

# Memorandum



Date: March 1, 2011

To: Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

Agenda Item No. 8(O)(1)(D)

From: George M. Burgess  
County Manager

Subject: Recommendation to Reject Proposals for RFP No. 726: External Independent Auditing Services

On September 21, 2010, the Board of County Commissioners (Board) rescinded the recommendation to reject the proposals for the Aviation Management Contracts segment and instead directed that segment be awarded to the highest ranked firm, C Borders-Byrd, CPA LLC, requiring the waiving of the bid protest procedures. The Board authorized the completion of negotiations and delegation of award of this segment to the County Mayor. The negotiations have been completed and the contract has been awarded. This item is amended to remove the rejection of proposals for the Aviation Management Contracts Segment from the recommendation.

## RECOMMENDATION

It is recommended that the Board of County Commissioners reject all proposals received for External Independent Auditing Services for the Finance Department on the General, Aviation, Water and Sewer, and Transportation Segments.

RFP NO: 726

RFP TITLE: External Independent Auditing Services

DESCRIPTION: The County issued a solicitation to engage external independent auditors for the annual examination of the County's financial statements in accordance with Miami-Dade County Home Rule Amendment and Charter, Section 5.03(G). Under this solicitation, the County has five discrete operations that require external independent auditing as follows:

1. General Segment
2. Aviation Segment
3. Water and Sewer Segment
4. Transportation Segment
5. Aviation Management Contracts Segment

TERM: Three years with two, one year options-to-renew.

APPROVAL TO ADVERTISE: April 16, 2010

CONTRACT AMOUNT: \$5,295,360 for the initial three-year term.

PREVIOUS CONTRACT AMOUNT: The Fiscal Year (FY) 2008-09 audit contract amounts are

provided below. The negotiated FY 2009-10 audit amounts for the contract extensions on three of the five segments, the remaining renewal on the Transportation Segment, and the awarded contract for the Aviation Management Contracts Segment are also provided. The negotiations resulted in a savings of \$233,603 over last year's pricing.

Segment	FY 2008-09 Audit	FY 2009-10 Audit
General Segment	\$937,200	\$866,910
Aviation	\$393,500	\$363,987
Water and Sewer	\$218,800	\$170,000
Transportation	\$125,000	\$110,000
Aviation Management Contracts	\$215,000	\$145,000
<b>Total</b>	<b>\$1,889,500</b>	<b>\$1,655,897</b>
Allocation for additional services	\$550,000 (all five segments)	\$100,000 (Transportation only)
<b>Total</b>	<b>\$2,439,500</b>	<b>\$1,755,897</b>

**USING/MANAGING AGENCY AND FUNDING SOURCE:**

Department	Allocation	Funding Source	Contract Manager
Finance Department	\$ 3,000,000	General Fund	Carter Hammer
Miami-Dade Aviation Department	\$1,215,360	Proprietary Funds	Carter Hammer
Miami-Dade Water and Sewer	\$ 660,000	Proprietary Funds	Carter Hammer
Miami-Dade Transit	\$ 420,000	MDT Operating	Carter Hammer
<b>Total</b>	<b>\$5,295,360</b>		

**DPM AGENT/OFFICER:** Annie Perez, Department of Procurement Management

**METHOD OF AWARD:** Recommendation of the responsive, responsible vendors based on the evaluation criteria established in the solicitation. A full and open competitive Request for Proposals process was used.

**VENDORS RECOMMENDED FOR AWARD:** None

**VENDORS NOT RECOMMENDED**

**FOR AWARD:**

**GENERAL SEGMENT**

1. Ernst & Young, LLP
2. McGladrey & Pullen, LLP
3. KPMG, LLP (non-compliant – did not meet Small Business Enterprise subcontractor goal)

**AVIATION SEGMENT**

1. Ernst & Young, LLP
2. McGladrey & Pullen, LLP
3. MarcumRachlin, a division of Marcum LLP
4. Moore Stephens Lovelace, P.A. (non-compliant – did not meet Small Business Enterprise subcontractor goal)
5. KPMG, LLP (non-compliant – did not meet Small Business Enterprise subcontractor goal)
6. Berkowitz Dick Pollack & Brant, LLP & Berman Hopkins Wright Laham, LLP (non-responsive – did not meet submission requirements)

**WATER & SEWER SEGMENT**

1. Sharpton, Brunson & Company, P.A.
2. TCBA Watson Rice, LLP
3. McGladrey & Pullen, LLP
4. Crowe Horwath, LLP

**TRANSPORTATION SEGMENT**

1. Sharpton, Brunson & Company, P.A.
2. Crowe Horwath, LLP
3. MarcumRachlin, a division of Marcum LLP

**CONTRACT MEASURES:**

The Review Committee of February 3, 2010, recommended a Small Business Enterprise (SBE) 20% subcontractor goal for this contract.

**LIVING WAGE:**

The services being provided are not covered under the Living Wage Ordinance.

**USER ACCESS PROGRAM:**

The User Access Program provision will apply. The 2% program discount will be collected on all purchases where permitted by funding source.

**LOCAL PREFERENCE:**

The Local Preference was applied in accordance with the Ordinance and did not affect the outcome.

**ESTIMATED EFFECTIVE DATE:**

Ten days after date adopted by the Board of County Commissioners, unless vetoed by the Mayor.

**BACKGROUND**

The County issued a solicitation for external independent auditing services for the annual examination of the County's financial statements in accordance with Miami-Dade County Home Rule Amendment

and Charter, Section 5.03(G). It took longer than expected to advertise the solicitation for a variety of reasons, primarily due to staff workload issues. Once approval to advertise the solicitation was granted, a project timeline was established for the audit service engagements to be awarded no later than August 2010 in order to meet contractual requirements for completion of the audits. These requirements were based on the experience and knowledge of the Finance Department in regard to the time needed to complete the audits. To compress the timeline, proposers were afforded two weeks to submit proposals. In addition, the Evaluation/Selection Committee was tasked with completing the evaluation of proposals within two weeks of receipt of proposals. A total of 21 proposals were received. Upon review by the Small Business Development Department, four proposals were found non-compliant with the Small Business Enterprise Program Participation Provisions, and therefore were not scored by the Evaluation/Selection Committee. Additionally, one proposal did not meet the submission requirements and was deemed non-responsive. The remaining proposals were evaluated, rated and ranked by the Evaluation/Selection Committee. The County held negotiations with the highest ranked firms for each segment.

During the negotiation phase, multiple issues with the highest ranked firms were encountered including exceptions to the County's dispute resolution requirements, past performance issues, use of the same key personnel on multiple large segment audits, and capacity to perform the services requested. Responsibility reviews were conducted for all three firms in negotiations.

Negotiations for the General and Aviation Segments were terminated with Ernst & Young, LLP as the firm would not accept the County's terms and conditions without the inclusion of binding arbitration as the dispute resolution. The inclusion of binding arbitration is not in the County's best interest as the arbitrator is not required to have experience to understand government practices. Their decisions are not based on law. After consultation with the County Attorney's Office, it was determined that there is no benefit to the County to allow such contractual provisions. During the previous competitive process for these services (under RFP No. 477), the County had also declined to add to the County's contract the binding arbitration as the dispute resolution. The same firm, Ernst & Young, LLP, protested the County's decision under that solicitation. The matter was heard by a Hearing Examiner who upheld the County's decision.

An in-depth responsibility review was conducted for Sharpton, Brunson and Company, P.A., the highest ranked firm for the Water & Sewer and Transportation Segments. The responsibility review resulted in several areas of concern including the firm's past performance on County Contract No. 366d, Housing Segment Audit. This firm performed the Housing Segment audit for fiscal years 2003 through 2006. As documented by the subsequent FY 2007 and FY 2008 audits performed by independent auditors, there were prior period adjustments to the FY 2006 financial statements. Additionally, the firm failed to meet the contract requirements for the FY 2006 audit which was due in January 2007 but was not submitted until May 2007.

A report issued by the United States Department of Housing and Urban Development (US HUD) cited that the external independent auditors (Sharpton, Brunson and Company, P.A.) for the Miami-Dade Housing Authority (MDHA) did not identify any reportable conditions for material weaknesses over financial reporting, nor did they identify any material weaknesses over compliance with the Agency's Federal awards program. In addition, the US HUD Audit Report issued April 24, 2007 listed several years of reports submitted by MDHA for FY 2002 to 2005 that were rejected and not accepted due to failure to comply with Generally Accepted Accounting Principles and other compliance requirements. The 2007 audit report issued by Berman Hopkins Wright & LaHam, CPAs & Associates, LLP found multiple material weaknesses in internal controls that had not previously been identified. The audit was issued as "Adverse", negatively affecting the County's overall audit opinion. This disqualified the County from receiving the Government Financial Officers' Association Certificate of Achievement for Excellence in Financial Reporting for the first time in 27 consecutive years.

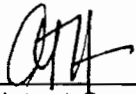
Pursuant to Section 2-8.1(g) of the Miami-Dade County Code, a firm's past performance must be considered in the selection for further County contracts. These two audit segments include bonds. Therefore, if issues occur similar to those encountered with the Housing audits, the County's bond ratings may be negatively impacted. During the negotiations and the responsibility review meetings, the firm's principals were afforded the opportunity to specifically address each issue of concern and to provide evidence that quality controls are in place to avoid a re-occurrence. The firm has asked the County to rely on their verbal assurance that similar issues will not occur. No responsibility was taken by the firm's principals and no specific plans or details were offered to assure the County that the previous issues encountered would not be repeated.

This solicitation process was beset with an array of unforeseen issues, including an expedited timeline, which it is clear can be improved. As a result of negotiations and responsibility reviews, two of the firms, that were the highest ranked proposers on four of the five segments, cannot be recommended for award.

It is recommended that all proposals be rejected on the General, Aviation, Water and Sewer, and Transportation Segments. This will allow the County the opportunity to prepare an updated and improved solicitation that will address issues encountered and lessons learned throughout the process.

The Department of Procurement Management, Finance Department and the County Attorney's Office will collaborate on updating the solicitation.

