

Memorandum



Date: November 7, 2023

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor *Daniella Levine Cava*

Subject: Resolution Waiving Requirements of Implementing Order 3-38 under External Independent Auditing Services Contracts for the General, Aviation, Water and Sewer and Transit Segments and External Independent Auditing MDAD Management Contracts

Agenda Item No. 8(P)(3)

Summary

This item is for additional time and expenditure authority for multiple County departments to continue to purchase external independent auditing services. An extension is necessary due to the time required to establish a qualified Auditor Selection Committee (Auditor Committee), as required by Florida Statutes. Section 218.391, Florida Statutes, establishes procedures and criteria for the selection of auditors to perform financial audits required by statute for counties. The Auditor Committee was established by the Board of County Commissioners (Board) in May 2023 through Resolution No. R-467-23 for the purpose of assisting the Board in selecting external auditors. The Auditor Committee consists of each of the County officers selected or their respective designees, and one member of the Board or its designee. The duties of the Auditor Committee include establishing factors for the evaluation of firms responding to competitive requests for proposals (RFPs), publicly announcing the RFP, ensuring that interested firms receive the announcement, evaluating the proposals received, and ranking and recommending firms to the Board for award. The Auditor Committee has been contacted for feedback on the draft solicitation, and the final solicitation is anticipated to be advertised in October 2023. This six-month extension will ensure continuity of auditing services and allow for the solicitation to be advertised and presented to the Board for approval. Failing to complete the required audit work for the fiscal year ending September 30, 2023 (FY22-23) in a timely manner may result in reporting deficiencies and potentially affect grant funding.

Recommendation

It is recommended that the Board waive the competitive bidding requirements under Implementing Order 3-38 for *Contract No. RFP-00294, External Independent Auditing Services for the General Segment (RFP00294A), Aviation Segment (RFP-00294B), Water and Sewer Segment (RFP-00294C) and Transit Segment (RFP-00294D), and RFP-00328, External Independent Auditing MDAD Management Contracts*, and authorize the extension of five contracts for a six-month period under the same terms and conditions, and additional expenditure authority in the amount of \$2,188,325. Supplemental agreements for each contract will memorialize this approval in order to complete the audits for FY22-23 as the anticipated schedule for replacement contracts has been delayed.

Contracts No. RFP-00294A/B/C/D

The Board awarded these competitively solicited contracts through Resolution Nos. R-552-16 (*RFP-00294A*), R-555-16 (*RFP-00294B*), R-554-16 (*RFP-00294C*), and R-553-16 (*RFP-00294D*), for a three-year term with two, one-year options to renew. The contracts were subsequently extended by the Board in March 2021 through Resolution No. R-141-21 for an additional two-year term, for continuity of auditing services for various County departments during the County's implementation of the PeopleSoft Enterprise Resource Planning solution.

The contracts provide external independent auditing for the annual examination of the County's financial statements, in accordance with the requirements of i) Section 5.03(G) of the Miami-Dade County Home Rule Amendment and Charter, ii) Florida Statutes Section 11.45, and iii) Chapter 10.550 of the State of Florida Rules of the Auditor General, for multiple County departments as follows:

1. *RFP-00294A, External Independent Auditing Services, General Segment* for the Finance Department. Auditing Services under the General Segment include an annual audit of the County's general fund as well as government and some enterprise funds, not separately audited, including the Waste Management Enterprise Fund, Seaport Enterprise Fund, and Rickenbacker Causeway Fund.
2. *RFP-00294B, External Independent Auditing Services, Aviation Segment* for the Miami-Dade Aviation Department (MDAD). Auditing Services under the Aviation Segment include an annual audit of the Aviation Enterprise Fund and additional reports as required by the Federal Aviation Administration.
3. *RFP-00294C, External Independent Auditing Services, Water and Sewer Segment* for the Water and Sewer Department (WASD). Auditing Services under the Water and Sewer Segment include an annual audit of the Water and Sewer Enterprise Fund and additional debt compliance report.
4. *RFP-00294D, External Independent Auditing Services, Transit Segment* for the Department of Transportation and Public Works (DTPW). Auditing Services under the Transit Segment include an annual audit of the Transit Segment Enterprise Fund and additional reports as required by the Federal Transit Administration, as well as the State of Florida Transit Block Grant.

Contract No. RFP-00328

This competitively solicited contract was awarded under the Mayor's delegated authority for a three-year term with two, one-year options to renew. The contract was subsequently extended by the Board in October 2021 through R-890-21 for an additional two-year term.

This contract provides external auditing services for MDAD third-party management contracts. Aviation utilizes third-party management contracts for various airport operations including fuel, public parking, lounge, hotel and shuttle facilities. Services under this auditing contract include annual external financial audits, review of internal controls, and additional related services, such as specialized reports, reviews, and research.

