Memorandum

MIAMI-DADE COUNTY

Date: March 2, 2021

Agenda Item No. 8(F)(8)

Resolution No. R-141-21

To: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor

Daniella Levine Cava

Subject: Resolution Waiving Requirements of Implementing Order 3-38 under Contracts No. RFP-00294A/B/C/D: External Independent Auditing Services for Miami-Dade County

---

Recommendation

It is recommended that the Board of County Commissioners (Board) waive the competitive bidding process requirements under Implementing Order 3-38 for *Contracts No. RFP-00294A/B/C/D, External Independent Auditing Services* (Auditing Services), for various Miami-Dade County departments, and authorize the extension of four contracts for a two year period with existing terms and conditions, and additional expenditure authority in the amount of $3,908,000. The extension will ensure continuity of Auditing Services for various County departments during the County's implementation of the PeopleSoft Enterprise Resource Planning (ERP) solution.

The Auditing Services contracts were awarded through a competitive Request for Proposal (RFP) process by the Board in 2016 via Resolutions No: R-552-16 (*RFP-00294A*); R-553-16 (*RFP-00294D*); R-554-16 (*RFP-00294C*); and R-555-16 (*RFP-00294B*) for a three-year term with two, one-year options to renew. The contracts are currently in their final option to renew, and are set to expire on June 30, 2021. 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 State Statutes Section 11.45, and iii) Chapter 10.550 of the State of Florida Rules of the Auditor General, for several 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 general fund as well as government and some enterprise funds, not separately audited, including: Waste Management Enterprise Fund, Seaport Enterprise Fund, and Rickenbacker Causeway Fund.

2. *RFP-00294B*, *External Independent Auditing Services, Aviation Segment* for Miami-Dade Aviation Department. 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 Miami-Dade Water and Sewer Department. 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. Auditing Services under the Transit Segment include an annual audit of the Transit Enterprise Fund and additional reports as required by the Federal Transit Administration as well as the State of Florida Transit Block Grant.

The requested additional time and expenditure authority will allow the County to establish a future replacement contract that will incorporate the requirements of the County's ERP solution. The ERP implementation was approved by the Board in June 2018 via Resolution No. R-642-18, and is expected to go live in April 2021. The ERP solution will migrate multiple County legacy systems including financial, procurement, human resources, and payroll to PeopleSoft.

Changing external auditors may delay the 2020 fiscal audit, as awarded vendor(s) will need to learn the County's financial processes, policies and procedures as well as the new ERP system. In addition, the State of Florida recently changed the Auditor selection procedures in Section 218.391 of the Florida Statutes. The new procedures require establishment of an Auditor Selection Committee (Auditor Committee) which shall meet the requirements that i) the Auditor Committee must, at a minimum, consist of each of the County officers elected pursuant to the County Home Rule Amendment and Charter or their respective designees, and one member of the Board or its designee; and ii) an employee of the County may not serve as a member of the Auditor Committee; however, an employee, may serve in an advisory capacity (technical advisors).

The establishment of the Auditor Committee will require Board approval and will be presented to the Board as soon as the respective designees, of the County's elected officials and one member of the Board, have been identified. In addition, the current service and pricing received from the awarded vendors are very advantageous to the County. This item will afford the time to issue the required fiscal audits, complete the ERP implementation, and establish the Auditor Committee.

The item is being presented for Board approval because the extension period and additional expenditure exceeds the County Mayor's delegated authority. The Department will continue to conduct market research on an ongoing basis and intends to conduct a competitive solicitation for these services before the expiration of this extension.

Accordingly, it is in the County's best interest to waive competitive bidding requirements under Implementing Order 3-38 to afford the time to issue the required fiscal audits, complete the ERP implementation, and establish the Auditor Committee.

Scope
The impact of this item is countywide in nature.

Fiscal Impact/Funding Source
The fiscal impact for the additional two-year extension is $3,908,000. The contracts have an existing cumulative allocation of $9,654,000 for five years, and expire on June 30, 2021. If this item is approved, the modified cumulative allocation will be $13,562,000 for the seven years. The additional allocation requested is based on the current annual cost of the auditing services, in the cumulative amount of $1,483,000, plus an annual allocation for additional services, in the cumulative amount of $471,000.