Attachments



\_\_\_\_\_  
Assistant County Manager



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**DATE:** March 1, 2011

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 8(O)(1)(D)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 8(O)(1)(D)  
3-1-11

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO REJECT PROPOSALS RECEIVED FOR THE GENERAL, AVIATION, WATER AND SEWER, AND TRANSPORTATION SEGMENTS FOR THE REQUEST FOR PROPOSALS TO OBTAIN EXTERNAL INDEPENDENT AUDITING SERVICES RFP NO. 726

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board approves the rejection of proposals received for the General, Aviation, Water and Sewer, and Transportation Segments for Request for Proposals No. 726 for External Independent Auditing Services.

The foregoing resolution was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

- |                                     |                   |
|-------------------------------------|-------------------|
| Joe A. Martinez, Chairman           |                   |
| Audrey M. Edmonson, Vice Chairwoman |                   |
| Bruno A. Barreiro                   | Lynda Bell        |
| Jose "Pepe" Diaz                    | Carlos A. Gimenez |
| Sally A. Heyman                     | Barbara J. Jordan |
| Jean Monestime                      | Dennis C. Moss    |
| Natacha Seijas                      | Rebeca Sosa       |
| Sen. Javier D. Souto                |                   |

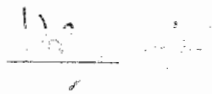
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The Chairperson thereupon declared the resolution duly passed and adopted this 1<sup>st</sup> day of March, 2011. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY  
COMMISSIONERS

HARVEY RUVIN, CLERK

Approved by County Attorney as  
to form and legal sufficiency.



By: \_\_\_\_\_  
Deputy Clerk

Hugo Benitez



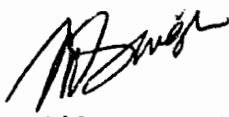



# Memorandum



**Date:** September 1, 2010

**To:** George M. Burgess  
County Manager

**Thru:** Miriam Singer, CPPO   
Director  
Department of Procurement Management

**From:** Annie Perez   
Procurement Contracting Officer  
Department of Procurement Management

**Subject:** Status Report and Recommendations by Segment on RFP No. 726, External Independent Auditing Services

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## Background

The County issued RFP No. 726, External Independent Auditing Services to engage external independent auditors for the annual examination of the County's financial statements in accordance with Miami-Dade County Home Rule Amendment and Charter, Section 5.03(G). Under this solicitation, the County has five discrete operations that require external independent auditing as follows:

- General Segment Audit
- Aviation Segment Audit
- Water and Sewer Segment Audit
- Transportation Segment Audit (including Miami-Dade Transit and the Citizen's Independent Transportation Trust)
- Aviation Management Contracts Segment Audit

The proposals received in response to the solicitation were rated by the Evaluation/Selection Committee. The Committee recommended negotiations with the firms identified in the chart as noted below. Negotiations were conducted for all segments.

Segment	Firm Recommended for Negotiations
General Segment Audit	Ernst & Young LLP
Aviation Segment Audit	Ernst & Young LLP
Water and Sewer Segment Audit	Sharpton, Brunson & Company, P.A.
Transportation Segment Audit	Sharpton, Brunson & Company, P.A.
Aviation Management Contracts Segment Audit	C. Borders-Byrd CPA LLC

During the evaluation and negotiation phases, in accordance with standard operating procedure, responsibility reviews were conducted. The responsibility reviews included checking the firms' past performance, verifying that personnel proposed for each engagement have the capacity to perform the required services within specified timeframes, checking the pre-award vendor website, reviewing available business and litigation reports, and conducting web searches. This information is used to verify the firms' financial condition, integrity, capability, experience, and quality of services provided under other contracts.

This report provides the status of negotiations for all five segments, a summary of the specific components of the responsibility reviews and the results of each, and recommendations by segment.

**General Segment Audit and Aviation Segment Audit  
 Ernst & Young, LLP**

**Responsibility Review**

The attached chart provides the results of the responsibility review for Ernst & Young, LLP for the General Segment Audit and Aviation Segment Audit. No issues were raised and no adverse information was found. The responsibility review confirmed that the firm is responsible.

**Negotiations**

The County conducted negotiations with Ernst & Young, LLP for the General Segment Audit and Aviation Segment Audit. During the negotiations, the firm addressed their exceptions to the terms and conditions of the County's contract. Specifically, the firm requested binding arbitration for dispute resolutions. The County's contract provides for disputes to be resolved first by the County's project manager. If not resolved, the firm may initiate a dispute resolution request to the County Manager who has final authority in deciding the matter. The contract allows the firm to pursue any remedies available under law after exhausting the dispute resolution provisions.

Additionally, the County requested the firm to lower its price to be more in-line with the price negotiated with the incumbent vendor (should the County extend the current contracts) and the price of the second ranked proposers. The referenced prices are provided below.

<b>General Segment Audit FY 2010 Prices</b>		
<b>Status/Ranking</b>	<b>Firm</b>	<b>Price</b>
Current Contractor	KPMG, LLP	\$866,910
1	Ernst & Young, LLP	\$970,000 (proposed) \$950,000 (negotiated)
2	McGladrey & Pullen, LLP	\$840,000

<b>Aviation Segment Audit</b>		
<b>Status/Ranking</b>	<b>Firm</b>	<b>Price</b>
Current Contractor	KPMG, LLP	\$363,987
1	Ernst & Young, LLP	\$395,000 (proposed) \$385,000 (negotiated)
2	McGladrey & Pullen, LLP	\$350,000

As a result of the negotiation meeting, the firm advised that the binding arbitration must be included in the contract and the firm offered a slight decrease to its proposed prices. The County requested the firm to reconsider its position and accept the County's terms and conditions without the binding arbitration, in order to continue the negotiations on the price. The firm advised that they require binding arbitration and requested the opportunity to discuss their needs with the County. However, after consultation with the County Attorney's Office, binding arbitration in this contract is not recommended. The arbitrator is a business person having absolute control to decide the resolution. In fact, there are risks associated with use of arbitrators in lieu of the County's standard terms and conditions which require dispute resolution by the County Manager. The recommended provisions are not in the County's best interest. In the previous solicitation, Ernst & Young, LLP, took the same exceptions. The firm was not recommended for award and protested. The County's position was upheld by the Hearing Examiner.

**Recommendation**

It is recommended that the County terminate negotiations with Ernst & Young, LLP for the General

Segment Audit and Aviation Segment Audit. The negotiations have reached an impasse, as it is clear that an agreement will not be reached on the terms and conditions of the contract.

**Water and Sewer Segment Audit and Transportation Segment Audit  
Sharpton, Brunson & Company, P.A.**

**Responsibility Review**

The attached chart provides the results of the responsibility review for Sharpton, Brunson & Company, P.A. for the Water and Sewer Segment Audit and Transportation Segment Audit. The responsibility review resulted in three areas of concern: past performance on County Contract No. 366d, Housing Segment Audit; the personnel's capacity to perform two or more audits concurrently; and the IRS liens on the Dun & Bradstreet Report. Each area of concern is addressed more specifically below.

The firm was provided an opportunity to address these issues at a responsibility meeting held on July 26, 2010. A responsibility review summary is attached. At the meeting, the firm did not address significant concerns to establish their responsibility for these segments.

**Past Performance on County Contract No. 366d, Housing Segment Audit**

On April 24, 2007, the United States Department of Housing and Urban Development (US HUD) issued a Final Report on the Review of the Miami-Dade Housing Agency's Administration of the Public Housing and Housing Choice Voucher Programs. The report cites the following:

(Executive Summary, first page)

- "MDHA [Miami-Dade Housing Agency] submitted audited financial statements from 2002 through 2005 that were conditionally accepted, refused or resubmitted."
- "MDHA experienced similar problems with their 2003 audit, which was initially rejected, amended, and conditionally accepted by HUD."
- "In 2004, MDHA's *unaudited* financial statements were rejected by HUD and its audited financial statements were rejected twice, again, for failure to comply with GAAP, before being accepted by HUD."
- "Similarly, in 2005, MDHA's audited and unaudited financial statements were rejected twice for the reasons noted above before being accepted."

(Assessment of Financial Condition, Pages 5-6)

- "Similarly, the Agency's [MDHA's] Fiscal Year 2003 unaudited submission was rejected once and its audited submission was also rejected once before being conditionally accepted by REAC [Real Estate Assessment Center]."
- "In 2004, MDHA's unaudited submission was rejected once and its audited submission was rejected twice before it was accepted by REAC."
- "For Fiscal Year 2005, both the unaudited and audited submissions were rejected once before being accepted by REAC."
- "Surprisingly, over the same five-year period, MDHA's financial statement auditors did not identify any reportable conditions for material weaknesses over financial reporting. Nor did they identify any reportable conditions or material weakness over compliance with the Agency's Federal awards programs."

Sharpton, Brunson & Company, P.A. performed the MDHA audits for FY 2003 through FY 2006. The Finance Department was consulted and advised that the above issues are not commonplace and indicate a poor quality of service was provided. As documented by the subsequent FY 2007 and FY 2008 audits performed by independent auditors, there were prior period adjustments to the FY 2006 financial statements. Additionally, the firm failed to meet the contract requirements for the FY 2006 audit which was due in January 2007 and was not submitted until May 2007.

On October 2, 2007, the County entered into a settlement agreement with US HUD related to the possession and control of MDHA by US HUD. The FY 2006 audit completed by Sharpton, Brunson & Company, P.A. had been issued as "Unqualified". The settlement agreement obligated the County to pay for a re-audit of MDHA's financial statements for FY 2006. The re-audit would be performed by the new auditor engaged for FY 2007, Berman Hopkins Wright & LaHam, CPAs & Associates, LLP. The FY 2006 re-audit was not completed. However, the 2007 audit report found multiple material weaknesses in internal controls that had not previously been identified. The audit was issued as "Adverse", negatively affecting the County's overall audit opinion. This disqualified the County from receiving the Government Financial Officers' Association Certificate of Achievement for Excellence in Financial Reporting.

