

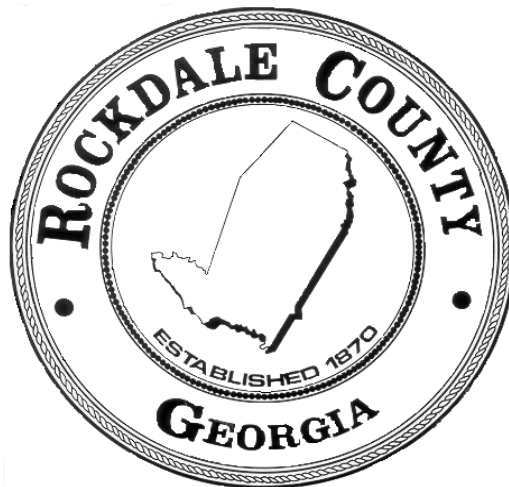
REQUEST FOR PROPOSALS

No. 22-29

ROCKDALE COUNTY, GEORGIA

July 6, 2022

PERSONAL PROPERTY TAX AUDIT FOR THE TAX ASSESSORS' OFFICE



**ROCKDALE COUNTY FINANCE DEPARTMENT
PROCUREMENT OFFICE
958 Milstead Avenue
CONYERS, GA 30012
770-278-7552**

INTRODUCTION:

Rockdale County is requesting Competitive, Sealed Proposals for the **Personal Property Tax Audit for the Rockdale County Tax Assessors Office**. Instructions for preparation and submission of a proposal are contained in this packet. Proposals must be typed or printed in ink. Instructions for preparation and submission of a proposal are contained in this packet. Proposals must be typed or printed in ink.

Rockdale County provides equal opportunity for all businesses and does not discriminate against any person or business because of race, color, religion, sex, national origin, handicap, or veterans' status. This policy ensures all segments of the business community have access to supplying the goods and services needed by Rockdale County.

PURCHASING CONTACT FOR THIS REQUEST:

All questions concerning this RFP and all questions arising subsequent to award are to be addressed to the Purchasing Division via email to Meagan Porch, Buyer, at meagan.porch@rockdalecountyga.gov or the following address:

Rockdale County Finance Department
Purchasing Division
Attn: Meagan Porch
958 Milstead Avenue
Conyers, GA 30012
Phone: (770) 278-7557, Fax: (770) 278-8910
E-mail: meagan.porch@rockdalecountyga.gov

To maintain a "level playing field", and to assure that all proposers receive the same information, proposers are requested **NOT** to contact anyone other than the contact above until after the award of the contract. Doing so could result in disqualification of the proposer.

PROPOSAL COPIES FOR EVALUATION:

Technical Proposal:

Two (2) hard copies, one (1) original hard copy, and one (1) Flash Drive in Adobe PDF format will be required for review purposes. (*Original must be clearly marked "Original" and the Copies clearly marked "Copies."*). Flash Drives that are blank or have incorrect information on them will not be acceptable and may be justification for disqualification. Check your Flash Drive(s) to ensure that they have the appropriate material on it before submitting.

CONTRACT TERM:

The Contract Term will be one (1) year with the option to renew four (4) additional one (1) year terms.

DUE DATE:

Sealed proposals will be received at the Rockdale County Finance Department, Procurement Division, 958 Milstead Avenue, Conyers, GA 30012 no later than **2:00 P.M., local time, Thursday, July 28, 2022.** Proposals received after this time will not be accepted.

QUESTIONS AND CLARIFICATIONS:

All questions and requests for clarifications concerning this RFP must be submitted to the Purchasing Division via email to meagan.porch@rockdalecountyga.gov or at the above address no later than **2:00 p.m., local time, on Thursday, July 21, 2022**. It shall be the proposer's responsibility to seek clarification as early as possible prior to the due date and time. Written responses from the County to the questions it receives will be in an addendum and posted to the County's website at www.rockdalecountyga.gov, under Bid Opportunities. Questions or requests for clarifications received after this deadline will not receive a response.

ADDENDA:

Answers to questions submitted that materially change the conditions and specifications of this RFP will be issued in an addendum and posted to the County's website at www.rockdalecountyga.gov Bid Opportunities. Any discussions or documents will be considered non-binding unless incorporated and issued in an addendum.

It is the proposer's responsibility to check the Rockdale County website at www.rockdalecountyga.gov, Bid Opportunities for any addenda that may be issued, prior to submitting a proposal for this RFP.