Department	Existing Cumulative Allocation	Additional Allocation Requested	Modified Cumulative Allocation	Funding Source	Contract Manager
Aviation	$2,009,000	$846,000	$2,855,000	Proprietary Funds	Barbara Gomez
Finance	$4,935,000	$1,942,000	$6,877,000	General Fund, State Funds and Federal Funds	
Transportation and Public Works	$1,355,000	$560,000	$1,915,000	DTPW Operating Funds	
Water and Sewer	$1,355,000	$560,000	$1,915,000	Proprietary Funds	
Total	**$9,654,000**	**$3,908,000**	**$13,562,000**		

Track Record/Monitor

Pearl Bethel of the Internal Services Department is the Procurement Contracting Manager.

Delegated Authority

If this item is approved, the County Mayor or County Mayor's designee will have the authority to exercise all provisions of the contracts pursuant to Section 2-8.1 of the County Code and Implementing Order 3-38, including any cancellation and extension provisions.

Awarded Vendors

Vendor	Principal Address	Local Address*	Number of Employee Residents 1) Miami-Dade 2) Percentage*	Principal	Award
Cherry Bekaert LLP	200 South 10 Street Suite 900 Richmond, VA	2525 Ponce de Leon Boulevard Suite 1040 Coral Gables, FL	44 4%	Michelle Loyd Thompson	Aviation Segment
Crowe LLP	320 E Jefferson Boulevard South Bend, IN	1395 Brickell Avenue Suite 1150 Miami, FL	32 0.1%	James L. Powers	Transit Segment
Marcum LLP	One SE 3 Avenue Suite 1100 Miami, FL	Same	100 5%	Jeffrey M. Weiner	Water and Sewer Segment
RSM US LLP	One South Wacker Drive Suite 800 Chicago, IL	801 Brickell Avenue Suite 1050 Miami, FL	66 1%	Joe Adams	General Segment

*Provided pursuant to Resolution No. R-1011-15. Percentage of employee residents is the percentage of vendor's employees who reside in Miami-Dade County as compared to the vendor's total workforce.

Due Diligence

Pursuant to Resolution No. R-187-12, due diligence was conducted in accordance with the Internal Services Department's Procurement Guidelines to determine vendor responsibility, including verifying corporate status and that there are no performance and compliance issues. The lists that were referenced included convicted vendors, debarred vendors, delinquent contractors, suspended vendors, and federal excluded parties. There are no adverse findings relating to Contractors' responsibility.

Applicable Ordinances and Contract Measures

- The two percent User Access Program provision does not apply to any of the segments.
- The Small Business Enterprise (SBE) Measure did not apply to the General Segment due to federal funding; however, an SBE subcontractor goal of 30 percent has been assigned to the other segments.
- The Local Preference was applied, except to the General Segment due to federal funding.
- The Living Wage did not apply to any of the segments.

Edward Marquez
Chief Financial Officer

MEMORANDUM
(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: March 2, 2021

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 8(F)(8)

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(F)(8)
3-2-21

RESOLUTION NO. R-141-21

RESOLUTION WAIVING FORMAL COMPETITIVE BIDDING PROCESS REQUIREMENTS UNDER IMPLEMENTING ORDER 3-38 AND AUTHORIZING TWO YEAR EXTENSION OF INITIAL TERM OF CONTRACT WITH EXISTING TERMS AND CONDITIONS, AND ADDITIONAL EXPENDITURE AUTHORITY IN AN AMOUNT UP TO $3,908,000.00, FOR A MODIFIED TOTAL CONTRACT AWARD OF $13,562,000.00 FOR CONTRACTS NO. RFP-00294 A – GENERAL SEGMENT, B – AVIATION SEGMENT, C - WATER AND SEWER SEGMENT, AND D - TRANSIT SEGMENT FOR THE PURCHASE OF EXTERNAL INDEPENDENT AUDITING SERVICES FOR MULTIPLE DEPARTMENTS; AND AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO EXERCISE ALL PROVISIONS OF THE CONTRACT, INCLUDING ANY EXTENSIONS OR CANCELLATIONS, PURSUANT TO SECTION 2-8.1 OF THE COUNTY CODE 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 waives formal competitive bidding process requirements under Implementing Order 3-38 and authorizes a two year extension of the initial contract term with existing terms and conditions, and additional expenditure authority in an amount up to $3,908,000.00, for a modified total contract award of $13,562,000.00 for Contracts No. RFP-00294 A – General Segment, B – Aviation Segment, C - Water and Sewer Segment, and D - Transit Segment for the purchase of external independent auditing services for multiple departments.

