



Floyd County Board of Commissioners

Request for Proposals (RFP No. 16-0328)

To Provide

**Business Personal Property Compliance
Audit Program**

Floyd County Board of Assessors

Floyd County, Georgia

Proposal Release Date

March 3, 2016

Proposal Submittal Date

3:00 PM, March 28, 2016

**Floyd County Administration Building
12 East 4th Avenue, Suite 106
Rome, Georgia 30161**

REQUEST FOR PROPOSAL
RFP# 16-0328

Georgia, Floyd County
March 3, 2016

The Floyd County Board of Commissioners will receive proposals for

**Business Personal Property Compliance
Audit Program**

Proposals will be received until 3:00pm, Monday, March 28, 2016 local time in the office of the Purchasing Director, located in Suite 106 of the Floyd County Administration Building, #12 East Fourth Ave, Rome, Georgia 30161. No proposal will be accepted after this time and date.

Floyd County intends to award a contract pursuant to this RFP and specifications to selected qualified consultants for the purpose of providing Business Personal Property Audit Services. The contract shall be awarded on a per audit fixed-fee basis, with payment rendered upon completion of audit. Each contractor shall defend his or her audit findings throughout the appeals process. The audits performed will provide the BOA with sufficient information to verify the accuracy of Business Personal Property Tax Reports filed by Floyd County business taxpayers for the current and three prior years, if appropriate.

Scope of Work, further instructions and agreements can be obtained from the Office of the Purchasing Director lamn@floydcountyga.org (706) 291-5109. Award, if approved, will be made by the Floyd County Board of Commissioners. Full RFP Packet may be downloaded from Floyd County Purchasing RFP/Bids page www.romefloyd.com or Georgia Procurement Registry Web Site https://ssl.doas.state.ga.us/PRSapp/PR_index.jsp

All questions must be in writing and received no later than Friday, March 18, at 2:00 pm, questions received after this time may or may not be answered. Questions regarding this RFP should be addressed to lamn@floydcountyga.org

Floyd County reserves the right to waive compliance by any applicant with any provision contained in this request whenever the County in its sole discretion believes such waiver is in the County's best interests.

Floyd County is an Equal Opportunity Employer.

SUBMISSION OF PROPOSAL

The completed response must be received no later than 3:00PM legally prevailing time on Monday, March 28, 2016.

One original and six- (6) copies as well as one (1) electronic copy on flash drive or CD “Proprietary” or “Confidential” information in separate file from technical proposal. The Proposal must be submitted and received at the following address listed below.

Proposals should be submitted to the following address:

Floyd County Purchasing
Nancy Lam, Purchasing Director
12 E. 4th Ave., Suite 106
Rome, GA 30161

Late bids will not be accepted. Each proposal must be sealed and submitted with the RFP name, closing date and time on the outside of the envelope/package.

The information requested and the manners of submission are essential to permit prompt evaluation of all proposals on a fair and uniform basis. The response must follow the RFP Response Outline provided in the RFP.

Floyd County reserves the right to declare as non-responsive and reject any proposal in which material information requested is not furnished or where indirect or incomplete answers or information are provided.

Proposals and modifications or corrections received after the closing time specified will not be considered.

REQUEST FOR PROPOSALS
Business Personal Property Compliance Audit Program
Floyd County, Georgia
16-0328

Floyd County Government requests qualified individuals and firms with experience in auditing Personal Property accounts for compliance to submit proposals for auditing services for the Business Personal Property Compliance Audit Program for Floyd County Board of Assessors (BOA).

INTRODUCTION

- A. Floyd County intends to award a contract pursuant to this RFP and specifications to selected qualified consultants for the purpose of providing Business Personal Property Audit Services. The contract shall be awarded on a per audit fixed-fee basis, with payment rendered upon completion of audit. Each contractor shall defend his or her audit findings throughout the appeals process. The audits performed will provide the BOA with sufficient information to verify the accuracy of Business Personal Property Tax Reports filed by Floyd County business taxpayers for the current and three prior years, if appropriate.
- B. The successful respondent will be required to enter into a contract containing the provisions as required by Georgia law pertaining to multi-year contracts. The following is a sample of the provision and will be adjusted as to the term or as to the length of the contract.

This contract shall terminate absolutely and without further obligation on the part of Floyd County at the close of the calendar year in which it was executed, and at the close of each succeeding calendar year for which it may be renewed as provided in O.C.G.A. Section 36-60-13. The contract shall automatically renew for each of the remaining calendar years provided for in the contract, unless positive action is taken by Floyd County to terminate such contract, and the nature of such action shall be written notice provided to the consulting firm within sixty (60) days before the end of the initial year of the contract or each succeeding remaining calendar year.