### **Personnel Performing Two Audits**

Sharpton, Brunson & Company, P.A. proposed some of the same staff to perform the Water and Sewer Segment Audit and Transportation Segment Audit. The proposed key personnel in the organizational structure includes its partners, one Quality Control Partner (provided through a subcontractor), one Audit Manager, two Audit Seniors, and additional audit staff. The Quality Control Partner and two Audit Seniors for both audits are the same. These two audits have the same scheduling requirements. The audit field work must be completed by December 31<sup>st</sup>. Audited financial reports must be provided to the County no later than January 31<sup>st</sup>. The annual financial audit must be provided to the County and the State of Florida no later than March 31<sup>st</sup>. Performing two large segment audits with the same Quality Control Partner and Audit Senior Managers is of concern to the County, specifically as it relates to having the capacity to complete these complex engagements involving bonds on parallel timelines. Additionally, the firm proposed on a separate solicitation for the Clerk of the Circuit and County Courts audit services (presently in the negotiations phase). The proposed Audit Manager for the Clerk's audit and the Water and Sewer Segment Audit are the same.

At the responsibility meeting, the firm stated that the County's business is a priority and the staff has the capacity to carry out both segments. Verification was provided by the firm in the form of an analysis of the available hours of key personnel vs. anticipated hours required for each audit. However, it is difficult to determine whether the firm has allocated the appropriate number of hours to each audit (1,500 for Water and Sewer and 1,000 for Transportation), particularly for the first year of these two significant engagements which should include additional time to learn the County systems. In contrast, the County's current auditor for Water and Sewer reported 1,880 hours for the FY 2009 audit. Additionally, according to Grace Cespedes, Deputy Finance Director, key audit seniors should be devoted fully to a single County audit engagement, due to the level of effort and complexity, particularly if the audits are intricate and involve bonds.

Performing two County audits is not the biggest risk to the audits being completed on-time and accurately, given the firm's current work. Rather, it is other work that may be taken on by the firm that could have a significant impact in their ability to complete the audits. However, in this respect, we are relying upon the firm's assurance that the audits will be completed on-time, by the proposed key personnel, and that the firm will not over commit key personnel to other projects beyond their capacity.

The firm has verbally offered to provide substitute key personnel with the same experience so that each audit has distinctly separate key personnel. The County has not requested any verification of the available staff for substitution, as allowing such a change is considered an unfair advantage over the

other proposers. The key personnel's experience (along with any subcontractor's experience) represented thirty-five (35%) of the available points for the evaluation of the proposals. While the firm believes the substitute staff have the same qualifications as the key personnel in their proposal, it is not known whether the Evaluation/Selection Committee would have agreed and scored the firm the same. This change to the personnel is not predicated on an event not reasonably in the control of the firm (i.e., personnel leaving). The substitution of personnel could be viewed as allowing the firm to substantially change their proposal in order to be considered responsible, and is therefore not recommended.

### **IRS liens on Dun & Bradstreet Report**

The Dun & Bradstreet Report shows one IRS lien for Sharpton, Brunson & Co., P.A. and three IRS liens for Sharpton, Brunson Consulting, Inc. The State of Florida Division of Corporations shows Darryl Sharpton as an officer in Sharpton, Brunson Consulting, Inc. When asked about these liens, the firm responded that the liens are a result of past IRS audits and the lien for Sharpton, Brunson & Co., P.A. has been negotiated and is being paid off. No comment or response to the inquiry regarding the other three mentioned liens was offered.

### **Recommendation**

The audit services the County is purchasing involve a detailed review of the County's many, complex internal processes. An unbiased, independent evaluation on the County's financial controls and statements provides the opportunity to uncover potential problems and any material misstatements, in order to take the appropriate corrective actions. Appropriate controls need to be in place to ensure the County is fiscally responsible and in compliance with funding requirements. The selected audit firm needs to be reliable and accountable for the results of the audit as it relates to applying Generally Accepted Accounting Principles (GAAP).

Past performance issues related to GAAP compliance with an audit firm may be an indicator of future performance. If issues occur similar to the MDHA audits previously performed by this firm, the County's bond ratings may be negatively affected. The bond rating agencies rely on the accuracy of the financial statements to know the state of the County's finances and to determine the capacity to pay back debt. There is a risk that if inaccurate financial statements negatively affect the County's bond ratings, the County may be subject to higher interest rates for bond financing.

The firm's principals were afforded the opportunity to address the MDHA audit issues and to provide the evidence that quality control measures are in place to prevent a recurrence. The firm indicated that the staff that performed the MDHA audits are no longer employed by them. However, the principals of the firm have remained the same and were responsible for the final work products of the MDHA audit. The firm has asked the County to rely on its verbal assurance that similar issues will not be encountered.

The County cannot rely on such commitments when there were missed opportunities by the firm during the 2003-2006 audits to have discovered issues with MDHA's internal controls. The MDHA audit issues were caused by many factors. This recommendation is not intended to be a complete discussion item of all issues involved in these circumstances. Rather, the issue at hand is whether the firm has demonstrated to the County's satisfaction that the significant problems encountered with the MDHA audits would not be repeated.

In accordance with the County Attorney's Office, such issues of responsibility are business judgments made by the professional staff. Based on the totality of the information provided, it is recommended that the County not award these contracts to this firm. The firm did not establish its responsibility, as it relates to providing the services for these two segment audits. Specifically, the firm has not proven its ability to perform the two audits given the performance issues encountered on the previous County contract.

**Aviation Management Contracts Segment Audit  
C. Borders-Byrd CPA LLC**

**Responsibility Review**

The attached chart provides the results of the responsibility review for C. Borders-Byrd CPA LLC for the Aviation Management Contracts Segment Audit. Issues raised regarding the firm's capacity to provide the services were sufficiently addressed by the firm during a responsibility meeting. No other adverse information was found. The responsibility review confirmed that the firm is responsible.

C. Borders-Byrd has been in existence for five years and currently has five staff members. The proposed key personnel include a Senior Manager, Engagement Senior and two audit staff along with multiple subcontractors. At the negotiations meeting, the County requested information regarding the firm's capacity to perform the services. Specifically, the firm was asked about its available resources, other audit engagements, and the use of subcontractors for a significant amount of the work. The firm did not address the requested information to the County's satisfaction. The County conducted a responsibility review meeting on July 26, 2010.

At the meeting, the firm thoroughly addressed each issue. The firm provided details of their staff's experience, other audit engagements, and their subcontractor commitments as well as their plan should a subcontractor need to be replaced. The firm's other audit engagements should not compete for resources with the County's audit. Additionally, the firm has committed to providing the County a copy of their updated subcontractor agreements to confirm the subcontractors' commitment throughout the term of this engagement. The Dun & Bradstreet Report, Pacer Report, and performance checks were reviewed. No adverse findings were discovered. All performance checks were satisfactory.

**Negotiations**


The County concluded negotiations with C. Borders-Byrd CPA LLC for the Aviation Management Contracts Segment Audit and the firm signed the contract.


**Recommendation**

It is recommended that the County not proceed to award C. Borders-Byrd CPA LLC the Aviation Management Contracts Segment Audit. While the negotiations were concluded, there are some benefits to not proceeding with this award. The contract represents the best deal the County could get given the time constraints to award the contract by September 2010. However, if the County extends the current contract for one year to allow for the FY 2010 audit to be performed by the incumbent firm, TCBA Watson Rice, LLP, the County can save \$35,000. Including this segment in the new solicitation will not require any additional resources, while creating an opportunity for savings over the next year and allowing the County to pursue an improved approach and results.

**Date:** May 26, 2010

**To:** George M. Burgess  
County Manager

**Thru:** Miriam Singer, CPPO   
Director  
Department of Procurement Management

**From:** Annie Perez   
Procurement Contracting Officer  
Chairperson, Evaluation/Selection Committee

**Subject:** Report of Evaluation/Selection Committee for RFP No. 726, External Independent Auditing Services

The County issued a solicitation to obtain proposals from qualified firms to provide External Independent Auditing Services for the Finance Department. In accordance with Miami-Dade County Home Rule Amendment and Charter, Section 5.03(G), the County is required to engage external independent auditors for the annual examination of the County's financial statements. The County has five discrete operations that require external independent auditing as follows:

- General Segment Audit
- Aviation Segment Audit
- Water and Sewer Segment Audit
- Transportation Segment Audit (including Miami-Dade Transit and the Citizen's Independent Transportation Trust)
- Aviation Management Contracts Segment Audit

The Evaluation/Selection Committee has completed the evaluation of proposals submitted in response to the solicitation following the guidelines published in the solicitation.

**Committee meeting dates:**

April 30, 2010 (kick-off meeting)  
May 17, 2010 (evaluation meeting and recommendation)

**Verification of compliance with contract measures:**

The Review Committee recommended a Small Business Enterprise 20% subcontractor goal for this solicitation. The Department of Small Business Development (see attached memo) has determined the following regarding the compliance of proposers:

GENERAL SEGMENT	
IN COMPLIANCE	NOT IN COMPLIANCE
Ernst & Young, LLP	KPMG, LLP
McGladrey & Pullen, LLP	

AVIATION SEGMENT	
IN COMPLIANCE	NOT IN COMPLIANCE
Ernst & Young, LLP	KPMG, LLP
MarcumRachlin, a division of Marcum, LLP	Moore Stephens Lovelace, P.A.
McGladrey & Pullen, LLP	

WATER & SEWER SEGMENT	
IN COMPLIANCE	NOT IN COMPLIANCE
Crowe Horwath, LLP	None
McGladrey & Pullen, LLP	
Sharpton, Brunson & Company, P.A.	
TCBA Watson Rice, LLP	

TRANSPORTATION SEGMENT	
IN COMPLIANCE	NOT IN COMPLIANCE
Crowe Horwath, LLP	None
MarcumRachlin, a division of Marcum, LLP	
Sharpton, Brunson & Company, P.A.	

AVIATION MANAGEMENT CONTRACTS SEGMENT	
IN COMPLIANCE	NOT IN COMPLIANCE
C Borders Byrd, CPA, LLC	GLSC & Company, PLLC
Harvey, Covington & Thomas, LLC	
MarcumRachlin, a division of Marcum, LLP	
Watson & Company, P.A.	

The proposals that were not in compliance with the Small Business Enterprise Program Participation Provisions, as referenced above, were not scored by the Evaluation/Selection Committee.

**Verification of compliance with minimum qualification requirements:**

The solicitation had minimum qualification requirements which were reviewed by the Chairperson and Willis Patterson and Dania Diaz of the Finance Department. All of the proposals that were scored by the Evaluation/Selection Committee met the minimum requirements.