The Auditor Committee was established in May 2023 via Board Resolution No. R-467-23. Extension of these contracts and additional expenditure authority are necessary to allow the County sufficient time to complete the procurement process for the replacement contracts. Accordingly, it is in the County's best interest to waive competitive bidding requirements under Implementing Order 3-38 to ensure continuity of services until new contracts are awarded.

Pursuant to Resolution R-391-17, while competition is not feasible, the contracts contain all current Board mandated terms.

Scope

The impact of this item is countywide in nature.

Delegated Authority

The County Mayor or the County Mayor's designee will have the authority to execute the Supplemental Agreements and exercise all provisions of the contract, including any cancellation or extensions, pursuant to Section 2-8.1 of the County Code and Implementing Order 3-38.

Fiscal Impact/Funding Source

The fiscal impact for the additional six-month extension is \$2,188,325 allocated to each contract as shown in the table below. Details for each contract are listed below.

- *Contract No. RFP-00294A* has an existing cumulative allocation of \$6,857,000 for six years and six months and expires on December 31, 2023. If this request is approved, the contract will have a modified cumulative allocation of \$7,828,000 and will expire on June 30, 2024. The requested increase is based on the annual fee of \$815,000 and \$156,000 allocated for additional services.
- *Contract No. RFP-00294B* has an existing cumulative allocation of \$3,055,167 for six years and six months and expires on December 31, 2023. If this request is approved, the contract will have a modified cumulative allocation of \$3,495,167 and will expire on June 30, 2024. The requested increase is based on the annual fee of \$318,000 and \$122,000 allocated for additional services.
- *Contract No. RFP-00294C* has an existing cumulative allocation of \$2,055,000 for six years and six months and expires on December 31, 2023. If this request is approved, the contract will have a modified cumulative allocation of \$2,345,000 and will expire on June 30, 2024. The requested increase is based on the annual fee of \$185,000 and \$105,000 allocated for additional services.
- *Contract No. RFP-00294D* has an existing cumulative allocation of \$2,055,000 for six years and six months and expires on December 31, 2023. If this request is approved, the contract will have a modified cumulative allocation of \$2,357,325 and will expire on June 30, 2024. The requested increase is based on the annual fee of \$192,325 and \$110,000 allocated for additional services.
- *Contract No. RFP-00328* has an existing cumulative allocation of \$1,326,750 for seven years and three months and expires on January 31, 2024. If this request is approved, the contract will have a modified cumulative allocation of \$1,511,750 and will expire on July 31, 2024. The requested increase is based on the annual fee of \$133,000 and \$52,000 allocated for additional services.

Contract No.	Department	Existing Cumulative Allocation	Additional Allocation Requested	Modified Cumulative Allocation	Funding Source	Contract Manager
RFP-00294A	Finance	\$6,857,000	\$971,000	\$7,828,000	General Fund, State Funds and Federal Funds	Madelin Rizzo
RFP-00294B	MDAD	\$3,055,167	\$440,000	\$3,495,167	Proprietary Funds	
RFP-00294C	WASD	\$2,055,000	\$290,000	\$2,345,000	Proprietary Funds	
RFP-00294D	DTPW	\$2,055,000	\$302,325	\$2,357,325	DTPW Operating Funds	
RFP-00328	MDAD	\$1,326,750	\$185,000	\$1,511,750	Proprietary Funds	Sylvia Novela
Total		\$15,348,917	\$2,188,325	\$17,537,242		

Track Record/Monitor

Pearl Bethel of the Strategic Procurement Department (SPD) is the Procurement Contracting Manager.

Awarded Vendors

Vendor	Principal Address	Local Address	Principal	Contract
C Borders-Byrd CPA LLC (SBE)	540 NW 165 Street Road Miami, FL	Same	Cynthia D. Borders-Byrd	RFP-00328

Vendor	Principal Address	Local Address	Principal	Contract
Cherry Bekaert LLP	200 E Robinson Street Orlando, FL	2525 Ponce de Leon Blvd, Coral Gables, FL	Scott Anderson	RFP-00294B
Crowe LLP	320 E Jefferson Boulevard South Bend, IN	1395 Brickell Ave Suite 1150 Miami, FL	Mark Baer	RFP-00294D
Marcum LLP	One SE 3 Avenue Suite 1100 Miami, FL	Same	Jeffrey M. Weiner	RFP-00294C
RSM US LLP	801 Nicollet Mall Suite 1200 Minneapolis, MN	801 Brickell Avenue Suite 1050 Miami, FL	Brian Becker	RFP-00294A

Due Diligence

Pursuant to Resolution No. R-187-12, due diligence was conducted in accordance with SPD's Procurement Guidelines to determine vendor responsibility, including verifying corporate status and review of performance and compliance issues through various vendor responsibility lists and a keyword internet search. The lists referenced include convicted vendors, debarred vendors, delinquent contractors, suspended vendors, and federal excluded parties. There were no adverse findings that may impact the ability of the firms to perform on County contracts. Staff did find charges reported by the Securities and Exchange Commission (SEC). The SEC charged RSM US LLP, Crowe LLP, and Marcum LLP with improper professional conduct during audits or significant failures in audits. Penalties were assessed, and remedial actions were required. Although the firms did not admit or deny the SEC's findings, they agreed to pay the monetary penalties assigned, to be censured, and to retain an independent consultant to review and evaluate its audit, review, and quality control policies and procedures.