This contract shall terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of Floyd County under this contract

It is Floyd County's intent to award an initial contract on a "unit price, non-exclusive contract basis" effective on or near May 1, 2016 and terminate December 31, 2016, the contract will be renewable for up to four (4) one (1) year periods, which will begin on January 1 of each year and ending on December 31, pending annual approval of funding by the Floyd County Board of Commissioners. The contract will become effective upon approval and signing by both parties to the contract. Either party may terminate this contract by providing thirty- (30) day written notice to the other party, delivered by "Certified Mail" with return receipt.

II. CRITERIA FOR SELECTION

The following selection criteria will be used as the basis for the evaluation of proposals. The criteria are not necessarily listed in order of importance.

- A. Staffing – Evaluation of the list of personnel specifically assigned to the proposed project, including their qualifications, overall experience and recent experience on projects of similar nature and complexity to the proposed project.

- B. Experience/Performance – Review of past performance on Floyd County projects or other projects of similar nature and complexity as the proposed project; evaluation of client references whether included in the proposal response or not; overall responsiveness to County’s needs.
- C. Approach – Evaluation of the overall understanding of the scope of the proposed project; completeness, adequacy and responsiveness to the required information of the request for proposals.
- D. Availability – Evaluation of the work load of the proposing firm and the staffing to be assigned to the proposed project; time schedule of the proposer in relation to that of the proposed project location of the offices or facilities from which the services are to be provided to the County.
- E. Financial Stability – Evaluation of the overall financial position of the firm as determined from financial information required by the Request for Proposal or Qualifications or from other independent sources.
- F. Cost –Evaluation of the overall cost of the required services as submitted in the Request for Proposal, where applicable.

III. CONTRACT ADMINISTRATION

A. Independent Contractor Agreement

The attached sample “Independent Contractor Agreement” (Attachment A, with Exhibits A, B, and C) specifically outlines the contractual responsibilities. Auditing firms responding to this RFP should thoroughly review the documents prior to submitting a proposal. Please note item number 18 in sample “Independent Contractor Agreement, Attachment A, which limits contracts to other governmental agencies only and does not allow contracts with the general private industry. Any proposed revisions to the terms or language of this document must be submitted in writing with the audit firm’s response to the request for proposals. Since proposed revisions may result in a proposal being rejected if the revisions are unacceptable to the BOA, the audit firm representative should review any proposed revisions with an officer of the firm having the authority to execute the contract.

B. Project Manager

The BOA will designate a Project Manager to coordinate this project for the County. The successful auditing firm(s) will perform all work required pursuant to the contract under the direction of and subject to the approval of the designated Project Manager.

C. Expenses of Preparing Responses to this RFP

Neither the Floyd County Board of Commissioners nor the BOA accepts responsibility for any expenses incurred by the auditing firms responding to this RFP. Such expenses are to be borne exclusively by the individual firms.

D. Submittal Instructions

Delivery of Proposal

One original and six- (6) copies as well as one (1) electronic copy on flash drive or CD “Proprietary” or “Confidential” information in separate file from technical proposal. The Proposal must be submitted and received at the following address listed below **by 3:00PM legally prevailing time on March 28, 2016:**

Floyd County Purchasing Department
 12 East 4th Ave., Suite 106
 Rome, Georgia 30161

Any proposal received after the above date and time will not be accepted.

E. Questions

All questions must be in writing and received no later than **Friday, March 18, at 2:00 pm**, questions received after this time may or may not be answered. Questions regarding this RFP should be addressed to:

Director of Purchasing, Ms. Nancy Lam
12 East 4th Ave., Suite 106
Rome, GA 30161
Phone: 706-291-5118
E-mail: lamn@floydcountyga.org

F. Proposal Duration

Proposals submitted in response to this RFP must be valid for a period of ninety (90) days from proposal submission deadline, and must be so marked.

G. Acknowledgment of Addenda

Addenda may be issued in response to changes or clarifications in the Request for Proposals. Each Addendum must be acknowledged either in a cover letter or by signing and returning the Addendum form. Acknowledgments must be received no later than the proposal due date. If acknowledgments are returned with the proposal, they must be submitted with the Technical Proposal only. Failure to properly acknowledge any Addendum may result in a declaration of non-responsiveness by Floyd County Administration. Addenda will be posted on the GA Procurement Registry as well as Floyd County official web site.

IV. AWARD OF CONTRACT

A selection committee will review and rate all proposals and may or may not determine an interview list of firms whose proposals are highest rated based on qualifications and information provided in Section II, Criteria For Selection. Firms selected for an interview will be scheduled for an oral presentation to the selection committee, not to exceed one hour's duration, responding to questions from the selection committee relevant to the firm's proposal.

The selection committee will then re-evaluate all firms that participated in the interview process, and base the revised ranking on the information submitted and oral interview. After reviewing the recommendations, the BOA will then make its recommendation to the Floyd County Board of Commissioners (BOC) for final approval.