**Local Certified Service-Disabled Veteran's Business Enterprise Preference:**

Veteran's Preference was considered in accordance with the applicable ordinance. None of the proposers qualified for the preference.

**Summary of scores:**

The final scores are as follows:

General Segment				
Proposer	Technical Score (max. 630)	Price Score (max. 70)	Total Combined Score (max. 700)	Price Submitted (for three years)
1. Ernst & Young, LLP	584	54	638	\$2,998,100
2. McGladrey & Pullen, LLP	494	60	554	\$2,520,000



<b>Aviation Segment</b>
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Proposer	Technical Score (max. 630)	Price Score (max. 70)	Total Combined Score (max. 700)	Price Submitted (for three years)
1. Ernst & Young, LLP	598	49	647	\$1,220,800
2. McGladrey & Pullen, LLP	503	53	556	\$1,050,000
3. MarcumRachlin, a division of Marcum, LLP	439	59	498	\$974,000

<b>Water &amp; Sewer Segment</b>
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Proposer	Technical Score (max. 630)	Price Score (max. 70)	Total Combined Score (max. 700)	Price Submitted (for three years)
1. Sharpton, Brunson & Company, P.A.	526	65	591	\$505,000
2. TCBA Watson Rice, LLP	533	55	588	\$645,000
3. McGladrey & Pullen, LLP	496	46	542	\$675,000
4. Crowe Horwath, LLP	443	56	499	\$569,600

<b>Transportation Segment</b>
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Proposer	Technical Score (max. 630)	Price Score (max. 70)	Total Combined Score (max. 700)	Price Submitted (for three years)
1. Sharpton, Brunson & Company, P.A.	517	57	574	\$337,000
2. Crowe Horwath, LLP	512	56	568	\$348,400
3. MarcumRachlin, a division of Marcum, LLP	495	65	560	\$303,000

<b>Aviation Management Contracts Segment</b>
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Proposer	Technical Score (max. 630)	Price Score (max. 70)	Total Combined Score (max. 700)	Price Submitted (for three years)
1. C. Borders-Byrd, CPA, LLC	502	65	567	\$545,000
2. MarcumRachlin, a division of Marcum, LLP	460	49	509	\$363,000
3. Harvey Covington & Thomas, LLP	439	53	492	\$618,500
4. Watson & Company, P.A.	402	47	449	\$591,185

The price proposal was evaluated relative to the technical proposal, including an evaluation of how well it matched the proposer's understanding of the County's needs described in the solicitation, the proposer's assumptions, and the value of the proposed services.

**Local Preference:**

Local Preference was considered in accordance with the applicable ordinance and did not affect the outcome.

**Other Information:**

For the General Segment, the total technical and price score read into the record for Ernst & Young LLP was 642. Upon further review of the score sheets, the correct total technical and price score for Ernst & Young is 638. This did not affect the outcome of the rankings.

The combined proposal from Berkowitz Dick Pollack & Brant, LLP and Berman Hopkins Wright Laham, LLP did not meet the submission requirements as two separate entities, one being the Berkowitz firm and the other being the Berman firm, were listed on the A-1 Form. A request for a responsive determination was forwarded to the County Attorney's Office. Per the County Attorney's Office memo dated May 18, 2010 (attached), the proposal from Berkowitz Dick Pollack & Brant, LLP and Berman Hopkins Wright Laham, LLP was deemed non-responsive.

**Negotiations:**

The Evaluation/Selection Committee recommends that the County enter into negotiations with the highest ranked proposer for each segment as follows: Ernst & Young, LLP (General and Aviation Segments), Sharpton, Brunson & Company, P.A. (Water & Sewer and Transportation Segments) and C. Borders-Byrd, CPA, LLC (Aviation Management Contracts Segment). The following individuals will participate in the negotiations:

**General Segment**

Rita Silva, Sr. Procurement Contracting Officer, Department of Procurement Management  
Annie Perez, Procurement Contracting Officer, Department of Procurement Management  
Blanca Padron, Comptroller, Finance Department  
Willis Patterson, Assistant Comptroller, Finance Department

**Aviation & Aviation Management Contracts Segments**

Rita Silva, Sr. Procurement Contracting Officer, Department of Procurement Management  
Annie Perez, Procurement Contracting Officer, Department of Procurement Management  
Blanca Padron, Comptroller, Finance Department  
Anne S. Lee, Chief Financial Officer, Miami-Dade Aviation Department

**Water & Sewer Segment**

Rita Silva, Sr. Procurement Contracting Officer, Department of Procurement Management  
Annie Perez, Procurement Contracting Officer, Department of Procurement Management  
Blanca Padron, Comptroller, Finance Department  
Peter Velar, Budget and Finance Advisor, Miami-Dade Water & Sewer Department

**Transportation Segment**

Rita Silva, Sr. Procurement Contracting Officer, Department of Procurement Management  
Annie Perez, Procurement Contracting Officer, Department of Procurement Management  
Blanca Padron, Comptroller, Finance Department  
Joelle Janvier, Comptroller, Miami-Dade Transit

**Consensus Statements:**

**General and Aviation Segments**

The Evaluation/Selection Committee determined that the recommended proposer, Ernst & Young LLP has the required qualifications, experience, key personnel and technical capacity to provide external independent auditing services for the General and Aviation Segments. Furthermore, the firm has a proven track-record of performing complex, large-scale audits for public entities such as Palm Beach and Collier Counties, Broward and Miami-Dade Public Schools, as well as Tampa and Orlando.

The firm's approach to providing the services appropriately addresses the intricacies and challenges of complex, large scale entities with numerous funds to be audited similar to Miami-Dade County. The proposal demonstrated the firm's ability to conduct the General Segment audit efficiently and on-time with the resources they have identified for this project, including adequate staffing levels, proven audit methodologies, state-of-the-art audit tools and technology.

The firm has extensive knowledge and experience in providing accounting and auditing services for large-scale airports and aviation authorities such as Los Angeles Department of Airports, Dallas/Fort Worth International, Port Authority of New York and New Jersey, and the Broward County Aviation Department. The key personnel to be assigned to the County's Aviation audit engagement have in-depth airport and aviation industry experience, including knowledge of airport economics and airport bond sales.

**Water & Sewer and Transportation Segments**

The Evaluation/Selection Committee determined that the recommended proposer, Sharpton, Brunson & Company, P.A., has the required qualifications, experience, key personnel and technical capacity to provide external independent auditing services for the Water & Sewer and Transportation Segments. Sharpton, Brunson & Company, P.A. has a proven track record for delivering auditing reports on a timely basis.

The firm has extensive experience with comparable utility companies such as the South Florida Water Management District, as well as the cities of North Miami Beach and Ft. Lauderdale. Sharpton, Brunson & Company, P.A. has a proven-track record of providing external audits for transportation entities such as Tri-Rail, Florida Department of Transportation and Jacksonville Transportation Authority. The key personnel assigned to the County's Transportation audit engagement includes an in-house transportation expert with in-depth experience in providing guidance and expertise that is required, with specific knowledge of National Transit Database reports.

**Airport Management Contracts Segment**

The Evaluation/Selection Committee determined that the recommended proposer, C. Borders-Byrd, CPA LLC has the required qualifications, experience, key personnel and technical capacity to provide external independent auditing services for the Aviation Management Contracts Segment. The firm's approach to providing the services will ensure continuous communication with the County to appropriately address expectations and the progress of the audit engagement.

C. Borders-Byrd, CPA, LLC has a proven track record of performing audits in relation to third party management contracts in the South Florida area. The firm has performed audits for the Palm

Memo to George M. Burgess

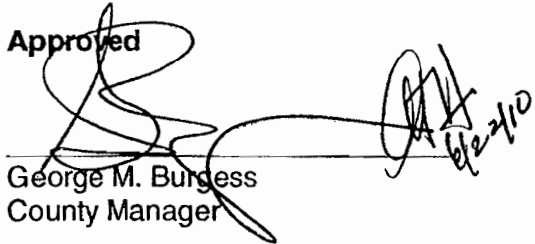
Report of Evaluation/Selection Committee for RFP No. 726-External Independent Auditing Services

Beach County Convention and Visitor's Bureau, ARAMARK Sports and Entertainment Services (Convention Center location), Partnership for Recovery, Inc., and the Early Learning Coalition of Broward County.

Copies of the score sheets are attached for each Evaluation/Selection Committee member, as well as a composite score sheet.

Attachments

Approved

  
George M. Burgess  
County Manager

6/23/10  
Date

Not Approved

\_\_\_\_\_  
George M. Burgess  
County Manager

\_\_\_\_\_  
Date

# Memorandum



Date: May 17, 2010

To: Miriam Singer, Director  
Department of Procurement Management

From: Penelope Townsley, Director  
Department of Small Business Development

Subject: Project No. RFP 726  
Request for Proposals External Independent Auditing Services

The Department of Small Business Development (SBD) has completed its review of the subject project for compliance with the Small Business Enterprise (SBE) Program Participation Provisions (Provisions). The requested services shall provide the required annual examination of the County's financial statements. In accordance with Section 5.03 (G) of the Miami-Dade County Home Rule Amendment and Charter, independent certified public accountant firms licensed to practice in the State of Florida will engage separately as External Auditors for the following discrete operations (Segment Audits) of the County: General Segment Audit; Aviation Segment Audit; Water and Sewer Segment Audit; Transportation Segment Audit (Segment includes Miami-Dade Transit (MDT); the Citizen's Independent Transportation Trust Segment Audit (CITT); and Aviation Management Contracts Segment Audit.

Pursuant to Section C.1. of the Provisions, "in order to participate as a SBE on this contract, an SBE must have a valid certification at the time of bid submittal, bid award, and throughout the duration of the contract". Additionally, Section D. 2.a. of the Provisions states, "bid documents to which a subcontractor goal is applied shall require bidders to submit a signed Agreement at the time of bid submission identifying all SBE(s) to be utilized to meet the subcontractor goal. Each Agreement shall specify the scope of work and commodity code the SBE will perform. The Agreement constitutes a written representation by the bidder that to the best of the bidders' knowledge the SBE(s) listed are available and have agreed to perform as specified, or that the Bidder will demonstrate unavailability. Failure to submit an Agreement and SBE joint venture agreement, if applicable, may deem a bid non-responsive".

