

BIDDERS COMPANY NAME

REQUEST FOR PROPOSAL
#6110
For The Personal Property Audit
Of
Washtenaw County, Michigan

Prepared by:

Washtenaw County
Purchasing Division
Administration Building
P.O. Box 8645
220 N. Main B-35
Ann Arbor, MI 48107

Robert G. Devault, C.P.M.
Purchasing Manager
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**WASHTENAW COUNTY
FINANCE DEPARTMENT**

Purchasing Division

P.O. Box 8645, 220 N. Main, Ann Arbor, MI 48107-8645
Phone (734) 222-6760, Fax (734) 222-6764

REQUEST FOR PROPOSAL # 6110

Sept 25, 2003

Washtenaw County Purchasing Division on behalf of the Washtenaw County Equalization Department is issuing a Sealed Request for Proposal (RFP) #6110 for The Personal Property Audit of Washtenaw County, Michigan.

Sealed Proposals: Vendor will deliver one (1) original and five (5) copies to the following address:

**Washtenaw County
Administration Building
Purchasing Division
220 N. Main St. Room B-35
P.O. Box 8645
Ann Arbor, MI. 48107**

by 1:30 p.m. on Wednesday Oct 8, 2003.

This submission shall include the entire Request For Proposal document and any amendments if issued.

Proposals received after the above cited time will be considered a late quote and are not acceptable unless waived by the Purchasing Manager.

- Please use the attached self-addressed label or the envelope must be clearly marked "SEALED RFP # 6110".
- Please direct purchasing and procedural questions regarding this RFP to Robert Devault at (734) 222-6760.
- Please direct specific technical questions regarding this RFP to Chris Spang at (734) 222-6503.

Thank you for your interest.

I. PROPOSAL SPECIFICATIONS

- Definitions:**
- "County"** is Washtenaw County in Michigan.
 - "Bidder"** an individual or business submitting a bid to Washtenaw County.
 - "Contractor"** One who contracts to perform work or furnish materials in accordance with a contract.

Purpose of Proposal:

Washtenaw County Purchasing Division on behalf of the Washtenaw County Equalization Department is issuing a Sealed Request for Proposal (RFP) #6110 for The Personal Property Audit of Washtenaw County, Michigan.

Proposal Terms:

- A. Washtenaw County reserves the right to reject any and all proposals received as a result of this RFP. If a proposal is selected it will be the most advantageous regarding price, quality of service, the Contractors qualifications and capabilities to provide the specified service, and other factors which Washtenaw County may consider. The County does not intend to award a contract fully on the basis of any response made to the proposal; the County reserves the right to consider proposals for modifications at any time before a contract would be awarded, and negotiations would be undertaken with that contractor whose proposal is deemed to best meet the County's specifications and needs.
- B. The County reserves the right to reject any or all bids, to waive or not waive informalities or irregularities in bids or bidding procedures, and to accept or further negotiate cost, terms, or conditions of any bid determined by the County to be in the best interests of the County even though not the lowest bid.
- C. Failure of the successful bidder to accept the obligation of the contract may result in the cancellation of any award. See Section III "Standard Provision For Contracts" pgs. 2-5, for Washtenaw County contract requirements.
- D. In the event it becomes necessary to revise any part of the RFP, addenda will be provided. Deadlines for submission of RFP's may be adjusted to allow for revisions. The **entire** proposal document with any amendments should be returned. To be considered, **original** proposal and **five (5) copies** must be at the County Purchasing Office on or before the date and time specified.
- E. Proposals should be prepared simply and economically providing a straight-forward, concise description of the contractor's ability to meet the requirements of the RFP. Proposals shall be written in ink or typewritten. No erasures are permitted. Mistakes may be crossed out and corrected and must be initialed in ink by the person **signing** the proposal.
- F. The compensation requirements stated in the bidder's proposal will not be subject to any price increase from the date on which the proposal is opened at the County Purchasing Office to the mutually agreed-to date of contract.

II. PROPOSAL SPECIFICATIONS

The proposal should include all of the following information:

- A. Bidder's Qualifications, years of experience, and describe experience in providing the level and type of service specified in the proposal.
- B. At least five (5) references covering similar services. Include company name, contact name, phone number.
- C. Bidders earliest date of availability to assume the duties.
- D. Bidder's compensation requirements.