Section 2. This Board authorizes the County Mayor or County Mayor's designee to exercise all provisions of the contract, including any extensions or cancellations, pursuant to Section 2-8.1 of the County Code and Implementing Order 3-38.

The foregoing resolution was offered by Commissioner **Sen. Rene Garcia**, who moved its adoption. The motion was seconded by Commissioner **Oliver G. Gilbert, III** and upon being put to a vote, the vote was as follows:

Jose "Pepe" Diaz, Chairman **aye**
Oliver G. Gilbert, III, Vice-Chairman **aye**

Sen. René García	**aye**	Keon Hardemon	**aye**
Sally A. Heyman	**aye**	Danielle Cohen Higgins	**aye**
Eileen Higgins	**aye**	Joe A. Martinez	**aye**
Kionne L. McGhee	**aye**	Jean Monestime	**aye**
Raquel A. Regalado	**aye**	Rebeca Sosa	**aye**
Sen. Javier D. Souto	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 2nd day of March, 2021. 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

HARVEY RUVIN, CLERK

Melissa Adames
By:________________________
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Eduardo W. Gonzalez

SUPPLEMENTAL AGREEMENT NO. 3

Contract Number: **RFP-00294A**

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

Contractor: **RSM US LLP**
801 Brickell Avenue
Suite 1050
Miami, FL 33131
Attention: Carol Bliss

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, <u>upon expiration of the current contract term and initially authorized options to renew, by amendment this Contract is extended for an additional term of two (2) years with all existing terms and conditions commencing July 1, 2021 and expiring June 30, 2023</u>.

2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Revised Appendix B, Payment Schedule (Effective07/01/2021) to incorporate the negotiated and applicable price and hourly fee discounts for the Contract extension period covering July 1, 2021 through June 30, 2023.

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.

RSM US LLP

By:

Name: Brett Friedman

Title: Partner

Date: 9/15/20

Attest: Carol Morgan Kuzava

Corporate Secretary/Notary Public

Carol Morgan Kuzava/Notary Public

Corporate Seal/Notary Seal

CAROL MORGAN KUZAVA
MY COMMISSION # GG 316654
EXPIRES: July 24, 2023
Bonded Thru Notary Public Underwriters
NOTARY PUBLIC STATE OF FLORIDA

Online Notary: ☐ (Check Box if acknowledgment done by Online Notarization)

Miami-Dade County

By:

Name: Carlos A. Gimenez

Title: Mayor

Date:

Attest:

Clerk of the Board

Approved as to form
and legal sufficiency

Assistant County Attorney

REVISED APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 07/01/2021)

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

Notes:
1. Notwithstanding the proposed hourly rates for Additional Services (Section B), 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, and D 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. 3

Contract Number: **RFP-00294B**

Contract Title: **External Independent Auditing Services for 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 initially authorized options to renew, by amendment this Contract is extended for an additional term of two (2) years with all existing terms and conditions commencing July 1, 2021 and expiring June 30, 2023.

2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Revised Appendix B, Payment Schedule (Effective 07/01/2021) to incorporate the negotiated and applicable price and hourly fee discounts for the Contract extension period covering July 1, 2021 through June 30, 2023.

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-00294B effective on the dates of the parties' signature, whichever is later.