THE COUNTY RESERVES THE RIGHT TO REJECT ANY AND ALL PROPOSALS, TO WAIVE INFORMALITIES, AND TO RE-ADVERTISE.

V. STATEMENT OF WORK

The selected firm(s) will be required to perform, under the Chief Appraiser and Personal Property Supervisor's direction, at least the following tasks and services:

- A. Audits may be assigned as a large block of accounts at the beginning of each contract year. This will allow the auditing firm(s) the flexibility to schedule the audits accordingly and best utilize its' manpower and resources. However, all audits assigned must be scheduled to allow for completion prior to the end of each contract year ending on December 31. Audits should be completed and results submitted to BOA within ninety- (90) days from date scheduled by the auditing firm(s). Exceptions must be submitted in writing to the Project Manager for approval.

- B. The audits shall be conducted on business personal property accounts for the purpose of ad valorem taxation to ensure complete and accurate reporting. These services will include the examination of taxpayer's personal property tax reports and all supporting documents. The audit will confirm all fixed assets, including machines and equipment, furniture and fixtures, inventories, and leased equipment are reported consistently with the regulations in effect for the year in which the assets are being reported.
- C. The auditing firm(s) will be responsible for scheduling appointments with taxpayers and/or their agents.
- D. The audits will be performed at the taxpayer's Floyd County location. In addition to reviewing the taxpayer's records during this on-site visit, the auditor will complete a walk through of the facilities to observe the operation and condition of the properties being reported. If the taxpayer's records are maintained at a location outside of Floyd County, the auditing firm(s) will make every effort to have the records, or certifiable copies, available at the Floyd County location at time of the audit. If records cannot be produced in Floyd County, out of town travel plans must be approved in advance. Out of town travel expenses only will be reimbursed according to Floyd County's travel policies in effect at the time out of town travel is approved. If out of town travel is combined for two or more audits, the reimbursed travel expenses will be allocated on a pro rata basis. The BOA may assign employees to accompany the auditor on audits and/or on-site visits as deemed appropriate.
- E. Upon completion of each audit, the auditing firm(s) will be responsible for computing the valuation of property arising from the audit, which may be subject to tax assessment for the audit period. All valuations will be determined by the application of BOA rules and regulations in effect for the year being audited. Standard BOA policy and appraisal methodology will be applied. The auditing firm(s) will not attempt to negotiate factual valuation disputes unless authorized by BOA management.
- F. The auditing firm(s) shall verbally discuss audit results with the taxpayer and/or their agent prior to submitting the final results in writing to the taxpayer and the BOA.
- G. The auditing firm(s) shall prepare all necessary correspondence in an electronic format using standard form letters approved by the BOA applicable to the services provided. The electronic formats will be forwarded to the BOA for printing and mailing. All written correspondence to taxpayers must be on BOA stationery and signed by the Personal Property Supervisor. The auditing firm(s) may assist the BOA in the preparation of other correspondence to taxpayers as deemed necessary by the Personal Property Supervisor. At no time will the auditing firm(s) have in its possession any BOA stationery, blank letterheads, or preprinted envelopes.
- H. The auditing firm(s) shall prepare and submit, at regularly scheduled monthly meetings separate detailed progress reports for "Audits - Outstanding" and "Audits - Completed". The "Audits - Outstanding" report should include, but not be limited to, the following items: taxpayers' name, account number, location address, contact name and phone number, date assigned, audit issues, findings, and outstanding issues. The "Audits - Completed" report should include all of the above with the addition of final assessment. Please include suggested examples with your proposal.
- I. The auditing firm(s) shall defend its audit findings at each step of the appeals process until a final settlement has been reached.
- J. The auditing firm(s) must commit to comply with a "Confidentiality Statement" as defined in Exhibit A attached for the duration of the assigned audits.
- K. The auditing firm(s) must commit to comply with a "Conflict of Interest and Contingent Fees Statement" as defined in Exhibit B attached for the duration of the assigned audits.

- L. The auditing firm(s) must commit to comply with a “Hold Harmless and Insurance Requirement” as defined in Exhibit C attached for the duration of the assigned audits.
- M. The auditing firm(s) may be asked to assist in the development of a formal training program for employees of the BOA. The program will be designed to assist in training new as well as more experienced employees in reading and understanding various financial reports and basic accounting principles. A detailed plan should be described in the “Technical Proposal” section and pricing structure should be included in the “Cost Proposal” section.
- N. The auditing firm(s) may also be asked to assist the BOA in the development of an aggressive program for discovery of new and previously unreported taxpayers. Again, this plan should be described in the “Technical Proposal” section and pricing should be included in the “Cost Proposal” section.
- O. Minimum qualifications of staff members performing the audits are as follows:
 - 1. Accounts with an annual Fair Market Value of \$1,000,000 or greater are to be completed by an individual holding a CPA designation and licensed to practice in the State of Georgia, with a minimum of three years related experience.
 - 2. Accounts with an annual Fair Market Value under \$1,000,000 may be performed by professionals with an accounting degree whose work is supervised and reviewed by a CPA licensed to practice in the State of Georgia.