### General Segment Audit (20%)

The Department of Procurement Management submitted proposals from: KPMG, LLP; McGladrey & Pullen, LLP; and Ernst & Young

The proposer(s) listed below are in compliance with the SBE Participation Provisions and are eligible to participate on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
McGladrey & Pullen, LLP	Compliant
Ernst & Young	Compliant

The proposer(s) listed below is not in compliance with the SBE Participation Provisions and should not be awarded on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
KPMG, LLP	Non-Compliant

KPMG, LLP (KPMG), in its submittal, indicated it would use the services of S. Davis & Associates, (SDA), to satisfy the established 20% SBE goal measure. KPMG failed to submit the signed subcontractor agreement required by the participation provisions. A review of KPMG's submittal in its entirety and based on a "four corners" review of the bid documents, did not reveal information that would be listed on the Agreement. Therefore, the submittal does not provide the requisite assurance of an agreement between the prime bidder and the SBE subcontractor. Accordingly, KPMG is not in compliance with the SBE Participation Provisions.

McGladrey & Pullen, LLP (MP), in its submittal, proposes to utilize Sharpton, Brunson & Company, LLC. (SBC) and Sanson, Kline, Jacomino & Company, LLP (SKJ) to satisfy a 20% and 15% SBE goal measure, respectively. Agreements have been executed binding MP's commitment to both SBC and SKJ. Payments to SBC and SKJ were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, MP is in compliance with the SBE Participation Provisions.

Ernst & Young, (EY), in its submittal, indicated it would use the services of Verdeja & De Armas, LLP (VD) and C. Borders-Byrd, CPA, LLC (CBB) to satisfy a 10% and 10% SBE goal measure, respectively. Agreements have been executed binding EY's commitment to both VD and CBB. Payments to VD and CBB were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, EY is in compliance with the SBE Participation Provisions.

**Aviation Segment Audit (20%)**

The Department of Procurement Management submitted proposals from: McGladrey & Pullen, LLP, (MP); Moore, Stephen, Lovelace, P. A. (MSL); Marchum Rachlin (MR); KPMG, LLP (KPMG); and Ernst & Young (EY).

The proposer(s) listed below are in compliance with the SBE Participation Provisions and are eligible to participate on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
McGladrey & Pullen, LLP	Compliant
Marchum Rachlin	Compliant
Ernst & Young	Compliant

The proposer(s) listed below is not in compliance with the SBE Participation Provisions and should not be awarded on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
Moore, Stephen, Lovelace, P. A.	Non-Compliant
KPMG, LLP	Non-Compliant

McGladrey & Pullen, LLP (MP), in its submittal, indicated it would use the services of Sanson, Kline, Jacomino & Company, (SKJ) and Sharpton, Brunson & Company, LLP (SBC) to satisfy a 15% and 20% SBE goal measure, respectively. Agreements have been executed binding MP's commitment to both KJC and SBC. Payments to SKJ and SBC were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, MP is in compliance with the SBE Participation Provisions.

Moore, Stephen, Lovelace, P. A. (MSL), a non-SBE firm, in its submittal, did not provide a SBE Agreement and did not indicate it would use the services of a SBE vendor to meet the 20% SBE goal. MSL stated in the Small Business Enterprise (SBE) Certificate of Unavailability that the SBE firm, Rodriguez, Trueba & Company, CPA, P.A. was not available to work.

The contention by MSL is that there are no SBE(s) available to satisfy the established goal. Pursuant to Section D. 2. g. of the Provisions "to prove lack of availability, at time of bid submission, bidders must submit the following:

- i. "Certificate of Unavailability (Form No. SBD 502) either completed and signed by the SBE(s) or completed and signed by the bidder explaining the contacts with the SBE(s) statement or actions of the SBE(s) showing unavailability, and the reason(s) why the SBE(s) signature could not be obtained: and
- ii. A listing of any bids received from SBE(s), the scope of work and price of each bid, and the bidder's reasons for rejecting each bid; and
- iii. A statement of the bidder's contacts with SBD for assistance in determining available SBE(s): and
- iv. A complete description of the bidder's process for soliciting and evaluating bids from SBE(s) and
- v. Bidders may establish an SBE as unavailable if the bidder provides evidence proving the SBE(s) bid is not reasonably competitive with comparable bids of non-SBE(s), for the same scope of work".

Accordingly, SBD finds MSL's submittal not in compliance with the Provisions based on the following:

1. MSL did not submit an Agreement.
2. Proof of lack of availability, at the time of bid submission, was not validated by SBE(s) Signature(s) on Form No. SBD 502 – Small Business Enterprise, (SBE) Certificate of Unavailability.
3. No statement of the bidder's contacts with SBD for assistance in determining availability of SBE(s). Section D. 2. g.... "No explanation why SBE(s) signatures where not on the Certificate of Unavailability (Form No. SBD 502)".

Marchum Rachlin (MR), in its submittal, proposes to utilize Rodriguez, Trueba & Co., P. A. (RT), S. Davis & Associates, P. A. (SDA) and Susan M. Garcia, P. A. (SMG), certified SBE vendors to each satisfy a 10% SBE goal. Agreements were executed binding MR's commitment to RT, SDA and SMG. Payment to RT, SDA and SMG were also stated in each Agreement in accordance with the prompt payment requirements for SBEs. Accordingly, MR is in compliance with the SBE Participation Provisions.

KPMG, LLP. (KPMG), in its submittal, indicated it would use the services of TBD, (TBD) to satisfy the established SBE goal. KPMG failed to submit the signed subcontractor agreement required by the participation provisions. A review of KPMG's submittal in its entirety and based on a "four corners" review of the bid documents, did not reveal information that would be listed on the Agreement. Therefore, the submittal does not provide the requisite assurance of an agreement between the prime bidder and the SBE subcontractor. Accordingly, KPMG is not in compliance with the SBE Participation Provisions.

Ernst & Young, (EY), in its submittal, indicated it would use the services of Verdeja & De Armas, LLP. (VD) and C. Borders-Byrd, CPA, LLC. (CBB) to satisfy a 10% and 10% SBE goal measure respectively. Agreements have been executed binding EY's commitment to both VD and CBB. Payment to VD and CBB were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, EY is in compliance with the SBE Participation Provisions.

**Water & Sewer Segment Audit (20%)**

The Department of Procurement Management submitted proposals from: McGladrey & Pullen, LLP; TCBA Watson Rice, LLP; Sharpton, Brunson & Company; and Crowe Horwath, LLP

The proposer(s) listed below are in compliance with the SBE Participation Provisions and are eligible to participate on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
McGladrey & Pullen, LLP	Compliant
TCBA Watson Rice, LLP	Compliant
Sharpton, Brunson & Company, P. A.	Compliant
Crowe Horwath, LLP	Compliant

McGladrey & Pullen, LLP (MP), in its submittal, proposes to utilize Sanson, Kline, Jacomino & Company, LLP, (SKJ), a certified SBE vendor, to satisfy a 20% SBE goal. An Agreement has been executed binding MP's commitment to SKJ. Payment to SKJ was also stated in the Agreement in accordance with the prompt payment requirement for SBE(s). Accordingly, MP is in compliance with the SBE Participation Provisions.

TCBA Watson Rice, LLP, (TCBA) in it's submittal, proposes to utilize Susan M. Garcia, P. A. (SMG) and Rodriguez, Trueba & Company, CPA, PA (RTC), to satisfy a 10% and 15% goal, respectively. Agreements have been executed binding TCBA's commitment to SMG and RTC. Payments to SMG and RTC were also stated in the Agreements in accordance with the prompt payment requirement for SBEs. Accordingly, TCBA is in compliance with the SBE Participation Provisions.

Sharpton, Brunson & Company, P. A. (SBC), a certified SBE firm, in it's submittal, proposes to utilize Sanson, Kline, Jacomino & Company, LLP, (SKJ), also a certified SBE firm, to satisfy the 20% SBE goal. An Agreement was not executed and is not required as a SBE may meet up to 100% of the subcontractor goal with it's own workforce for subject RFP. Section D. 2.b. states "a bidder that is a SBE may meet up to 100% of the subcontractor goal with its own workforce". Accordingly, SBC is in compliance with the SBE Participation Provisions.



Crowe Horwath, LLP (CH), in its submittal, proposes to utilize Gamarra & Associates, LLC., (GA), a certified SBE firm, to satisfy the 20% SBE goal. An Agreement has been executed binding CH's commitment to GA. Payment to GA was also stated in the Agreement in accordance with the prompt payment requirement for SBEs. Accordingly, CH is in compliance with the SBE Participation Provisions.

**Transportation Segment Audit (20%)**

The Department of Procurement Management submitted proposals from: Marchum Rachlin; Crowe Horwath, LLP; and Sharpton, Brunson & Company P. A.

The proposer(s) listed below are in compliance with the SBE Participation Provisions and are eligible to participate on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
Marchum Rachlin	Compliant
Crowe Horwath, LLP	Compliant
Sharpton, Brunson & Company, P. A.	Compliant

Marchum Rachlin (MR), in its submittal, proposes to utilize S. Davis & Associates, P. A., (SDA), a certified SBE vendor, to satisfy a 20% SBE goal. An Agreement has been executed binding MR's commitment to SDA. Payment to SDA was also stated in the Agreement in accordance with the prompt payment requirement for SBEs. Accordingly, MR is in compliance with the SBE Participation Provisions.

Crowe Horwath, LLP. (CH), in its submittal, proposes to utilize Rodriguez, Trueba & Company, P. A., P.A. (RTC), a certified SBE firm, to satisfy the 20% SBE goal. An Agreement has been executed binding CH's commitment to RTC. Payment to RTC was also stated in the Agreement in accordance with the prompt payment requirement for SBEs. Accordingly, CH is in compliance with the SBE Participation Provisions.

Sharpton, Brunson & Company, P. A. (SBC), a certified SBE firm, in its submittal, proposes to utilize Sanson, Kline, Jacomino & Company, LLP., (SKJ), also a certified SBE firm, to satisfy the 20% SBE goal. An Agreement was not executed and is not required as a SBE may meet up to 100% of the subcontractor goal with its own workforce for subject RFP. Section D. 2.b. states "a bidder that is a SBE may meet up to 100% of the subcontractor goal with its own workforce". Accordingly, SBC is in compliance with the SBE Participation Provisions.