Cherry Bekaert LLP		Miami-Dade County	
By:	John J. Gilberto	By:	
Name:	John J. Gilberto	Name:	Carlos A. Gimenez
Title:	Partner	Title:	Mayor
Date:	8/26/20	Date:	
Attest:	Lisa W. Thompson	Attest:	
	Corporate Secretary/Notary Public		Clerk of the Board

Corporate Seal/Notary Seal

Notary Public State of Florida
Lisa W Thompson
My Commission GG 307006
Expires 02/28/2023

Approved as to form
and legal sufficiency

Assistant County Attorney

Online Notary: ☐ (Check Box if acknowledgment done by Online Notarization)

REVISED APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 07/01/2021)

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 Aviation Segment for Fiscal Year Ending September 30, 2021: $318,000

2. Total of Price for External Independent Auditing Services for Aviation Segment for Fiscal Year Ending September 30, 2022: $318,000

3. Hourly Rates for Additional Services for Aviation Segment for the Two-Year Extension Period:

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

Notes:

1. Notwithstanding the proposed hourly rates for Additional Services (Section B), 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 and D 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. 3

Contract Number: **RFP-00294C**

Contract Title: **External Independent Auditing Services WASD**

Contractor: **Marcum LLP**
One SE Third Avenue, Suite 1100
Miami, FL 33131
Attention: Mr. Moises D. Ariza

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 initially authorized options to renew, by amendment this Contract is extended for an additional term of two (2) years with all existing terms and conditions commencing July 1, 2021 and expiring June 30, 2023.

2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Revised Appendix B, Payment Schedule (Effective 07/01/2021) to incorporate the negotiated and applicable price and hourly fee discounts for the Contract extension period covering July 1, 2021 through June 30, 2023.

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.

Marcum LLP		Miami-Dade County	
By:		By:	
Name:	Moises D. Ariza	Name:	Carlos A. Gimenez
Title:	Partner	Title:	Mayor
Date:	09.09.2020	Date:	
Attest:	Branden Lopez	Attest:	
	Corporate Secretary/Notary Public		Clerk of the Board

Corporate Seal/Notary Seal

BRANDEN ASIS LOPEZ
Notary Public-State of Florida
Commission # HH 7076
My Commission Expires
June 04, 2024

Approved as to form
and legal sufficiency

Assistant County Attorney

Online Notary: ☐ (Check Box if acknowledgment done by Online Notarization)

REVISED APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 07/01/2021)

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

Notes:

1. Notwithstanding the proposed hourly rates for Additional Services (Section B), 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 and D 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. 3

Contract Number: **RFP-00294D**

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

Contractor: **Crowe LLP**
401 East Las Olas Boulevard
Suite 1100
Fort Lauderdale, FL 33301
Attention: John C. Weber

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, <u>upon expiration of the current contract term and initially authorized options to renew, by amendment this Contract is extended for an additional term of two (2) years with all existing terms and conditions commencing July 1, 2021 and expiring June 30, 2023</u>.

2. Pursuant to Appendix B, Payment Schedule, delete Appendix B in its entirety and replace with the attached Revised Appendix B, Payment Schedule (Effective 07/01/2021) to incorporate the negotiated and applicable price and hourly fee discounts for the Contract extension period covering July 1, 2021 through June 30, 2023.

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.

Crowe LLP		Miami-Dade County	
By:	John C. Weber	By:	
Name:	John C. Weber	Name:	Carlos A. Gimenez
Title:	Partner	Title:	Mayor
Date:	9/16/20	Date:	
Attest:	Bobbi Revels	Attest:	
	Corporate Secretary/Notary Public		Clerk of the Board

Corporate Seal/Notary Seal

BOBBI REVELS
MY COMMISSION # GG 040908
EXPIRES: December 15, 2020
Bonded Thru Notary Public Underwriters

Approved as to form
and legal sufficiency

Assistant County Attorney

Online Notary: ☐ (Check Box if acknowledgment done by Online Notarization)

REVISED APPENDIX B – PAYMENT SCHEDULE

(Effective Date: 07/01/2021)

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

Notes:

1. Notwithstanding the proposed hourly rates for Additional Services (Section B), 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, and D 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.