

FORENSIC EXAMINATION AND FORENSIC ACCOUNTING SERVICES

BW2025-8

THIS IS AN AGREEMENT ("Agreement"), dated the ____ day of _____ 20____, by and between:

CITY OF COOPER CITY, a municipal corporation organized and existing under the laws of the State of Florida and whose address is 9090 SW 50th Place, Cooper City, Florida 33328 (hereinafter referred to as the "City"),

and,

Winks Ledgers. LLC, a Florida Limited Liability Company, located at 1688 Meridian Avenue, Suite 700, Miami Beach, FL 33139 (hereinafter referred to as the "CONSULTANT"), who is authorized to do business in the State of Florida.

City and CONSULTANT may each be referred to herein as "party" or collectively as "parties".

WHEREAS, the City desires to enter into an agreement with the CONSULTANT for Forensic Examination and Forensic Accounting services and

WHEREAS, the City Code provides authority for exclusions and exceptions to bid and proposal requirements pursuant to Sec. 2-258 of the City's Procurement Code; and

WHEREAS, the CITY desires to procure from the CONSULTANT such Solution for the CITY, in accordance with the terms and conditions of this Agreement,

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payments hereinafter set forth, CITY and CONSULTANT agree as follows:

ARTICLE 1. PREAMBLE

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

ARTICLE 2. ORDER OF PRECEDENCE

If there is a conflict between or among the provisions of this Agreement, the order of precedence is as follows: 1) Agreement; 2) Appendix A – Scope of Services (including any Attachments thereto); 3) Appendix B – Pricing (including any Attachments thereto); 4) Appendix C –Winks Ledgers, LLC's Proposal for Forensic Engagement (including any Attachments thereto).

ARTICLE 3. NATURE OF THE AGREEMENT

CONSULTANT hereby agrees to provide Forensic Examination and Forensic Accounting services, as more particularly described in the Scope of Services outlined in Appendix A.

Unless otherwise provided for herein, CONSULTANT shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement, except as otherwise specifically provided for herein, and all work performed under this Agreement shall be done in a professional manner.

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

CONSULTANT shall not utilize the services of any subconsultant without the prior written approval of CITY.

ARTICLE 4. TERM

The Contract shall become effective on the date identified on the first page of this Agreement and shall continue through the last day of the twelfth (12) month, thereafter or _____. The City reserves the option to renew this Contract for one (1), additional twelve (12) month term.

The City may extend this Contract for up to an additional one hundred-eighty (180) calendar days beyond the Agreement period and will notify the CONSULTANT in writing if the Agreement is extended. This Agreement may be extended beyond the initial one hundred-eighty (180) calendar day extension period by mutual agreement between the City and the CONSULTANT, upon approval of the City Commission (the "Commission").

ARTICLE 5. NOTICE

Notice hereunder shall be provided in writing by certified mail, return receipt requested, or customarily used overnight transmission with proof of delivery, to the following parties, with mandatory copies, as provided below:

CITY:

- a) to the Project Manager
Irwin Williams, Finance Director
City of Cooper City, Finance
9090 S.W. 50th Place
Cooper City, Florida, 33328-4227
Telephone No. (954) 434-4300 X 292
IWilliams@CooperCity.gov

and,

b) to the Contract Manager
Tyrone White, Procurement Manager
City of Cooper City, Procurement
9090 S.W. 50th Place
Cooper City, Florida 33328-4227
Telephone No. (954) 434-4300 X 268
Purchasing@CooperCity.gov

Copy To: Jacob G. Horowitz, City Attorney
Goren, Cherof, Doody & Ezrol, P.A.
3099 East Commercial Boulevard, Suite 200
Fort Lauderdale, Florida 33308
Telephone No. (954) 771-4500
JHorowitz@gorencherof.com

For CONSULTANT: Winks Ledger, LLC
Allison Williams, Principal
1688 Meridian Avenue, Suite 700
Miami Beach, FL, 33139
(305) 608-4181
Winks_Ledgers@hotmail.com

ARTICLE 6. PAYMENT FOR GOODS/SERVICES AND AMOUNT OBLIGATED

The CONSULTANT warrants that it has reviewed the City's requirements and has asked such questions and conducted such other inquiries as the CONSULTANT deemed necessary to determine the price the CONSULTANT will charge to provide the Goods/Services to be performed under this Contract. The compensation for all Goods/Services performed under this Contract, including all costs associated with such Work, shall be paid in accordance with Appendix B. The City shall have no obligation to pay the CONSULTANT any additional sum in excess of this amount, except for a change and/or modification to the Contract, which is approved and executed in writing by the City and the CONSULTANT.

