



Certified Public Accountants & Advisors

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

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



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



305.529.5440



2600 Douglas Road, Suite 800  
Coral Gables, FL 33134



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

**INDEPENDENT AUDITING SERVICES**

**CITY OF DORAL, FLORIDA**

**TABLE OF CONTENTS**

<b>TAB 1 – COVER LETTER AND EXECUTIVE SUMMARY .....</b>	<b>1-2</b>
<b>TAB 2 – FIRMS QUALIFICATIONS, EXPERIENCE, AND PAST PERFORMANCE .....</b>	<b>3-20</b>
<b>TAB 3 – APPROACH AND RESPONSIVENESS TO THE SCOPE OF SERVICE .....</b>	<b>21-28</b>
<b>TAB 4 – REFERENCES .....</b>	<b>29-33</b>
<b>TAB 5 – PRICE SCHEDULE .....</b>	<b>34</b>
<b>TAB 6 – REQUIRED FORMS AND OTHER ADDITIONAL DOCUMENTS</b>	
SOLICITATION RESPONSE FORM .....	35-36
BUSINESS LICENSE AND BUSINESS TAX RECEIPT.....	37-38
TABLE OF ORGANIZATION .....	39
PROJECT TEAM MEMBER RESUMES AND CERTIFICATIONS .....	40-46
PROPOSER QUALIFICATION STATEMENT .....	47-48
FEE SCHEDULE .....	49
REQUIRED REFERENCE FORMS .....	50-53
BIDDER/PROPOSER AFFIDAVITS.....	54-60
CONFLICT OF INTEREST DISCLOSURE .....	61
CERTIFICATE OF AUTHORITY .....	62-64