III. STANDARD PROVISIONS FOR CONTRACTS

If a contract is awarded, the selected contractor will be required to adhere to a set of general contract provisions which will become a part of any formal agreement. These provisions are general principles which apply to all contractors of service to Washtenaw County such as the following:

ARTICLE III - REPORTING OF CONTRACTOR

Section 1 - The Contractor is responsible to Washtenaw County Equalization Department Director or designee and will cooperate and confer with him/her as necessary to insure satisfactory work progress.

Section 2 - All reports, estimates, memoranda and documents submitted by the Contractor must be dated and bear the Contractor's name.

Section 3 - All reports made in connection with these services are subject to review and final approval by the County Administrator.

Section 4 - The County may review and inspect the Contractor's activities during the term of this contract.

Section 5 - When applicable, the Contractor will submit a final, written report to the County Administrator.

Section 6 - After reasonable notice to the Contractor, the County may review any of the Contractor's internal records, reports, or insurance policies.

ARTICLE V- PERSONNEL

Section 1 - The contractor will provide the required services and will not subcontract or assign the services without the County's written approval.

Section 2 - The Contractor will not hire any County employee for any of the required services without the County's written approval.

Section 3 - The parties agree that the Contractor is neither an employee nor an agent of the County for any purpose.

ARTICLE VI - INDEMNIFICATION AGREEMENT

The contractor will protect, defend and indemnify Washtenaw County, its officers, agents, servants, volunteers and employees from any and all liabilities, claims, liens, fines, demands and costs, including legal fees, of whatsoever kind and nature which may result in injury or death to any persons, including the Contractor's own employees, and for loss or damage to any property, including property owned or in the care, custody or control of Washtenaw County in connection with or in any way incident to or arising out of the occupancy, use, service, operations, performance or non-performance of work in connection with this contract resulting in whole or in part from negligent acts or omissions of contractor, any sub-contractor, or any employee, agent or representative of the contractor or any sub-contractor.

ARTICLE VII- INSURANCE REQUIREMENTS

The Contractor will maintain at its own expense during the term of this Contract, the following insurance:

1. Workers' Compensation Insurance with Michigan statutory limits and Employers Liability Insurance with a minimum limit of \$100,000 each accident for any employee.
2. Comprehensive/Commercial General Liability Insurance with a combined single limit of \$1,000,000 each occurrence for bodily injury and property damage. The County shall be added as "additional insured" on general liability policy with respect to the services provided under this contract.
3. Automobile Liability Insurance covering all owned, hired and nonowned vehicles with Personal Protection Insurance and Property Protection Insurance to comply with the provisions of the Michigan No Fault Insurance Law, including residual liability insurance with a minimum combined single limit of \$1,000,000 each accident for bodily injury and property damage.
4. Professional Liability coverage with a minimum limit of \$1,000,000 each occurrence. The County shall be added as "additional insured" on Professional liability policy with respect to the services provided under this contract.

Insurance companies, named insureds and policy forms shall be subject to the approval of the Washtenaw County Administrator. Such approval shall not contain endorsements or policy conditions which reduce coverage provided to Washtenaw County or insurance companies insuring Washtenaw County for all costs resulting from both financially unsound insurance companies selected by Contractor and their inadequate insurance coverage. Contractor shall furnish the Washtenaw County Administrator with satisfactory certificates of insurance or a certified copy of the policy, if requested by the County Administrator.

No payments will be made to the Contractor until the current certificates of insurance have been received and approved by the Administrator. If the insurance as evidenced by the certificates furnished by the Contractor expires or is canceled during the term of the contract, services and related payments will be suspended. Contractor shall furnish the County Administrator's Office with certification of insurance evidencing such coverage and endorsements at least ten (10) working days prior to commencement of services under this contract. Certificates shall be addressed to the

County Administrator, P.O. Box 8645, Ann Arbor, MI, 48107, and shall provide for 30 day written notice to the Certificate holder of cancellation of coverage.

ARTICLE VIII - COMPLIANCE WITH LAWS AND REGULATIONS

The Contractor will comply with all federal, state and local regulations, including but not limited to all applicable OSHA/MIOSHA requirements and the Americans with Disabilities Act.

ARTICLE IX- INTEREST OF CONTRACTOR AND COUNTY

The Contractor promises that it has no interest which would conflict with the performance of services required by this contract. The Contractor also promises that, in the performance of this contract, no officer, agent, employee of the County of Washtenaw, or member of its governing bodies, may participate in any decision relating to this contract which affects his/her personal interest or the interest of any corporation, partnership or association in which he/she is directly or indirectly interested or has any personal or pecuniary interest. However, this paragraph does not apply if there has been compliance with the provisions of Section 3 of Act No. 317 of the Public Acts of 1968 and/or Section 30 of Act No. 156 of Public Acts of 1851, as amended by Act No. 51 of the Public Acts of 1978, whichever is applicable.

