

DEPARTMENTAL INPUT
CONTRACT/PROJECT MEASURE ANALYSIS AND RECOMMENDATION

Rev 1

New contract
 OTR
 CO
 SS
 BW
 Emergency
 Previous Contract/Project No.

Re-Bid
 Other

LIVING WAGE APPLIES: __ YES __ NO

Requisition/Project No: PA-IB-0813-5

TERM OF CONTRACT: __ year with __ one-year options-to-renew

Requisition/Project Title: Personal Property Tax Audit

Description: To assist the PA in auditing unreported or misreported personal properties around Miami-Dade County

User Department(s): Property Appraiser

Issuing Department: PA Contact Person: J.C. Romano Phone: 305-375-4262

Estimated Cost: \$104,000 Per YR Funding Source: General Fund REVENUE GENERATING:

ANALYSIS

Commodity/Service No: <u>946-20</u>		SIC: _____	
Trade/Commodity/Service Opportunities			
Contract/Project History of Previous Purchases For Previous Three (3) Years Check Here <input type="checkbox"/> if this is a New Contract/Purchase with no Previous History			
	EXISTING	2ND YEAR	3RD YEAR
Contractor:			
Small Business Enterprise:			
Contract Value:			
Comments:			
Continued on another page (s): <input type="checkbox"/> Yes <input type="checkbox"/> No			

RECOMMENDATIONS

SBE	Set-Aside	Sub-Contractor Goal	Bid Preference	Selection Factor
		%		
		%		
		%		
		%		

Basis of Recommendation:

Signed: J.C. Romano

Date to SBD: 8/23/12

Date Returned to DPM: _____

Walters, Vivian (RER)

From: Romano, J.C. (PA)
Sent: Tuesday, August 20, 2013 1:50 PM
To: Walters, Vivian (RER)
Attachments: MASTER RFP SHELL (2).docx; Input Doc-Project Measure Worksheet.doc; Proposer Information.doc

Vivian,

I'm in the process of advertising the attached RFP for auditing services. This is a very specialized field.

Thanks

J.C. Romano, CPPB
Property Appraiser Procurement Manager
Miami-Dade County Office of the Property Appraiser
111 NW 1st Street, Suite 710, Miami, Fl 33128
(305) 375-4262
www.miamidade.gov/pa

"Delivering Excellence Every Day"

Miami-Dade County is a public entity subject to Chapter 119 of the Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure.

Proposer Information

Minimum Qualification Requirement

Proposers shall, at the time of proposal due date hold an active license and be in good standing with the State of Florida Board of Accountancy to practice Public Accounting as a certified Public Accountant in the State of Florida.

Note: the above requirement is a continuing condition of award, as the selected proposer must maintain this minimum qualification throughout the duration of the resulting contract.

Proposer's Experience and Past Performance

1. Describe the Proposer's past performance and experience and state the number of years that the Proposer has been in existence, the current number of employees, and the primary markets served.
2. Provide a detailed description of comparable contracts (similar in scope of services to those requested herein) which the Proposer has either ongoing or completed within the past three years. The description should identify for each project: (i) client, (ii) description of work, (iii) total dollar value of the contract, (iv) dates covering the term of the contract, (v) client contact person and phone number, (vi) statement of whether Proposer was the prime contractor or subcontractor, and (vii) the results of the project. Where possible, list and describe those projects performed for government clients or similar size private entities (excluding any work performed for the County).
3. List all contracts which the Proposer has performed for the PA and Miami-Dade County. The PA will review all contracts the Proposer has performed for the PA and the County in accordance with Section 2-8.1(g) of the Miami-Dade County Code, which requires that "a Bidder's or Proposer's past performance on County Contracts be considered in the selection of Consultants and Contractors for future County Contracts." As such the Proposer must list and describe all work performed for the PA and Miami-Dade County and include for each project: (i) name of the County Department which administers or administered the contract, (ii) description of work, (iii) total dollar value of the contract, (iv) dates covering the term of the contract, (v) County contact person and phone number, (vi) statement of whether Proposer was the prime contractor or subcontractor, and (vii) the results of the project.

Key Personnel and Subcontractors Performing Services

4. Provide an organization chart showing all key personnel, including their titles, to be assigned to this project. This chart must clearly identify the Proposer's employees and those of the subcontractors or subconsultants and shall include the functions to be performed by the key personnel. All key personnel includes all partners, managers, seniors and other professional staff that will perform work and/or services in this project.
5. List the names and addresses of all first tier subcontractors, and describe the extent of work to be performed by each first tier subcontractor. Describe the experience, qualifications and other vital information, including relevant experience on previous similar projects, of the subcontractors who will be assigned to this project.
6. Describe the experience, qualifications and other vital information, including relevant experience on previous similar projects, of all key personnel, including those of subcontractors, who will be assigned to this project.

Proposer Information

7. Provide resumes, if available with job descriptions and other detailed qualification information on all key personnel who will be assigned to this project, including any key personnel of subcontractors.