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

# TAB 1

**COVER LETTER AND EXECUTIVE SUMMARY**

# 2025





May 6, 2025

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

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

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

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

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

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

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

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

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

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



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

Sincerely,

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

Gerry J. Donates, CPA

Partner

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

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 2

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

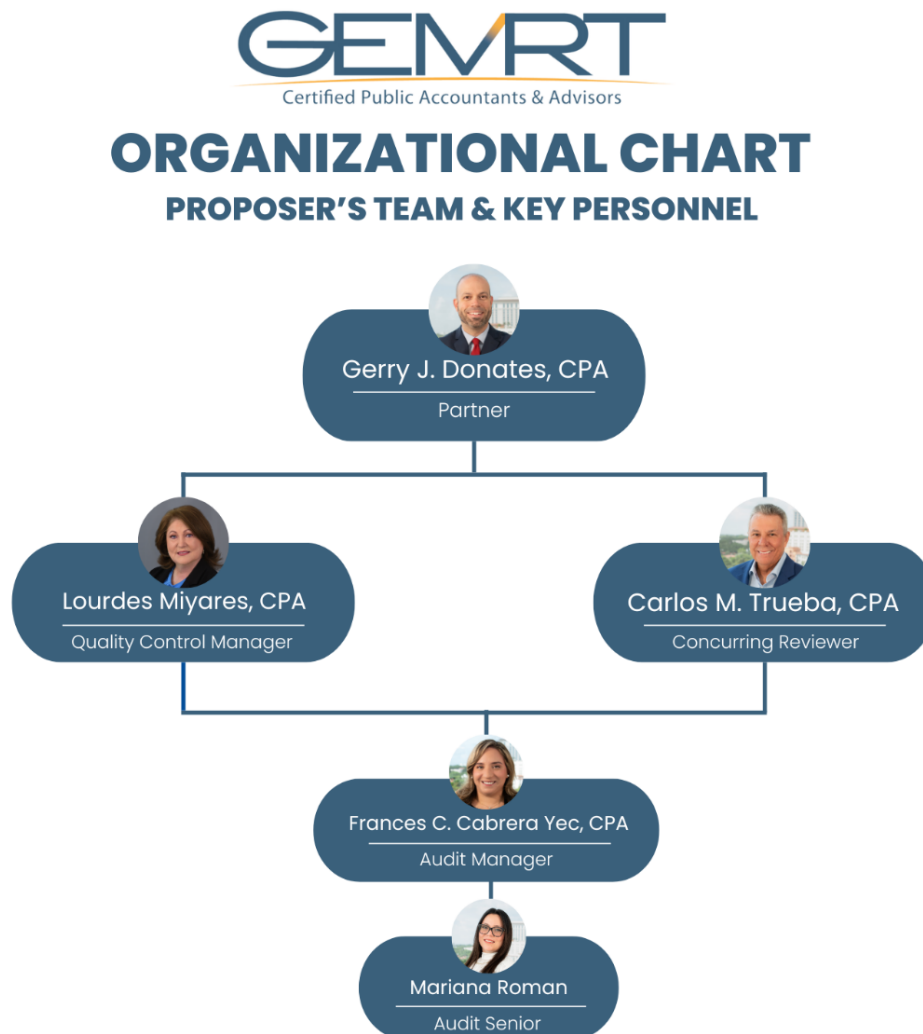
# 2025

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

**Tab 2. Section A.**

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

Organizational Chart for Project Team





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

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

**Tab 2. Section C.**

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



## MEET OUR ENGAGEMENT PARTNER

Gerry J. Donates, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Member, Government Finance  
Officers Association  
(GFOA)

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



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

#### **Gerry's responsibilities include:**

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

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

#### **EDUCATION AND CERTIFICATES**

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

#### **CLIENTS SERVED**

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



## MEET OUR CONCURRING REVIEWER

CARLOS M. TRUEBA, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



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

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

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

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

#### EDUCATION AND CERTIFICATES

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

#### CLIENTS SERVED



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





## MEET OUR QUALITY CONTROL MANAGER

Lourdes Miyares, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



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

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

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

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

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

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

#### **EDUCATION AND CERTIFICATIONS**

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

#### **CLIENTS SERVED**



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



## MEET OUR AUDIT MANAGER

Frances C. Cabrera  
Yec, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Lifetime Member, Beta Alpha Psi  
(Florida State University)

Participant, IRS VITA  
(Volunteer Income Tax Assistance)



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

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

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

#### EDUCATION AND CERTIFICATES

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

#### CLIENTS SERVED



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





## MEET OUR SENIOR AUDITOR AUDIT AND ASSURANCE

Mariana Roman

### Contact

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

### Education

#### Bachelor of Finance and Accounting

Instituto Tecnológico Y De Estudios  
Superiores De Monterrey

June 2020



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

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

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

#### CLIENTS SERVED



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



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

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

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

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

**Tab 2. Section E.**

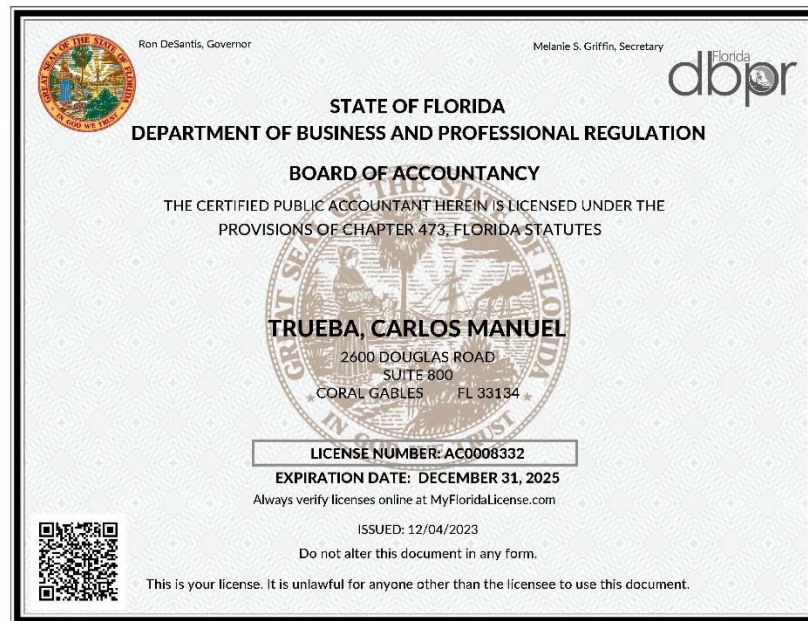
As included above, all key staff members have experience in government auditing experience ranging from five to thirty-five years. See the proceeding pages for the licenses of the Certified Public Accountants within the key staff members included in this proposal.

