Control**

We will obtain an understanding of the City and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.



Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
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## Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

## Other Services

We will assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Coconut Creek, Florida in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by management. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and the related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter or assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and the related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designated an individual, preferable from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.





Honorable Mayor and Members of the City Commission  
Ms. Sheila Rose, City Manager  
City of Coconut Creek, Florida  
July 25, 2024  
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## **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that management acknowledges and understand their responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. GAAP; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Management responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.



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Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where fraud could have a material effect on the financial statements. Management's responsibilities include informing of management's knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

Management is responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance receive, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that (1) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) management believes the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. GAAP. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.



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Managements responsibilities include acknowledging to us in the written representation letter that (1) management is responsible for presentation of the supplementary information in accordance with U.S. GAAP; (2) management believes the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that the City's employees will prepare all cash, accounts receivable, and other confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquires in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.

During the course of serving the City's account, we will use third-party service providers and/or our wholly-owned and controlled offshore affiliate ("Service Providers"). We will also provide services to the City using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. Employees of our controlled offshore affiliate are bound by the same confidentiality agreements as those employees located in the United States of America. We may share confidential information about the City with these Service Providers and through use of Third-Party Products to perform our engagement. We remain committed to maintaining the confidentiality and security of the City's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the City's information. In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the City's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the City's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products.





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You hereby consent to us sharing the City's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the City's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the City's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement.

Management will receive instructions from us inviting you to connect to a secured portal to upload the City's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

Citrin Cooperman's Privacy Policy ("Privacy Policy") is located on our website at [citrincooperman.com/Privacy-Policy](http://citrincooperman.com/Privacy-Policy). Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

During the course of our engagement, Citrin Cooperman & Company, LLP ("Citrin Cooperman") or the City may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The City agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citrin Cooperman and the City and between Citrin Cooperman and third-party service providers or other entities engaged by Citrin Cooperman or the City.

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the City's location.

As a result of our services to the City, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the City, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the City as a separate engagement irrespective of whether we are providing any other services to the City at that time. The City agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting

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package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with management the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period. We will provide copies of our reports to the City; however, management is responsible for the distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Citrin Cooperman and constitutes confidential information to the extent permitted by Chapter 119, Fla. Stat. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor General or its designee, a federal agency providing direct or indirect funding, of the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify the City of any such request access to such audit documentation will be provided under the supervision of Citrin Cooperman's personnel. Upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Stephen Emery is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the City in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

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To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

Citrin Cooperman is not a host for any client information. The City is expected to retain all financial and non-financial information including anything the City's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession.

Our proposed fees are included in Parts I and II of RFP No. 05-08-24-11. Our invoices for these services will be rendered each month as work progresses and are payable on presentation.

The fees for services are based upon the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Any requested work outside the scope of the audit will be discussed in advance with the City's Finance Director and billed at the quoted hourly rates.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the City prior to the finalization of the engagement letter.

In accordance with our firm policies, work may be suspended if the City's account becomes overdue and will



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not be resumed until the City's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the City's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman shall not be liable to the City for any damages that occur as a result of our ceasing to render services.

In the event that a situation arises that precludes us from completing the engagement, the City agrees to pay us for the time we incurred on this engagement at our standard hourly rates. The City agrees to reimburse Citrin Cooperman for attorneys' fees and costs incurred in connection with the collection of past due fees.

The City agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorneys' fees, resulting from management's knowing misrepresentations to us.

Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules. If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.





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Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Citrin Cooperman's maximum liability to the City arising for any reason relating to the services rendered under this engagement shall be limited to actual damages. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the City's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

This agreement represents the entire understanding between the City and Citrin Cooperman with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.



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## Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Manager and Members of the City Commission of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Manager and Members of the City Commission of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with management in advance. If for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.



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We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

\_\_\_\_\_  
CITRIN COOPERMAN & COMPANY, LLP

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

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