Note: After proposal submission, but prior to the award of any contract issued as a result of this Solicitation, the Proposer has a continuing obligation to advise the County of any changes, intended or otherwise, to the key personnel identified in its proposal.

Proposed Approach to Providing the Services

8. Describe Proposer's specific project plan and procedures to be used in providing the services in the Scope of Services (see **Section 2.0**).
9. Provide in detail your firm's methodology, approach, and timeline for implementation of a system within seven days of the contract award.
10. Describe Proposer's approach in providing auditing, onsite inspections, and monitoring services as described in Section 2.0
11. Describe Proposer's approach to project organization and management, including the responsibilities of Proposer's management and staff personnel that will perform work in this project.
12. Provide a project schedule identifying specific key tasks and duration.
13. Identify if Proposer has taken any exception to the terms of this Solicitation. If so, indicate what alternative is being offered and the cost implications of the exception(s).

**REQUEST FOR PROPOSALS (PA-EPP-RFP) No. 0713-2-OTR
FOR
PERSONAL PROPERTY TAX AUDIT PROGRAM**

PRE-PROPOSAL CONFERENCE TO BE HELD:

_____, 2013 at __:00 AM (local time)
111 NW 1st Street, 9th Floor, Training Room, Miami, Florida

ISSUED BY MIAMI-DADE COUNTY PROPERTY APPRAISER:

Administration Division
(Through the Expedited Purchasing Program)
for
Personal Property Division

COUNTY CONTACT FOR THIS SOLICITATION:

Name and Title: J.C. Romano, CPPB
PA Procurement Manager
Address: 111 NW 1st Street, Suite 710, Miami, Florida 33128
Telephone: (305) 375-4262
E-mail: jromano@miamidade.gov

PROPOSALS ARE DUE AT THE CLERK OF THE BOARD NO LATER THAN:

_____, 2013 at 2:00 PM (local time)

at

CLERK OF THE BOARD
Stephen P. Clark Center
111 NW 1st Street, 17th Floor, Suite 202
Miami, Florida 33128-1983

The Clerk of the Board business hours are 8:00 a.m. to 4:30 p.m., Monday through Friday. Additionally, the Clerk of the Board is closed on holidays observed by the County.

All proposals received and time stamped by the Clerk of the Board prior to the proposal submittal deadline shall be accepted as timely submkodremdeitted. The circumstances surrounding all proposals received and time stamped by the Clerk of the Board after the proposal submittal deadline will be evaluated by the procuring department in consultation with the County Attorney's Office to determine whether the proposal will be accepted as timely. Proposals will be opened promptly at the time and date specified. The responsibility for submitting a proposal on or before the stated time and date is solely and strictly the responsibility of the Proposer. The PA will in no way be responsible for delays caused by mail delivery or caused by any other occurrence. All expenses involved with the preparation and submission of proposals to the County, or any work performed in connection therewith, shall be borne by the Proposer(s).

The submittal of a proposal by a Proposer will be considered by the PA as constituting an offer by the Proposer to perform the required services at the stated prices. A Proposer may submit a modified proposal to replace all or any portion of a previously submitted proposal up until the proposal due date. The PA will only consider the latest version of the proposal.

Requests for additional information or inquiries must be made in writing and received by the PA's contact person for this Solicitation. The PA will issue responses to inquiries and any changes to this Solicitation it deems necessary in written addenda issued prior to the proposal due date. Proposers who obtain copies of this Solicitation from sources other than the County's Internal Services Department website at www.miamidade.gov/dpm or the Vendor Assistance Unit risk the possibility of not receiving addenda and are solely responsible for those risks.

1.0 PROJECT OVERVIEW AND GENERAL TERMS AND CONDITIONS

1.1 Introduction

The Miami-Dade County Property Appraiser, hereinafter referred to as the PA, is soliciting proposals to acquire the services of an auditing firm to provide tax audit services for its Personal Property Division. The selected Proposer shall audit the tangible personal property tax returns of businesses in Miami-Dade County (County) that file returns, and the personal property of businesses in the County that do not file returns for commercial personal property taxpayers for the purpose of assessing unreported or misreported assets as authorized under Chapter 192 of the Florida Statutes.

The PA anticipates awarding a contract for a three year period, with one, three-year option to renew, at the PA's sole discretion.

The anticipated schedule for this Solicitation is as follows:

Solicitation issued:

Pre-Proposal Conference:

See front cover for date, time and place. Attendance is recommended but not mandatory. If you need a sign language interpreter or materials in accessible format for this event, please call the ADA Coordinator at (305) 375-2013 or email hjwrig@miamidade.gov at least five days in advance.

Deadline for receipt of questions:

Proposal due date:

See front cover for date, time and place.