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

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

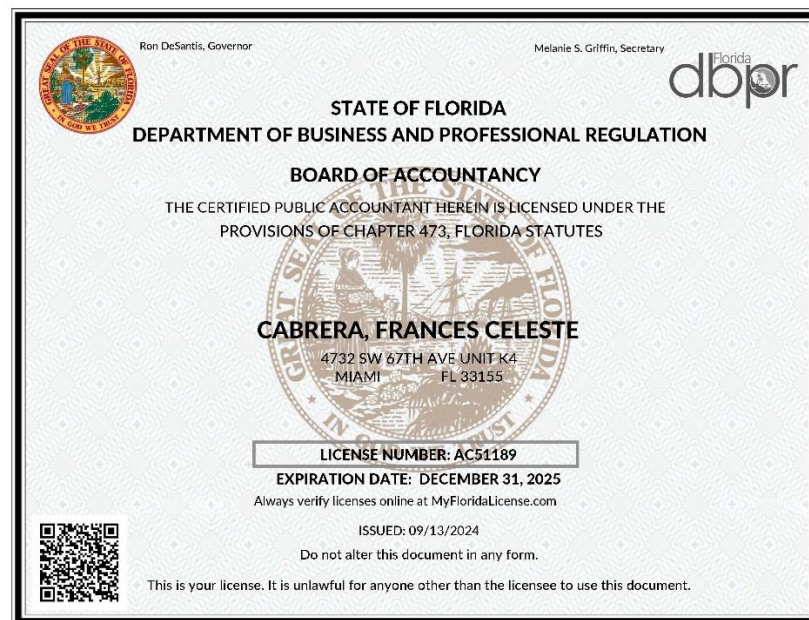
## Tab 2. Section E. – continued

## Certified Public Accountant Licenses:



## Tab 2. Section E. – continued

## Certified Public Accountant Licenses – continued





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

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

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

**Memberships in Professional Organizations**

GEMRT maintains membership in the following professional organizations:

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

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

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

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

**Tab 2. Section H.**

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

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

\* Joint Venture

**Tab 2. Section I.**

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

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

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

**December 31, 2022**





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

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August 31, 2023

To the Partners of  
GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO.  
and the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

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

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



### **Required Selections and Considerations**

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

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

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. in effect for the year ended December 31, 2022 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. GARCIA, ESPINOSA, MIYARES, RODRIGUEZ & TRUEBA & CO. has received a peer review rating of *pass*.

*ZOMMA Group, LLP*

October 17, 2023

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

Dear Mariano Rodriguez:

