



TRIMERGE CONSULTING GROUP, P.A.

Temporary Professional
Finance & Accounting Support

WHY WORK WITH OUR NETWORK?

Our temporary professional staffing services assist our customers, in both the public and private sectors, with matching and identifying highly skilled professionals, for their operational needs. We can assist our customers with short-term assignments and projects throughout the contract life cycle by providing finance and accounting professional expertise to fill their gaps by tapping into our network. We design solutions to meet each customer's operational, budgetary, project management and security objectives.

ABOUT OUR FIRM

We are a firm of integrity, forward-thinking and fresh ideas. TriMerge Consulting Group, PA (dba "TriMergeCPA"), a certified public accountant and financial management consulting firm, and our temporary professional staffing division, TriMergePro, has a mission to provide knowledge, experience and expertise to protect the integrity of your operation and the accountability required to meet your goals. As a trusted partner advisor for more than 19 years, our customer is at the center of our thinking.

CONTACT ADDRESS

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CONTACT INFORMATION

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Geraldine "Gerri" Lazarre, CPA, ACA, MSTAX - RESUME

Highly efficient and productive project, program and financial manager, focused on achieving a broader goal and mission. Financial lead in roles such as Chief Financial Officer, Finance Director, Budget Administrator, Accounting and Audit Support, Program & Oversight Manager and Grants Manager & Compliance.

PAST EXPERIENCE – GOVERNMENT ROLES

Town of Bay Harbor Islands

Finance Director and Budget (temporary support), 6-month project.

- Delivered the FY2023-2024 Budget for more than eight (8) Town Departments valued at more than \$40M, to include both governmental, special revenue and enterprise funds, in accordance with TRIM laws and rules.
- Assisted with the management and completion of the FY2022 ACFR for the Town and the Pension Plan, worked directly with the external financial auditor.
- Assisted with compliance with annual debt reporting.

City of Deerfield-Beach

Chief Financial Officer and Assistant Finance Director (temporary support), 12-month project. Managed a team of more than 10 FTEs to include employees, consultants and City employees, and worked to support more than eight (15) City departments. Provided 3 FTE resources to provide interim financial management support and supervision.

- Assisted with the management and completion of the FY2020 ACFR, worked with the external auditor and consultant.
- Prepared budget amendments for the governmental and build fund changes.
- Assisted with the budget process subsequent to the COVID-19 pandemic to support the revenue budget for the governmental, special revenue and enterprise budgets, valued at more than \$195M.

City of North Miami Beach

Fund Balance Policy and Budget Support for eighteen (18) City departments.

- Research and prepare legislation to support fund balance policy amendment.

City of Miami Beach

Audit Support (temporary support), 3-month project.

- Delivered the FY2023-2024 Budget for more than eight (8) Town Departments valued at more than \$40M, to include both governmental, special revenue and enterprise funds, in accordance with TRIM laws and rules.
- Assisted with the management and completion of the FY2022 ACFR, external financial audit, for the Town and the Pension Plan.

City of Opa-locka

Finance Director, Assistant Finance Director, Budget Administrator, Accounting Manager, Senior Accountant (temporary and outsourced support), 5-year project. Managed a team of more than 40 FTEs to include employees, consultants and City employees, and worked to support more than eight (8) City departments.

- Project management services for the Finance Department of the City from 2019 to 2022 to include management of personnel, compliance with accounting standards and best practices, accounting and audit support, supervision, risk management, customer service, training and capacity building.
- Assisted with the preparation and completion of six (6) outstanding ACFR's, external financial audit. In addition to the state/federal Single Audit. Provided Budget Administrator support for FY2019 budget valued at \$40M+.
- Provided management support assistance with the Financial Emergency Oversight Board with the Florida Inspector General's Office.
- Managed and facilitated seamless integration between an ad-hoc General Ledger system and our Client's ERP system, ensuring robust data integrity and standardization across multiple databases. Excelled in synthesizing diverse data sources to generate comprehensive reports for department directors, significantly enhancing data-driven decision-making processes.
- Aided in recovering more than \$5M in revenues associated transit and transportation surtax funding, compliance with grant reporting and compliance requirements and grant writing for CDBG funding.
- Assisted with the Florida Auditor General Operational Audit for the City and Opa-locka CRA, worked directly with the external financial auditor.
- Secured more than \$2.1M in CARES Act funding from Miami-Dade County for operating and non-operating program funds. Provided Program Management support of CARES Act funding, which included \$1.6M grocery gift cards for food security program, housing assistance and health programs and initiatives.