All Work undertaken by the CONSULTANT before City's approval of this Contract or after the expiration of this contract shall be at the CONSULTANT'S risk and expense.

With respect to travel costs and travel-related expenses, the CONSULTANT agrees to adhere to Section 112.061 of the Florida Statutes as they pertain to out-of-pocket expenses, including employee lodging, transportation, per diem, and all miscellaneous costs and fees. The City shall not be liable for any such expenses that have not been approved in advance, in writing, by the City.

ARTICLE 7. COMPENSATION AND METHOD OF PAYMENT

The CONSULTANT may bill the City periodically, but not more than once per month, upon invoices certified by the CONSULTANT pursuant to Appendix B. All invoices shall be taken from the books of account kept by the CONSULTANT, shall be supported by copies of payroll distribution, receipt bills or other documents

reasonably required by the City, shall show the City's contract number, and shall have a unique invoice number assigned by the CONSULTANT. In accordance with Section 218.74 of the Florida Statutes, the time at which payment shall be due from the City shall be forty-five (45) calendar days from receipt of a proper invoice.

Invoices and associated back-up documentation shall be submitted electronically or in hard copy format by the CONSULTANT to the City to: AccountsPayable@coopercity.gov. The City may at any time designate a different email address, address or contact person by giving written notice to the CONSULTANT.

ARTICLE 8. CHANGES TO SCOPE OF WORK/ADDITION OR DELETION OF WORK

The CITY may add, delete, increase, decrease, or otherwise modify the Scope of Work, described in **Appendix "A"** of this Agreement. These changes may affect the monthly compensation accordingly. Such additions, deletions, increases, decreases, changes or additional services must be in accordance with the provisions of the Code of Ordinances of the CITY and must be approved via a contract amendment, executed by the parties hereto, with the same formality, equality and dignity herewith prior to any deviation from the terms of this Agreement, including the initiation of any additional or extra work.

In no event will the CONSULTANT be compensated for any work which has not been described in a separate written agreement executed by the parties hereto.

ARTICLE 9. INDEMNIFICATION

CONSULTANT shall indemnify and save harmless and defend the CITY, its trustees, elected and appointed officials, agents, servants and employees from and against any and all claims, demands, or causes of action of whatsoever kind or nature sustained by the CITY or any third party arising out of, or by reason of, or resulting from acts, error, omission, or negligent act of CONSULTANT, its agents, servants or employees in the performance under this Agreement, for all costs, losses and expenses, including but not limited to, damages to persons or third party property, judgments and attorneys' fees arising out of or in connection with the performance by CONSULTANT pursuant to this Agreement.

CONSULTANT shall indemnify CITY for all loss, damage, expense or liability including, without limitation, court costs and attorneys' fees that may result by reason of any infringement or claim of infringement of any patent, trademark, copyright, trade secret or other proprietary right due to services furnished pursuant to this Agreement. CONSULTANT will defend and/or settle at its own expense any action brought against the CITY to the extent that it is based on a claim that products or services furnished to CITY by CONSULTANT pursuant to this Agreement, or if any portion of the services or goods furnished in the performance of the service becomes unusable as a result of any such infringement or claim.

CONSULTANT'S aggregate liability shall not exceed the proceeds of insurance required to be placed pursuant to this Agreement plus the compensation received by CONSULTANT, or extend to any claims brought subsequent to the expiration of warranty period outlined above. The CITY's rights and remedies and CONSULTANT's liabilities as set forth in this Agreement, are exclusive, and the CITY hereby releases

CONSULTANT from all further or subsequent liability, whether based in contract or tort and irrespective of fault, negligence, or strict liability.

The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the CONSULTANT and that Florida Statutes §725.06 requires a specific consideration be given therefor. The parties therefore agree that the sum of **Ten Dollars and 00/100 (\$10.00)**, receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by CONSULTANT. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

ARTICLE 10. INSURANCE

Where CONSULTANTS are required to enter or go onto the City of Cooper City property (including any property which is owned or leased by the City or upon which the City has a license, easement or right-of-way) to deliver materials or perform work or services as a result of an award, the successful CONSULTANT shall assume the full duty, obligation and expense of obtaining all necessary licenses, permits and insurance and assure all work complies with all applicable Broward County and City of Cooper City building requirements and the Florida Building Code. The CONSULTANT shall be liable for any damages or loss to the City occasioned by negligence of the CONSULTANT or any person the CONSULTANT has designated in the completion of this contract.