ARTICLE X- CONTINGENT FEES

The Contractor promises that it has not employed or retained any company or person, other than bona fide employees working solely for the Contractor, to solicit or secure this contract, and that it has not paid or agreed to pay any company or person, other than bona fide employees working solely for the Contractor, any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award or making of this contract. For breach of this promise, the County may cancel this contract without liability or, at its discretion, deduct the full amount of the fee, commission, percentage, brokerage fee, gift or contingent fee from the compensation due the Contractor.

ARTICLE XI - EQUAL EMPLOYMENT OPPORTUNITY

The Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, sexual orientation, national origin, physical handicap, age, height, weight, marital status, veteran status, religion and political belief (except as it relates to a bona fide occupational qualification reasonably necessary to the normal operation of the business).

The Contractor will take affirmative action to eliminate discrimination based on sex, race, or a handicap in the hiring of applicant and the treatment of employees. Affirmative action will include, but not be limited to: Employment; upgrading, demotion or transfer; recruitment advertisement; layoff or termination; rates of pay or other forms of compensation; selection for training, including apprenticeship.

The Contractor agrees to post notices containing this policy against discrimination in conspicuous places available to applicants for employment and employees. All solicitations or advertisements for employees, placed by or on the behalf of the Contractor, will state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, sexual orientation, national origin, physical handicap, age, height, weight, marital status, veteran status, religion and political belief.

ARTICLE XII - LIVING WAGE

The parties understand that the County has enacted a Living Wage Ordinance that requires covered vendors who execute a service or professional service contract with the County to pay their employees under that contract, a minimum of either \$9.09 per hour with benefits or \$10.66 per hour without benefits. Contractor agrees to comply with this Ordinance in paying its employees. Contractor understands and agrees that an adjustment of the living wage amounts, based upon the Health and Human Services poverty guidelines, will be made on or before April 30, 2003 and annually thereafter which amount shall be automatically incorporated into this contract. County agrees to give Contractor thirty (30) days written notice of such change. Contractor agrees to post a notice containing the County's Living Wage requirements at a location at its place of business accessed by its employees

ARTICLE XIII - ASSIGNS AND SUCCESSORS

This contract is binding on the County and the Contractor, their successors and assigns. Neither the County nor the Contractor will assign or transfer its interest in this contract without the written consent of the other.

ARTICLE XIV - TERMINATION OF CONTRACT

Section 1 - Termination without cause. Either party may terminate the contract by giving thirty (30) days written notice to the other party.

ARTICLE XV - EQUAL ACCESS

The Contractor shall provide the services set forth in paragraph I without discrimination on the basis of race, color, religion, national origin, sex, sexual orientation, marital status, physical handicap, or age.

ARTICLE XVI - PAYROLL TAXES

The Contractor is responsible for all applicable state and federal social security benefits and unemployment taxes and agrees to indemnify and protect the County against such liability

ARTICLE XVII - PRACTICE AND ETHICS

The parties will conform to the code of ethics of their respective national professional associations.

ARTICLE XVIII - CHANGES IN SCOPE OR SCHEDULE OR SERVICES

Changes mutually agreed upon by the County and the Contractor, will be incorporated into this contract by written amendments signed by both parties.

ARTICLE XIX - CHOICE OF LAW AND FORUM

This contract is to be interpreted by the laws of Michigan. The parties agree that the proper forum for litigation arising out of this contract is in Washtenaw County, Michigan.

ARTICLE XX - EXTENT OF CONTRACT

This contract represents the entire agreement between the parties and supersedes all prior representations, negotiations or agreements whether written or oral.