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

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

cc: Ileana Alvarez, Carlos Trueba

Firm Number: 900001103521

Review Number: 600194



**Tab 2. Section J.**

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

**Tab 2. Section K.**

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

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

**Tab 2. Section L.**

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

**Tab 2. Section M.**

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

**Tab 2. Section N.**

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

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

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

**Tab 2. Section O.**

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

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 3

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

**2025**

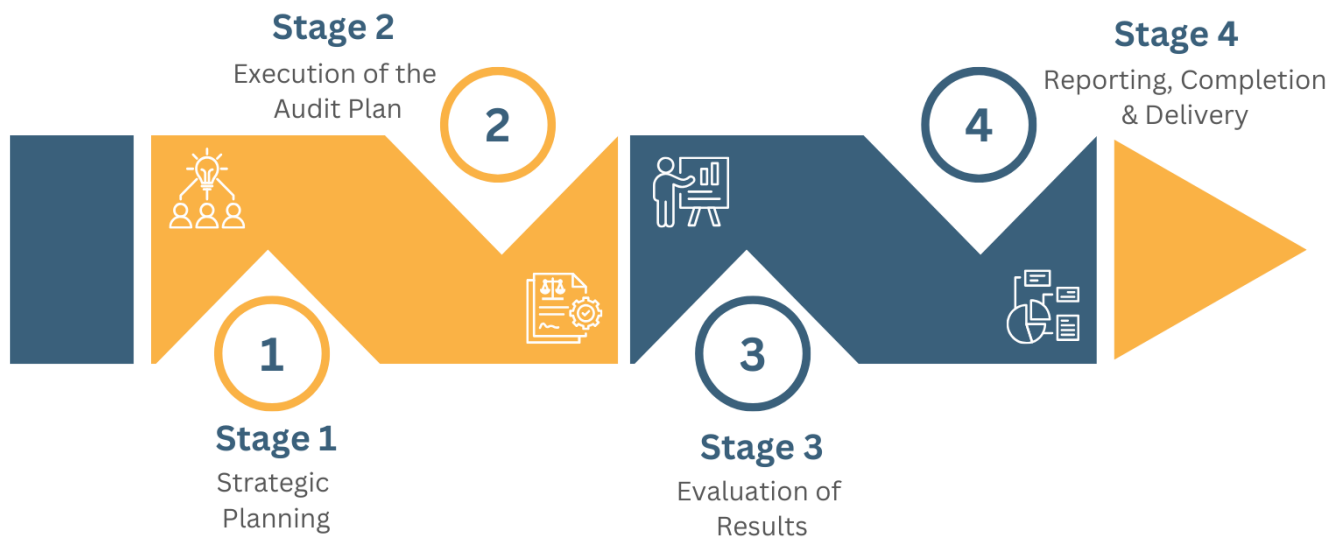


## **APPROACH AND RESPONSIVENESS TO THE SCOPE OF SERVICES**

### **Audit Methodology**

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

Our methodology breaks up the audit into four stages:



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

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

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

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

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

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

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

To further gain an understanding of the regulatory, statutory, and compliance requirements within which the City operates, we will perform a review of applicable federal laws, the City's ordinances, state statutes, County and City requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the council and various committees. We will also review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.

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

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

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

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

This stage will involve all members of the Engagement Team.

## Stage 2. Execution of the audit plan

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



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

### **Statistical Sampling**

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

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

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

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

### **Analytical Procedures**

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

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

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

### **Laws and Regulations**

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. Auditors of financial statement audits, are required to consider laws and regulations that have a direct and material effect on the financial statements. We will perform audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements.



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

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

### **Electronic Data Processing**

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

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

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

### **Technology Enhancements**

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

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

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

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

### **Monitoring and Progress**

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

### **Management Letters Information**

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

### **Communication of Standard Updates**

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

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

We will issue the following reports:

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

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

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

### **Implementation Schedule**

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

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

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

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

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

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

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

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

### **Work Flexibility and Commitment**

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

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

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

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

### **Identification of Anticipated Potential Audit Problems**

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



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

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



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

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

### **Quality of Staff**

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

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 4

REFERENCES

2025

## **REFERENCES**

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

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

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

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


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

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

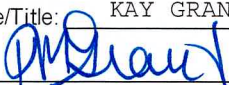
Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

## Attachment "A"

## REQUIRED REFERENCE FORM

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


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

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

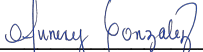


Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

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

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

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

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

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

## Attachment "A"

## REQUIRED REFERENCE FORM



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

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

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

**Solicitation Number and Title:**

**RFP 2025-02 – Financial Auditing Services**

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

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

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

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

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

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

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

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

Was the staff professional and knowledgeable? ☒ Yes ☐ No

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

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

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

How would you rate the overall performance of the firm:

☒ Excellent

☐ Very Good

☐ Satisfactory

☐ Unsatisfactory

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

Printed Name/Title: Jose L. Diaz - Mayor

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

Date: April 24, 2025

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

**Attachment "A"****REQUIRED REFERENCE FORM**

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

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

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

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

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

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

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

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

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

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

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

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

Was the staff professional and knowledgeable? ☒ Yes ☐ No

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

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

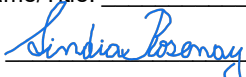
Would you award a contract to this firm again for similar services? ☒ Yes ☐ No

How would you rate the overall performance of the firm:

☒ Excellent ☐ Very Good ☐ Satisfactory ☐ Unsatisfactory

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

**Printed Name/Title:** Sindia Rosenay, CFO

**Signature:**  **Date:** 4/25/2025

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

# TAB 5

**PRICE SCHEDULE**

# 2025



**FEE SCHEDULE**

Required Submission Form

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

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

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

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

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

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

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

\* These fees are all inclusive and include all direct and indirect costs including out of pocket expenses. There will be no additional fees for the audits.