Evaluation process:

Projected award date:

1.2 Definitions

The following words and expressions used in this Solicitation shall be construed as follows, except when it is clear from the context that another meaning is intended:

1. The word "Contractor" to mean the Proposer that receives any award of a contract from the PA as a result of this Solicitation, also to be known as "the prime Contractor".
2. The word "County" to mean Miami-Dade County, a political subdivision of the State of Florida.
Note: Where applicable, references to Miami-Dade County shall refer to the PA.
3. The word "Proposer" to mean the person, firm, entity or organization, as stated on Form A-1, submitting a response to this Solicitation.
4. The words "Scope of Services" to mean Section 2.0 of this Solicitation, which details the work to be performed by the Contractor.
5. The word "Solicitation" to mean this Request for Proposals (RFP) or Request for Qualifications (RFQ) document, and all associated addenda and attachments.
6. The word "Subcontractor" to mean any person, firm, entity or organization, other than the employees of the Contractor, who contracts with the Contractor to furnish labor, or labor and materials, in connection with the Services to the County, whether directly or indirectly, on behalf of the Contractor.
7. The words "Work", "Services", "Program", or "Project" to mean all matters and things that will be required to be done by the Contractor in accordance with the Scope of Services and the terms and conditions of this Solicitation.

1.3 General Proposal Information

The PA may, at its sole and absolute discretion, reject any and all or parts of any or all responses; accept parts of any and all responses; further negotiate project scope and fees; postpone or cancel at any time this Solicitation process; or waive any irregularities in this Solicitation or in the responses received as a result of this process. A proposal shall be the Proposer's firm commitment to provide the goods and services solicited in the manner requested in the Solicitation and described in the proposal. In the event that a Proposer wishes to take an exception to any of the terms of this Solicitation, the Proposer shall clearly indicate the exception in its proposal. No exception shall be taken where the Solicitation specifically states that exceptions may not be

taken. Further, no exception shall be allowed that, in the PA's sole discretion, constitutes a material deviation from the requirements of the Solicitation. Proposals taking such exceptions may, in the County's sole discretion, be deemed nonresponsive. The PA reserves the right to request and evaluate additional information from any respondent regarding respondent's responsibility after the submission deadline as the PA deems necessary.

Proposals shall be irrevocable until contract award unless the proposal is withdrawn. A proposal may be withdrawn in writing only, addressed to the PA contact person for this Solicitation, prior to the proposal due date or upon the expiration of 180 calendar days after the opening of proposals.

Proposers are hereby notified that all information submitted as part of, or in support of proposals will be available for public inspection after opening of proposals, in compliance with Chapter 119, Florida Statutes, popularly known as the "Public Record Law". The Proposer shall not submit any information in response to this Solicitation which the Proposer considers to be a trade secret, proprietary or confidential. The submission of any information to the PA in connection with this Solicitation shall be deemed conclusively to be a waiver of any trade secret or other protection, which would otherwise be available to Proposer. In the event that the Proposer submits information to the PA in violation of this restriction, either inadvertently or intentionally, and clearly identifies that information in the proposal as protected or confidential, the PA may, in its sole discretion, either (a) communicate with the Proposer in writing in an effort to obtain the Proposer's written withdrawal of the confidentiality restriction or (b) endeavor to redact and return that information to the Proposer as quickly as possible, and if appropriate, evaluate the balance of the proposal. Under no circumstances shall the PA request the withdrawal of the confidentiality restriction if such communication would in the PA's sole discretion give to such Proposer a competitive advantage over other proposers. The redaction or return of information pursuant to this clause may render a proposal non-responsive.

Any Proposer who, at the time of proposal submission, is involved in an ongoing bankruptcy as a debtor, or in a reorganization, liquidation, or dissolution proceeding, or if a trustee or receiver has been appointed over all or a substantial portion of the property of the Proposer under federal bankruptcy law or any state insolvency law, may be found non-responsible. To request a copy of any ordinance, resolution and/or administrative order cited in this Solicitation, the Proposer must contact the Clerk of the Board at (305) 375-5126.

1.4 Cone of Silence

Pursuant to Section 2-11.1(t) of the Miami-Dade County Code, as amended, a "Cone of Silence" is imposed upon each RFP or RFQ after advertisement and terminates at the time a written recommendation is issued. The Cone of Silence prohibits any communication regarding RFPs or RFQs between, among others:

- potential Proposers, service providers, lobbyists or consultants **and** the PA's professional staff including, but not limited to, the Property Appraiser and the Property Appraiser's staff, County Commissioners or their respective staffs;
- the County Commissioners or their respective staffs **and** the PA's professional staff including, but not limited to, the Property Appraiser and the Property Appraiser's staff; or
- potential Proposers, service providers, lobbyists or consultants, any member of the PA's professional staff, the Property Appraiser, Mayor, County Commissioners or their respective staffs **and** any member of the respective selection committee.

The provisions do not apply to, among other communications:

- oral communications with the staff of the Vendor Assistance Unit, the responsible Procurement Agent or Contracting Officer, provided the communication is limited strictly to matters of process or procedure already contained in the solicitation document;
- oral communications at pre-proposal conferences, oral presentations before selection committees, contract negotiations during any duly noticed public meeting, public presentations made to the Board of County Commissioners during any duly noticed public meeting; or
- communications in writing at any time with any county employees, official or member of the Board of County Commissioners unless specifically prohibited by the applicable RFP or RFQ documents.