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I. NATURE OF SERVICES REQUIRED

A. General

Washtenaw County had 10,066 personal property statements (accounts) submitted by Business Taxpayers in 2001 that contain information used by the Equalization Director for property tax assessments. A breakdown of these accounts using true cash value ranges are summarized as follows:

<u>Account Class</u>	<u>True Cash Value Range</u>	<u>Number</u>
S	\$0 - \$49,999	7,074
A	\$50,000 - \$399,999	2,318
B	\$400,000 - \$999,999	311
C	\$1,000,000 - \$4,999,999	281
D	\$5,000,000 - \$19,999,999	66
D3	\$20,000,000 & Greater	16
2001 Grand Totals (S-D3)		10,066

****Note: Multiple parcel businesses will be counted as single audit****

****Also note: 2003 account totals will be given when they become available****

The Washtenaw County Equalization Director intends to implement a comprehensive **Personal Property Audit Program** to improve upon **equity** and **uniformity** in the Listing, Appraisal and Assessment of Business Personal Property for property taxation and to recover tax revenue that may be escaping taxation as a result of errors and omissions in personal property statements and, as a result of taxpayer's failure to file required personal property statements. The County desires that on-site comprehensive audits be performed by the use of a qualified contracted professional auditing firm for accounts reflecting a total true cash value of \$50,000 and greater. In addition, the County reserves the right and within the discretion of the Equalization Director, to also assign accounts for contract audit reflecting true cash value of less than \$50,000.

Washtenaw County also desires to provide additional training of Equalization department in-office staff to improve their knowledge in the basic fundamentals involved in the discovery, listing, and appraisal of personal property for property taxation and in auditing techniques to verify the filing of and the accuracy of taxpayer's personal property statements. The initial contract for professional services will be for a one year period beginning on October 1, 2003 and ending September 30, 2004. The contract may be subject to renewal contingent on the availability of funding.

B. Scope of Work to be Performed

The County desires a firm to complete the scope of work to be performed in each of the following areas: 1.) to properly prepare all necessary MCL 211.154 documentation for the assessor's or equalization director's signature; 2.) to appear, without additional charge or reimbursement of costs, at all administrative tribunal and court proceedings for the purpose of providing testimony, consultation, or both; 3.) to travel to locations where the taxpayer records are kept even in cases where the location is outside the State of Michigan; 4.) to notify the assessor or equalization director of possible omitted real property, omitted personal property, or both owned by taxpayers not being audited, when such possible omitted property is discovered during the course of an audit; 5.) to conduct an on-site inspection of the facility that is being audited (in cases where the taxpayer has an established business location in the jurisdiction). During this inspection, a property inventory shall be taken or an inventory of a sampling of property shall be taken for the purpose of verifying the completeness and accuracy of the taxpayer's fixed assets records; 6.) to develop and provide to the local unit a written audit program for conducting personal property taxation audits in Michigan, that will be used as a means of guiding the audit staff in their work and as a means of allowing the local unit to judge whether all appropriate procedures have been completed. The auditing firm may adopt the suggested audit program developed by the Property Tax Division of the Michigan Department of Treasury. The audit program will be a practical guide that is used in the completion of a given audit but will recognize that some procedures may not be necessary or appropriate in a given audit situation. The assessed value of the taxpayer and the outcome of initial audit procedures may be considered in determining the extent of the audit procedures; 7.) to implement procedures to seek out and discover business entities (canvassing) that should be filing personal property statements but who do not.

C. Auditing and Other Fiscal Standards To Be Followed

The Contract Auditor shall perform audits in accordance with generally acceptable auditing principles and criteria and in accordance with Michigan Law, Rules and Regulations.

II. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries concerning the request for proposals must be made to:

Mr. Chris Spang, Personal Property Auditor
200 N. Main Street, Suite 210
Ann Arbor, Michigan 48107
(734) 222-6503
spanqc@ewashtenaw.org

2. Costs of Preparing the Proposal

The County will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

3. Time Requirements

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for proposal issued	Sept 25, 2003
Proposals due	Oct 8, 2003, 1:30 p.m.
Oral Presentations (if required)	As Needed
Selected firm notified	Oct 10, 2003

An audit calendar shall be developed cooperatively between the County Equalization Director and the auditor.

B. Submission of Proposal

The County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

C. Technical Portion of Proposal

1. General Requirements

The purpose of the technical portion of the proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake: 1.) audits of personal property over \$50,000 in Washtenaw County; and 2.) training of local unit employees to audit the books and records of personal property owners. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical portion of the proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

2. Similar Engagements With Other Government Entities

The audit firm must provide a list of the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, total hours, and the name and telephone number of the principal client contact.