Applicability of Ordinances and Contract Measures

- The two percent User Access Program does not apply to any of the contracts.
- For RFP-00294A, the Small Business Enterprise (SBE) measures did not apply to the General Segment due to federal funding. An SBE subcontractor goal of 30 percent was assigned to the other segments (294B-D). In compliance with Resolution R-1001-15, 30 percent of the small business goal has been met for those contracts (see attached). Local Preference was applied for all contracts, except to the General Segment due to federal funding.
- For RFP-00328, the SBE Program Set-Aside and Local Preference were applied.
- The Living Wage Ordinance does not apply to any of the contracts.

Attachment

Carladenise Edwards
 Chief Administrative Officer

Memorandum



Date: July 13, 2023

To: Namita Uppal, Director
Strategic Procurement Department

From: Gary T. Hartfield, Director
Small Business Development Division
Internal Services Department

A handwritten signature in blue ink, appearing to read "G. Hartfield", written over the "From:" field.

Subject: Contract Nos. RFP-00294A/B/C/D, External Independent Auditing Services for Miami-Dade County

The proposed extensions to Contract Nos. RFP-00294A/B/C/D, External Independent Auditing Services were submitted for application of Small Business Enterprise – Goods and Services measures. Contract Nos. RFP-00294B, RFP-00294C and RFP-00294D were awarded with a 30% Small Business Enterprise – Goods & Services (SBE-G&S) goal. An SBE-G&S goal did not apply to contract RFP-00294A due to Federal funding. The SBE-G&S goals will remain the same for the extensions.

Contract Nos. RFP-00294B, RFP-00294C and RFP-00294D were reviewed for compliance with the 30% SBE-G&S goals. Resolution No. R-1001-15 requires County contracts with small business measures meet at least 85 percent of the small business goals applicable to the portion(s) of the contract work performed to date before a change order or contract amendment is considered for Board approval.

1. RFP-00294B: Cherry Bekaert LLP has requisitioned \$2,150,100 requiring \$548,275.50 be performed by the SBE-G&S firm for compliance with Resolution R-1001-15. To date, the SBE-G&S subcontractor has performed and been paid \$647,374.00 in compliance with Resolution R-1001-15.
2. RFP-00294C: Marcum LLP has requisitioned \$1,190,000.00 requiring \$303,450.00 be performed by the SBE-G&S firm for compliance with Resolution R-1001-15. To date, the SBE-G&S subcontractor has performed and been paid \$357,000.00 in compliance with Resolution R-1001-15.
3. RFP-00294D: Crowe LLP has requisitioned \$1,195,000.00 requiring \$304,725.00 be performed by the SBE-G&S firms for compliance with Resolution R-1001-15. To date, the SBE-G&S subcontractors have performed and been paid \$355,956.00 in compliance with Resolution R-1001-15.

For additional information, please contact Alice Hidalgo-Gato, SBD Section Chief, at 305-375-3153.

c: Lydia S. Osborne, Pearl Bethel, Jonathan Desvergunat, SPD
Ken Pyatt, Alyn Rull, Sergio San Miguel, Sylvia Novela, Andre T. Ragin, MDAD
Robert Villar, Beth Goldsmith, Mia Dailey, DTPW
Josephine Barrios, Susan H. Pascual, WASD
Alice Hidalgo-Gato, Alecia Anderson, SBD, ISD


MDC005



MEMORANDUM
(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: November 7, 2023

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 8(P)(3)

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
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) 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(P)(3)
11-7-23