INFORMATION TECHNOLOGY DISCLOSURES

This section is intended to obtain a full disclosure from the responder of all requirements related to the use of Information Technology for the successful implementation and operational readiness of the proposed solution. This disclosure should include all computer hardware, software, and network connectivity requirements that are needed.

Software that provides built-in data archiving mechanisms for all documents and files, and that can also be programmed to reflect State-defined retention schedules will receive preference.

Information must include:

- Point of Contact for Technical follow up (Name, title, email address, phone number)
- System Hosting (Cloud-based or Rockdale County Data Center)
- Compute requirements (server, workstations, field devices – Mfg and Model)
- Storage requirements (Mfg and Model, estimated 1st year requirement, estimated rate of growth, total capacity in Gb required for initial 2 years)
- Platforms involved – list all (Windows, iOS, Android, Linux, etc.)
- Scanners, cameras, monitors, printers (Mfg and Model)
- Software requirements (utilities, DB scripts, applications, – Name and Developer)
- High-level diagram of the solution (Host, Storage, DBs, Applications, Interfaces to other applications)

The Total Solution Cost should include all I.T. costs, plus (2) years of Maintenance (Support) Costs of all applications and equipment.

Responses must contain Payment Terms based on project-defined deliverables that include Project Plan Approval, Installation, Training, and Testing – both Systems and End-to-End (E2E) testing.

All systems that have been designated as “live”, “in use”, or “in Production” must follow the Change Management Procedures of the County in order for any subsequent changes to be approved, scheduled, and implemented. These procedures call for testing and adequate proof of testing.

QUALIFICATIONS OF OFFERORS:

Proposers must have a current business license from their home-based jurisdiction and provide a copy of that license with the submittal of their proposal response.

Proposals from any offeror that is in default on the payment of any taxes, license fees, or other monies due to Rockdale County will not be accepted.

Any contractor submitting a Proposal must complete the Contractor's Qualification Statement and Questionnaire if provided in this package.

In evaluating Proposals, the County may seek additional information from any contractor concerning such contractor's proposal or its qualifications to construct the Project.

Proposers are to submit at least **three (3) references** from projects with similar experience using the materials and process in this RFP.

PROPRIETARY INFORMATION

Careful consideration should be given before submitting confidential information to Rockdale County. The Georgia Open Records Act permits public scrutiny of most materials collected as part of this process. Please clearly mark any information that is considered a trade secret, as defined by the Georgia Trade Secrets Act of 1990, O.C.G.A. §10-1-760 et seq., as trade secrets are exempt from disclosure under the Open Records Act. Rockdale County does not guarantee the confidentiality of any information not clearly marked as a trade secret.

FINANCIAL STABILITY

The Offeror will provide financial information that would allow proposal evaluators to ascertain the financial stability of the firm.

- If a public company, the Offeror will provide their most recent audited financial report.
- If a private company, the Offeror will provide a copy of their most recent internal financial statement, and/or a letter from their financial institution, on the financial institution's letterhead, stating the Offeror is in good standing with that financial institution.

SELECTION PROCESS:

The Rockdale County Procurement Office and Evaluation Committee makes a recommendation for award. The Board of Commissioners will make the actual award of the contract and has the authority to award the contract to a company different than the company recommended by the Procurement Office and/or Evaluation Committee.

This is a past performance/quality/price trade-off source selection in which competing offeror's past and present performance history and product quality will be evaluated on a basis approximately equal to price. Award will be made to the responsible offeror whose proposal represents the best value after evaluation in accordance with the factors listed below. Rockdale County Board of Commissioners may reject any or all proposals and to waive any technicalities or informalities if such action is in the county's interest.

Rockdale County may evaluate proposals and award a contract without discussions with offerors. Therefore, the offeror's initial proposal should contain the offeror's best terms from a price and technical

standpoint. The County reserves the right to conduct discussions if the County later determines them to be necessary.

Proposers will be evaluated based on the following criteria and may be called in for an interview. The County intends to award the contract to the responsible and responsive contractor whose proposal is determined in writing to be the most advantageous to the County taking into consideration all of the evaluation criteria.

EVALUATION CRITERIA:

Offerors will be evaluated based on the following criteria and may be called in for an interview.

Respondents will have their submissions evaluated and scored. Submissions will be evaluated to assess the respondent's ability to provide anticipated services for Rockdale County. Rockdale County shall be the sole judge of the quality and the applicability of all statements of qualifications. Approach, scope, overall quality, local facilities, terms, and other pertinent considerations will be taken into account in determining acceptability.