AREAS OF EXPERTISE

- Project Management
- Revenue Management
- Financial & General Ledger
- GAAP & IFRS
- Accounting & Tax Research
- External Audits & Examinations
- Oversight and Compliance
- Risk Management
- Grants (Federal, State & Local)
- Taxation (Federal, State & Local)
- Internal Processes & Audits
- Contract Compliance
- Multiple Entity Structures
- Deferral Planning
- ERP & Technology

EDUCATION & CREDENTIALS

EDUCATION

University of Miami*Master of Science in Taxation*

Coral Gables, FL

August 2003

Howard University*Bachelor of Business Administration, Accounting*

Washington, DC

May 1999

CERTIFICATION

Certified Public Accountant: State of Florida – License Number AC37136 |
State of Georgia – License Number CPA032377 | District of Columbia – License Number CPA903994 |
State of Tennessee – License Number 28655 | Certificate in Public Sector Accounting Standards

PROFESSIONAL EXPERIENCE

TriMerge Consulting Group, PA*Professional Service Firm*

Miami, Florida

2003 - Present

- Lead professional service firm providing management consulting, advisory, and financial management services.
- Project manager, organize, plan and execute projects while working within restraints (i.e. budget and schedule). Lead teams, define project goals, communicate with stakeholders and see project through closure.
- Oversee aspects of accounting, financial management, training, budget/forecast, financial statement, tax administrative and operations: business management, procurement, business development, recruitment, human resource management, and client service functions.
- Overall responsibility for overseeing accounting, audit and tax client engagement and project management, this includes leading and planning engagements (i.e. accounting and tax research, tax compliance and consulting, planning, audits, examinations, research), leading and managing teams, recruitment, communication and reporting, review, monitoring and finalizing deliverable.
- Build a shared vision with others to include management team, clients, global partners, vendors and the community; act as the catalyst for organizational change. Supervise and oversee staff, to include employees, contractors and interns.
- Develop insight into situations and challenges; question conventional approaches; encourage new ideas and innovations; design and implement new and cutting-edge programs and processes.
- Manage our outsourced accounting suite of services, where we provide professional staff in the field of accounting and finance to assist with temporary employment, project base and staff augmentation needs. Manage all recruiting, human resource, legal, compliance, payroll, taxes and other related matters for professional resource staff.
- Implement, monitor, review and adhere to the firm's quality control policies and procedures; responsible for the firm's participation in the American Institute of CPA's Peer Review Program and admission to the PCAOB.
- Conduct financial, compliance performance audits, accounting, tax and business advisory service engagements representing the following industries: small business, not for profit and governmental, faith-based organizations, entertainment, real estate and construction, high net worth individuals and professional service firms. Client gross income ranging from \$50,000 to over \$100 million in revenues.
- Performed concurrent and engagement review partner to CPA firms as a contracted consultant, representing a varied client base in the gov't and nonprofit sector. This role includes performing a robust review and approval

of each financial and compliance audit reports, internal control review and assessment, and concurring approval on issuance of reports.

- Experience auditing federal programs from the Department of Education, Department of Housing, Department of Transportation and more. Led engagement team in the performance of financial and Single Audit in compliance with OMB A-133, auditing of internal controls and compliance with laws, rules and regulations for federal awards and programs.
- Understand and maintain up to date information on local, national and international policies, practices, standards and trends that affect the accounting industry and the organization.