VI. PROPOSAL FORMAT

Auditing firms responding to this RFP are required to submit their proposals in the following format.

A. Technical Proposal –

The following requirements of the Technical Proposal should be considered very important and will have considerable weight in the final selection of a contractor for this program.

1. Audit Program Implementation

- (a) Audit Work Plan – Detail the proposed audit plan and list the significant tasks, methodologies, and responsibilities in order of completion. Please include information on suggested scheduling or audit calendars, and expected number of accounts that could be audited. Please include examples of management reports and sample correspondence to be used with Floyd County taxpayers.
- (b) Training Program – Describe in detail any proposed staff development and/or training program that could be offered the BOA staff.
- (c) Discovery Program – Describe in detail any proposed program to assist the BOA in locating new and unreported businesses located in Floyd County.
- (d) Management/Personnel – Resumes of persons who will be assigned to this contract for project auditing, project management, and executive management. Also include the approximate time commitment of each individual to this contract.
- (e) County Support – Provide estimates of resources to be provided by Floyd County to include, but not be limited to, space, equipment, administrative and clerical support, and management.

2. Business Qualifications

In order to protect Floyd County from untimely delays, auditing firms responding to this RFP will provide the following information to demonstrate corporate

experience and ability to complete complex auditing projects of this nature. Information requested in items “c” and “d” must be bound separately and marked “Proprietary” or “Confidential”. This will allow Floyd County to maintain confidentiality of each firm’s financials and at the same time comply with an “Open Records” request.

- (a) Existing Clients of Relative Size – Please include a reference name and telephone number for verification:
 - i. Summarize a list of clients of relative size for past five years from all jurisdictions, including other states.
 - ii. Indicate length of time for each association.
 - iii. Indicate number of audits completed on an annual basis for each jurisdiction.
 - iv. List and explain any litigation during the past five years.
 - v. Explain any contracts with other governmental agencies that were terminated prior to the end of the contract period.

- (b) Staffing Plan – Please include the following for consideration by Floyd County:
 - i. Chart of Principals within your organization from Project Managers up to include names, positions, years of experience with your company, and any other experience deemed appropriate.
 - ii. Availability of Existing Staff to include an organizational chart detailing the proposed team for Floyd County.
 - iii. Additional Staffing Requirements to show plans for any proposed additional staffing. (Due to concerns of confidentiality, no subcontracting will be considered.)

- (c) Twelve- (12) Month Business Plan:
 - i. Demonstration of your company’s capability to financially support this program
 - ii. Cash Flow projections
 - iii. Pro Forma Financial Statements (Balance Sheet and Income Statement)

- (d). Financial Statements – Audited or certified financial statements for 2014 and 2015, or the latest two- (2) years available, must be submitted with your proposal.

- (e) Customer Service – Floyd County is committed to providing its taxpayers with the highest level of Customer Service possible. Outline your firm’s policies and procedures for maintaining this high level of Customer Service while representing Floyd County to its taxpayers.

B. Cost Proposal –

- 1. See Attachment B for the requested format of the Cost Proposal.

- 2. Fair Market Value and Account Class will be determined as follows:
 - (a) The FMV will be the highest value reported by the taxpayer prior to the audit for any year selected for audited.
 - (b) The Account Class will be determined at the time the account is selected for audit and will not be adjusted as a result of the audit findings.
 - (c) Approved exemptions, such as Freeport for Inventory and Community Development Projects, will be added to the taxable FMV to determine the total value of the account for Account Class purposes.

- (d) Describe in detail any exclusive or early payment discounts or billing options offered.
- 3. An audit usually consists of the most current year and three (3) prior years. However, prior year financial records are not available in all cases for auditing purposes, therefore some audits consist of less than four (4) years. For pricing purposes, the Account Class based on FMV has been divided into two (2) categories: "1 or 2 -year audits" and "3 or 4 -year audits".