When the Cone of Silence is in effect, all potential vendors, service providers, bidders, lobbyists and consultants shall file a copy of any written correspondence concerning the particular RFP or RFQ with the Clerk of the Board, which shall be made available to any person upon request. The County shall respond in writing (if County deems a response necessary) and file a copy with the Clerk of the Board, which shall be made available to any person upon request. Written communications may be in the form of e-mail, with a copy to the Clerk of the Board at clerkbcc@miamidade.gov.

1.5 Public Entity Crimes

Pursuant to Paragraph 2(a) of Section 287.133, Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a proposal for a contract to provide any goods or services to a public entity; may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work; may not submit proposals on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and, may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

1.6 Lobbyist Contingency Fees

- a) In accordance with Section 2-11.1(s) of the Code of Miami-Dade County, after May, 16, 2003, no person may, in whole or in part, pay, give or agree to pay or give a contingency fee to another person. No person may, in whole or in part, receive or agree to receive a contingency fee.
- b) A contingency fee is a fee, bonus, commission or non-monetary benefit as compensation which is dependent on or in any way contingent upon the passage, defeat, or modification of: 1) any ordinance, resolution, action or decision of the County Commission; 2) any action, decision or recommendation of the Property Appraiser or any County board or committee; or 3) any action, decision or recommendation of any County personnel during the time period of the entire decision-making process regarding such action, decision or recommendation which foreseeably will be heard or reviewed by the County Commission or a County board or committee.

1.7 Collusion

In accordance with Section 2-8.1.1 of the Code of Miami-Dade County, where two (2) or more related parties, as defined herein, each submit a proposal for any contract, such proposals shall be presumed to be collusive. The foregoing presumption may be rebutted by the presentation of evidence as to the extent of ownership, control and management of such related parties in preparation and submittal of such proposals. Related parties shall mean Proposer or the principals thereof which have a direct or indirect ownership interest in another Proposer for the same contract or in which a parent company or the principals thereof of one Proposer have a direct or indirect ownership interest in another Proposer for the same contract. Proposals found to be collusive shall be rejected. Proposers who have been found to have engaged in collusion may be considered non-responsible, and may be suspended or debarred, and any contract resulting from collusive bidding may be terminated for default.

1.8 Expedited Purchasing Program

Pursuant to Ordinance 07-49, the County has created a pilot program for expedited purchasing, subject to terms and conditions as outlined in Section 2-8.1.6 of the Code of Miami-Dade County. The program shall be referred to as the Expedited Purchasing Program (EPP). Due to the expedited nature of County projects issued under the EPP, participating vendors should anticipate a shortened solicitation timeline for responding. Technical, professional and legal staff may be used to determine best value as set forth in the solicitation documents without the need to utilize the formal Selection Committee process established by the County. The Property Appraiser's or designee's written recommendation to award a contract under the EPP shall be sufficient to commence the bid protest period and terminate the Cone of Silence. Any legislation contrary to the provisions of the EPP shall be deemed suspended or amended as necessary to give effect to the intent of this ordinance during its effective term.

1.9 Contract Measures

This Solicitation includes contract measures for Miami-Dade County Certified Small Business Enterprises (SBE's) as follows.

Set-aside:

This Solicitation is set-aside for SBE's.

Subcontractor Goal:

_____% SBE subcontractor goal is applicable. The purpose of a subcontractor goal is to have portions of the work under the prime contract performed by available subcontractors that are certified SBEs for contract values totaling not less than the percentage of the prime contract value set out in this Solicitation. Subcontractor goals may be applied to a contract when estimates made prior to solicitation advertisement identify the quality; quantity and type of opportunities in the contract and SBEs are available to afford effective competition in providing a percentage of these identified services. Proposers shall submit a completed Schedule of Intent Affidavit (Form SBD 504) at the time of proposal identifying all SBEs to be utilized to meet the subcontractor goal. The Schedule of Intent Affidavit shall specify the scope of work and commodity code the SBE will perform. The Schedule of Intent Affidavit constitutes a written representation by the Proposer that to the best of the Proposer's knowledge the SBEs listed are available and have agreed to perform as specified, or that the Proposer will demonstrate unavailability.

The participating SBE firms (or joint ventures) must have a valid Miami-Dade County SBE certification by the proposal submittal deadline of this Solicitation, as well as, meet all other requirements. Additional information regarding Miami-Dade County's Small Business Enterprise Program, including new amendments to the program, is available on the Small Business Development's website <http://new.miamidade.gov/business/business-development.asp>.

(If Selection Factor, use Section 4.4 and delete above section.)

2.0 SCOPE OF SERVICES

2.1 Background

The Miami-Dade County Office of the Property Appraisal (PA) requires services to audit the tangible personal property tax returns of businesses in Miami-Dade County (County) that file returns, and the personal property of businesses in the County that do not file returns for commercial personal property taxpayers for the purpose of assessing unreported or misreported assets as authorized under Chapter 192 of the Florida Statutes. Audits will be performed in compliance with standards set forth by the PA. The PA will make the final decision on all matters relating to the selection or order of accounts to be audited and to any assessment/adjustment of a taxpayer's account.