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

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

# GENVRT

GARCIA | ESPINOSA | MIYARES | RODRIGUEZ | TRUEBA

## TAB 6

**REQUIRED FORMS AND OTHER  
ADDITIONAL DOCUMENTS**

# 2025

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

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

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

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

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

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

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

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

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


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

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

### STATEMENT

I understand that a "person" as defined in 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding Contract and which Bids or applies to Bid on Contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "persons" includes officers, directors, executives, partners, shareholders, employees, members, and agents active in management of the entity.

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

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



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

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

**BUSINESS LICENSES, INCLUDING BUSINESS TAX RECEIPT**



REQUEST FOR PROPOSALS NO. 2025-02

FINANCIAL AUDITING SERVICES OF CITY OF DORAL, FLORIDA

BUSINESS LICENSES, INCLUDING BUSINESS TAX RECEIPT

004449

# Local Business Tax Receipt

Miami-Dade County, State of Florida  
-THIS IS NOT A BILL - DO NOT PAY

# LBT

7284661

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

**RECEIPT NO.**  
RENEWAL  
7573003

**EXPIRES**  
**SEPTEMBER 30, 2025**  
Must be displayed at place of business  
Pursuant to County Code  
Chapter 8A - Art. 9 & 10

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


**SEC. TYPE OF BUSINESS**  
212 P.A./CORP/PARTNERSHIP/FIRM

**PAYMENT RECEIVED  
BY TAX COLLECTOR**  
\$45.00 10/01/2024  
FPPU05-25-000014

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

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

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



## CITY OF CORAL GABLES, FLORIDA

### LOCAL BUSINESS TAX RECEIPT

ANNUAL FIRE INSPECTION FEE RECEIPT  
THIS IS NOT A BILL-DO NOT PAY

CUST. NO. 012820  
RECEIPT NO.  
BT-0006012650

# 2024-2025

**BUSINESS NAME:** GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA & CO L **LOCATION:** 2600 DOUGLAS RD  
**DBA NAME:** GARCIA ESPINOSA MIYARES RODRIGUEZ TRUEBA & CO I 800/801

CLASSIFICATION:	NO. OF UNITS	UNIT DESCRIPTION	AMOUNT PAID: \$ 430.80
1 Professional Service Corporati			
2			
3			
4			
5			
6			

**SQUARE FOOTAGE OF SPACE:** 10998 **BUSINESS TAX RECPT RENEWAL**

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

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

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

Table of Organization for Project Team



**ORGANIZATIONAL CHART**  
**PROPOSER'S TEAM & KEY PERSONNEL**







## MEET OUR ENGAGEMENT PARTNER

Gerry J. Donates, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Member, Government Finance  
Officers Association  
(GFOA)

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



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

**Gerry's responsibilities include:**

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

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

#### EDUCATION AND CERTIFICATES

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

#### CLIENTS SERVED

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



## MEET OUR CONCURRING REVIEWER

CARLOS M. TRUEBA, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



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

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

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

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

#### EDUCATION AND CERTIFICATES

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

#### CLIENTS SERVED



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





## MEET OUR QUALITY CONTROL MANAGER

Lourdes Miyares, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)



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

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

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

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

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

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

#### **EDUCATION AND CERTIFICATIONS**

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

#### **CLIENTS SERVED**



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



## MEET OUR AUDIT MANAGER

Frances C. Cabrera  
Yec, CPA

### Contact

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

### Professional Affiliations

Member, American Institute of  
Certified Public Accountants  
(AICPA)

Member, Florida Institute of  
Certified Public Accountants  
(FICPA)

Lifetime Member, Beta Alpha Psi  
(Florida State University)

Participant, IRS VITA  
(Volunteer Income Tax Assistance)