3. Firm qualifications and experience

An affirmative statement should be included that all persons performing audit activities involving contact with taxpayers must be certified as Personal Property Examiners by the Michigan State Tax Commission, as provided in MCL 211.22a. In Addition to being certified as a Personal Property Examiner, any person performing

audit activities involving contact with taxpayers must have three years full time experience, or the equivalent in part time experience, in performing personal property audits on behalf of governmental units, unless the person is acting the direct and active supervision of another person who meets this experience requirement. The proposer should state the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. If the auditing firm employs the services of subcontracted persons, it shall secure and provide to the local unit a conflict of interest statement and a written agreement by the subcontracted person to comply with and be bound by the auditing firm's agreement with the jurisdiction. Subcontracting is limited to no more than 30% of the proposed personal property audit work plan and this limit must be reflected in the contract.

4. Conflict of Interest Statement

- a. An auditing firm shall provide the names of all of its clients of its affiliate firms who are, or may be, part of the population being audited prior to signing a contract or as soon as practical if an existing contract is in place. The auditing firm may not audit the personal property records of any taxpayer for which it is or has provided consulting, accounting, tax or attestation services. After full disclosure of any relationship that it may have, an audit firm that is an affiliate of an accounting firm that is or has provided consulting, accounting, tax or attestation services for a taxpayer within the local unit may audit that taxpayer's records if adequate safeguards acceptable to the Michigan Department of Treasury and the auditing local unit are first implemented to assure that confidentiality and independence are maintained. If an auditing firm's affiliate has engaged in significant activity directly related to the taxpayer's personal property tax reporting, approval of the auditing firm may be withheld. The audit firm or affiliate firm includes all employees of these firms, including part-time employees.
- b. The name, qualifications and purpose for which the auditing firm intends to retain the services of sub-contracted persons must be disclosed prior to signing a contract, or as soon as practical, if an existing contract is in place. Subcontractors must comply with and are subject to the preceding paragraph.

5. Specific Audit Approach

- a. A narrative description of the Proposer's understanding of the project and contractors responsibilities, including the major tasks that shall be provided.
- b. Detailed Plan of Approach, including procedures, and timeline for completion of the project in a timely manner. Any apparent issues that will need to be addressed by Washtenaw County should be clearly stated.

6. Audit Reports & Exit Interviews

The auditor will be available in person for consultation and attendance at meetings when necessary to resolve issues that

have arisen from the audit process. The audit firm shall also provide detailed activity reports to Equalization Director at the end of each month. Upon completion of each audit, the audit firm will conduct an in-person exit interview. The audit firm must provide the local unit with a copy of the minutes of each exit interview. The taxpayer shall be provided a short written summary of the audit results and an explanation of any matters the auditor deems significant. The taxpayer may request an explanation of specific audit determinations. Reasonable efforts shall be made to conduct the exit interview in person. If a taxpayer does not cooperate in the scheduling of an interview, the minutes shall reflect that reason for not scheduling the exit interview.

7. Filing of MCL 211.154

In order for an audit to be deemed complete, the auditor's work-papers must include; 1.) The minutes of one or more interviews with representatives of the taxpayer who have personal operational knowledge of the financial record keeping practices of the taxpayer and personal operational knowledge of the activity that is carried on at the taxpayer location(s) in the jurisdiction. Interviews with the tax representatives who lack personal operational knowledge are not sufficient; 2.) The record of personal inspection of the taxpayer's location in the jurisdiction; 3.) A complete and comprehensive listing of the taxpayer's fixed assets in the local unit on each of the most recent three assessment dates and a reconciliation between that listing and the listing of assets used to calculate the taxpayer's proposed assessment dates. This document may be in an electronic medium. If the business has an operating history less than three years, then the audit work-papers must include information as of the date of operation; 4.) Materials which evidence the documentation and process(es) used to authenticate the listing of the taxpayer's fixed assets, relating to the audit program; 5.) A listing of the specific procedures in the audit program that were actually performed; 6.) The real property record card(s) used as the basis for determining the allocation of fixed assets expenditures between the real property assessment(s) and the personal property assessment(s) 7.) Pro forma personal property statements of the taxpayer for each of the most recent three assessment dates and a calculation of the assessment for each statement (If the business has an operating history less than three years, then the audit work-papers must include information as of the date of operation); 8.) The audit firm will prepare the necessary MCL 211.154 (for the Equalization Director's signature) for the current year and two prior years within 10 days of the completion of an audit if the audit indicates that there is omitted property.