The resulting Agreement will be governed by the laws of the State of Florida as they pertain to the taxation of tangible personal property and other related matters. Upon request from the PA, the selected Proposer shall provide on the job training to educate the designated employees of the PA as to all aspects of the tax compliance audit service provided pursuant to this Agreement. Any employee of the PA may accompany the selected Proposer's staff on any audit. The PA shall not be responsible for any travel-related expenses incurred by the selected Proposer or its representatives.

2.2 Qualifications

A. Minimum Qualification Requirement

The selected Proposer shall, at the time of proposal due date hold an active license and be in good standing with the State of Florida Board of Accountancy to practice Public Accounting as a certified Public Accountant in the State of Florida.

Note: the above requirement is a continuing condition of award, as the selected proposer must maintain this minimum qualification throughout the duration of the resulting contract.

B. Preferred Qualification

1. Be in good standing with the Government Finance officers Association (GFOA), American Institute of certified Public Accountants (AICPA) and the Florida Institute of certified Public Accountants (FICPA).

Note: This preferred qualification includes the selected Proposer and/or its key personnel, as applicable.

2. Have completed within the last three (3) years as the prime contractor, an external governmental audit comparable in size and scope as depicted in this solicitation.

3. Meet all appropriate guidelines for independence pursuant to Florida Statute 473.315 and Florida Administrative order 61H1-21.001.

4. Assign key personnel to this audit that have successfully completed the number of required hours of continuing professional education for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Government Auditing Standards (Yellow Book).

5. Have completed an external quality control review (peer review), without a failing score, within the past three years in accordance with Generally Accepted Government Auditing Standards (GAGAS).

2.3 Objective/Property Assessment/ Service Requirements

A. The primary objective of the property tax audit is to determine that a correct assessment has been made in accordance with Florida Statutes and State of Florida Department of Revenue Rules and Regulations. The selected Proposer's auditors shall apply professionally accepted auditing and accounting standards [Generally Accepted Accounting Principles (G.A.A.P.)]. Under certain circumstances, the selected Proposer shall need to supplement application of generally accepted accounting principles and generally accepted auditing standards with sound appraisal principles, as enumerated in the Florida Department of Revenue Manual of Instruction on Ad Valorem Tax, to arrive at a correct assessment as required by law. Since these audits are done for property tax assessment purposes, appraisal principles may take precedence.

B. The audit services shall include, but are not limited to, the examination of a business taxpayer's accounting records at their home office as needed with no additional costs to the PA. The selected Proposer shall identify all data pertinent to the audit in order to verify all valid cost components are included and assessed at its proper trade level.

C. When source documents are not reconcilable, the selected Proposer shall determine which adjustments are necessary and determine if any other tangible personal property exist (including self-constructed assets) that are not on the depreciation schedule or in the fixed asset accounts.

D. The selected Proposer shall review findings to ensure assessments are consistent with Fair Market Value as defined by Florida Administrative Code 12D-1.002(2) and Florida Dept. of Revenue Manual of Instruction on Ad Valorem Tax.

E. The selected Proposer shall ensure all allocated costs and audit findings are in accordance with sound appraisal principles and consistent with the cost, market, and income approaches to value.

F. The selected Proposer shall conduct an on-site inspection of the facility that is being audited for the purpose of:

1. Obtaining photographic evidence and documentation of assets being audited.
2. Obtaining a property inventory or an inventory of a sampling of property for the purpose of verifying the completeness and accuracy of the taxpayer's fixed assets records.
3. Classifying unreported property in accordance with Florida Department of Revenue guidelines.
4. Review for any functional and/or economic obsolescence pertaining to the tangible personal property being audited.

G. The selected Proposer shall appear, without additional charge or reimbursement of costs, at all Value Adjustment Board (VAB) and Circuit Court proceedings for the purpose of providing testimony, consultation or both.

H. The selected Proposer shall obtain the following minimum documentation for each tax year to be audited:

(Audits submitted to the PA without this documentation shall not be accepted.)

1. Copy of completed and signed federal Income Tax return,
2. Complete fixed asset listing and depreciation schedule, and
3. Copies of all fully executed agreements pertaining to all leased and rented assets.

Note: The selected Proposer will be provided with an auditing form, to be completed and submitted with corresponding reports and documents from audit findings and conclusions.

2.4 **Accounting Selection and Planning**

A. Audit Planning

Once the PA has selected and assigned accounts to be audited, the selected Proposer shall be responsible for audit planning and for scheduling audit appointments with the taxpayer or the taxpayer's agent. Should any audit assigned be deemed uncompletable, the PA may replace the assigned audit with another account.