INDEPENDENT CONTRACTOR AGREEMENT

- (1) This contract is made and entered into this _____ day of _____ in the year 2016 by and between Floyd County Board of Assessors, hereafter referred to as “BOA” and/or Floyd County Board of Commissioners (BOC), and (Audit Firm) hereafter referred to as “Contractor”.
- (2) Contractor agrees to provide services to BOA in the form of audits and discovery of unreported and under-reported Business Personal Property assets and other services, such as training and new account discoveries, as referenced in the attached proposal submitted in response to the BOA Request for Proposal Number 16-0328. Fee structure is outlined in the attached Cost Proposal, Attachment B. Required services are subject to change due to procedural, judicial, and/or legislative changes.
- (3) As provided by O.C.G.A. §36-60-13, the County’s obligations hereunder shall terminate at the close of the current physical year and at the close of each succeeding physical year absolutely and without further obligation of the part of the County, and without liability for such termination, unless the agreement is automatically renewed. The agreement shall be automatically renewed after December 31, of the current physical year and each succeeding physical year, unless the County terminates it at least thirty days prior to the start of any physical year. The total obligation of the County which will be incurred in the initial physical year and in each physical year of the renewal term, if renewed, shall consist of the amounts as submitted and approved by the County Board of Commissioners as part of the budgeting process. These services will be provided beginning on or around May 1, 2016 and continuing through December 31, 2016, with annual options of renewal not to extend beyond physical year ending December 31, 2020. These options may be exercised at the discretion of the BOA. BOA agrees to pay Contractor for the stated periods of time as per proposal for services rendered.
- (4) Contractor agrees to provide BOA with an itemized invoice for audits completed on a fixed fee, exclusive or non-exclusive basis, as defined and agreed to in the Cost Proposal, at the end of each month. The attached “Cost Proposal,” signed by (audit firm executive) and dated (date) outlines the fixed fee payment schedule, fee structure for any training and discovery programs, and any applicable discounts and is hereby incorporated into and made part of this contract. If an “Exclusive Discount” is offered and Floyd County selects this option, then Floyd County is guaranteed a (percentage) discount and reduction in all fees (excluding reimbursement of actual travel expenses) as stated in “Cost Proposal”. Contractor agrees that all records bearing upon payment under this agreement shall be the property of and ownership will be retained by the BOA. The Contractor will serve as custodian and hereby agrees to provide reasonable security to maintain confidentiality of records as long as a contractual agreement remains in effect between the two parties.
- (5) The initial contract amount is projected to be \$25,000. Additional funding may be allocated at the discretion of the Project Manager. Should additional funding be allocated, the BOA reserves the option to enlist the services of other auditing firms to perform services under this additional funding. In the event the BOA elects to enlist the services of other auditing firms, the “Exclusive Discount”, if any as described in the “Cost Proposal” would remain in effect for the balance of the initial contract. If the BOA elects to maintain an exclusive contract with the initial Contractor, then any “Exclusive Discounts” will be applied to payments for services rendered under this additional funding.
- (6) All expenses, with the exception of travel expenses outside of local area, incurred by Contractor including but not limited to local travel, telephone, administration, etc. shall be the responsibility of Contractor. The Contractor will be reimbursed for all approved travel expenses incurred outside of local area, in accordance with the County’s travel policies in effect at the time the expenses are approved. Out of town travel is defined as expenses incurred for air, train, bus, boat, or rental car travel, lodging, meals, telephone and miscellaneous tips only. Use of a personal vehicle in

conjunction with out of town travel will be reimbursed at the current mileage rate in effect for Floyd County employees at the time of travel. The Project Manager must approve all travel in advance of incurring the expense for the travel. Supporting detail is required for all travel expense reimbursement.

- (7) Audits shall be completed and results submitted to the BOA within ninety- (90) days from the date of the property owner's "Audit Notification Letter." Exceptions must be submitted to the Director/Chief Appraiser or Personal Property Supervisor for advance approval with details of the reasons for the delay.
- (8) Monthly reporting is to include a summary of completed audits to show audited results as compared to original reported fair market values. The Contractor shall provide a separate report summarizing the status of all outstanding and incomplete audits. In addition to the above requirements, a separate post "Audit Survey" form is to be provided to the taxpayer. The survey is intended to solicit comments from the taxpayer concerning the performance of the Contractor during the audit process. The survey is to be printed on Floyd County stationary and signed by the Personal Property Supervisor and included in the audit results packet mailed to property owners of all completed audits.
- (9) Training classes are to be conducted as described in the Cost Proposal to Floyd County. Scheduling will be at the discretion of the Project Manager and mutually agreed to by the Contractor. Training shall be conducted as outlined in the Cost Proposal and agreed to as part of this contract.
- (10) The discovery program will be assigned at the discretion of the Project Manager. The scope and level of the discovery will be determined at the time of the assignment in conjunction with the terms described in the Cost Proposal.
- (11) Addenda may be attached to identify any outstanding audits and/or appeals, which were assigned prior to this agreement. Any addenda will be made part of this contract and will be included in the initial funding covering this contract.
- (12) Neither Contractor nor its employees are employees of BOA or Floyd County while performing services and will not be entitled to fringe or other benefits normally accrued for employees of BOA or Floyd County, but shall be an **INDEPENDENT CONTRACTOR**.
- (13) Contractor commits to comply with the "Confidentiality Agreement", shown as Exhibit A, incorporated herein by reference.
- (14) Contractor commits to comply with the "Conflict of Interest Agreement", shown as Exhibit B, incorporated herein by reference.
- (15) Contractor agrees to comply with the "Hold Harmless and Insurance Requirements", shown as Exhibit C, incorporated herein by reference.
- (16) Contractor agrees that all work performed will be in accordance with Generally Accepted Accounting Principles as adopted by the American Institute of Certified Public Accountants.
- (17) Contractor agrees that all persons selected to perform the tasks, as outlined in this agreement, are actual employees of the contractor and no sub-contracts or other employment agreements are in effect for the duration of this agreement. The employees must be U. S. citizens and/or have a valid work permit or work visa. The BOA reserves the right to withhold payment for any services performed by a non-employee or sub-contractor, without prior written consent of the Project Manager.
- (18) Contractor agrees to provide auditing services only to other counties and similar government agencies and not to provide professional services of any type to the general public or private industry.