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

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

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

#### EDUCATION AND CERTIFICATES

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

#### CLIENTS SERVED



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





## MEET OUR SENIOR AUDITOR AUDIT AND ASSURANCE

Mariana Roman

### Contact



305.529.5440



Mroman@gemrtcpa.com



www.gemrtcpa.com



2600 Douglas Road, Suite 800  
Coral Gables, FL 33134

### Education

#### Bachelor of Finance and Accounting

Instituto Tecnológico Y De Estudios  
Superiores De Monterrey

June 2020



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

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

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

#### CLIENTS SERVED



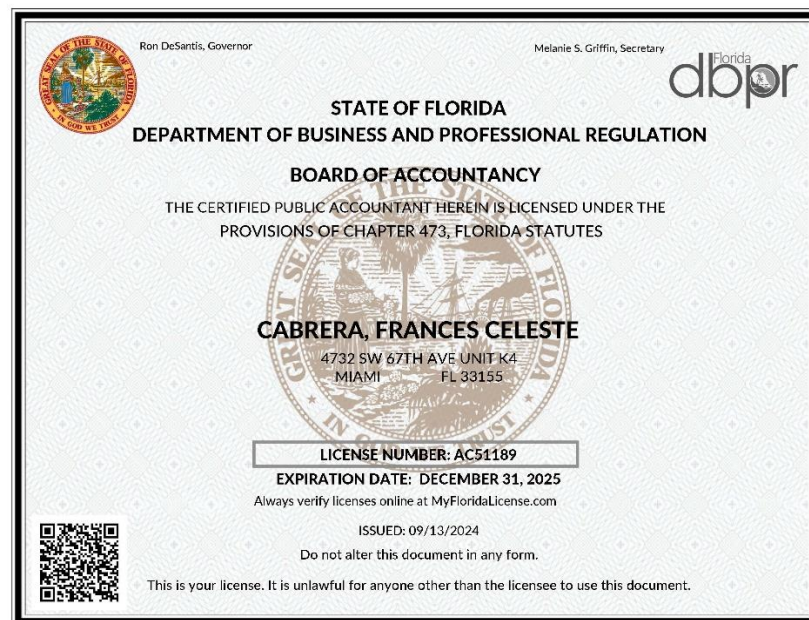
- City of West Miami, Florida - Senior auditor
- Town of Miami Lakes, Florida - Senior auditor
- City of Sweetwater, Florida - Senior auditor
- Borinquen Health Care Center, Inc. - Senior auditor
- Our Pride Academy, Inc. - Senior Auditor

## Applicable Professional Certifications





## Applicable Professional Certifications





**PROPOSER QUALIFICATION STATEMENT**

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

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

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

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

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

**PROPOSER QUALIFICATION STATEMENT - ATTACHMENT**

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

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

\* Joint Venture

**FEE SCHEDULE**

Required Submission Form

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

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

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<b>Total All-Inclusive Maximum Fee Rounded</b>				<b>\$ 50,000</b>

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		<u>350</u>		<u>\$ 54,500</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b>\$ 54,500</b>

2028				
<u>Level</u>	<u>Standard Rate</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
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2029				
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Partners	\$445	25	\$305	\$ 7,625
Manager	\$305	45	\$215	9,675
Seniors	\$235	130	\$165	21,450
Staff	\$195	150	\$130	19,500
		<u>350</u>		<u>\$ 58,250</u>
<b>Total All-Inclusive Maximum Fee Rounded</b>				<b>\$ 58,000</b>

\* These fees are all inclusive and include all direct and indirect costs including out of pocket expenses. There will be no additional fees for the audits.


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

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

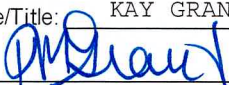
Solicitation Number: RFP-2025-02  
Solicitation Title: Financial Auditing Services

## Attachment "A"

## REQUIRED REFERENCE FORM


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

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

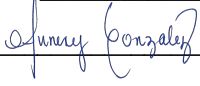
<b>This Section To Be Completed by the Reference Provider:</b>	
Project Name: <u>Independent audit of the Town of Miami Lakes, Florida</u>	
Project Description: <u>The financial statement audit, federal and/or Florida single audits of the Town of Miami Lakes, FL</u>	
Contract Dates: <u>Current Contract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