B. Audit Fieldwork

The audit provided by the selected Proposer shall include an in-depth review of accounting records and business activities. Generally, the audit process includes, but is not limited to, the following steps: planning; taxpayer or representative meeting(s); physical inspection of the property or business location; examination of accounting records and tax documents and verification of assets; preparation of audit results, digital pictures and an audit conclusion meeting and/or correspondence with the taxpayer. The audit review shall cover the current tax roll year under preparation and the three (3) preceding years.

C. Audit Report

Upon completion, the selected Proposer shall prepare an audit results report. The audit results and taxpayer documentation shall include a summary of non-reported property, understatements and/or overstatements of existing property for the purpose of assessing unreported or misreported assets and the explanations of adjustments and similar pertinent items. The audit report shall be furnished to the PA for review and approval.

D. Representation

A representative of the selected Proposer shall be available to the PA for the purpose of defending the audit findings before the taxpayer, taxpayer's agent and throughout all appeals process. All legal costs associated with appeals after Value Adjustment Board Hearing will be the responsibility of the PA.

E. Correspondence

All correspondence associated with the audits will be signed by an authorized PA representative.

F. Audit Results

The services provided by the selected Proposer shall be performed in accordance with the terms and conditions of this agreement and in compliance with and in accordance with professionally accepted auditing and accounting standards. [Generally Accepted Accounting Principles (G.A.A.P)]

G. The selected Proposer shall compute the valuation of previously unreported or improperly reported property identified during the course of the audit based on the appropriate methodology as historically employed by the PA.

H. All audits to be performed by the selected Proposer shall be selected and assigned by the PA. The PA does not guarantee the selected Proposer a minimum number of returns for audit throughout the term of the resulting Agreement.

I. The PA agrees to make available to the selected Proposer, copies of the personal tax return and/or history cards for the years for which audits are to be performed.

J. The selected Proposer agrees to audit the returns assigned for audit for the current year and applicable prior years as permitted by the Florida Statutes which statutes provide for discovery procedures and limitations.

K. The selected Proposer agrees that no employee of the company will consult with or answer questions regarding any aspect of an audit being performed, except with authorized officials of the PA and the taxpayer being audited, unless otherwise directed to do so by the PA.

L. Management Reports

The selected Proposer shall provide the PA monthly status reports, discovery reports and similar management reports. The contents of each report will be agreed to by the PA and the selected Proposer prior to the commencement of an audit program and may be modified as deemed necessary. Periodic meetings can be scheduled between the selected Proposer and the PA to review the status of completed audits and audits in process.

2.5 Accounts and Correspondence

A. The PA will provide copies of the pertinent returns and supporting documents of the accounts to be audited.

B. The selected Proposer shall assist the PA in drafting correspondence to the taxpayers. The PA shall approve, print, sign and mail all correspondence sent on PA letterhead. The PA will be responsible for the cost of postage for handling audit correspondence and the cost of providing the selected Proposer copies of the PA's tax records associated with an individual audit.

2.6 Fees

A. The selected Proposer's fees for service provided to the PA shall be based on a per-audit fee depending on size of the account assigned for audit for the latest Certified Assessment. No additional charges will be made for the preceding year assessments completed for the same taxpayer.

The account size structure is as follows:

- Accounts from \$50,000 of assessed value to \$400,000 of assessed value,
- Accounts from \$400,001 of assessed value to \$1,000,000 of assessed value,
- Accounts from \$1,000,001 of assessed value to \$5,000,000 of assessed value, and
- Accounts over \$5,000,000 of assessed value.

The PA anticipates approximately 60 % of the audits to be in the \$50,000 to \$400,000 assessed value range, 30 % of the audits in the \$400,001 to \$1,000,000 assessed value range, 5% of the audits in the \$1,000,001 to \$5,000,000 range, and 5% of the audits over \$5,000,000. These quantities/ percentages may be modified as needed by the PA.

B. Unless otherwise provided for, the fees include all costs associated with the selected Proposer's performance of services including, but not limited to, travel, food, lodging, mileage, salaries, and employee benefits and defending the audit findings throughout all appeals.

C. Defense of audit findings shall include personal appearances by the selected Proposer at meetings with taxpayers or their representatives, providing testimony and evidence at all hearings for the PA, and at any other appeal processes concerning information identified in an audit.

D. The selected Proposer shall invoice the PA for applicable service fees when the completed audits are submitted. For billing purposes, audits are considered completed when all fieldwork and report preparation is delivered and approved by the PA. Invoiced fees will be due and payable upon receipt.

Audits shall be completed and delivered in phases (each calendar year):

- 1st phase - 25 % of the completed audits shall be delivered no later than March 1,
- 2nd phase - 25 % of the completed audits shall be delivered no later April 1,
- 3rd phase - 25 % of the completed audits shall be delivered no later May 1,
- 4th phase – remaining 25 % of the completed audits and the balance of the work in its final draft on or before June 1 of each calendar year.

2.7 Monitoring

The selected Proposer's activities conducted and records maintained pursuant to the awarded contract shall be subject to reasonable monitoring and evaluation by the PA or their duly appointed representatives.