The CONSULTANT shall indemnify and hold harmless the CITY and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the CITY or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Agreement by the CONSULTANT or its employees, agents, servants, partners principals or subconsultant. The CONSULTANT shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the CITY, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The CONSULTANT expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the CONSULTANT shall in no way limit the responsibility to indemnify, keep and save harmless and defend the CITY or its officers, employees, agents and instrumentalities as herein provided.

CONSULTANT shall not commence work under this Agreement until it has obtained all insurance required under this paragraph and such insurance has been approved by the Risk Manager of the CITY nor shall the CONSULTANT allow any subconsultant to commence work on his subconsultant until all similar such insurance required of the subconsultant has been obtained and similarly approved.

Certificates of Insurance, reflecting evidence of the required insurance, shall be filed with the City's Risk Manager prior to the commencement of this Agreement. Policies shall be issued by companies authorized to

do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

Policies shall be endorsed to provide the CITY with notice of cancellation or the CONSULTANT shall obtain written agreement from its Agent to provide the CITY with 30-day notice of cancellation.

Insurance shall be in force until all obligations required to be fulfilled under the terms of the Agreement are satisfactorily completed as evidenced by the formal acceptance by the CITY. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the CONSULTANT shall furnish, as soon as reasonably practicable, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension thereunder is in effect. The CONSULTANT shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. CONSULTANT shall be liable to CITY for any lapses in service resulting from a gap in insurance coverage.

Prior to the commencement of the project, CONSULTANT shall provide the City with a certificate of liability insurance and a copy of the additional insured endorsement naming the City of Cooper City its employees, directors, officers, agents, independent CONSULTANTS, successors and assigns, and other authorized representatives as additional insured on a primary and non- contributory basis to the extent of the contractual obligation assumed by the CONSULTANT. Additionally, the CONSULTANT shall provide the City with a copy of the certificates of insurance and a copy of the additional insured endorsement reflecting the same insurance coverage for all subconsultants utilized by CONSULTANT.

The City shall be granted a Waiver of Subrogation on the CONSULTANT's Workers' Compensation and General Liability insurance policy and affirmed on the Certificate of Liability Insurance and a Waiver of Subrogation Endorsement. The CONSULTANT waives, and the CONSULTANT shall ensure that the CONSULTANT's insurance carrier waives, all subrogation rights against the City, its officials, employees, agents and volunteers for all losses or damages.

10.1.1 REQUIRED INSURANCE

- 10.1.1.1 Comprehensive General Liability Insurance written on an occurrence basis including, but not limited to: coverage for bodily injury and property damage, personal & advertising

injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - \$1,000,000
2. Fire Damage Limit (Damage to rented premises) - \$100,000
3. Personal & Advertising Injury Limit - \$1,000,000
4. General Aggregate Limit - \$2,000,000
5. Products & Completed Operations Aggregate Limit - \$3,000,000

Products & Completed Operations Coverage shall be maintained for two (2) years after the final payment under this contract.

The City of Cooper City must be shown as an additional insured with respect to this coverage.

10.1.1.2 Worker's Compensation and Employers Liability Insurance covering all employees, and/or volunteers of the CONSULTANT engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the CONSULTANT shall require the subconsultant similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the CONSULTANT. Coverage for the CONSULTANT and his subconsultant shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation: Coverage A Statutory
2. Employers Liability: Coverage B \$500,000 Each Accident
\$500,000 Disease – Policy Limit
\$500,000 Disease – Each Employee

10.1.1.3 Comprehensive Auto Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:

1. Any Auto (Symbol 1)
Combined Single Limit (Each Accident) - \$1,000,000
2. Hired Autos (Symbol 8)
Combined Single Limit (Each Accident) - \$1,000,000
3. Non-Owned Autos (Symbol 9)
Combined Single Limit (Each Accident) - \$1,000,000

10.1.1.4 Professional Liability/Errors & Omissions Insurance, when applicable, with a limit of liability no less than \$1,000,000 per wrongful act. This coverage shall be maintained for a period of no less than two (2) years after final payment of the contract.

