

EXTERNAL INDEPENDENT AUDITING SERVICES – MIAMI-DADE AVIATION MANAGEMENT CONTRACTS SCOPE OF SERVICES

BACKGROUND

The Miami-Dade Aviation Department (MDAD) is responsible for the operations of Miami-International Airport, Miami-Opa Locka Executive Airport, Miami Homestead General Aviation Airport, and Dade-Collier Training and Transition Airport. As part of these operations, MDAD enters into management contracts with third party providers for services at various facilities. The assets of these facilities are included in MDAD's financial statements as assets. The respective revenues and expenditures are also treated as revenues and expenditures of MDAD.

MDAD currently has the following eight (8) management contracts in place:

- Pubic Parking Facilities Contract – provides the public with on-site parking at a nominal fee
- Lounge Facilities Contract – provides member airlines' guests with a leisure environment to await future departures
- Hotel Facilities Contract – provides sleeping accommodations to the travel public at competitive rates
- Fuel Facilities Contract – provides aircraft fuel at Miami Intemational Airport
- Shuttle Facilities Contract – provides transportation services to employees to and from parking lot and between several facilities;
- Three (3) Janitorial Services Contracts – provide janitorial services at MDAD properties;

QUALIFICATIONS

Minimum Qualification Requirements

The minimum qualification requirements for this Solicitation are:

- A. The selected Proposer's Partners and Managers primarily responsible for the completion of the Services outlined herein must be licensed to practice Public Accounting as a Certified Public Accountant in the State of Florida.
- B. The selected Proposer shall have a current, valid license to practice public accounting in the State of Florida pursuant to Florida State Statutes, Chapter 473-3101.

Note: The above requirements are also a continuing condition of award, as the selected Proposer must maintain these minimum qualifications throughout the duration of the contract.

Additional Qualification

The selected Proposer and/or the selected Proposer's key personnel primarily responsible for completion of the Services (excluding support and clerical staff) outlined herein should:

- A. Be in good standing with the American Institute of Certified Public Accountants
- B. Be in good standing with the Florida Institute of Certified Public Accountants

Performance Standards

The selected Proposer(s), in performing the Services requested herein, shall adhere to the applicable professional standards and relevant Federal, State and County statutes in effect at the time of the audit, including but not limited to:

- 1) U.S. Generally Accepted Government Auditing Standards (GAGAS) applicable to governmental units, as promulgated by the Government Auditing Standards issued by the Comptroller of the United States.

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- 2) Governmental Accounting and Financial Standards promulgated by the Governmental Accounting Standards Board.
- 3) Federal and State statutes, reporting requirements under the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 (the Single Audit Act) as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the Uniform Administrative Rules, Cost Principles and Audit Requirements for Federal Awards (2 Code of Federal Regulations Part 200)
- 4) Accounting Standards promulgated by the Financial Accounting Standards Board.
- 5) Generally Accepted Auditing Standards (GAAS) promulgated by the American Institute of Certified Public Accountants Auditing Standards Board.
- 6) AU-C section 600, Special Considerations—Audits of Group Financial Statements, as per GAAS.
- 7) Rules of the Auditor General for Local Governmental Entity Audits (Chapter 10.550, Florida Statutes) which prescribe requirements for Financial Audits and Florida Single Audit Act Audits

SERVICES TO BE PROVIDE

1. Annual Audit Services

The selected Proposer shall:

- a. Perform an on-site annual financial audit of each of the outlined MDAD management contracts, with all field work completed no later than December 31 of each succeeding fiscal year.
- b. Provide the County with forty (40) bound, hard copies of the Annual Audit Report to the Aviation Department, and deliver one (1) additional copy of audit to the Office of the County Mayor, one (1) additional copy to the Clerk of Circuit and County Courts, and one (1) additional copy to each of the thirteen members of the Board of County Commission.
- c. Supply all necessary equipment, office supplies, computers, printers, software, etc. required to conduct the on-site audit services requested herein including any broadband access equipment (e.g., "air card") that will allow connection to internet for access to selected Proposer's work e-mail and Virtual Private Network without reliance on, or interference with, the County's own network.
- d. Utilize Electronic Data Processing (EDP) / Information Systems (IS) audit techniques.
- e. Perform Statements on Auditing Standards No. 3 (SAS#3) Review.
- f. Make available the selected Proposer's work papers to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations (without additional charge to the County).
- g. Conduct a review of the system of internal accounting control and internal administrative control. Provide an annual financial and compliance audit (Single Audit) of all Federal and State financial assistance programs and loans due 30 days subsequent to the Independent Auditor's Report but no later than June 30th in accordance with OMB Uniform Guidance (2 CFR 200) or any other applicable audit requirements.

2. Additional Services

If services are required which are related to, but not included in providing the above services, the County may request the selected Proposer to provide as additional services. Such services may include, but are not limited to:

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- a. The preparation of special reports for financing purposes as determined by the County's Finance Director, litigation support as determined by the County Attorney, and any other special audits as deemed necessary by the County's Finance Director.
- b. Any other additional work, that may arise from changes in GAAP, GAGAS, GAAS, Federal and State requirements, special internal control reviews, efficiency reviews, benchmarking studies, rate matters or specialized research and training.

All additional services must be pre-approved by the County's Finance Director.

Annual Audit Reports

The selected Proposer shall provide an Annual Audit Report no later than January 31 of each preceding fiscal year. The Annual Audit Report shall, at a minimum, contain the following:

- a. A Special Purpose Financial Statement for each management contract
- b. An annual Management Letter to make known any recommendations for the management contracts that would, in the selected Proposer's opinion, increase efficiency, improve internal controls, improve management, etc. if implemented
- c. An assessment report of internal controls to include the extent such controls can be relied upon to ensure accurate information,
- d. An Independent Auditor's Report regarding the financial statements of each management contract