The Siegfried Group, LLP

Financial & Compliance Consultant

2003 – 2004

New York, New York

- Insurance Industry: Project led to the billing of over \$30 million in unidentified revenue associated with total written premium, retained losses, reserves and other administrative cost due from litigated, aged and disputed contracts.
- Promoted relationships with client by attending management meetings with functional leaders and specialist; provided recommendations on improving inefficiencies in risk management and resolving disputes.
- Supervised new associates to assist in their transition to the project; thereby shortening their learning curve while maintaining an effective team environment and enabling a 41% increase in client's efficiency.

Fifteen Asset Management, LLC

*Corporate Controller (Fifteen Group)
Portfolio Controller*

2002 – 2003

Miami Beach, Florida

- Managed the accounting for two major portfolios to include 14 properties throughout the U.S., responsible for the financial integrity of the financial data, financial analysis of balance sheet and profit and loss results.
- Instituted improvements within the payables process to resolve issues related to the duplication of invoices, double payments, and resolving vendor issues for over 500 vendor accounts by developing policies and procedures for the various properties to follow as well as the corporate office in order to submit payment on a timely basis.
- Supervised team ranging from 3-8 members during the transitioning of the accounting function from an external property management company to a newly formed asset management company for 44 residential rental real estate properties.
- Temporarily oversaw the daily operations of the accounting department, notably the accounts payable department. Assist in resolving special projects related to refinancing activities, cash flow management, and other internal and external issues that arise. Researched property titles, resolved lien issues which aided in successfully refinancing the Thurman Interim portfolio.

PricewaterhouseCoopers, LLP

Experienced Audit Associate

1999 – 2001

Miami, Florida

- Conducted financial & compliance audits of a varied client base (i.e. leasing, banking, non-for-profit, healthcare, real estate, retail, distributor, technology, hotel and cruise line industry) with total assets ranging from over \$1 million - \$500 million.
- Assisted in enhancing the overall effectiveness and efficiency of internal audit and regulatory compliance in banking industry. Report findings of noncompliance, inefficiencies and ineffectiveness of controls. Provided process improvements and recommendations for management review.
- Performed financial statement audit for publicly traded company on the SEC, for an asset-based financing company in commercial equipment leasing industry; company originated, acquired, sold and serviced equipment leases and arranged structured financing in the big ticket, middle market, small ticket and computer and telecommunications segments of the commercial equipment leasing industry.
- Developed audit strategies based on risk assessment, tailored audit program to meet individual client needs based on evaluation of internal control structure and knowledge of clients' businesses and industries.
- Performed analytical reviews on financial performance and competitive positioning of clients, evaluating financial and business risk; in addition to analyzing the impact of new accounting pronouncements on client business practices.
- Responsibilities included, planning & budgeting preparation, coordination with client management discussing expectations, developing audit strategy/approach, resolving issues with client management, and concluding engagement.

- Applied FASB pronouncements and accounting principles, auditing standards and other authoritative guidance to accounting errors and adjustments to reach and support conclusions for variances detected, ranging from \$10,000 to \$30,000,000 affecting the financial statement under audit.
- Discovered and researched to resolve revenue recognition issues with respect to SAB 101 (i.e. the gross versus the net basis of accounting for revenue), thereby adjusting & properly recording \$30 million on the net basis.
- Analyzed and reviewed client prepared budgets (i.e. master, sales, cost of goods sold, production, materials purchase/usage, general & administrative expense, and capital expenditures budget etc.) to determine the effects of planned operations on the company's financial position and non-financial transactions and events.
- Evaluated the control environment and internal control structure of audit clients; presented action steps/recommendations to add value and assist client with risks inherent to their business/industry-based understanding of industry and operations.