10.1.1.5 Sexual Abuse may not be excluded from any policy



10.1.2 REQUIRED INSURANCE ENDORSEMENTS

1. The City of Cooper City shall be named as an Additional Insured on each of the General Liability policies required herein
2. Waiver of all Rights of Subrogation against the CITY
3. 30-Day Notice of Cancellation or Non-Renewal to the CITY
4. CONSULTANTS' policies shall be Primary & Non-Contributory
5. All policies shall contain a "severability of interest" or "cross liability" liability clause without obligation for premium payment of the CITY
6. The City of Cooper City shall be named as a Loss Payee on all Property and/or Inland Marine Policies as their interest may appear.

CONSULTANT shall name the CITY, as an additional insured on each of the General Liability policies required herein and shall hold the CITY, its agents, officers and employees harmless on account of claims for damages to persons, property or premises arising out of the services provided hereunder. Any insurance required of the CONSULTANT pursuant to this Agreement must also be required by any subconsultant in the same limits and with all requirements as provided herein, including naming the CITY as an additional insured, in any work is subcontracted unless such subconsultant is covered by the protection afforded by the CONSULTANT and provided proof of such coverage is provided to CITY. The CONSULTANT and any subconsultants shall maintain such policies during the term of this Agreement. CONSULTANT shall agree to waive all rights of subrogation against the City, members of the City Commission, boards, commissions and committees, officers, agents, employees and volunteers for losses arising from activities and operations of CONSULTANT in the performance of its obligations under this agreement.

The CITY reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Contract.

ARTICLE 11. INDEPENDENT CONSULTANT

This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONSULTANT is an independent CONSULTANT under this Agreement and not the CITY's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The CONSULTANT shall retain sole and absolute discretion in the judgment of the manner and means of carrying out CONSULTANT's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of CONSULTANT, which policies of CONSULTANT shall not conflict with CITY, State, H.U.D., or United States policies, rules or regulations relating to the use of CONSULTANT's Funds provided for herein. The CONSULTANT agrees that it is a separate and independent enterprise from the CITY, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the CONSULTANT and the CITY

and the CITY will not be liable for any obligation incurred by CONSULTANT, including but not limited to unpaid minimum wages and/or overtime premiums.

ARTICLE 12. PUBLIC RECORDS

A. Public Records: CONSULTANT shall comply with The Florida Public Records Act as follows:

1. Keep and maintain public records in the CONSULTANT's possession or control in connection with the CONSULTANT's performance under this Agreement that ordinarily and necessarily would be required by the City in order to perform the service.
2. Upon request by City's records custodian, provide City with a copy of requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement.
4. Upon completion of this Agreement or in the event of termination of this Agreement by either party, any and all public records relating to this Agreement in the possession of CONSULTANT shall be delivered by CONSULTANT to City, at no cost to City, within seven days. All records stored electronically by CONSULTANT shall be delivered to CITY in a format that is compatible with City's information technology systems. Once the public records have been delivered to City upon completion or termination of this Agreement, CONSULTANT shall destroy any and all duplicate public records that are exempt or confidential and exempt from public record disclosure requirements.
5. CONSULTANT'S failure or refusal to comply with the provisions of this Section shall result in the immediate termination of this Agreement by the City.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (954) 434-4300, PRR@COOPERCITY.GOV, OR BY MAIL: CITY OF COOPER CITY – CITY CLERK'S OFFICE, 9090 SW 50TH PLACE, COOPER CITY, FL 33328.

ARTICLE 13. SCRUTINIZED COMPANIES

- A. CONSULTANT certifies that it and its subconsultants are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the CONSULTANT or its subconsultants are found to have submitted a false certification; or if the CONSULTANT, or its subconsultants are placed on the Scrutinized

Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

- B. If this Agreement is for more than one million dollars, the CONSULTANT certifies that it and its subconsultants are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the CONSULTANT , its affiliates, or its subconsultants are found to have submitted a false certification; or if the CONSULTANT, its affiliates, or its subconsultants are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.
- C. The CONSULTANT agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under this Agreement.
- D. As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize the above-stated contracting prohibitions, then they shall become inoperative.

ARTICLE 14. ASSIGNMENT

This Agreement, and any interests herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by CONSULTANT without the prior written consent of CITY, except in connection with a merger, acquisition, or sale of all or substantially all of a CONSULTANT's assets or voting securities. In the event that CONSULTANT does undergo a merger, acquisition, or sale of all or substantially all of its assets or voting securities, CONSULTANT agrees to ensure that any successor entity assumes the obligations of this Agreement. However, this Agreement shall run to the benefit of CITY and its successors and assigns.