8. Jurisdiction Responsibilities

- a. Copies of the Personal Property Statements for each account assigned for audit for each year under audit, including all applicable schedules, and documents applicable to the current and applicable prior year's personal property statements and assessments, name and address of taxpayer, contact person, and phone number if available.
- b. Stationery and envelopes sufficient for audit correspondence and notices

9. Legal Requirements

- a. Washtenaw County shall own all documents provided the Contractor or generated by the Contractor pursuant to its contract services, Contractor shall not, without written approval by the Washtenaw County Director, publicly disclose said records. Contractor understands that the information obtained in the performance of its contract services is **Confidential** and will not be disclosed except in connection with applicable law.
- b. The auditing firm is an agent for the local unit only and the auditing firm will not represent to any taxpayer or taxpayer's agent or representative, that it is acting on behalf of, or is an agent for, the State of Michigan. The local unit plan retains control of the selection of audit subjects and over all aspects of the audit plan and program.

D. Cost Portion of Proposal (Appendix A)

1. Total All-Inclusive Price of Audit

This section of the proposal should contain the total maximum pricing information relative to performing the auditing, training engagements as described in this request for proposal. The total all-inclusive maximum price per Audit to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

2. Rates for Additional Professional Services

If it should become necessary for the County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the agreement between County and the firm. Any such additional work agreed to between County and the firm shall be performed at the same rates set forth in the proposal amounts described above.

3. Manner of Payment

Progress payments will be made on the basis of audits completed during the course of the engagement in accordance with the firm's proposal.

III. EVALUATION PROCESS

A. Review of Proposals

Proposals submitted will be evaluated by the County Equalization Department. During the proposal evaluation process, the County reserves the right to request additional information or clarifications from proposers, or to allow corrections of errors or omissions

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Michigan.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the County.
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Quality: (Maximum Points - 75)

- a. **Expertise and Experience** (Maximum Points - 55)
 - (1) The firm's past experience and performance on comparable government engagements (Maximum Points - 30)
 - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation (Maximum Points - 15)
 - (3) Firm's involvement in developing government accounting and auditing policies/standards (Maximum Points - 5)
 - (4) Firm's size and structure (Maximum Points - 5)
- b. **Audit Approach** (Maximum Points - 20)
 - (1) Adequacy of proposed staffing plan for various segments of the engagement (Maximum Points - 10)
 - (2) Adequacy of sampling techniques (Maximum Points - 5)
 - (3) Adequacy of analytical procedures (Maximum Points - 5)

3. Price: (Maximum Points - 25)

The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers. Cost will not be the primary factor in the selection of an audit firm.

C. Oral Presentations

During the evaluation process, the Audit and Consulting Request for Proposal Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations. Oral presentations **must** be attended by the partner, manager and senior staff member assigned to the audit.

D. Final Selection

The County reserves the right to award this contract to more than one vendor for the different areas of work at the County's discretion. The County reserves the right to add additional vendors at any time to ensure adequate services.

The Equalization Director will select firms with final approval given by the County Board of Commissioners. It is anticipated that a firm will be selected by Oct 13, 2003. Following notification of the firm selected, it is expected a contract will be executed between both parties within 45 days.

E. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected. The County reserves the right without prejudice to reject any or all proposals.

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SCHEDULE OF TOTAL ALL-INCLUSIVE PERSONAL PROPERTY AUDIT FEES FOR WASHTENAW COUNTY

List the **TOTAL ALL-INCLUSIVE MAXIMUM FEE** for each year below:

<u>Year Ended</u>	<u>Total All-Inclusive Maximum Fee</u>
Sept 30th, 2004	_____
2005	_____
2006	_____
2007	_____

SCHEDULE OF HOURLY RATES

FOR ADDITIONAL PROFESSIONAL AUDITING SERVICES AS REQUESTED FOR WASHTENAW COUNTY

List the **HOURLY RATE** by professional classification for each of the years below:

<u>Year Ended</u>	<u>Partners</u>	<u>Managers</u>	<u>Supervisory Staff</u>	<u>Staff</u>
2004	_____	_____	_____	_____
2005	_____	_____	_____	_____
2006	_____	_____	_____	_____
2007	_____	_____	_____	_____

SIGNATURE PAGE

_____ Signature	_____ Company Name
_____ Print Name	_____ Company Address
_____ Title	_____ City St. Zip
_____ Telephone #	_____ Fax #
_____ Federal Tax ID #	_____ URL/Email Address

The above individual is authorized to sign on behalf of company submitting proposal.

Proposals must be signed by an official authorized to bind the provider to its provisions for at least a period of 90 days.