- (19) This contract will become effective upon signing by both parties. Either Contractor or BOA/BOC may terminate this contract by providing thirty- (30) days written notice, delivered by certified mail.
- (20) Contractor may not sell, transfer, or in any manner convey this contract to another party.
- (21) This contract is renewable, at the option of BOA, and upon written agreement by Contractor. However, the total duration of this contract, including the exercise of any options, shall not extend beyond December 31, 2020, (basic one- (1) year and four- (4) renewable options of one year each, ending December 31, 2017, December 31, 2018, December 31, 2019, and December 31, 2020 respectively).
- (22) The duties of Project Manager are assigned to the office of the Director/Chief Appraiser of the Floyd County Board of Assessors. The Director/Chief Appraiser may assign limited responsibilities to the Personal Property Supervisor.
- (23) Accounts assigned for audit and cancelled at a later date because of bankruptcies, no longer in business, moved out of county, etc. shall be compensated at the staff hourly rate included in proposal for actual time spent, up to a maximum of eight (8) hours per account. The charge must be supported with documentation such as time sheets, timecards, etc.

THIS AGREEMENT ENTERED INTO BETWEEN THE PARTIES ON THIS DAY:
(DAY) OF (MONTH), YEAR

On behalf of the COUNTY:
 FLOYD COUNTY, GEORGIA

On behalf of the CONTRACTOR:
 (Auditing Firm)

 Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

CONFIDENTIALITY STATEMENT

- (1) The auditing firm agrees that neither it nor any of its employees, agents, or other persons or organizations over which it has control, will at any time during or after its relationship with BOA, directly or indirectly use any taxpayer’s confidential information for any purpose not associated with BOA’s activities. The auditing firm also agrees not to disseminate or disclose any of the confidential information to any person or organization not connected with BOA, without the express written consent of BOA. Additionally, the auditing firm agrees to take necessary and appropriate steps to ensure that the confidentiality of all information, considered to be confidential, is maintained while in its possession.
- (2) Upon termination of its relationship with BOA/BOC, the auditing firm agrees that all documents, records, notebooks, and similar repositories of or containing confidential information, including copies of such materials, then in its possession, whether prepared by it or others, will be returned to BOA within thirty- (30) days of the termination or expiration of this agreement.
- (3) In the event that the auditing firm shall breach this nondisclosure agreement, or in the event that such breach appears to be an imminent possibility, the BOA shall be entitled to all legal and equitable remedies afforded it by law as a result of the breach.
- (4) To the extent that any information is subject to the Open Records Act, BOA and the auditing firm will make those records available to the public.
- (5) This statement is binding upon the auditing firm and upon its respective executors, employees, administrators, legal representatives, successors, and assigns.
- (6) This statement shall be governed for all purposes by the laws of the State of Georgia. If any provision is declared void, or otherwise unenforceable, that provision shall then be deemed to have been severed from this statement, which shall otherwise remain in full force and effort.

I (we) the undersigned agree to comply with the provisions set forth above.

THIS AGREEMENT ENTERED INTO BETWEEN THE PARTIES ON THIS DAY:

_____, 2016

On behalf of the COUNTY:

FLOYD COUNTY, GEORGIA

Notary _____

On behalf of the CONTRACTOR:

(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

CONFLICT OF INTEREST AND CONTINGENCY FEE STATEMENT

- (1) Contractor certifies that to the best of its knowledge no circumstances exist which will cause a conflict of interest in performing the services required by this contract; that no employee of the County, or any member thereof, or any public agency or official affected by this contract has any pecuniary interest in the contract; and that no person associated with the contractor has any interest that would conflict in any manner or degree with the performance of this contract.
- (2) Should the contractor become aware of any circumstances that may cause a conflict of interest during the term of this contract, the contractor shall immediately notify BOA. If BOA determines that a conflict of interest exists, BOA may require the contractor to take action to remedy the conflict of interest or terminate the agreement without liability. BOA shall have the right to recover any fees paid for services rendered by the contractor that were performed while a conflict of interest existed and the BOA was not notified within one- (1) week of becoming aware of the existence of the conflict of interest.
- (3) Contractor warrants that it has not employed or retained any company or person other than a bona fide employee working solely for the Contractor to solicit or secure this Agreement; and that he has not paid or agreed to pay any person(s), company, corporation, individual, or firm other than a bona fide employee working solely for the Contractor, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award of this Agreement. For any breach or violation of this provision, the County shall have the right to terminate the Agreement without liability and at its discretion to deduct from the price, or otherwise recover, the full amount of such fee, commission, percentage, gift, payment, or consideration.