RESOLUTION NO. _____

RESOLUTION WAIVING COMPETITIVE BIDDING REQUIREMENTS UNDER IMPLEMENTING ORDER 3-38 APPROVING: (A) SUPPLEMENTAL AGREEMENT NO. 5 WITH RSM US LLP; (B) SUPPLEMENTAL AGREEMENT NO. 4 WITH CHERRY BEKAERT, LLP; (C) SUPPLEMENTAL AGREEMENT NO. 5 WITH MARCUM, LLP; (D) SUPPLEMENTAL AGREEMENT NO. 5 WITH CROWE, LLP; AND (E) SUPPLEMENTAL AGREEMENT NO. 4 WITH C BORDERS-BYRD CPA, LLC TO EXTEND THE TERMS OF CONTRACT NOS. RFP-00294A, RFP-00294B, RFP-00294C, RFP-00294D, AND RFP-00328, RESPECTIVELY, FOR SIX MONTHS WITH THE EXISTING TERMS AND CONDITIONS, AND AUTHORIZE ADDITIONAL EXPENDITURE AUTHORITY IN A TOTAL AMOUNT NOT TO EXCEED \$2,188,325.00 FOR A TOTAL MODIFIED CONTRACT AWARD AMOUNT OF \$17,537,242.00 FOR EXTERNAL INDEPENDENT AUDITING SERVICES FOR MULTIPLE DEPARTMENTS; AND AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO EXECUTE THE SUPPLEMENTAL AGREEMENTS AND EXERCISE ALL PROVISIONS OF THE CONTRACTS, INCLUDING ANY CANCELLATION OR EXTENSION PROVISIONS, PURSUANT TO COUNTY CODE SECTION 2-8.1 AND IMPLEMENTING ORDER 3-38

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:

Section 1. This Board finds that it is in the best interest of Miami-Dade County to waive the competitive bidding requirements under Implementing Order 3-38 and approve: (a) Supplemental Agreement No. 5 with RSM US LLP, in substantially the form attached hereto and made a part thereof; (b) Supplemental Agreement No. 4 with Cherry Bekaert, LLP, in substantially

the form attached hereto and made a part thereof; (c) Supplemental Agreement No. 5 with Marcum, LLP, in substantially the form attached hereto and made a part thereof; (d) Supplemental Agreement No. 5 with Crowe, LLP, in substantially the form attached hereto and made a part thereof; and (e) Supplemental Agreement No. 4 with C Borders-Byrd CPA, LLC, in substantially the form attached hereto and made a part thereof, to extend the terms of Contract Nos. RFP-00294A, RFP-00294B, RFP-00294C, RFP-00294D, and RFP-00328, respectively, for six months with the existing terms and conditions and authorize additional expenditure authority in a total amount not to exceed \$2,188,325.00 for a total modified contract award amount of \$17,537,242.00 for external independent auditing services for multiple departments.

Section 2. The Board authorizes the County Mayor or County Mayor’s designee to execute the supplemental agreements for the requested additional time and expenditure authority and exercise all provisions of the contracts, including any cancellation or extension provisions, pursuant to section 2-8.1 of the County Code and Implementing Order 3-38. Copies of the original contracts are available upon request from the Strategic Procurement Department.

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:

	Oliver G. Gilbert, III, Chairman
	Anthony Rodríguez, Vice Chairman
Marleine Bastien	Juan Carlos Bermudez
Kevin Marino Cabrera	Sen. René García
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Eileen Higgins
Kionne L. McGhee	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 7th day of November, 2023. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

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

JUAN FERNANDEZ-BARQUIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MAG

Miguel A. Gonzalez

SUPPLEMENTAL AGREEMENT NO. 5

Contract Number: **RFP-00294D**

Contract Title: **External Independent Auditing Services for the Transit Segment**

Contractor: **Crowe LLP
401 East Las Olas Boulevard
Fort Lauderdale, FL 33301**

In accordance with the above referenced Contract, this Supplemental Agreement, between Miami-Dade County (hereafter referred as "the County") and Crowe LLP ("Contractor"), when properly executed, becomes part of the Contract, and pursuant to Article 4, Nature of the Agreement, Subsection a) of the Contract, which expressly provides for amendments, shall incorporate the following:

1. Pursuant to Article 5, Contract Term, and subject to the approval of the Board of County Commissioners, upon expiration of the current contract term, and by mutual agreement of the County and the Contractor this Contract is extended for an additional six (6) months with all existing terms and conditions commencing January 1, 2024 and expiring June 30, 2024.
2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Appendix B, Payment Schedule (Effective 01/01/2024) to incorporate the negotiated and applicable price and hourly fees for the Contract extension period covering January 1, 2024 through June 30, 2024.

All terms, covenants and conditions of the original Contract shall remain in full force and effect, except to the extent herein amended.

(Signatures on Following Page)

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement to County Contract No. RFP-00294D effective on the dates of the parties' signature, whichever is later.

Contractor

Miami-Dade County

By: *MT Schelle*
 Name: Bradley T Schelle
 Title: Partner
 Date: 6/30/23
 Attest: *Susann Mann*
 Corporate Secretary/Notary Public

By: _____
 Name: Daniella Levine Cava
 Title: Mayor
 Date: _____
 Attest: _____
 Clerk Ad Interim

Corporate Seal/Notary Seal

Approved as to form and legal sufficiency



 Assistant County Attorney

APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 01/01/2024)

A. ANNUAL AUDITING PRICING:

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated with providing the Services.