A. Audit: Upon the receipt of acceptable findings from the selected Proposer, the selected Proposer shall submit invoices to the PA with sufficient detail identifying the audits to which the particular invoice relates for payment.

B. Inspections: At the conclusion of the audits, a walk through and verification of the assets discovered under selected Proposer's audit, shall be completed with the taxpayer or their representative prior to submission of findings to the PA.

C. Chain Stores, Leasing and Multiple Accounts: When a taxpayer's personal property is selected for audit and the property consist of a multiple address or chain store, all of the books and records for that account shall be audited for all locations in this taxpayer's personal property and billed based on the collective sum fee category of the last year amount on the certified tax roll.

3.0 RESPONSE REQUIREMENTS

3.1 Submittal Requirements

In response to this Solicitation, Proposer should **return the entire completed Proposal Submission Package** (see attached). Proposers should carefully follow the format and instructions outlined therein. All

documents and information must be fully completed and signed as required.

The proposal shall be written in sufficient detail to permit the PA to conduct a meaningful evaluation of the proposed services. However, overly elaborate responses are not requested or desired.

4.0 EVALUATION PROCESS

4.1 Review of Proposals for Responsiveness

Each proposal will be reviewed to determine if the proposal is responsive to the submission requirements outlined in this Solicitation. A responsive proposal is one which follows the requirements of this Solicitation, includes all documentation, is submitted in the format outlined in this Solicitation, is of timely submission, and has the appropriate signatures as required on each document. Failure to comply with these requirements may result in the proposal being deemed non-responsive.

4.2 Evaluation Criteria

Proposals will be evaluated by a Review Team which will evaluate and rank proposals on criteria listed below. The Review Team will be comprised of appropriate PA personnel and members of the community, as deemed necessary, with the appropriate experience and/or knowledge, striving to ensure that the Review Team is balanced with regard to both ethnicity and gender. The criteria are itemized with their respective weights for a maximum total of one hundred (100) points per Review Team member.

<u>Technical Criteria</u>	<u>Points</u>
1. Proposer's relevant experience, qualifications, and past performance in providing audit services	30
2. Relevant experience and qualifications of key personnel, including key personnel of subcontractors, that will be assigned to this project, and experience and qualifications of subcontractors	20
3. Proposer's approach to providing a personal property Tax audit program as requested in this Solicitation	30
<u>Price Criteria</u>	<u>Points</u>
4. Proposer's proposed price as provided in Price Schedule-Form B-1	30

4.3 Oral Presentations

Upon completion of the technical criteria evaluation indicated above, rating and ranking, the Review Team may choose to conduct an oral presentation with the Proposer(s) which the Review Team deems to warrant further consideration based on, among other considerations, scores in clusters and/or maintaining competition. (See **Form A-2** regarding registering speakers in the proposal for oral presentations.) Upon completion of the oral presentation(s), the Review Team will re-evaluate, re-rate and re-rank the proposals remaining in consideration based upon the written documents combined with the oral presentation.

4.4 Selection Factor

This Solicitation includes a selection factor for Miami-Dade County Certified Small Business Enterprises (SBE's) as follows. A SBE/Micro Business Enterprise is entitled to receive an additional ten percent (10%) of the total technical evaluation points on the technical portion of such Proposer's proposal. An SBE/Micro Business Enterprise must be certified by Small Business Development for the type of goods and/or services the Proposer provides in accordance with the applicable Commodity Code(s) for this Solicitation. For certification information contact Small Business Development at (305) 375-2378 or access <http://new.miamidade.gov/business/business-development.asp>. The SBE/Micro Business Enterprise must be certified by proposal submission deadline, at contract award, and for the duration of the contract to remain

eligible for the preference. Firms that graduate from the SBE program during the contract may remain on the contract.

OR

A Selection Factor is not applicable to this Solicitation.

OR

(If no points are assigned to evaluation criteria, include the following in addition to above paragraph):

Whenever there are two best ranked proposals that are substantially equal and only one of the two so ranked proposals is submitted by a Proposer entitled to a selection factor, the selection factor shall be the deciding factor for award.

4.5 Local Certified Service-Disabled Veteran's Business Enterprise Preference

This Solicitation includes a preference for Miami-Dade County Local Certified Service-Disabled Veteran Business Enterprises in accordance with Section 2-8.5.1 of the Code of Miami-Dade County. A VBE is entitled to receive an additional five percent (5%) of the total technical evaluation points on the technical portion of such Proposer's proposal. If a Miami-Dade County Certified Small Business Enterprise (SBE) measure is being applied to this Solicitation, a VBE which also qualifies for the SBE measure shall not receive the veteran's preference provided in this section and shall be limited to the applicable SBE preference.

4.6 Price Evaluation

After the evaluation of the technical proposal, in light of the oral presentation(s) if necessary, the PA will evaluate the price proposals of those Proposers remaining in consideration.