**Aviation Management Contracts (20%)**

The Department of Procurement Management submitted proposals from: Marchum Rachlin; GLSC & Company, LLC; C. Borders Byrd, CPA, LLC; Harvey, Covington & Thomas, LLC; and Watson & Company, P. A.

The proposer(s) listed below are in compliance with the SBE Participation Provisions and are eligible to participate on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
Marchum Rachlin	Compliant
C. Borders-Byrd, CPA, LLC	Compliant
Harvey, Covington & Thomas, LLC	Compliant
Watson & Company, P. A.	Compliant

The proposer(s) listed below is not in compliance with the SBE Participation Provisions and should not be awarded on this contract:

<u>Proposer(s)</u>	<u>Compliance Status</u>
GLSC & Company, LLC	Non-Compliant

Marcum Rachlin (MR) in it's submittal, proposes to utilize S. Davis & Associates, P. A., (SDA), a certified SBE vendor, to satisfy a 20% SBE goal. An Agreement has been executed binding MR's commitment to SDA. Payment to SDA was also stated in the Agreement in accordance with the prompt payment requirement for SBEs. Accordingly, MR is in compliance with the SBE Participation Provisions.

GLSC & Company, PLLC. (GLSC), in its submittal, indicated it would use the services of Rodriguez, Trueba & Company, CPA. P. A. (RTC), to satisfy the established SBE goal. GLSC failed to submit the signed subcontractor agreement required by the participation provisions. A review of GLSC's submittal in its entirety and based on a "four corners" review of the bid documents, did not reveal information that would be listed on the Agreement. Therefore, the submittal does not provide the requisite assurance of an agreement between the prime bidder and the SBE subcontractor. Accordingly, GLSC is not in compliance with the SBE Participation Provisions.

C. Borders-Byrd, CPA, LLC (CBB), in its submittal, indicated it would use the services of Susan M. Garcia, P. A. (SMG), a certified SBE and Rene Velazquez, CPA, P. A. (RV) a certified SBE to satisfy a 10% and 10% SBE goal measure respectively. Agreements have been executed binding CBB's commitment to both SMG and RV. Payment to SMG and RV were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, CBB is in compliance with the SBE Participation Provisions.

Harvey, Covington & Thomas, LLC (HCT), in its submittal, indicated it would use the services of Rene Velazquez, CPA, P. A. (RV), a certified SBE and Gamarra & Associates, LLC. (GA) a certified SBE to satisfy a 10% and 10% SBE goal measure, respectively. Agreements have been executed binding HCT's commitment to both RV and GA. Payment to RV and GA were also stated in the Agreement(s) in accordance with the prompt payment requirement for SBE(s). Accordingly, HCT is in compliance with the SBE Participation Provisions.

Watson & Company, P. A. (WC), in it's submittal, proposes to utilize The Odeon Group, Inc. (OG), a certified SBE firm, to satisfy the SBE goal. An Agreement has been executed for a 45% SBE

goal binding WC's commitment to OG. Payment to OG was also stated in the Agreement in accordance with the prompt payment requirement for SBE(s). Accordingly, WC is in compliance with the SBE Participation Provisions.

Please note that this memorandum only addresses compliance with the Small Business Enterprise Program and the established contract measures. The Department of Procurement Management is responsible for any other issues/requirements that may exist.

If you have any questions, please contact Albert Porter at (305) 375-3128.


- c. Amos Roundtree, DPM
- Rita Silva, DPM
- Annie Perez, DPM
- Patrice King, SBD
- File



MIAMI-DADE  
County Attorney

## MEMORANDUM

To: Annie Perez  
Procurement Contracting Officer  
Dept. of Procurement Management

From: Edward Z. Shafer   
Assistant County Attorney

Date: May 18, 2010

Re: Responsiveness of Proposal to RFP No. 726

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You have asked this office to render an opinion whether a proposal submitted by Berkowitz, Dick, Pollack and Brandt, LLP and Berman, Hopkins, Wright & Laham, CPS & Associates, LLP is responsive to the above referenced RFP.

### FACTS

We rely on information provided by you in the form of the subject proposal, RFP No. 726 and your memo dated May 6, 2010.

The proposal submitted by the CPA firms contains the name of two separate entities, one being the Berkowitz firm and the other being the Berman firm. These companies are listed in their proposal as separate entities. This is clear from the separate signatures on page 3 of their proposal. A Mr. Young signed for the Berkowitz firm while a Mr. Whitley signed for the Berman firm. Thus, two different signatures are required to bind the two firms to the proposal. Clearly this proposal contemplates two distinct entities performing the work.

In addition, on page 3 of the submittal, the two firms state that their "proposal is a firm and irrevocable offer for ninety (90) days."

### DISCUSSION

Based on the facts above, the proposal submitted by the Berkowitz firm and Berman firm is non-responsive.

In general, a proposal may be rejected or disregarded if there is a material variance between the proposal and the advertisement. A minor variance, however, will not invalidate the proposal. *See Robinson Electric Co. v. Dade County*, 417 So.2d 1032, 1034 (Fla. 3d DCA 1982). There is a two part test to determine if a specific noncompliance in a proposal constitutes a substantial and thus nonwaivable issue: (1) whether the effect of the waiver would be to deprive the County of the assurance that the contract would be entered into, performed and guaranteed according to its specific requirements; and (2) whether it would adversely affect competitive bidding by placing a proposer in a position of advantage over other proposers. See, e.g. Glatstien v. City of Miami, 399 So.2d 1005 (Fla. 3d DCA), rev. denied, 407 So.2d 1102 (Fla. 1981).

RFP No. 726 never contemplated a proposal by more than one firm. Section 1.2(3) refers to the proposer as "the person, firm entity or organization... submitting a response to this Solicitation." Furthermore, the RFP refers continuously to a single proposer. The agreement attached to RFP refers to a single entity, as well. Finally, Form A-1 refers to a Proposer's authorized representative and signature.

The submittal of a proposal with two separate entities is contrary to the requirements of the RFP. It is unclear exactly who the County would be contracting with and who is responsible for performing the various tasks required. Arguably, the two entity proposal might give it a competitive advantage over other bidders limited to one firm in their proposal.

Just as decisive in the responsiveness analysis is the limited time offer as shown in page 3 of the proposal. The proposal is valid for only 90 days.<sup>1</sup> However, Section 1.3 of the RFP requires the offer to remain irrevocable until contract award, which may well exceed ninety days. Since the proposal violates this requirement, the County is not assured that a contract, as specified in the RFP, will be entered into, particularly if the selection and award process should exceed 90 days, which is likely, according to the procurement department. For the foregoing reasons, the proposal by the Berkowitz firm and the Berman firm is non-responsive.

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<sup>1</sup> Note that Form A-1 allows the County to accept any proposal that includes any document, such as page 3, which unequivocally binds the proposer

RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS

GENERAL SEGMENT COMPOSITE

SELECTION CRITERIA	PROPOSERS	Maximum Points Per Member	Maximum Total Points (Σmembers)	Ernst & Young LLP	McGladrey & Pullen LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	280	260 ✓	219 ✓
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	245	227 ✓	191 ✓
Proposer's approach to providing the services requested in this Solicitation		15	105	97 ✓	84 ✓
<b>Total Technical Points</b> (Total of technical rows)		90	630	584 ✓	494 ✓
<b>Veteran's Preference</b> (5% of the total technical points earned on the technical portion)		5%			
<b>Total Price Points</b>		10	70	54 ✓	60 ✓
<b>TOTAL POINTS</b> (Technical + Price)		100	700	638 ✓	554 ✓

DATE:

5/19/10

5/19/10

PRINT NAME:

Annie Perez

Pearl P. Bethel

SIGNATURE:

*[Signature]*

Chairperson

*[Signature]*

Reviewed by

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

General Segment

CARTER HAMMER (FINANCE)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	34	28
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	24	31
Proposer's approach to providing the services requested in this Solicitation		15	15	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>73</b>	<b>73</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	8	10
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>81</b>	<b>83</b>

RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

General Segment

BLANCA PADRON (FINANCE)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	38	30
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	21
Proposer's approach to providing the services requested in this Solicitation		15	15	10
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	88	61
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>8</del>	<del>8</del>
<b>Total Price Points</b>		10	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	96	69



RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

General Segment

CHARLES ANDERSON (OCA)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	40	37
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	31
Proposer's approach to providing the services requested in this Solicitation		15	15	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	90	80
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>8</del>	<del>7</del>
<b>Total Price Points</b>		10	8	7
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	98	87

RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

General Segment  
**ANNE LEE (MDAD)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	40	33
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	28
Proposer's approach to providing the services requested in this Solicitation		15	15	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>90</b>	<b>75</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%		
<b>Total Price Points</b>		10	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>98</b>	<b>83</b>

RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

General Segment

PETER VELAR (MDWASD)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	37	36
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	31	30
Proposer's approach to providing the services requested in this Solicitation		15	15	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	83	80
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>8</del>	<del>9</del>
<b>Total Price Points</b>		10	8	9
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	91	89

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

General Segment

JOELLE JANVIER (MDT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	36	30
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	28
Proposer's approach to providing the services requested in this Solicitation		15	13	11
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	84	69
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>9</del>	<del>8</del>
<b>Total Price Points</b>		10	9	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	93	77

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

General Segment

ALICE HIDALGO-GATO (SBD)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	35	25
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	32	22
Proposer's approach to providing the services requested in this Solicitation		15	9	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	76	56
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>5</del>	<del>10</del>
<b>Total Price Points</b>		10	5	10
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	81	66

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RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS

AVIATION SEGMENT COMPOSITE

SELECTION CRITERIA	PROPOSERS	Maximum Points Per Member	Maximum Total Points (Members)	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	280	266 ✓	188 ✓	220 ✓
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	245	234 ✓	172 ✓	197 ✓
Proposer's approach to providing the services requested in this Solicitation		15	105	98 ✓	79 ✓	86 ✓
<b>Total Technical Points</b> (Total of technical rows)		90	630	598 ✓	439 ✓	503 ✓
<b>Veteran's Preference</b> (5% of the total technical points earned on the technical portion)		5%				
<b>Total Price Points</b>		10	70	49 ✓	59 ✓	53 ✓
<b>TOTAL POINTS</b> (Technical + Price)		100	700	647 ✓	498 ✓	556 ✓