I (we) the undersigned agree to comply with the provisions set forth above.

THIS AGREEMENT ENTERED INTO BETWEEN THE PARTIES ON THIS DAY:

_____, 2016

On behalf of the COUNTY:

FLOYD COUNTY, GEORGIA

On behalf of the CONTRACTOR:

(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

HOLD HARMLESS AND INSURANCE REQUIREMENT

(1) HOLD HARMLESS AGREEMENT

The auditing firm hereby agrees to hold the County, its officers, agents and employees, harmless from any and all claims made against the officers, agents and employees of the County, which arise out of any action or omission of the auditing firm or any of its officers, employees or agents. The agreement to hold the County, its officers, agents and employees harmless shall not be limited to the limits of the liability insurance required under the provisions of this contract.

(2) INSURANCE REQUIREMENTS

The auditing firm will procure and maintain for the duration of the Contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with performance of the work by the auditing firm, its agents, representatives, employees, or subcontractors.

A. **MINIMUM LIMITS OF INSURANCE:** The auditing firm shall maintain limits no less than:

- (1) **General Liability:** \$1,000,000 General Liability - combined single limit per occurrence, for bodily injury, personal injury, property damage, contractual liability, and broad form property damage.
- (2) **Automobile Liability:** \$1,000,000 Automobile Liability - combined single limit per accident, for bodily injury and property damage, including owner, non-owned, hired, leased or rented vehicles.
- (3) **Workers' Compensation and Employers' Liability:** \$100,000 Employers Liability limits per accident and Workers' Compensation limits as required by the Labor Code of the State of Georgia.
- (4) **Professional Liability Insurance:** \$1,000,000 to cover damages resulting from errors or omissions of the auditing firm.

B. **DEDUCTIBLES AND SELF-INSURED RETENTION:** Any deductibles or self-insured retention must be declared to and approved by the County. At the option of the County, either the insurer shall reduce or eliminate such deductibles or self-insured retention as respects the County, its officers, officials, and employees, or the auditing firm shall procure a bond guaranteeing payment of losses and related investigations, claims administration and defense expenses.

C. **OTHER INSURANCE PROVISIONS:** The policies are to contain, or be endorsed to contain, the following provisions:

- (1) **General Liability and Automobile Coverage**
 - (a) The County, its officers, officials, employees, and volunteers are to be covered as additional named insured as respects liability arising out of activities performed by or on behalf of the auditing firm; products and completed operations of the auditing firms; premises owned, occupied or used by the auditing firm; or automobiles owned, leased, hired or borrowed by the auditing firm.
 - (b) The coverage shall contain no special limitation on the scope of protection afforded to the County, its officers, officials, employees, or volunteers.

Nothing in this paragraph shall be construed to require the auditing firm to provide liability insurance coverage to the County for claims asserted against the Owner for its negligence.

(c) Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the County, its officers, officials, employees, or volunteers.

(d) The auditing firm's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

(2) **Workers' Compensation and Employers' Liability Coverage:** The insurer shall agree to waive all rights of subrogation against the County, its officers, officials, employees, and volunteers for losses arising from work performed by the auditing firm for the County.

(3) **All Coverage:** Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty- (30) days prior written notice by certified mail, and return receipt requested, has been given to the County.

D. **ACCEPTABILITY:** Insurance is to be placed with insurers with a Best's rating of no less than A: VII.

E. **VERIFICATION OF COVERAGE:** The auditing firm shall furnish the County with certificates of insurance and with original endorsements effecting coverage required by this clause. Their certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the County before work commences. The County reserves the right to require complete, certified copies of all required insurance policies at any time.

THIS AGREEMENT ENTERED INTO BETWEEN THE PARTIES ON THIS DAY:
(DAY) OF (MONTH), 2016

On behalf of the COUNTY:
FLOYD COUNTY, GEORGIA

On behalf of the CONTRACTOR:
(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

**COST PROPOSAL - ATTACHMENT B
AUDITING SERVICES – BUSINESS PERSONAL PROPERTY
SEALED BID #16-0328**

DO NOT INCLUDE FEES OR COSTS IN ANY AREA OR FORM OUTSIDE OF THIS PAGE.
Auditing firms responding to this RFP are required to submit their costs proposals on this sheet only.

