



Geraldine “Gerri” Lazarre, CPA
Managing Partner (Principal Consultant)
TriMerge Consulting Group, P.A.

EDUCATION

Degree: Bachelor’s in Business
Administration-Accounting and
Master’s of Science in Taxation

College/University: Howard University
and University of Miami

Year graduated: 1999
and 2003

SUMMARY OF EXPERIENCE

Years in public accounting: 20+

Years with firm: 19+

**Years of government
experience:** 16+

Ms. Lazarre’s career has focused in the professional financial and management advisory and consulting services for more than 20 years, and has become a trusted advisor working with government agencies, nonprofit organizations and the for profit sector. As Managing Partner and President of TriMergeCPA, Gerri oversees the firm’s corporate governance, system of quality control, project and contract management and engagement performance. She leads the team to achieve its goals, objectives and successful outcomes. She has extensive experience specializing in audit, accounting and financial management, budget/forecasting, outsourcing and temporary staffing, internal control assessment, operations and project management, in addition to tax compliance and consulting. Her work has included working with both local and federal government agencies such as Miami-Dade Transit, City of Oakland-Park, City of Quincy, City of Opa-locka, City of Lake-Worth, Broward County Clerk of Courts, Broward Housing, the U.S Agency for International Development (USAID) and the private sector, with entities such as the American Airline Arena and CH2M Hill.

Ms. Lazarre started her career with the Audit and Assurance division of PricewaterhouseCoopers (PwC) in Miami, Florida in 1999. After departing PwC, she continued her professional career with local public accounting firms and in the private sector. In 2003, Gerri co-founded TriMerge Consulting Group, PA dba TriMergeCPA, TriMergeTax and TriMergePro where she is currently the Managing Partner. Throughout her career, Ms. Lazarre has managed and performed numerous audits and reviews of internal controls; and has assisted clients with the remediation of deficiencies in the financial management process. In addition to assisting government clients with navigating financial emergencies, assessment and restructuring operations through financial management, oversight and compliance. Most notably, she has worked with the City of Opa-locka, after the City declared a financial emergency with the State of Florida, and working with the Florida’s Chief Inspector General’s Office and the Joint Legislative Audit Committee Office’s since 2017.

Licensed certified public accountant in the state of Florida, Georgia and the District of Columbia.

FINANCIAL ACCOUNTING SERVICES: TECHNICAL EXPERIENCE

Providing financial management, leadership, and supervisory services to Finance Departments of local government agencies on a temporary and interim basis to facilitate day to day management, overseeing operations, liaison with the City Manager’s office, City Commission, Department Heads, intergovernmental agencies, vendor and third-party agencies, stakeholders, taxpayers and other. This includes functioning in the capacity of Acting Chief Financial Officer, Finance Director, and Budget Administrator for different organizations and also managing the customers employees and contractors, in addition to additional resource support provided by TriMergePRO hired employees and consultants to facilitate customer workload and level of effort requirements to manage the contract.

Has served as a financial expert consultant to the City Manager by providing counsel, expertise, and guidance to the City management, administrators, and staff in financial services matters. Have led and assisted the City with

stabilizing its finances, budget and operations by fostering better relationships with interlocal government agencies and banking institutions, becoming compliant with past due financial statement and compliance audits which assisted with releasing hold of state intergovernmental funding due to the City and allowing the City to gain \$2.1 million in CARES Act program funding, and more than \$1.9 million in CARES Act operations funding.

Lead Finance Department to include both the accounting and finance team alongside the utility billing customer service and cashing in the delivery of financial processes, developing cross-functional partnerships with other departments, and providing innovative and reliable financial guidance.

Directs staff in the performance and completion of analysis, measurement, and reporting of financial and operational activities within the General Ledger Accounting (i.e. SunGard), Grant Accounting (i.e. SunGard), Treasury (i.e. cash flow analysis) , Accounts Payable, Planning & Analysis, Payroll, Financial Systems, and Other.

Oversees the development and preparation of the Annual Budget for the City and acting as the Budget Administrator in the absence of hired employee from the period February 2019 to December 2019. This aided in the City government producing its first on-time Annual Budget, abide and comply with the "Truth in Millage" guidelines and assists in the preparation of mandated advertisements and documentation required for public hearings and the adoption of the final budget timely with the City Clerk and Finance Department staff to assist the City navigate through its third year under a financial emergency. Assisted City Department Directors with the Annual Budget process, along with City Manager and City Commission and the City Manager's Annual Budget presentation to the City Commission and forwarding to the State of Florida, Office of the Chief Inspector General.