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

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

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

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

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



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

## Attachment "A"

## REQUIRED REFERENCE FORM



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

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

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

**Solicitation Number and Title:**

RFP 2025-02 – Financial Auditing Services

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

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

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

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

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

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

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

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

Was the staff professional and knowledgeable? ☒ Yes ☐ No

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

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

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

How would you rate the overall performance of the firm:

☒ Excellent

☐ Very Good

☐ Satisfactory

☐ Unsatisfactory


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

Printed Name/Title: Jose L. Diaz - Mayor

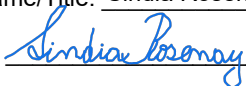
Signature: \_\_\_\_\_ Date: April 24, 2025

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

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

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

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

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

**BIDDER/PROPOSER AFFIDAVITS**

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

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

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

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

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

**1. Ownership Disclosure**

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

Name	Address	% Ownership
Please see attachment on following page.		

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

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


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

<i>Name</i>	<i>Address</i>	<i>% Ownership</i>
Not Applicable		

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

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

## 2. Public Entity Crimes

- Bidder is familiar with and understands the provisions of Section 287.133, Florida Statutes
- Bidder further understands that a person or affiliate who has been placed on the convicted Bidder list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted Bidder list.
- Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (**INDICATE WHICH STATEMENT APPLIES.**)
  - ☐ GD Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.



- \_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- \_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order.)

### **3. Compliance With Foreign Entity Laws**

Applicant certifies as follows:

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

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

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

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

## **5. Conformance with OSHA Standards**

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

## **6. E-Verify Program Affidavit**

Affiant certifies the following:

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

## **7. No Contingency Affidavit**

Affiant certifies the following:

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

## **8. Copeland Anti-Kickback Affidavit**

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

## **9. Non-Collusion Affidavit**

I, the undersigned affiant, swear or affirm that:

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

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

## 10. Drug Free Workplace Program

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

- a. Publishes a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- b. Informs Employees about the dangers of drug abuse in the workplace, the business' policy of maintaining drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- c. Gives each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (a).
- d. In the statement specified in subsection (a), notifies the employees that, as a conditions of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- e. Imposes a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
- f. Makes a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

## 11. Cone of Silence Certification

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

### BIDDER AFFIRMATION

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

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

Bidder Name

Gerry J. Donates  
Affiant Signature

4/30/2025

Date Signed

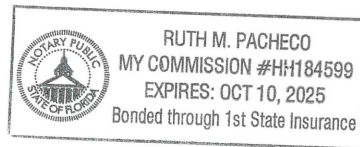
Gerry J. Donates - Partner

Affiant Name & Title (Printed)

STATE OF Florida  
COUNTY OF Miami - Dade

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

[Notary Seal]



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



**CONFLICT OF INTEREST DISCLOSURE**

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

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

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


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

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

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

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

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

<b>I certify that this Conflict-of-Interest Disclosure has been examined by me and that its contents are true and correct to my knowledge and belief and I have the authority to so certify on behalf of the Vendor by my signature below:</b>		
	<u>4/30/25</u>	Gerry J. Donates, Partner
Signature of Authorized Representative	Date	Printed Name of Authorized Representative

**CERTIFICATE OF AUTHORITY**

(IF CORPORATION OR LLC)

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

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

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

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

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

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

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

[Notary Seal]


\_\_\_\_\_  
Notary Public for the State of \_\_\_\_\_

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

**CERTIFICATE OF AUTHORITY**  
(IF PARTNERSHIP)

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

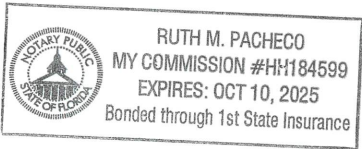
IN WITNESS WHEREOF, I have hereunto set my hand this 30th day of April, 2025.

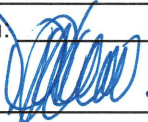
Partner Signature:   
Print Name: Gerry J. Donates, Partner

STATE OF Florida  
COUNTY OF Miami-Dade

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

[Notary Seal]



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

**CERTIFICATE OF AUTHORITY**

(IF JOINT VENTURE)

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





Certified Public Accountants & Advisors

# Thank you

## Contact Information



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