1. Total of Price for External Independent Auditing Services: Transit Segment for Fiscal Year Ending September 30, 2016: \$160,000
2. Total of Price for External Independent Auditing Services: Transit Segment for Fiscal Year Ending September 30, 2017: \$165,000
3. Total of Price for External Independent Auditing Services: Transit Segment for Fiscal Year Ending September 30, 2018: \$170,000

B. ADDITIONAL SERVICES:

1. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2016:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

2. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2017:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

3. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2018:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

C. OPTION TO RENEW YEARS

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated with providing the Services.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2019: \$170,000
2. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2019:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

3. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2020: \$175,000
4. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2020:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

D. TWO-YEAR EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the two additional audit periods.

1. Total of Price for External Independent Auditing Services for Transit Segment for Fiscal Year Ending September 30, 2021: \$175,000
2. Total of Price for External Independent Auditing Services for Transit Segment for Fiscal Year Ending September 30, 2022: \$175,000
3. Hourly Rates for Additional Services for Transit Segment for the Two-Year Extension Period:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

E. SIX-MONTH EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the additional audit period.

1. Total of Price for External Independent Auditing Services for Transit Segment for Fiscal Year Ending September 30, 2023: \$192,325
2. Hourly Rates for Additional Services for Transit Segment for the Six-Month Extension Period:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$300
Manager	\$190
Senior	\$170
Staff	\$145
Clerical	\$80

Notes:

1. Notwithstanding the proposed hourly rates for Additional Services, the County reserves the right to negotiate the final pricing on a project by project basis, at the County's sole discretion.
2. Miami-Dade County is exempt from all taxes (Federal, State, and Local). Tax Exemption Certificate furnished upon request.
3. Contractor's prices and rates in Sections A, B, C, D, and E shall include all out-of-pocket expenses, including but not limited to materials, employee travel, per diem, and miscellaneous costs and fees, as such expenses shall not be reimbursed separately by the County.

SUPPLEMENTAL AGREEMENT NO. 4

Contract Number: **RFP-00328**

Contract Title: **External Independent Auditing Services for Miami-Dade Aviation Management Contracts**

Contractor: **C Borders-Byrd CPA, LLC
540 NW 165th Street Road
Suite 300
Miami, FL 33169**

In accordance with the above referenced Contract, this Supplemental Agreement, between Miami-Dade County (hereafter referred as “the County”) and C Borders-Byrd CPA, LLC (“Contractor”), when properly executed, becomes part of the Contract, and pursuant to Article 4, Nature of the Agreement, Subsection a) of the Contract, which expressly provides for amendments, shall incorporate the following:

1. Pursuant to Article 5, Contract Term, and subject to the approval of the Board of County Commissioners, upon expiration of the current contract term, and by mutual agreement of the County and the Contractor this Contract is extended for an additional six (6) months with all existing terms and conditions commencing February 1, 2024 and expiring July 31, 2024.
2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Appendix B, Payment Schedule (Effective 2/01/2024) to incorporate the negotiated and applicable price and hourly fees for the Contract extension period covering February 1, 2024 and expiring July 31, 2024.

All terms, covenants and conditions of the original Contract shall remain in full force and effect, except to the extent herein amended.

(Signatures on Following Page)



Miami-Dade County, Florida

Supplemental Agreement No. 4 to Contract No. RFP-00328

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement to County Contract No. RFP-00328 effective on the dates of the parties' signature, whichever is later.

Contractor

Miami-Dade County

By: Cynthia Borders-Byrd

By: _____

Name: Cynthia Borders-Byrd

Name: Daniella Levine Cava

Title: Managing Member

Title: Mayor

Date: May 15, 2023

Date: _____

Attest: *Robert L. Ingram Jr.*
Corporate Secretary/Notary Public

Attest: _____
Clerk Ad Interim

Corporate Seal/Notary Seal

Approved as to form and legal sufficiency



Assistant County Clerk

APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 02/01/2024)

A. ANNUAL AUDITING PRICING:

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services.

1. Total of Price for External Independent Auditing Services: Aviation Management Contracts for Fiscal Year Ending September 30, 2016: \$133,000
2. Total of Price for External Independent Auditing Services: Aviation Management Contracts for Fiscal Year Ending September 30, 2017: \$133,000
3. Total of Price for External Independent Auditing Services: Aviation Management Contracts for Fiscal Year Ending September 30, 2018: \$133,000

B. ADDITIONAL SERVICES:

1. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2016:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

2. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2017:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

3. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2018:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

C. OPTION TO RENEW YEARS

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2019: \$133,000
2. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2019:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

3. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2020: \$133,000
4. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2020:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

D. TWO-YEAR EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the two additional audit periods.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2021: \$133,000
2. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2022: \$133,000
3. Hourly Rates for Additional Services for the Two-Year Extension Period:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