Assist to direct, oversee, and monitor financial planning to assure fiscal integrity and accountability for the City. Developed and implemented both long and short-term plans and activities to meet both the operational and financial goals of the City, including the prioritization of resources.

OTHER EXPERIENCE

Demonstrated technical experience that produced high quality, depth, and relevant experience in the following subject matters:

- **Financial Statement Audits**

We comply with Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards, commonly referred to as the "Yellow Book", which is produced in the United States by the Government Accountability Office. These standards apply to both financial and performance audits of government agencies, which we adhere to. We also adhere to other applicable standards, and compliance with laws, rules and regulations. We adhere to both Generally Accepted Accounting Principle (GAAP), Financial Accounting Standards Board (FASB) and the Government Accounting Standards Board (GASB).

Lead Audit Partner on financial statement audits engaged by the firm. Manage and performed numerous audits, reviews of internal controls, compliance, risk assessment, consideration of fraud and examining compliance with findings and the remediation of deficiencies in the control environment. Prepare audit plan and workflow, nature and timing of fieldwork, design of audit procedures and test of controls, review audit work papers to adhere to engagement performance and quality review process, provide recommendations and solutions, conclude audit with the deliverables, communication and presentation to management and other concluding steps to management and the board of governance. Supervise and monitor engagement performance. Responsible for assuring that the firm establishes and maintains a system of quality control over the accounting and audit practice. Our quality control system includes many components to assist with validating and monitoring our process (i.e. Leadership, Monitoring, Continuing Professional Education, Human

Resource and Recruiting, Engagement Acceptance, Continuance and Performance), in addition to the requirement for a Peer Review which we have successfully passed since inception.

Leader over the firm's membership in the Government Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) within the American Institute of CPA. Responsible for the firm's registration with the Public Company Accounting Oversight Board (PCAOB).

Serve customers and audit engagements in the governmental, nonprofit and private sector.

- **Audits of Segments of Financial Statements**

External Auditor: Responsible for examining and auditing the Customer (auditees) books and records to assure compliance with GAAP, GASB and other guidance. Assure auditees compliance with GASB 34, 37, 63 and other pronouncements. Our work includes examining that the agencies reporting enterprise funds (a type of proprietary fund) or using enterprise fund accounting and reporting standards to report their activities could be required to present segment information for those activities in the notes to the financial statements. This may also be a group of identifiable activity (or group of activities), reported as or within an enterprise fund or another stand-alone entity that has one or more bonds or other debt instruments (such as certificates of participation) outstanding, with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains, losses, assets and liabilities are required to be accounted for separately. We assure compliance and review during our audit review process based on the books and records (i.e. general ledger, trial balance, financial statements) of the auditee.

Internal Audit Support Services: In our role as an Outsourced Consultant providing Temporary Professional Accounting Support to our local government customers, we are adhering to the guidance and guidelines for segment reporting as noted in GASB 34, 37 and 63.

- **Internal Controls Audits**

Performed numerous internal control audits as part of the financial statement audit and compliance audit for auditees. This included an audit of an understanding of an organization process for assuring that the organization is meeting its objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.

In performing the auditees **Single Audit**, we adhere to Subpart F of the OMB Uniform Guidance, to perform a rigorous, organization-wide audit or examination of the auditees expenditure of \$750,000 or more of federal assistance (commonly known as federal funds, federal grants, or federal awards) received for its operations by grantors.

We also perform where applicable, the Florida Single Audit Act, in accordance with Section 215.97, Florida Statutes, which establishes the Florida state audit and accountability requirements for state financial assistance provided to nonstate entities. This allows for the promotion of audit economy and efficiency.

Internal control audits for clients have been surrounding areas such as: Cash, Fixed Assets, Inventory Tag, Payroll Access Controls, Bank Reconciliation, Grants Management, Hiring and Recruitment, Procurement, Utility Billing Operations, Budget, Financial Reporting and more.

- **Project Management**

Provide organizational and project management

- **Program Research, Planning and Evaluations**

- **Provision of Studies, Analyses, Scenarios and Reports relating to a Customer's mission-oriented business programs or initiatives**

- **Customized Training as needed to achieve a Management Consulting Objective**
- **Assistance with Policy and Regulated Development**
- **Assistance with Process and Productivity Improvement**
- **Expert Witness Services in Support of Litigation, Claims, or Other Formal Cases Relating to Management Consulting**
- **Advisory and Assistance Services Relating to a Customer's Mission-Oriented Business Programs or Initiatives**
- **Systems Alignment and Consolidation**