It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

ARTICLE 15. SEVERABILITY

This Agreement sets forth the entire agreement between CONSULTANT and City with respect to the subject matter of this Agreement. This Agreement supersedes all prior and contemporaneous negotiations, understandings and agreements, written or oral, between the parties. This Agreement may not be modified except by the parties' mutual agreement set forth in writing and signed by the parties.

ARTICLE 16. GOVERNING LAW/VENUE

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any dispute under this Agreement shall be an appropriate court of competent jurisdiction in Broward County, Florida.

ARTICLE 17. E-VERIFY

Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, CONSULTANTs, shall register with and use the E-verify system in order to verify the work authorization status of all newly hired employees. CONSULTANT shall register for and utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- A. All persons employed by a CONSULTANT to perform employment duties within Florida during the term of the contract; and
- B. All persons (including subvendors/subconsultants/subcontractors) assigned by CONSULTANT to perform work pursuant to the contract with the City of Cooper City. The CONSULTANT acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Cooper City; and
- C. The CONSULTANT shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. CONSULTANT shall also require all subconsultants to provide an affidavit attesting that the subconsultants does not employ, contract with, or subcontract with, an unauthorized alien. The CONSULTANT shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subconsultant knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the CONSULTANT, the CONSULTANT may not be awarded a public contract for a period of one (1) year after the date of termination.

ARTICLE 18. CONTRIBUTIONS PROHIBITED

Pursuant to Section 2-26 of Cooper City Code, no lobbyist, or vendor shall give a campaign contribution, directly or indirectly, to a candidate for the office of Mayor or Commissioner. No candidate for Mayor or Commissioner, or member of the City Commission shall, directly or indirectly, solicit, accept or deposit into such candidate's campaign account any campaign contribution from a lobbyist, or vendor.

ARTICLE 19. TERMINATION FOR CONVENIENCE

The City, at its sole discretion, reserves the right to terminate this Contract for convenience (without cause) upon providing a thirty (30) day written notice to the CONSULTANT. Termination for convenience is effective on the termination date stated in the written notice provided by the City. Upon receipt of such notice, the CONSULTANT shall not incur any additional costs under the Contract. The City shall only be

liable for reasonable costs incurred by the CONSULTANT prior to notice of termination. The City shall be the sole judge of "reasonable costs."

ARTICLE 20. TERMINATION FOR CAUSE

The City reserves the right to terminate this Contract, in part or in whole, or place the CONSULTANT on probation, or to avail itself of all other remedies available at law and equity, inclusive injunctive relief and specific performance, in the event the CONSULTANT fails to perform in accordance with the terms and conditions stated herein. Following breach of the Contract by the CONSULTANT, the City shall provide written notice specifying the breach to the CONSULTANT and advising the CONSULTANT that the breach must be cured immediately, or this Contract may be terminated by the City. The City further reserves the right to suspend or debar the CONSULTANT in accordance with the Sec. 2-266 of Cooper City Procurement Code, resolutions and/or other governing legislation. The CONSULTANT will be notified by letter of the City's intent to terminate if, following the initial notice of breach, the CONSULTANT fails to timely or adequately, and to the satisfaction of the City, cure said breach. In the event of termination for default, the City may procure the required goods and/or services from any source and use any method deemed in its best interest. All re-procurement costs shall be borne by the terminated CONSULTANT. The CONSULTANT shall be responsible for all other direct damages incurred by the City arising out of the breach.

ARTICLE 21. AUDITS – ACCESS TO RECORDS

The City, through its duly authorized representatives and governmental agencies, shall have access to and the right to examine and reproduce any of the Awarded Bidder's books, documents, papers and records and of its subconsultants and Suppliers which apply to all matters of the City for a minimum of three years after the expiration of this Contract and any extension thereof. Such records shall subsequently conform to Generally Accepted Accounting Principles requirements, as applicable, and shall only address those transactions related to this Contract.

CONSULTANT will grant access to the Commission Auditor to all financial and performance-related records, property, and equipment purchased in whole or in part with government funds. CONSULTANT agrees to maintain an accounting system that provides accountancy records that are supported with adequate documentation and procedures for determining the allowability and allocability of costs.