The price proposal will be evaluated subjectively in combination with the technical proposal, including an evaluation of how well it matches Proposer's understanding of the PA's needs described in this Solicitation, the Proposer's assumptions, and the value of the proposed services. The pricing evaluation is used as part of the evaluation process to determine the highest ranked Proposer. The PA reserves the right to negotiate the final terms, conditions and pricing of the contract as may be in the best interest of the County.

4.7 Local Preference

The evaluation of competitive solicitations is subject to Section 2-8.5 of the Miami-Dade County Code, which, except where contrary to federal or state law, or any other funding source requirements, provides that preference be given to local businesses (see **Form A-4**). If, following the completion of final rankings by the Review Team, a non-local Proposer is the highest ranked responsive and responsible Proposer, and the ranking of a responsive and responsible local Proposer is within 5% of the ranking obtained by said non-local Proposer, then the Review Team will recommend that a contract be negotiated with said local Proposer.

4.8 Negotiations

The PA may award a contract on the basis of initial offers received, without discussions. Therefore, each initial offer should contain the Proposer's best terms from a monetary and technical standpoint.

The Review Team will evaluate, score and rank proposals, and submit the results of their evaluation to the Property Appraiser or designee with their recommendation. The Property Appraiser or designee will determine with which Proposer(s) the PA shall negotiate, if any, taking into consideration the Local Preference Section above. In his sole discretion, the Property Appraiser or designee may direct negotiations with the highest ranked Proposer, negotiations with multiple Proposers, or may request best and final offers.

Notwithstanding the foregoing, if the PA and said Proposer(s) cannot reach agreement on a contract, the PA reserves the right to terminate negotiations and may, at the Property Appraiser's or designee's discretion, begin negotiations with the next highest ranked Proposer(s). This process may continue until a contract

acceptable to the PA has been executed or all proposals are rejected. No Proposer shall have any rights against the PA arising from such negotiations or termination thereof.

Any Proposer recommended for negotiations shall complete a Collusion Affidavit, in accordance with Sections 2-8.1.1 of the Miami-Dade County Code. (If a Proposer fails to submit the required Collusion Affidavit, said Proposer shall be ineligible for award.)

Any Proposer recommended for negotiations may be required to provide to the PA:

- a) Its most recent certified business financial statements as of a date not earlier than the end of the Proposer's preceding official tax accounting period, together with a statement in writing, signed by a duly authorized representative, stating that the present financial condition is materially the same as that shown on the balance sheet and income statement submitted, or with an explanation for a material change in the financial condition. A copy of the most recent business income tax return will be accepted if certified financial statements are unavailable.
- b) Information concerning any prior or pending litigation, either civil or criminal, involving a governmental agency or which may affect the performance of the services to be rendered herein, in which the Proposer, any of its employees or subcontractors is or has been involved within the last three years.

4.9 Contract Award

Any contract, resulting from this Solicitation, will be submitted to the Property Appraiser or designee for approval. All Proposers will be notified in writing when the Property Appraiser or designee makes an award recommendation. The Contract award, if any, shall be made to the Proposer whose proposal shall be deemed by the PA to be in the best interest of the PA. Notwithstanding the rights of protest listed below, the PA's decision of whether to make the award and to which Proposer shall be final.

4.10 Rights of Protest

A recommendation for contract award or rejection of all proposals may be protested by a Proposer in accordance with the procedures contained in Sections 2-8.3 and 2-8.4 of the County Code, as amended, and as established in Implementing Order No. 3-21.

5.0 TERMS AND CONDITIONS

The anticipated form of agreement is attached. The terms and conditions summarized below are of special note and can be found in their entirety in the agreement:

a) Vendor Registration

Prior to being recommended for award, the Proposer shall complete a Miami-Dade County Vendor Registration Package. Effective June 1, 2008, the new Vendor Registration Package, including a Uniform Affidavit Packet (Affidavit form), must be completed. The Vendor Registration Package, including all affidavits can be obtained by downloading from the website at <http://www.miamidade.gov/procurement/vendor-registration.asp> or from the Vendor Assistance Unit at 111 N.W. 1st Street, 13th Floor, Miami, FL. The recommended Proposer shall affirm that all information submitted with its Vendor Registration Package is current, complete and accurate, at the time they submitted a response to the Solicitation, by completing an Affirmation of Vendor Affidavit form.

b) Insurance Requirements

The Contractor shall furnish to the County, Internal Services Department, Procurement Management Division, prior to the commencement of any work under any agreement, Certificates of Insurance which indicate insurance coverage has been obtained that meets the stated requirements.

c) Inspector General Reviews

According to Section 2-1076 of the Code of Miami-Dade County, as amended by Ordinance No. 99-63, Miami-Dade County has established the Office of the Inspector General which may, on a random basis, perform

audits on all County contracts, throughout the duration of said contracts, except as otherwise indicated. The cost of the audit, if applicable, shall be one quarter (1/4) of one (1) percent of the total contract amount and the cost shall be included in any proposed price. The audit cost will be deducted by the County from progress payments to the Contractor, if applicable.

6.0 ATTACHMENTS

Form of Agreement
Proposal Submission Package