DATE:

PRINT NAME:

5/19/10

Annie Perez  
 Pearl P. Betkel

SIGNATURE:

Chairperson

Reviewed By

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Segment

CARTER HAMMER (FINANCE)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	39	29	31
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	33	29	32
Proposer's approach to providing the services requested in this Solicitation		15	15	15	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	87	73	77
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	6	9	7
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	93	82	84

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**EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS**

Aviation Segment

**BLANCA PADRON (FINANCE)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	38	24	30
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	18	22
Proposer's approach to providing the services requested in this Solicitation		15	15	10	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	88	52	64
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	8	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	96	60	72

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Segment

CHARLES ANDERSON (OCA)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	40	20	37
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	25	30
Proposer's approach to providing the services requested in this Solicitation		15	15	8	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	90	53	79
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	8	7	7
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	98	60	86

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS**

Aviation Segment  
**ANNE LEE (MDAD)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	40	27	32
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	35	25	29
Proposer's approach to providing the services requested in this Solicitation		15	15	11	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	90	63	73
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	10	10	10
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	100	73	83

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Segment

PETER VELAR (MDWASD)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	37	34	32
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	34	32	29
Proposer's approach to providing the services requested in this Solicitation		15	15	13	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	86	79	75
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>4</del>	<del>7</del>	<del>6</del>
<b>Total Price Points</b>		10	4	7	6
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	90	86	81

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Segment

JOELLE JANVIER (MDT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Ernst & Young LLP	MarcumRachlin, a division of Marcum LLP	McGladrey & Pullen, LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	37	30	30
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	32	28	30
Proposer's approach to providing the services requested in this Solicitation		15	14	13	13
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	83	71	73
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	8	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	91	79	81

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RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS

Water & Sewer Segment  
 COMPOSITE

SELECTION CRITERIA	PROPOSERS	Maximum Points Per Member (Z-members)	Maximum Total Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	280	195 ✓	213 ✓	235 ✓	236 ✓
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	245	168 ✓	199 ✓	203 ✓	208 ✓
Proposer's approach to providing the services requested in this Solicitation		15	105	80 ✓	84 ✓	88 ✓	89 ✓
<b>Total Technical Points</b> (Total of technical rows)		90	630	443 ✓	496 ✓	526 ✓	533 ✓
<b>Veteran's Preference</b> (5% of the total technical points earned on the technical		5%					
<b>Total Price Points</b>		10	70	56 ✓	46 ✓	65 ✓	55 ✓
<b>TOTAL POINTS</b> (Technical + Price)		100	700	499 ✓	542 ✓	591 ✓	588 ✓

PRINT NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

*Annie Perez*

5/19/10

*Pearl P. Bettel*

5/19/10

SIGNATURE:

Chairperson

Reviewed By

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Water & Sewer Segment

**CARTER HAMMER (FINANCE)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	22	32	28	35
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	19	32	26	33
Proposer's approach to providing the services requested in this Solicitation		15	14	15	15	15
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>55</b>	<b>79</b>	<b>69</b>	<b>83</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	7	4	9	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>62</b>	<b>83</b>	<b>78</b>	<b>91</b>

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Water & Sewer Segment

BLANCA PADRON (FINANCE)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	33	32	35	36
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	25	28	31	33
Proposer's approach to providing the services requested in this Solicitation		15	14	13	12	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>72</b>	<b>73</b>	<b>78</b>	<b>81</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	9	8	9	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>81</b>	<b>81</b>	<b>87</b>	<b>89</b>

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Water & Sewer Segment

CHARLES ANDERSON (OCA)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	30	32	38	38
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	25	28	33	34
Proposer's approach to providing the services requested in this Solicitation		15	8	8	10	15
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	63	68	81	87
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	6	7	9	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	69	75	90	95

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Water & Sewer Segment

ANNE LEE (MDAD)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	33	30	36	24
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	29	33	30	22
Proposer's approach to providing the services requested in this Solicitation		15	13	14	14	10
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>75</b>	<b>77</b>	<b>80</b>	<b>56</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	10	8	10	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>85</b>	<b>85</b>	<b>90</b>	<b>64</b>

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Water & Sewer Segment  
**PETER VELAR (MDWASD)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	25	33	33	36
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	26	29	30	31
Proposer's approach to providing the services requested in this Solicitation		15	10	12	15	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	61	74	78	81
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	8	7	10	9
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	69	81	88	90

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Water & Sewer Segment  
JOELLE JANVIER (MDT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	28	30	33	35
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	26	28	28	30
Proposer's approach to providing the services requested in this Solicitation		15	12	13	13	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	66	71	74	79
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	8	8	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	74	79	82	87

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS**

Water & Sewer Segment

ALICE HIDALGO-GATO (SBD)

SELECTION CRITERIA	PROPOSERS	Maximum Points	Crowe Horwath LLP	McGladrey & Pullen, LLP	Sharpton, Brunson & Company, P.A.	TCBA Watson Rice LLP
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	24	24	32	32
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	18	21	25	25
Proposer's approach to providing the services requested in this Solicitation		15	9	9	9	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	51	54	66	66
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	8	4	10	6
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	59	58	76	72

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RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS


TRANSPORTATION SEGMENT COMPOSITE

SELECTION CRITERIA	PROPOSERS	Maximum Points Per Member	Maximum Total Points (Members)	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	280	229 ✓	221 ✓	226 ✓
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	245	197 ✓	196 ✓	208 ✓
Proposer's approach to providing the services requested in this Solicitation		15	105	86 ✓	78 ✓	83 ✓
<b>Total Technical Points</b> (Total of technical rows)		90	630	512 ✓	495 ✓	517 ✓
<b>Veteran's Preference</b> (5% of the total technical points earned on the technical		5%				
<b>Total Price Points</b>		10	70	56 ✓	65 ✓	57 ✓
<b>TOTAL POINTS</b> (Technical + Price)		100	700	568 ✓	560 ✓	574 ✓

DATE: 5/19/10

PRINT NAME: Annice Perez

SIGNATURE:   
 Chairperson

Reviewed By:   
 Paul F. Betkel

RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Transportation Segment

CARTER HAMMER (FINANCE)

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	20	13	22
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	27	25	30
Proposer's approach to providing the services requested in this Solicitation		15	15	9	13
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>62</b>	<b>47</b>	<b>65</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	6	10	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>68</b>	<b>57</b>	<b>73</b>

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Transportation Segment

BLANCA PADRON (FINANCE)

SELECTION CRITERIA	PROPOSERS	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
	Maximum Points			
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation	40	39	30	32
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors	35	34	30	30
Proposer's approach to providing the services requested in this Solicitation	15	15	10	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>	<b>90</b>	<b>88</b>	<b>70</b>	<b>74</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>	5%	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>	10	10	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>	<b>100</b>	<b>98</b>	<b>78</b>	<b>82</b>

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RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS

Transportation Segment

CHARLES ANDERSON (OFFICE OF COMMISSION AUDITOR)

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	30	35	36
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	25	30	33
Proposer's approach to providing the services requested in this Solicitation		15	8	12	13
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>63</b>	<b>77</b>	<b>82</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	7	8	7
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>70</b>	<b>85</b>	<b>89</b>

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RFP NO. 726  
 EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS

Transportation Segment

ANNE LEE (MIAMI DADE AVIATION DEPARTMENT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	33	38	36
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	29	32	30
Proposer's approach to providing the services requested in this Solicitation		15	13	13	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	75	83	80
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	10	10	9
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	85	93	89

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Transportation Segment

**PETER VELAR (MIAMI DADE WATER & SEWER DEPARTMENT)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	38	35	33
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	32	31	30
Proposer's approach to providing the services requested in this Solicitation		15	12	11	10
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>82</b>	<b>77</b>	<b>73</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	8	10	9
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>90</b>	<b>87</b>	<b>82</b>

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Transportation Segment

JOELLE JANVIER (MIAMI DADE TRANSIT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	37	38	35
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	32	33	30
Proposer's approach to providing the services requested in this Solicitation		15	14	14	12
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	83	85	77
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	9	9	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	92	94	85

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS**

Transportation Segment  
**ALICE HIDALGO-GATO (DEPARTMENT OF SMALL BUSINESS DEVELOPMENT)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	CROWE HORWATH, LLP	MARCHUM RACHLIN, LLP	SHARPTON, BRUNSON & COMPANY, P.A.
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	32	32	32
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	18	15	25
Proposer's approach to providing the services requested in this Solicitation		15	9	9	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	59	56	66
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%			
<b>Total Price Points</b>		10	6	10	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	65	66	74

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

AVIATION MGT. CONTRACTS SEGMENT COMPOSITE

SELECTION CRITERIA	PROPOSERS	Maximum Points Per Member	Maximum Total Points (Z members)	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	280	219 ✓	190 ✓	201 ✓	180 ✓
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	245	197 ✓	173 ✓	182 ✓	157 ✓
Proposer's approach to providing the services requested in this Solicitation		15	105	86 ✓	76 ✓	77 ✓	65 ✓
<b>Total Technical Points</b> (Total of technical rows)		90	630	502 ✓	439 ✓	460 ✓	402 ✓
<b>Veteran's Preference</b> (5% of the total technical points earned on the technical portion)		5%					
<b>Total Price Points</b>		10	70	65 ✓	53 ✓	49 ✓	47 ✓
<b>TOTAL POINTS</b> (Technical + Price)		100	700	567 ✓	492 ✓	509 ✓	449 ✓

PRINT NAME:

DATE:

SIGNATURE: 

Chairperson:

Reviewed By: 

Annie Perez

PEARL P. Bickel

5/19/10

5/19/10

RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Aviation Management Contract's Segment  
**CARTER HAMMER (FINANCE)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	25	31	33	28
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	26	32	29	25
Proposer's approach to providing the services requested in this Solicitation		15	13	15	11	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	64	78	73	62
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	8	8	8	4
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	72	86	81	66