LECTURE, TEACHING, HONORS & AWARDS

LECTURER/TEACHING

Miami Dade College

Corporate & Business Tax Lecturer

Spring 2016

Miami, Florida

Florida Memorial University

Adjunct Professor - Accounting

Spring 2006

Miami, Florida

HONORS, AWARDS & AFFILIATIONS

-Chairperson and Board Member, Risk and Audit Committee & Budget Committee, and Board of Directors, 2021-Present

-Chair, Jackson Bond Advisory Committee, 2014-2023

-Advisory Board Member, Miami Parking Authority, 2018-Present

-Leadership Miami Program, Greater Miami Chamber of Commerce, 2022

-Treasurer, FICPA, North Dade/South Broward Chapter, 2014-2015

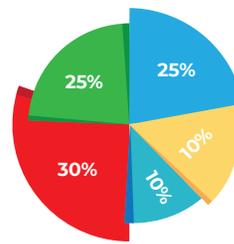
-Goldman Sachs 10,000 Small Business Program, Miami Dade College – 2014-2015

-President/Volunteer, North Miami Beach Senior High School Parent Teacher Student Association (PTA), 2009-2011

-Member, American and Florida Institute of Certified Public Accountants, 2004-Present

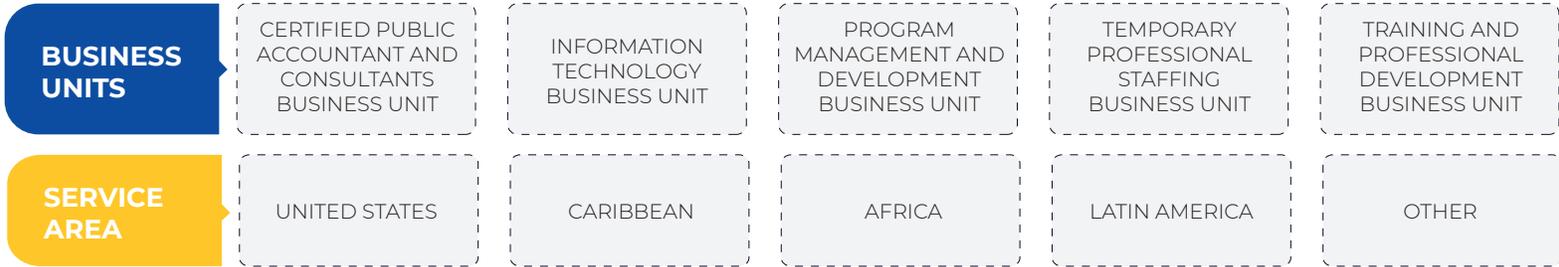
-Alumnus Appreciation Award from Beta Alpha Psi, Eta Nu Chapter, 1999-2000

-President, Beta Alpha Psi (Accounting Honorary Fraternity) - Eta Nu Student Chapter, 1998-1999



- CPA 25%
- PROGRAM MANAGEMENT 10%
- TRAINING 10%
- TEMPORARY STAFFING 30%
- FINANCIAL MANAGEMENT 25%

TRIMERGE CONSULTING GROUP, P.A.



ABOUT US:

TriMerge Consulting Group, P.A. is a full-service professional management consulting, project and financial management firm, licensed as a certified public accountants and temporary staffing. We provide audit and assurance services, accounting, financial and grant management, information and research, project and program management, internal control assessment and review, training and capacity building, staffing and recruitment services, cost price analysis and cost accounting services, tax compliance and consulting and an array of management consulting and advisory services to government agencies, for profit and nonprofit organizations.

U.S. Housing and Urban Development - IS/IT Audit Support, CPA BUSINESS UNIT

Overview and how we add value: Provide general information system (IS)/IT audit support to conduct an audit of the HUD comparative consolidated financial statements in accordance with GAGAS. Test and report on compliance with Federal Financial Management Improvement Act of 1996 (FFMIA) and the Federal Managers' Financial Integrity Act (FMFIA) to include FHA and Ginnie Mae systems. Adhere to OMB Circular guidance related to financial reporting, provide findings and recommendations. (Subcontractor)

