

**Agenda Item #: C - 2**

**VILLAGE OF ROYAL PALM BEACH  
AGENDA ITEM SUMMARY**

**AGENDA ITEM:** Approval and authorization for the Village Manager to execute the “First Amendment and Consent to Assignment of Professional Auditing Services Agreement” in order to assign the current Agreement with Caler, Donten, Levine, Cohen, Porter & Veil, P.A. to Marcum, LLP in accordance with Paragraph 16 of the Agreement.

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**ISSUE:** On October 24, 2018, the Village entered into a Professional Auditing Services Agreement (“Agreement”) with Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (“CDL”) for auditing services to be performed for the Village. On November 18, 2021, the Village was notified by CDL that it had agreed to merge with Eisner Advisory Group LLC d/b/a EisnerAmper, an accounting firm that does not perform governmental audit engagements, effective November 30, 2021. Paragraph 16 of the Agreement provides that “[t]his Contract shall be binding on VENDOR and its partners, successors, executors, administrators, assigns and legal representatives. VENDOR shall not assign this Contract without the express written approval of the VILLAGE via executed amendment.” CDL has requested the Village’s consent to assign the Agreement to Marcum, LLP to ensure timely completion of the Village’s 2021 audit. Marcum, LLP has agreed to honor the quoted terms and conditions of the Agreement should the Village consent to such assignment. EisnerAmper has agreed to consent to such assignment.

**RECOMMENDED ACTION:** Staff recommends that the Village Council approve the First Amendment and Consent to Assignment.

Initiator	Village Manager Approval	Agenda Date	Village Council Action
Stanley G. Hochman Finance Director		December 16, 2021	

**First Amendment and Consent to Assignment of Professional Auditing Services Agreement**

On November 18, 2021, Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (“CDL”) notified the Village of Royal Palm Beach (“Village”) that CDL recently agreed to merge with Eisner Advisory Group LLC d/b/a EisnerAmper effective November 30, 2021, correspondence which is appended hereto as Exhibit "A" and incorporated herein by reference. EisnerAmper does not perform governmental audit engagements; therefore, CDL has requested that the Village consent to the assignment of the CDL’s Professional Audit Services Agreement (“Agreement”) to Marcum, LLP. EisnerAmper has agreed to consent to such assignment.

Pursuant to Paragraph 16 of the Agreement between CDL and the Village, entered into and effective on October 24, 2018, the Village and EisnerAmper hereby mutually consent to the assignment of the Agreement in its entirety to Marcum, LLP.

All references in the Agreement to “Caler, Donten, Levine, Cohen, Porter & Veil, P.A.” shall now refer to the entity known as Marcum, LLP. Marcum, LLP shall now be deemed by the Village to be successor in interest to “Caler, Donten, Levine, Cohen, Porter & Veil, P.A.” under the terms of the Agreement, and Marcum, LLP hereby agrees to be bound by all terms contained in such Agreement. Each and every other paragraph and subparagraph of the Agreement shall remain in full force and effect as previously agreed upon.

The undersigned have executed this First Amendment and Consent to Assignment of Professional Auditing Agreement this \_\_\_\_\_ day of November, 2021.

Village of Royal Palm Beach

By: \_\_\_\_\_  
Name: Raymond C. Liggins  
Title: Village Manager

Marcum, LLP

By: \_\_\_\_\_  
Name: Jeffrey M. Weiner  
Title: Chairman & CEO

EisnerAmper

By: \_\_\_\_\_  
Name: Charles Weinstein, President  
Title: Eisner Advisory Group, LLC

## Stanley G. Hochman

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**From:** Stanley G. Hochman <SHochman@RoyalPalmBeach.com>  
**Sent:** Monday, November 22, 2021 10:07 AM  
**To:** Mitty Barnard  
**Subject:** FW: Merger of CDL with EisnerAmper

As discussed

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**From:** Mark Veil <MVeil@cdlcpa.com>  
**Sent:** Thursday, November 18, 2021 2:26 PM  
**To:** Stanley G. Hochman <SHochman@RoyalPalmBeach.com>  
**Subject:** Merger of CDL with EisnerAmper

This email is sent from outside the Village. Exercise Caution!