GOVERNMENTAL CLIENTS & PROJECTS SERVED

City of Opa-locka | United States Agency for International Development | Deerfield-Beach Public Housing | Broward County Public Schools | Broward County Clerk of Courts | Broward Housing | Florida Memorial University | Miami-Dade Transit | City of Miami-Beach | City of Lake-Worth | City of Oakland Park | City of Deerfield-Beach |

Grantor Funding From:

U.S. Department of Education, Department of Justice, Department of Treasury, Department of Transportation, Department of Health and Human Services | Department of Housing and Urban Development | National Endowment of the Arts | Environmental Protection Agency | Florida Department of State and Secretary of State | Florida Department of Environmental Protection | South Florida Regional Transportation Authority |

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants | Florida Institute of Certified Public Accountants |
Florida Government Finance Officers' Association | Government Finance Officers Association | PCAOB |



Sandra Jean-Baptiste Bridgeman, CPA
Senior Manager, Outsourced Finance Consultant
TriMerge Consulting Group, P.A.

EDUCATION

Degree: Bachelor's of Science and a Master's: Business, Accounting, and Information Technology

College/University: Brooklyn College, Barry University, Florida International University

Year graduated: 1999 and 2003

SUMMARY OF EXPERIENCE

Years in public sector: 20+

Years with firm: 20+

Years of government experience: 20+

Experienced Chief Financial Officer with a demonstrated history of working in the government administration industry - General and Enterprise funds. Skilled in Budgeting, Analytical Skills, Government, Strategic Planning, and Project Planning. Strong finance professional with a BS, MS, CPA. (FL) focused in Accounting / Business / Information Technology from Brooklyn College, Barry University; FIU.

Ms. Bridgeman started her career with Miami-Dade County, and is a seasoned professional financial management.

TriMerge Consulting Group, P.A. – Senior Manager (Outsourced Finance Consultant)

Senior manager resource support and assistance to assist City (Municipal) government client with day to day accounting and finance functions within its Finance Department to support its annual financial audit, general ledger, government and proprietary funds (i.e. water and sewer).

City of Miami – Assistant City Manager, Chief Financial Officer

Oversees, plans, directs and manages the overall financial plans and policies of the City. This includes financial planning, operating and capital budgeting, management of financial risks, record-keeping, financial reporting, grant and risk administration, general and procurement services administration. Assesses and monitors investments and financing opportunities for the maximum benefit of the organization for the city. Studies, analyzes and reports on trends, opportunities for expansion and projection of future company growth. Serves on the executive management team and assists in planning and implementing organizational goals and objectives.

City of Cooper City – Finance Director, Chief Financial Officer

Administered the day-to-day financial activities of the Finance Department.

Miami-Dade County, Parks and Recreation – Chief of Finance

Administered the day-to-day financial activities of the Parks Department. Responsible for the direct supervision of a staff of 24 employees. Provided direct oversight on financial matters for approximately 112 remote locations. Handled County parks, marinas, golf courses, historical buildings, an equestrian center, the Zoo and leisure access and several community programs. The Finance Division operated via five units: Trade and Construction Payable, Revenue & Accounts Receivable, Inventory control, General Accounting/Grant support and internal audit. Responsibilities: Established a systematic program to improve departmental accountability. Assessed, developed or refined procedures for recording, processing and reporting data resulting in elimination of redundancies, reduction of errors and increase accuracy all captured in an accounting manual. Improved the quality of accounting information by reducing reconciliation time by 50%. Established of well-defined procedures for the accounting and tracking of capital improvement projects. Efficiently monitored the physical inventory of

capital assets and retail inventory throughout Parks. Implemented the County Payable System and interfaced it with Parks existing Work Order System. Established a cross-training program for personnel development. Created a database to capture input and output measures for budgetary decision-making. Migrated Accounts Receivable data from the HP 3000 to a more flexible platform as an interim solution Performed several operational and financial audits resulting in recommendations for effective internal controls. Implemented automated data retrieval/input process for revenue facilities in remote locations; trained over 50 field personnel. Served on several selection committees for County-wide systems. Active Core Team member for the implementation of the County's (EAMS). Worked closely with consultants to customize and configure it. implemented in 2005.