CH2M – Internal Controls and Contract Compliance Assessment, CPA BUSINESS UNIT

Overview and how we add value: Under sub-contract, assisted with performing internal control and compliance support services, agreed up procedures. Provide management with issues, findings, recommendations and solutions to remedy problems which included implementing procedures, policies and capacity to achieve compliance. Interface and provide high level recommendation and reporting to lead Professional Engineer over the Ocean Outfall contract with CH2M and Miami Dade Water and Sewer valued at over \$139 million. (Subcontractor)

City of Miami Beach - Audit Support, CPA BUSINESS UNIT

Overview and how we add value: Provided audit support for the preparation and completion of the Annual Comprehensive Financial Report (ACFR) to include management discussion and analysis (MD&A), audited financial statements, note disclosures, and required supplementary information. (Prime)

City of Deerfield-Beach - Financial Management Support, CPA BUSINESS UNIT

Overview and how we add value: Provided financial management support services, to include the annual budget and budget amendments, audited financial statements, drafting legislation, supervision, recruitment, monitoring and oversight, grant compliance, operational audit and more. (Prime)

Town of Bay Harbor Islands - Financial Management Support, CPA BUSINESS UNIT

Overview and how we add value: Provide financial management support services, to include the annual budget and budget amendments, audited financial statements, drafting legislation, application of training, supervision, recruitment, monitoring and oversight, federal and state grant compliance, FEMA, public safety (DOJ-equitable sharing program), pension audit and more. (Prime)

City of Deerfield-Beach - Temporary Employment Services, STAFFING BUSINESS UNIT

Overview and how we add value: As needed, temporary placement in specialty areas to include but not limited to, administrative, industrial and financial personnel to support day-to-day government operations. To include background screening, and verification of employment. (Prime)

U.S. Agency for International Development, USAID/HAITI – Financial Audit, CPA BUSINESS UNIT

Overview and how we add value: Under sub-contract from 2015- 2016, assisted with performing financial audit and financial review services for various USAID/Haiti funded grantees and projects. In accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States, Generally Accepted Accounting Principles in the U.S., and USAID "Guidelines for Financial Audits Contracted by Foreign Recipients" (Guidelines). (Subcontractor)

U.S. Agency for International Development, USAID/MEXICO – Cost Price Analysis, CPA BUSINESS UNIT

Overview and how we add value: Performed procurement cost/price analysis services for the review of solicitations to determine fair and reasonable prices for cost elements: personnel, fringe benefits, travel, equipment, supplies, sub-awards, other direct costs, indirect costs and fees. In accordance with contract cost principles and procedures in FAR Part 31 and applicable Cost Accounting Standards. (Prime)

City of Opa-locka, Florida – Temporary Staffing and Program Management, STAFFING BUSINESS UNIT

Overview and how we add value: Provide staff augmentation for multiple projects on temporary staffing contract for certified public accounting and consulting, compliance, risk assessment, program and project management, financial management, budget/forecast, grants, capacity building, training and technical assistance in financial reporting, systems, cost and fund accounting, and authorities guidance. Support assistance for public works and capital improvement projects, development of capital project budget valued at over \$50 million. Project included providing supervision and monitoring of more than 40 FTE's throughout the duration of the engagement. (Prime)

City of Opa-locka, Florida – Grant Management, STAFFING BUSINESS UNIT

Overview and how we add value: Grants management support service: lead and support the development and completion of technical writing of grant proposal. Collect, analyze, and report data on program/project performance in the development phase for grant. Provide grant accounting, monitoring, and compliance support. (Prime)

Basketball Properties, Ltd. (American Airlines Arena) – Program Management, PROGRAM MANAGEMENT UNIT

Overview and how we add value: Developed and consulted on a comprehensive fixed asset inventory management plan, inventory observation and count, compliance with laws and rules, and help reduce operating and financial risk. Added value analysis and recommendations on fixed asset management system, physical inventory and development of department internal control policies, processes and procedures for contract compliance. (Prime)



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541618, 541690, 541990, 561110,
561320, 561611, 611430