Stan

As a follow up to our discussion this morning regarding the merger of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (CDL) with EisnerAmper on November 30, 2021, I wanted to provide you with some additional information. We want to thank you, your Finance staff and the Village for the professional relationship we have enjoyed for many years. As we discussed, EisnerAmper does not perform governmental audit engagements and will not be continuing our relationship after the merger on November 30, 2021. CDL will cease operations and will no longer provide any accounting and auditing services after the merger date.

Throughout this process, both EisnerAmper and CDL agreed that the interests of the Village must be protected as part of the merger and we have worked together to identify a South Florida firm that would complete the Village's 2021 audit in a timely manner and honor the quoted fee and terms of the Village's audit contract with CDL. We are pleased that Marcum, a leader in performing governmental audits in South Florida, has agreed to complete the Village's 2021 audit subject to your approval and assignment of the CDL contract. EisnerAmper will make available to Marcum, the key staff that were assigned to the audit with CDL and the complete audit file with all work done to date, so the 2021 engagement can be completed with minimal disruption to the Village's operations. CDL partners Scott Porter and Mark Veil are retiring on November 30, 2021 but have agreed to assist EisnerAmper and Marcum as needed with the transition of the 2021 audit.

In Palm Beach County, Marcum currently audits the City of Boca Raton, Town of Palm Beach and the City of Palm Beach Gardens. Marcum has offices in West Palm Beach, Ft. Lauderdale and Miami, and presently audits over 50 local governments in South Florida. Moises (Mo) Ariza is the Marcum partner in charge of South Florida and he can be reached at (305) 995-9612 or by email at [Moises.Ariza@marcumllp.com](mailto:Moises.Ariza@marcumllp.com) if you have any questions regarding their involvement in the transition.

The Village is of course free to select another firm for the 2021 audit, but we believe that Marcum would be the best option for a quality audit with minimal disruption. If you have any additional questions or need any assistance from us as part of this transition, please let us know. I will be available if you need my personal assistance with any matters, so please feel free to call me any time before or after the merger.

Thanks, Mark

**Mark Veil**  
**Shareholder**

Caler, Donten, Levine, Cohen, Porter & Veil, P.A.  
Email: [mveil@cdlcpa.com](mailto:mveil@cdlcpa.com)

505 S. Flagler Drive, Suite 900, West Palm Beach, FL 33401  
Main: 561.832.9292 Ext. 110/ Fax: 561.832.9455

759 SW Federal Highway, Suite 301, Stuart, FL 34994  
Main: 772.872.2123

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



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**From:** Scott Porter <SPorter@cdlcpa.com>  
**Sent:** Thursday, November 18, 2021 10:52 AM  
**To:** 'Rebecca L. Morse (rmorse@vpsfl.org)' <rmorse@vpsfl.org>  
**Cc:** Mark Veil <MVeil@cdlcpa.com>  
**Subject:** Merger of CDL with EisnerAmper

Becky,

As a follow up to our discussion this morning regarding the merger of Caler, Donten, Levine, Cohen, Porter & Veil, P.A. (CDL) with EisnerAmper on November 30, 2021, I wanted to provide you with some additional information. We want to thank you, your Finance staff and the Village for the professional relationship we have enjoyed for many years. As we discussed, EisnerAmper does not perform governmental audit engagements and will not be continuing our relationship after the merger on November 30, 2021. CDL will cease operations and will no longer provide any accounting and auditing services after the merger date.

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Thanks, Scott

**Scott L. Porter, C.P.A.**

Shareholder

Caler, Donten, Levine, Cohen, Porter & Veil, P.A.

505 S. Flagler Drive, Suite 900

West Palm Beach, FL 33401

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