Miami-Dade County, Aviation Department – Controller

Recruited as part of the rescue team and joined the department in August of 2006 to help salvage the ERP implementation of Peoplesoft intended to replace the accounting legacy system. Through aggressive efforts, MDAD was able to successfully produce financial statements that yielded a sound unqualified opinion by auditors in 2006. Other accomplishments on post implementation centered upon the department's efficiency and effectiveness. General responsibilities were as follows:

- Responsible for MDAD's day-to-day accounting and financial activities, personnel management, re-classifications from hiring to job appraisals.
- Produced a wide variety of accounting and statistical reports, the (CAFR) which has won an award from the GFOA for the past several years.
- Monitored and provided status of the Airport's financial condition to bondholders, and stakeholders.
- Established policies and procedures, monitored, enforced internal controls to protect Airport assets.
- Provided financial data for the Offering Statement for all bond's issuance/refinancing/ refunding.
- Conducted periodic audits to ensure compliance and adequate internal controls. Tracked and monitored the Airport Construction Program closely.
- Interfaced on a regular basis with traffic engineers, the MAAC, financial advisers and airport Executives.
- Formulated a strategic based approach to review budget forecasts within budgetary constraints.
- Achieved budget objectives by monitoring financial activities, analyzing and assessing variances and initiating corrective actions when appropriate. Measured divisional goals and objectives periodically to address issues timely.
- Complied with federal, state, and local requirements; filed required reports; advised the Director on needed actions.
- Maintained professional certification, via continuing professional education and networking.
- Periodically served on the Steering committee for IT initiatives at MDAD and county-wide projects.

Miami-Dade County – Comptroller

Delivered accurate and timely financial services for sound decision making. Provided leadership and guidance for all accounting treatments necessary to manage financial risks while ensuring uniform standards in accounting, reporting, objectives for all areas reporting financial information. Ensured efficient training and professional development for personnel. Responsible for the coordination of the County's external audits for the County-wide CAFR, Single Audit, Auditor General Report, Impact Fee, SNP, GOB and Impact Fee Reports. Ensured reliability and integrity of financial reporting and management information systems for the County through effective maintenance of viable structures, and flow of financial activities in the General Ledger (FAMIS). Promoted and monitored enhancements to current financial system and sought new technological processes resulting in improved efficiencies and cost savings. Ensured all payroll related activities such as disbursements and W2's were generated properly and timely as per IRS requirements and for 28,000

employees and incidental workers. Provided resolutions to a diverse range of issues consistent with an understanding the County's mission, role and goals. Responsible for the completion of the controller's division budget, with an emphasis on forecasting and strategic planning. Established clear objectives; assessed current internal situations to formulate, implement, evaluate and adjust strategies within the framework of the business environment. Maintained performance measures in the Finance's Active Strategy (ASE) scorecard. Responsible for managing personnel and related re-classifications, promotions, disciplinary actions, and job appraisals. Work cohesively with Bond Administration and Cash Management under the departments to ensure proper monitoring of risk and liquidity not only for debt but for capital projects as well.

Miami-Dade County, Aviation Department – Chief Financial Officer

Primarily responsible for the overall management of the Airport's financial risks and available resources. •Served as a strategist to the executive management team and applied critical thinking skills, along with financial acumen, to short and long-term goals, strategies, plans and policies of the Airport. Directed the development of the Department's annual operating budget valued last at a billion dollars. Reviewed financial, economic and airline industry data to develop and recommend airline rates and charges rent and fee structures annually. Directed the development of capital budgets; monitored all capital programs closely and aligned funding according to programs' schedules and needs. Conducted routine performance analysis. Managed credit rating presentations, closing materials for the POS for Bond refunding or issuance of Bonds when needed. Established and reviewed internal control and policies to safeguard Airport assets. Produced the Comprehensive Annual financial Report (CAFR). Maintained all official statistical information, financial and capital programs reporting and transparency. Maintained constant communication with Airlines and the executive team. Promoted and encouraged teamwork. Ensured compliance with authoritative bodies and grantors, stakeholders, bondholders, government and bond agencies. Stayed current on technological advances that could enhance existing processes.

City of Miami – Assistant City Manager, Chief Financial Officer

Oversees, plans, directs and manages the overall financial plans and policies of the City. This includes financial planning, operating and capital budgeting, management of financial risks, record-keeping, financial reporting, grant and risk administration, general and procurement services administration. Assesses and monitors investments and financing opportunities for the maximum benefit of the organization for the city. Studies, analyzes and reports on trends, opportunities for expansion and projection of future company growth. Serves on the executive management team and assists in planning and implementing organizational goals and objectives.

Licensed certified public accountant in the State of Florida

FINANCIAL ACCOUNTING SERVICES: TECHNICAL EXPERIENCE

Direct and hands on experience functioning in senior leadership financial role with local government agencies providing financial management, leadership, supervision, monitoring and oversight of financial operations, accounting, compliance and reporting. In addition to functioning in the role of senior executive management as a former Assistant City Manager.