ARTICLE 22. NO CONTINGENT FEES

CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for CONSULTANT to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONSULTANT any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, CITY shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

ARTICLE 23. BINDING AUTHORITY

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

ARTICLE 24. HEADINGS

Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

ARTICLE 25. SEVERABILITY

If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

ARTICLE 26. EXTENT OF AGREEMENT

This Agreement represents the entire and integrated agreement between the CITY and the CONSULTANT and supersedes all prior negotiations, representations or agreements, either written or oral.

CONSULTANT will grant access to the Commission Auditor to all financial and performance-related records, property, and equipment purchased in whole or in part with government funds. CONSULTANT agrees to maintain an accounting system that provides accountancy records that are supported with adequate documentation and procedures for determining the allowability and allocability of costs.

ARTICLE 27. APPENDICES

Each Appendix referred to in this Agreement forms an essential part of this Agreement. The appendices if not physically attached should be treated as part of this and are incorporated herein by reference.

ARTICLE 28. LEGAL REPRESENTATION

This Agreement may be executed in multiple originals or counterparts, each of which shall be deemed to be an original and together shall constitute one and the same agreement. Execution and delivery of this Agreement by the Parties shall be legally binding, valid and effective upon delivery of the executed documents to the other party through facsimile transmission, email, or other electronic delivery.

ARTICLE 30. COUNTERPARTS AND EXECUTION

This Agreement may be executed in multiple originals or counterparts, each of which shall be deemed to be an original and together shall constitute one and the same agreement. Execution and delivery of this Agreement by the Parties shall be legally binding, valid and effective upon delivery of the executed documents to the other party through facsimile transmission, email, or other electronic delivery.

(REMAINDER INTENTIONALLY LEFT BLANK)

IN WITNESS OF THE FOREGOING, the parties have hereunto set their hands and seals on the dates written below.

CITY OF COOPER CITY

Date: _____

CITY MAYOR

CITY MANAGER

Winks Ledgers, LLC

Date: 10.17.2025

By: [Signature]

Allison Williams

NAME

APPROVED AS TO LEGAL FORM

AND SUFFICIENCY BY:

CITY ATTORNEY

CITY CLERK

STATE OF Florida
COUNTY OF Miami-Dade

principal

TITLE

WITNESSED BY: Karin Ponce

ADDRESS: 2520 Coral Way st 2
Miami FL 33145

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared Allison Williams Principal of **Winks Ledgers, LLC**, and acknowledged that he has executed the foregoing instrument for the use and purposes mentioned in it and that the instrument is the act and deed of _____, as _____ of **Winks Ledgers, LLC**, and who is personally known to me or has produced FL DL as identification.

IN WITNESS WHEREOF, I have set my hand and seal in the State and County aforesaid this 17 day of October, 2025.