E. SIX-MONTH EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the additional audit period.

1. Total of Price for External Independent Auditing Services for Aviation Management Contracts for Fiscal Year Ending September 30, 2023: \$133,000
2. Hourly Rates for Additional Services for Aviation Management Contracts for the Six-Month Extension Period:

Classification	Rate Per Hour
Partner	\$200
Senior Manager	\$150
Manager	\$125
Senior	\$100
Staff	\$85
Clerical	\$35

Notes:

1. Notwithstanding the hourly rates for Additional Services, the County reserves the right to negotiate the final pricing on a project by project basis, at the County’s sole discretion.
2. Miami-Dade County is exempt from all taxes (Federal, State, and Local). Tax Exemption Certificate furnished upon request.
3. Contractor’s prices and rates in Sections A, B, C, D and E shall include all out-of-pocket expenses, including but not limited to materials, employee travel, per diem, and miscellaneous costs and fees, as such expenses shall not be reimbursed separately by the County.

SUPPLEMENTAL AGREEMENT NO. 5

Contract Number: **RFP-00294C**

Contract Title: **External Independent Auditing Services for the Water and Sewer Segment**

Contractor: **Marcum LLP
One SE Third Avenue, Suite 1100
Miami, FL 33131**

In accordance with the above referenced Contract, this Supplemental Agreement, between Miami-Dade County (hereafter referred as "the County") and Marcum LLP ("Contractor"), when properly executed, becomes part of the Contract, and pursuant to Article 4, Nature of the Agreement, Subsection a) of the Contract, which expressly provides for amendments, shall incorporate the following:

1. Pursuant to Article 5, Contract Term, and subject to the approval of the Board of County Commissioners, upon expiration of the current contract term, and by mutual agreement of the County and the Contractor this Contract is extended for an additional six (6) months with all existing terms and conditions commencing January 1, 2024 and expiring June 30, 2024.
2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Appendix B, Payment Schedule (Effective 01/01/2024) to incorporate the negotiated and applicable price and hourly fees for the Contract extension period covering January 1, 2024 through June 30, 2024.

All terms, covenants and conditions of the original Contract shall remain in full force and effect, except to the extent herein amended.

(Signatures on Following Page)

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement to County Contract No. RFP-00294C effective on the dates of the parties' signature, whichever is later.

Contractor

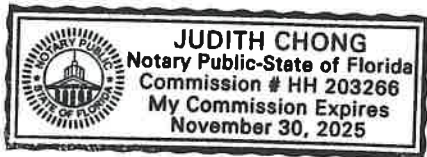
Miami-Dade County

By: *Moises D. Ariza*
 Name: Moises D. Ariza
 Title: Partner
 Date: June 27, 2023
 Attest: *Judith Chong*
 Corporate Secretary/Notary Public

By: _____
 Name: Daniella Levine Cava
 Title: Mayor
 Date: _____
 Attest: _____
 Clerk Ad Interim

Corporate Seal/Notary Seal

Approved as to form and legal sufficiency



 Assistant County Attorney

APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 01/01/2024)

A. ANNUAL AUDITING PRICING:

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated with providing the Services.

1. Total of Price for External Independent Auditing Services: Water and Sewer Segment for Fiscal Year Ending September 30, 2016: \$160,000
2. Total of Price for External Independent Auditing Services: Water and Sewer Segment for Fiscal Year Ending September 30, 2017: \$165,000
3. Total of Price for External Independent Auditing Services: Water and Sewer Segment for Fiscal Year Ending September 30, 2018: \$170,000

B. ADDITIONAL SERVICES

1. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2016:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

2. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2017:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

3. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2018:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

C. OPTION TO RENEW YEARS

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated with providing the Services.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2019: \$170,000
2. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2019:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

3. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2020: \$175,000
4. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2020:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

D. TWO-YEAR EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the two additional audit periods.

1. Total of Price for External Independent Auditing Services for Water and Sewer Segment for Fiscal Year Ending September 30, 2021: \$175,000
2. Total of Price for External Independent Auditing Services for Water and Sewer Segment for Fiscal Year Ending September 30, 2022: \$175,000
3. Hourly Rates for Additional Services for the Two-Year Extension Period:

Classification	Rate Per Hour
Partner	\$298
Senior Manager	\$210
Manager	\$182
Senior	\$123
Staff	\$105
Clerical	\$N/A

E. SIX-MONTH EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the additional audit period.

1. Total of Price for External Independent Auditing Services for Water and Sewer Segment for Fiscal Year Ending September 30, 2023: \$185,000
2. Hourly Rates for Additional Services for the Six-Month Extension Period:

Classification	Rate Per Hour
Partner	\$375
Senior Manager	\$295
Manager	\$255
Senior	\$175
Staff	\$145
Clerical	\$N/A

Notes:

1. Notwithstanding the hourly rates for Additional Services, the County reserves the right to negotiate the final pricing on a project by project basis, at the County's sole discretion.
2. Miami-Dade County is exempt from all taxes (Federal, State, and Local). Tax Exemption Certificate furnished upon request.
3. Contractor's prices and rates in Sections A, B, C, D and E shall include all out-of-pocket expenses, including but not limited to materials, employee travel, per diem, and miscellaneous costs and fees, as such expenses shall not be reimbursed separately by the County.