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Aviation Management Contracts Segment

**BLANCA PADRON (FINANCE)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	33	30	32	28
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	30	28	28	22
Proposer's approach to providing the services requested in this Solicitation		15	14	12	13	6
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	77	70	73	56
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	10	7	6	6
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	87	77	79	62

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES  
 EVALUATION OF PROPOSALS**

Aviation Management Contracts Segment

**CHARLES ANDERSON (OFFICE OF COMMISSION AUDITOR)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	28	18	20	15
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	25	20	30	18
Proposer's approach to providing the services requested in this Solicitation		15	10	8	8	5
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	63	46	58	38
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	8	7	6	5
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	71	53	64	43

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Aviation Management Contracts Segment

ANNE LEE (MIAMI DADE AVIATION DEPARTMENT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	35	26	29	23
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	29	23	25	21
Proposer's approach to providing the services requested in this Solicitation		15	11	10	13	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	75	59	67	53
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	10	8	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	85	67	75	61

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Management Contracts Segment  
PETER VELAR (MIAMI DADE WATER & SEWER DEPARTMENT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	36	31	30	25
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	33	30	29	22
Proposer's approach to providing the services requested in this Solicitation		15	15	10	11	13
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	84	71	70	60
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	10	9	7	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	94	80	77	68

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RFP NO. 726  
**EXTERNAL INDEPENDENT AUDITING SERVICES**  
**EVALUATION OF PROPOSALS**

Aviation Management Contracts Segment  
**JOELLE JANVIER (MIAMI DADE TRANSIT)**

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	38	30	33	37
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	33	25	26	28
Proposer's approach to providing the services requested in this Solicitation		15	14	12	12	14
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		<b>90</b>	<b>85</b>	<b>67</b>	<b>71</b>	<b>79</b>
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%	<del>          </del>	<del>          </del>	<del>          </del>	<del>          </del>
<b>Total Price Points</b>		10	9	8	8	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		<b>100</b>	<b>94</b>	<b>75</b>	<b>79</b>	<b>87</b>

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RFP NO. 726  
EXTERNAL INDEPENDENT AUDITING SERVICES  
EVALUATION OF PROPOSALS

Aviation Management Contracts Segment

ALICE HIDALGO-GATO (DEPARTMENT OF SMALL BUSINESS DEVELOPMENT)

SELECTION CRITERIA	PROPOSERS	Maximum Points	C. Borders Byrd, CPA LLC	Harvey Covington & Thomas, LLC	Marchum Rachlin, LLP	Watson & Company, PA
Proposer's experience, qualifications, and past performance related to providing the type of services requested in this Solicitation		40	24	24	24	24
Relevant experience and qualifications of key personnel that will be assigned to this project, including experience and qualifications of subcontractors		35	21	15	15	21
Proposer's approach to providing the services requested in this Solicitation		15	9	9	9	9
<b>Total Technical Points</b> <i>(Total of technical rows above)</i>		90	54	48	48	54
<b>Veteran's Preference</b> <i>(5% of the total technical points earned on the technical portion)</i>		5%				
<b>Total Price Points</b>		10	10	6	6	8
<b>TOTAL POINTS</b> <i>(Technical + Price)</i>		100	64	54	54	62

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# Memorandum



**Date:** May 24, 2010  
**To:** Those Listed Below  
**From:** George M. Burgess  
County Manager  
**Subject:** Evaluation/Selection Committee for the Finance Department Request for Proposals for External Independent Auditing Services – RFP No. RQFN0900007 (Substitution #1)

A handwritten signature in cursive script that reads "Burgess".

Please be advised that I substituting Alice Hidalgo-Gato of the Department of Small Business Development in place of Betty Alexander, formerly of the same department. Should you have any questions please refer them to Sharon Ryland of the Department of Small Business Development.

Selection Committee

Annie Perez, DPM, Non-Voting Chairperson  
Carter Hammer, Finance  
Blanca Padron, Finance  
Charles Anderson, OCA  
Anne Lee, MDAD  
Peter Velar, MDWASD  
Joelle Janvier, MDT  
Alice Hidalgo-Gato, SBD  
Cathy Jackson, AMS (Alternate)


c: Miriam Singer, Director, DPM  
Jose Abreu, Director, MDAD  
John Renfrow, Director, MDWASD  
Harpal Kapoor, Director, MDT  
Penelope Townsley, Director, SBD

# Memorandum



**Date:** February 23, 2010

**To:** Those Listed Below

**From:** George M. Burgess  
County Manager 

**Subject:** Evaluation/Selection Committee for the Finance Department Request for Proposals for External Independent Auditing Services - RFP No. RQFN0900007

In accordance with Administrative Order 3-34, I am hereby appointing those listed below as the Selection Committee for the Finance Department Request for Proposals for External Independent Auditing Services - RFP No. RQFN0900007:

Selection Committee

Annie Perez, DPM, Non-Voting Chairperson  
Carter Hammer, Finance  
Blanca Padron, Finance  
Charles Anderson, OCA  
Anne Lee, MDAD  
Peter Velar, MDWASD  
Joelle Janvier, MDT  
Betty Alexander, SBD  
Cathy Jackson, AMS (Alternate)

The Selection Committee will meet to review written or printed material regarding the qualifications of each of the certified firms as it relates to the requirements defined in the advertised document. If required, the Selection Committee will select several candidate firms meeting the published criteria, to make oral presentations at a properly noticed public hearing to the full Selection Committee.

The Selection Committee shall be responsible for evaluating, rating and ranking the proposals by each Committee member, based on the criteria and procedure contained in the advertised document. The Evaluation/Selection Committee will first evaluate and rank responsive proposals on the Technical (Quality) criteria. If responsive proposers are invited to make oral presentations, the Committee may re-rate and re-rank the proposals based upon the written documents combined with the oral presentation. You may utilize staff of the issuing department and the using agency to conduct a preliminary review of the proposals for responsiveness to the technical requirements. All requests for specific determinations shall be made in writing to the County Attorney's Office.

You are directed to assist me in the selection process considering the factors delineated in the advertised document. These factors may include methodology and management approach, qualifications and experience of principals and staff, financial stability, proposer's past performance of similar scope and size, proposer's detailed plans to meet the objectives of each task, activity, etc., pursuant to any schedule, proposer's previous County experience, history and experience of the firm or individual(s), understanding of the project and the County's objectives, responsiveness to the established requirements, and Cost/Revenue (normally separate and sealed). When the document requires the proposer to provide cost/revenue in a separate sealed envelope, cost/revenue will be considered separately and after the other criteria have been evaluated.

If you are unable to participate in the Selection process, contact this office through Small Business Development (SBD) by memorandum documenting the reason why you cannot participate. Only in cases of dire urgency may you be excused from participation.

The alternate committee member will serve only in the event of an approved substitution. No substitution of committee members shall be allowed after the first official meeting of the committee. The Department of Procurement Management's (DPM) RFP Unit may substitute the chairperson to ensure the appropriate level of staffing expertise as deemed necessary to accommodate the needs of this solicitation.

Following the oral presentation, or upon completion of the review process, the Committee shall prepare and submit a memorandum to include a narrative of the evaluation and justification of the top recommended firm(s) based upon the reasoning and mathematical formula, if utilized, and attach supporting documentation and a summary sheet which MUST include the following information:

Name of firm(s)  
Quality Rating Score  
Price  
Adjusted Score (if applicable)  
Committee's Overall Ranking

This report should be submitted to me through the SBD for review and consideration for further recommendation to the Board of County Commissioners.

As a matter of administrative policy and to maintain a fair and impartial process, all individuals appointed to the Selection Committee (including the Chairperson) and staff are instructed to refrain from discussing the solicitation with prospective lobbyists and/or consultants. Committee members are reminded that in accordance with the Code of Silence Ordinance 98-106, they are prohibited from having any communication with potential respondents and/or their representatives. Violation of this policy could lead to termination.

All questions must be directed to the staff contact person(s) designated by the issuing department.

- c: Miriam Singer, Director, DPM
- Jose Abreu, Director, MDAD
- John Renfrow, Director, MDWASD
- Harpal Kapoor, Director, MDT
- Penelope Townsley, Director, SBD

Selection Committee

- Annie Perez, DPM, Non-Voting Chairperson
- Carter Hammer, Finance
- Blanca Padron, Finance
- Charles Anderson, OCA
- Anne Lee, MDAD
- Peter Velar, MDWASD
- Joelle Janvier, MDT
- Betty Alexander, SBD
- Cathy Jackson, AMS (Alternate)



# Memorandum



Date: March 1, 2011

To: Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

Agenda Item No. 8(O)(1)(D)

From: George M. Burgess  
County Manager

Subject: Recommendation to Reject Proposals for RFP No. 726: External Independent Auditing Services

On September 21, 2010, the Board of County Commissioners (Board) rescinded the recommendation to reject the proposals for the Aviation Management Contracts segment and instead directed that segment be awarded to the highest ranked firm, C Borders-Byrd, CPA LLC, requiring the waiving of the bid protest procedures. The Board authorized the completion of negotiations and delegation of award of this segment to the County Mayor. The negotiations have been completed and the contract has been awarded. This item is amended to remove the rejection of proposals for the Aviation Management Contracts Segment from the recommendation.

## RECOMMENDATION

It is recommended that the Board of County Commissioners reject all proposals received for External Independent Auditing Services for the Finance Department on the General, Aviation, Water and Sewer, and Transportation Segments.

RFP NO: 726

RFP TITLE: External Independent Auditing Services

DESCRIPTION: The County issued a solicitation to engage external independent auditors for the annual examination of the County's financial statements in accordance with Miami-Dade County Home Rule Amendment and Charter, Section 5.03(G). Under this solicitation, the County has five discrete operations that require external independent auditing as follows:

1. General Segment
2. Aviation Segment
3. Water and Sewer Segment
4. Transportation Segment
5. Aviation Management Contracts Segment

TERM: Three years with two, one year options-to-renew.

APPROVAL TO ADVERTISE: April 16, 2010

CONTRACT AMOUNT: \$5,295,360 for the initial three-year term.

PREVIOUS CONTRACT AMOUNT: The Fiscal Year (FY) 2008-09 audit contract amounts are