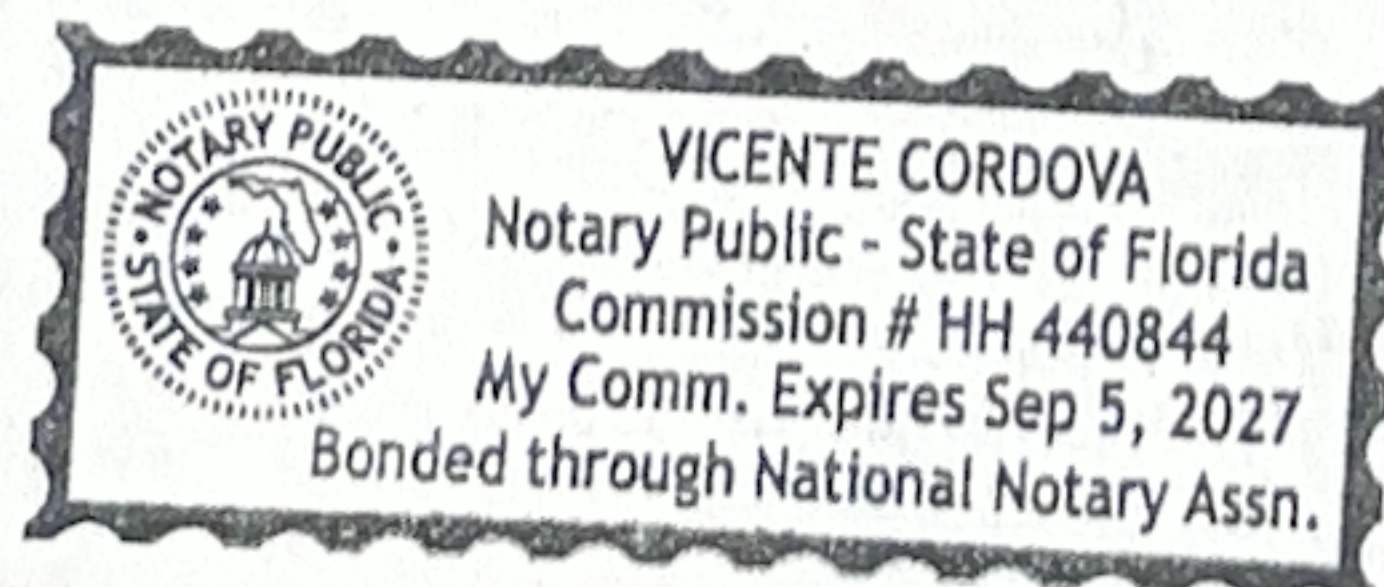
[Signature]
NOTARY PUBLIC

Vicente Cordova

Print or Type Name

My Commission Expires:

sep 5 2027



[Handwritten initials]

FORENSIC EXAMINATION AND FORENSIC ACCOUNTING SERVICES
BW2025-8

APPENDIX A
SCOPE OF SERVICES

CONSULTANT will assist the City with forensic examination and forensic accounting services. CONSULTANT will provide forensic reviews of the financial and operational activities to identify irregularities, control weaknesses, and areas for improvement. CONSULTANT will work directly with the entities management staff to deliver findings to the entity, City Management, and the City Commission.

OBJECTIVES OF ENGAGEMENT:

CONSULTANT will:

- Collect, preserve, and analyze relevant financial and operational data.
- Identify and document any irregularities, inconsistencies, or potential fraudulent activities.
- Provide findings in a clear and factual manner.
- Deliver reports that may be used by management.

SCOPE OF WORK:

Forensic examination and forensic accounting services procedures may include but are not limited to the following:

- Reviewing accounting and financial records.
- Reviewing controls and authorizations.
- Reviewing disbursements, receipts and cash management.
- Analyzing transactions, contracts/ agreements, and supporting documents.
- Interviewing relevant personnel as authorized by the City.
- The scope may be refined in collaboration with the City as additional facts emerge.

DELIVERABLES:

CONSULTANT will provide the following for each forensic examination and forensic accounting service:

- Forensic Examination Report - written report summarizing procedures performed, evidence reviewed and factual findings.
- Supporting Exhibits – schedules, charts and evidence summaries.

RESPONSIBILITIES:

CONSULTANT will provide forensic services independently, in accordance with professional standards and maintain strict confidentiality. Forensic examination will be conducted in accordance with the AICPA's Forensic and Valuation (FVS) standards and recognized forensic accounting practices. While CONSULTANT's will perform an analysis of accounting records, engagement shall not constitute an audit in accordance with generally accepted auditing standards or any other attestation or review service in accordance with standards established by the AICPA.

The City will provide timely access to records, personnel and other information necessary to conduct reviews.

CONFIDENTIALITY:



FORENSIC EXAMINATION AND FORENSIC ACCOUNTING SERVICES

BW2025-8

All information provided by City-affiliated organizations, contracted/related entities will be treated as confidential and used solely for the purposes of engagement. Disclosure will only occur if required by law or with written client authorization.

DISPUTES:

In the event CONSULTANT is required to respond to a subpoena, court order, or other legal process for the production of documents and/or testimony relative to information obtained and/or prepared during the course of engagement, the City agrees to compensate the CONSULTANT at the standard hourly rates, existing for the time expended in connection with such response. ~~and to reimburse us for all of our out-of-pocket costs incurred in that regard.~~



FORENSIC EXAMINATION AND FORENSIC ACCOUNTING SERVICES
BW2025-8

APPENDIX B
PRICING

| | |
|---------------------|----------|
| Hourly Billing Rate | \$145.00 |
|---------------------|----------|

CONSULTANT's fees will be based on actual time expended at the hourly billing rate above, plus pre-approved reimbursable expenses.

Reimbursement expenses shall be approved by the City in advance. All reimbursable expenses will be approved and paid pursuant to Division 2 Expense Reimbursement of the City's Code of Ordinances.

If for any reason the time to complete a task/work order is expended to exceed the predetermined hours or budget, CONSULTANT will consult with the City before proceeding to work additional hours.