SUPPLEMENTAL AGREEMENT NO. 5

Contract Number: **RFP-00294A**

Contract Title: **External Independent Auditing Services for the General Segment**

Contractor: **RSM US LLP
801 Brickell Avenue
Miami, FL 33131**

In accordance with the above referenced Contract, this Supplemental Agreement, between Miami-Dade County (hereafter referred as "the County") and RSM US LLP ("Contractor"), when properly executed, becomes part of the Contract, and pursuant to Article 4, Nature of the Agreement, Subsection a) of the Contract, which expressly provides for amendments, shall incorporate the following:

1. Pursuant to Article 5, Contract Term, and subject to the approval of the Board of County Commissioners, upon expiration of the current contract term, and by mutual agreement of the County and the Contractor this Contract is extended for an additional six (6) months with all existing terms and conditions commencing January 1, 2024 and expiring June 30, 2024.
2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Appendix B, Payment Schedule (Effective 01/01/2024) to incorporate the negotiated and applicable price and hourly fees for the Contract extension period covering January 1, 2024 through June 30, 2024.


All terms, covenants and conditions of the original Contract shall remain in full force and effect, except to the extent herein amended.

(Signatures on Following Page)

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement to County Contract No. RFP-00294A effective on the dates of the parties' signature, whichever is later.

Contractor


Miami-Dade County

By: 

Name: Brett Friedman

Title: Partner

Date: 6/30/23

Attest:  ry Public

By: _____

Name: Daniella Levine Cava

Title: Mayor

Date: _____

Attest: _____

Clerk Ad Interim

Corporate Seal/Notary Seal



Approved as to form and legal sufficiency

 Assistant County Attorney

APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 01/01/2024)

A. PRICING

1. Annual Price for Initial Three Audit Periods

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services, **excluding** the report of Agreed Upon Procedures for the Special Taxing Districts which are provided in Section A2 below:

1. Total of Price for External Independent Auditing Services: General Segment for Fiscal Year Ending September 30, 2016: \$ 800,000
2. Total of Price for External Independent Auditing Services: General Segment for Fiscal Year Ending September 30, 2017: \$ 805,000
3. Total of Price for External Independent Auditing Services: General Segment for Fiscal Year Ending September 30, 2018: \$ 810,000

2. Annual Price for Initial Three Audit Periods

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services, required to provide the report of Agreed Upon Procedures for the Special Taxing District.

4. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for Fiscal Year Ending September 30, 2016: \$ 25,000
5. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for Fiscal Year Ending September 30, 2017: \$ 25,000
6. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for Fiscal Year Ending September 30, 2018: \$ 25,000

B. ADDITIONAL SERVICES:

1. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2016:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

2. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2017:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

3. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2018:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

C. OPTION TO RENEW PERIODS

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services.

1. Total of Price for External Independent Auditing Services: General Segment for Optional Fiscal Year Ending September 30, 2019: \$810,000
2. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for Optional Fiscal Year Ending September 30, 2019: \$25,000
3. Total of Price for External Independent Auditing Services: General Segment for Optional Fiscal Year Ending September 30, 2020: \$815,000
4. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for Optional Fiscal Year Ending September 30, 2020: \$25,000
5. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2019:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

6. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2020:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

D. TWO-YEAR EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the two additional audit periods.

1. Total of Price for External Independent Auditing Services: General Segment for the Fiscal Year Ending September 30, 2021: \$815,000
2. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for the Fiscal Year Ending September 30, 2021: \$25,000
3. Total of Price for External Independent Auditing Services: General Segment for the Fiscal Year Ending September 30, 2022: \$815,000
4. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for the Fiscal Year Ending September 30, 2022: \$25,000
5. Hourly Rates for Additional Services for General Segment for the Two-Year Extension Period:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

E. SIX-MONTH EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the additional audit period.

1. Total of Price for External Independent Auditing Services: General Segment for the Fiscal Year Ending September 30, 2023: \$815,000
2. Total of Price for External Independent Auditing Services: Agreed Upon Procedures Report for the Special Taxing Districts for the Fiscal Year Ending September 30, 2023: \$25,000

3. Hourly Rates for Additional Services for General Segment for the Six-Month Extension Period:

Classification	Rate Per Hour
Partner	\$350
Senior Manager	\$305
Manager	\$290
Senior	\$170
Staff	\$130
Clerical	\$ N/A

Notes:

1. Notwithstanding the hourly rates for Additional Services, the County reserves the right to negotiate the final pricing on a project by project basis, at the County’s sole discretion.
2. Miami-Dade County is exempt from all taxes (Federal, State, and Local). Tax Exemption Certificate furnished upon request.
3. Contractor’s prices and rates in Sections A, B, C, D and E shall include all out-of-pocket expenses, including but not limited to materials, employee travel, per diem, and miscellaneous costs and fees, as such expenses shall not be reimbursed separately by the County.