The following breakdown by account class must be used for pricing when submitting bids in response to this Request for Proposal No 16-0328 offered by Floyd County Board of Assessors. All fees must be expressed as a per audit fixed-fee basis to include all local travel, meetings, related expenses, profit and overhead.

Fair Market Value	Account Class	1 or 2 Year Audit Fee	3 or 4 Year Audit Fee
\$50,000 - \$399,999	A	\$ _____	\$ _____
\$400,000 - \$999,999	B	\$ _____	\$ _____
\$1,000,000 - \$4,999,999	C	\$ _____	\$ _____
\$5,000,000 - \$19,999,999	D	\$ _____	\$ _____
\$20,000,000 & Over	E	\$ _____	\$ _____

Additional Services: (Attach additional sheets as necessary)

Training – Please describe in detail the fee structure for training as outlined in the Technical Proposal and Statement of Work, Section V, paragraph L.

Discovery – Please describe in detail the fee structure for any discovery programs as outlined in the Technical Proposal and Statement of Work, Section V, paragraph M.

Exclusive Discount – If your firm offers this discount, please list the percentage and describe in detail how the discount is to be applied.

Early Payment Discount – If your firm offers this discount, please list the percentage and describe in detail how the discount is to be applied.

Other Services Offered – If your firm offers any other services, unique billing plans, or discounts not listed above, please describe in detail below.

Administrative/Clerical Staff Hourly Billing Rates: \$ _____

Name (typed or printed) _____ Title _____

Signature _____ Date _____

Name of Firm _____

Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of Floyd County Georgia has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Numer

Date of Authorization

Name of Contractor

Address of Contractor

Name of Project

FLOYD COUNTY GEORGIA
Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.
Executed on _____, ____ in 201__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 201__.

NOTARY PUBLIC

My Commission Expires:

(Notary Seal or Stamp Required)

ATTACHMENT

**FLOYD COUNTY BOARD OF COMMISSIONERS
DRUG-FREE WORKPLACE CERTIFICATE**

By signature on this certificate, the Vendor certifies that the provisions of O.C.G.A. Section 50-24-1 through 50-24-6 related to the "Drug-Free Workplace Act" have been complied with in full. The Vendor further certifies that:

1. A drug-free workplace will be provided for the Vendor's employees during the performance of the contract; and
2. Each Vendor who hires a subVendor to work in a drug-free workplace shall secure from that subVendor the following written certification: "As part of the subcontracting agreement with (Vendor's name), (subVendor's name) certifies to the Vendor that a drug-free workplace will be provided for the subVendor's employees during the performance of this contract pursuant to O.C.G.A. Section 50-24-3(b)(7)."

By signature on this certificate, the Vendor further certifies that it will not engage in the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of this contract.

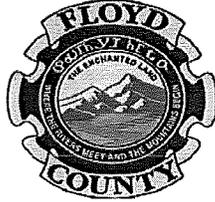
Vendor: _____

By: _____

Name Printed: _____

Title: _____

Date: _____



CERTIFICATE OF NON-COLLUSION

By responding to this solicitation, the supplier understands and agrees to the following:

1. That the submitted response constitutes an offer, which when accepted in writing by Floyd County, and subject to the terms and conditions of such acceptance, will constitute a valid and binding contract between the undersigned and Floyd County; and
2. That the supplier has read the specifications and requirements shown or referenced in the solicitation and that the supplier's response is made in accordance with the provisions of such specifications and requirements except as expressly stated otherwise in the supplier's response; and
3. That the supplier guarantees and certifies that all items included in the supplier's response meet or exceed any and all such stated specifications and requirements of the solicitation except as expressly stated otherwise in the supplier's response; and
4. That, if awarded a contract, the supplier will deliver goods and/or services that meet or exceed the specifications and requirements of the solicitation except as expressly stated otherwise in the supplier's response; and
5. That the response submitted by the supplier shall be valid and held open for a period of **one hundred and twenty (120) days (or such other time period as identified in the solicitation)** from the final solicitation closing date and that the response may be held open for an additional period of time subject to the supplier's consent; and
6. That the supplier's response is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a response for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. The supplier understands and agrees that collusive bidding is a violation of state and federal law and can result in fines, prison sentences, and civil damage awards; and
7. That the provisions of the Official Code of Georgia Annotated, Sections 36-91 have not been violated and will not be violated in any respect.

DO NOT MODIFY THE BID/PROPOSAL CERTIFICATION TERMS IN ANY WAY. THIS FORM MUST BE COMPLETED, SIGNED AND SUBMITTED WITH YOUR RESPONSE.

Contractor's Full Legal Name: (PLEASE TYPE OR PRINT)	
Authorized Signature:	
Printed Name and Title of Person Signing:	
Date:	
Company Address:	
FAX Number:	
Email Address:	
*This table must be completed in its entirety by the supplier.	

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see Instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	Floyd County Board of Commissioners P.O. Box 946 Rome, GA 30161
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,