Winks Ledgers

Proposal for Forensic Engagement

To: Irwin Williams, CPA
CFO/Finance Director
City of Cooper City

From: Allison Williams
Principal
Winks Ledgers

September 23, 2025

1. Introduction

Winks Ledgers (Winks) appreciate the opportunity to assist The City of Cooper City (the City) with forensic services. The purpose of this engagement is to conduct a forensic review of the Optimist Club's (the Club) financial and operational activities to identify irregularities, control weaknesses, and areas for improvement from January 1, 2022 through September 30, 2025. We will work directly with the Club's treasurer and deliver findings to the Club, City Management, and the City Commission.

2. Objectives of the Engagement

The primary objectives of this engagement are to:

- Collect, preserve, and analyze relevant financial and operational data.
- Identify and document any irregularities, inconsistencies, or potential fraudulent activities.
- Provide findings in a clear and factual manner.
- Deliver reports that may be used by management.

3. Scope of Services

Our forensic procedures may include, but are not limited to:

- Reviewing accounting and financial records.
- Reviewing controls and authorizations.
- Reviewing disbursements, receipts and cash management.



1688 Meridian Avenue, Suite 700
Miami Beach, FL 33139



305-608-4181



AW
Winks_ledgers@hotmail.com

- Analyzing transactions, contracts/ agreements, and supporting documents.
 - Interviewing relevant personnel as authorized by the City.
 - The scope may be refined in collaboration with the City as additional facts emerge.
-

4. Deliverables

We will provide the following:

1. **Forensic Examination Report** – written report summarizing procedures performed, evidence reviewed, and factual findings.
2. **Supporting Exhibits** – schedules, charts, and evidence summaries.

We will work directly with the Club's treasurer and deliver findings to the Club, City Management, and the City Commission.

We anticipate that the report will be delivered within 12 weeks after the acceptance of this proposal, contingent on timely receipt of information from the City and the Club.

5. Responsibilities

- **Winks** will perform forensic services independently, in compliance with professional standards, and maintain strict confidentiality.
 - **The City through the Optimist Club** will provide timely access to records, personnel, and other information necessary to conduct the review.
-

6. Professional Standards

- Our role will be to conduct a forensic examination in accordance with the **AICPA's Forensic and Valuation Services (FVS) standards** and recognized forensic accounting practices.
 - Our work will involve analysis of accounting records, our engagement does not constitute an audit in accordance with generally accepted auditing standards or any other attestation or review service in accordance with standards established by the AICPA.
-

7. Fees and Billing

Our fees will be based on actual time expended at a hourly billing rate of \$145.00 for approximately 130 to 135 hours, plus out-of-pocket expenses. We estimate total fees will not exceed \$19,600. If for any reason the time to complete the service is expected to be in excess of 135 hours or \$19,600, Winks will consult with the City before proceeding to work any additional hours.



8. Confidentiality

All information provided by the Optimist Club will be treated as confidential and used solely for the purposes of this engagement. Disclosure will only occur if required by law or with written client authorization.

9. Termination, Disputes and Indemnification

Termination

If Winks elect to terminate our services for nonpayment, or for any other reason (scope limitations, etc.), our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. You will be obligated to compensate us through the date of termination.

Disputes and Indemnification

In the event Winks is required to respond to a subpoena, court order, or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates then existing for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

The City and /or Club must obtain Winks' prior written permission before releasing a copy of our forensic examination report to anyone other than the intended recipients. If a copy of our forensic examination report is distributed by you to any person or entity other than the intended recipients without having first obtained our prior written permission to do so, you hereby agree to indemnify and hold us harmless from and against any and all claims or causes of action for damages or loss against us by any such person or entity as a result of said person's alleged reliance on said report.

10. Compliance with Florida Statutes

- **E-Veriy** as defined in Section 448.095, Florida Statutes (2024) as may be amended or revise
- **Anti-Human Trafficking** as defined in Section 787.06, Florida Statutes (2024), as may be amended or revised.
- **Foreign Countries of Concern** as defined in Section 287.138, Florida Statutes (2024), as may be amended or revised.
- **Prohibition Against Contracting With Scrutinized Companies** as defined in multiple Section of the Florida Statutes.

Winks is in compliance with all of the above and will provide signed affidavits where applicable.

11. Acceptance

If the foregoing proposal is acceptable, please sign below to confirm engagement of our services.

For The City of Cooper City

Signature: _____

Name/Title: _____

Date: _____

For Winks Ledgers

Signature: Williams

Name/Title: Allison Williams, Principal

Date: 10-20-2025