SUPPLEMENTAL AGREEMENT NO. 4

Contract Number: **RFP-00294B**

Contract Title: **External Independent Auditing Services for the Aviation Segment**

Contractor: **Cherry Bekaert LLP
2525 Ponce De Leon Blvd
Coral Gables, FL 33134**

In accordance with the above referenced Contract, this Supplemental Agreement, between Miami-Dade County (hereafter referred as "the County") and Cherry Bekaert LLP ("Contractor"), when properly executed, becomes part of the Contract, and pursuant to Article 4, Nature of the Agreement, Subsection a) of the Contract, which expressly provides for amendments, shall incorporate the following:

1. Pursuant to Article 5, Contract Term, and subject to the approval of the Board of County Commissioners, upon expiration of the current contract term, and by mutual agreement of the County and the Contractor this Contract is extended for an additional six (6) months with all existing terms and conditions commencing January 1, 2024 and expiring June 30, 2024.
2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Appendix B, Payment Schedule (Effective 01/01/2024) to incorporate the negotiated and applicable price and hourly fees for the Contract extension period covering January 1, 2024 through June 30, 2024.

All terms, covenants and conditions of the original Contract shall remain in full force and effect, except to the extent herein amended.

(Signatures on Following Page)




Miami-Dade County, Florida

Supplemental Agreement No. 4 to Contract No. RFP-00294B

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement to County Contract No. RFP-00294B effective on the dates of the parties' signature, whichever is later.

Contractor

Miami-Dade County

By: 
 Name: Scott Anderson
 Title: Director
 Date: 5/18/23
 Attest: June Potter
 Corporate Secretary/Notary Public
 MY COMMISSION EXPIRES 10/20/2024

By: _____
 Name: Daniella Levine Cava
 Title: Mayor
 Date: _____
 Attest: _____
 Clerk Ad Interim

Corporate Seal/Notary Seal



Approved as to form and legal sufficiency



APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 01/01/2024)

A. ANNUAL AUDITING PRICING:

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services.

1. Total of Price for External Independent Auditing Services: Aviation Segment for Fiscal Year Ending September 30, 2016: \$ 291,000
2. Total of Price for External Independent Auditing Services: Aviation Segment for Fiscal Year Ending September 30, 2017: \$ 291,000
3. Total of Price for External Independent Auditing Services: Aviation Segment for Fiscal Year Ending September 30, 2018: \$ 299,700

B. ADDITIONAL SERVICES:

1. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2016:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

2. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2017:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

3. Hourly Rates for Additional Services for Fiscal Year Ending September 30, 2018:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

C. OPTION TO RENEW YEARS

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2019: \$308,700
2. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2019:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

3. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2020: \$318,000
4. Hourly Rates for Additional Services for Optional Fiscal Year Ending September 30, 2020:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

D. TWO-YEAR EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the two additional audit periods.

1. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2021: \$318,700
2. Total of Price for External Independent Auditing Services for Optional Fiscal Year Ending September 30, 2022: \$318,000
3. Hourly Rates for Additional Services for the Two-Year Extension Period:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

E. SIX-MONTH EXTENSION PERIOD

The annual pricing outlined below is a flat, fixed price, which shall include all costs associated to provide the Services for the additional audit period.

1. Total of Price for External Independent Auditing Services for Aviation Segment for Fiscal Year Ending September 30, 2023: \$318,000
2. Hourly Rates for Additional Services for Aviation Segment for the Six-Month Extension Period:

Classification	Rate Per Hour
Partner	\$340
Senior Manager	\$275
Manager	\$230
Senior	\$175
Staff	\$135
Clerical	\$110

Notes:

1. Notwithstanding the hourly rates for Additional Services, the County reserves the right to negotiate the final pricing on a project by project basis, at the County's sole discretion.
2. Miami-Dade County is exempt from all taxes (Federal, State, and Local). Tax Exemption Certificate furnished upon request.
3. Contractor's prices and rates in Sections A, B, C, D and E shall include all out-of-pocket expenses, including but not limited to materials, employee travel, per diem, and miscellaneous costs and fees, as such expenses shall not be reimbursed separately by the County.