OTHER EXPERIENCE

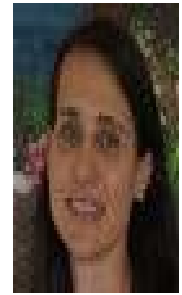
Demonstrated technical experience that produced high quality, depth, and relevant experience in the following subject matters:

GOVERNMENTAL EXPERIENCE

Miami-Dade County, Aviation | Miami Dade County, Parks and Recreation | City of Miami | City of Cooper City | City of Opa-locka

PROFESSIONAL MEMBERSHIPS

Florida Government Finance Officers' Association



Amalya Mihnea

Manager, Outsourced Finance Consultant – Data Analyst & Trainer
TriMerge Consulting Group, P.A.

EDUCATION

Degree: Bachelor's in Social Work and Computer Science, Masters in Math & Statistics, PhD in Computer Science and Mathematics

College/University: Brooklyn College, Barry University, Florida International University

Year graduated: 1997 - 2015

SUMMARY OF EXPERIENCE

Years in public sector: 1+

Years with firm: 1+

Years of experience: 20+

Experienced in data analyst and data mining, computer science and teaching background for training.

TriMerge Consulting Group, P.A. – Senior Manager (Outsourced Finance Consultant)

Manager resource support and assistance to assist City (Municipal) government client with day to day data analyst and mining functions within its Finance Department to support its annual financial audit, general ledger, government and proprietary funds (i.e. water and sewer).

Saint Thomas University – Visiting Assistant Professor

Saint Thomas University – Assistant Professor

Taught and designed courses in big data analytics, math, and computer science • Undergraduate courses: Advanced Statistics, Applied Statistics, Calculus II, Data Structures and Algorithms, Discrete Mathematics, Foundation of Operating Systems, Math for the Liberal Arts • Graduate courses: Applied Machine Learning, Data Analysis and Probabilities, Special Topics Data Engineering, Statistical Methods • Used Canvas, McGraw Hill Connect, MyMathLab; EDpuzzle, Kahoot!; StatCrunch, R, SQL, DBeaver, Java

Keiser University – Instructor

Taught College Algebra, Intermediate Algebra, Introduction to Computers, Statistics (Basic Statistics, Intermediate Statistics), using Blackboard, McGraw Hill SIMnet, and StatCrunch • Advised students

Florida Atlantic University – Research and Teaching Assistant

Performed research in Pattern Recognition, Wireless Networking and Cognitive Radio Networks • Presented at conferences, wrote papers and a book chapter, did peer reviews for conference/journal papers • Teaching Assistant for C for Engineers, Data Structures and Analysis of Algorithms, Foundation of Computer Science, Programming Languages, Theory and Implementation of Database Systems

Palm Beach Atlantic University – Assistant Professor

Taught Algorithm Design and Analysis, Artificial Intelligence, Computer Networking, Computer Network Security, Information Systems for Business (including Microsoft Office Suite), Operating Systems, Programming, Software Engineering, using eCollege and SAM

Florida Atlantic University –Assistant to the University Director of Assessment

Assisted with reviewing and documenting the status of assessment database plans and reports • Ran statistical data analysis to support assessment reports for different classes and departments • Performed web research on assessment documents and rubrics • Assisted with the modification of rubrics and feedback reports for faculty, academic departments and programs

Florida Atlantic University –Teaching Assistant

Taught Algebra and Trigonometry (5 credit course), Calculus for Engineers, Calculus with Analytic Geometry, College Algebra, Intermediate Algebra, Methods of Calculus, Statistics • Tutored Algebra and Trigonometry, Calculus, Discrete Mathematics, Math for Liberal Arts, Statistics • Managed a website that helped me interact with students while teaching • Used MyMathLab, WebAssign, i>clicker and Aleks to evaluate students

Cluj Schhol Board –Teacher

Taught Computer Science in high schools: Microsoft Office (Word, Excel, Access), Corel Draw, AutoCAD, Turbo Pascal, C++, Fox Pro, networks, hardware and operating systems like MS-DOS, Unix and Windows • Designed/modified syllabi

Program Analyst

Developed applications including database, inventory and financial administration, using Visual Basic and Access (for a wood manufacture company, for a store and for Dorcas Aid Romania, a humanitarian organization)

Habitat for Humanity, Romania –Database Manager and Secretary

Organized and took part in the “Eclipse Build” project (Romania, Aug. 1999) • Developed and managed a database, created templates for newsletters • Involved in communication and advertising • Was a founding member of HFH Romania

GOVERNMENTAL EXPERIENCE

City of Opa-locka

PROFESSIONAL MEMBERSHIPS

Florida Government Finance Officers' Association