Selection Committee shall evaluate and rank the statements of qualifications based on the following criteria:

- Staffing and Availability – Evaluation of the list of personnel specifically assigned to the RFP proposed project, including their qualifications, overall experience and recent experience on projects of similar nature and complexity to the proposed project. Organization and Staffing, evaluation of the workload 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. **(35%)**
- Experience/Performance – Review of personnel qualifications and experience. Management approach to projects, past performance on projects of similar nature and complexity as the proposed project. Evaluation of client references including but not limited to references submitted in qualification response; overall responsiveness to County's needs. Provider financial capability, qualifications, and experience. **(45%)**
- 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. **(20%)**

INTERVIEWS

Interviews may be scheduled. Interviews will be informal and will provide respondents with an opportunity to answer any questions the selection team may have on a submission.

AWARD OF CONTRACT

The Rockdale County Procurement Office and Evaluation Committee makes a recommendation for award. The Board of Commissioners will make the actual award of the contract and has the authority to award the contract to a company different than the company recommended by the Procurement Office and/or Evaluation Committee.

GENERAL INFORMATION

No proposals received after said time or at any place other than the time and place as stated in the notice shall be considered. No responsibility shall attach to Rockdale County for the premature opening of a proposal not properly addressed and identified.

WITHDRAWAL OF PROPOSAL:

A proposer may withdraw his proposal before the proposal due date, without prejudice to the proposer, by submitting a written request of withdrawal to the Rockdale County Procurement Office.

REJECTION OF PROPOSAL:

Rockdale County may reject any and all proposals and must reject a proposal of any party who has been delinquent or unfaithful in any formal contract with Rockdale County. Also, the right is reserved to waive any irregularities or informalities in any proposal in the proposing procedure. Rockdale County shall be the sole judge as to which proposal is best, and in ascertaining this, will take into consideration the business integrity, financial resources, facilities for performing the work, and experience in similar operations of the various proposers.

STATEMENT OF EXPERIENCE AND QUALIFICATIONS:

The proposer may be required, upon request, to prove to the satisfaction of Rockdale County that he/she has the skill, experience, necessary facilities and ample financial resources to perform the contract(s) in a satisfactory manner and within the required time. If the available evidence of competency of any proposer is not satisfactory, the proposal of such proposer may be rejected. The successful proposer is required to comply with and abide by all applicable federal and state laws in effect at the time the contract is awarded.

NON-COLLUSION AFFIDAVIT:

By submitting a proposal, the proposer represents and warrants that such proposal is genuine and not sham or collusive or made in the interest or in behalf of any person not therein named, that the proposer has not directly or indirectly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from proposing and that the proposer has not in any manner sought by collusion to secure to that proposer any advantage over any other proposer.

INTEREST OF:

By submitting a proposal, the proposer represents and warrants that a Commissioner, Administrator, employee, nor any other person employed by Rockdale County has, in any manner, an interest, directly or indirectly, in the proposal or in the contract which may be made under it, or in any expected profits to arise there from.

DOCUMENTS DEEMED PART OF THE CONTRACT:

The notice, invitation to proposers, general conditions, and instructions for proposers, special conditions, specifications, proposal, and addenda, if any, will be deemed part of the contract.

STANDARD INSTRUCTIONS

1. The instructions contained herein shall be construed as a part of any proposal invitation and/or specifications issued by Rockdale County and must be followed by each proposer.
2. The written specifications contained in this proposal shall not be changed or superseded except by written addendum from Rockdale County. Failure to comply with the written specifications for this proposal may result in disqualification by Rockdale County.
3. All goods and materials shall be F.O.B. Destination Conyers, Georgia and no freight or postage charges will be paid by Rockdale County unless such charges are included in the proposal price.
4. The following number, RFP No. **22-29** must be written clearly on the outside of each proposal envelope in order to avoid prior opening in error.
5. All proposals must be received and in-hand at proposal due date and time. Each proposer assumes the responsibility for having his/her proposal received at the designated time and place of proposal due date. Proposals received after the stated time and date may be subject to rejection without consideration, regardless of postmark. Rockdale County accepts no responsibility for mail delivery.
6. Unless otherwise stated, all proposals submitted shall be valid and may not be withdrawn for a period of 120 days from the due date.
7. Each proposal form submitted must include the name of the business, mailing address, the name, title and signature of the person submitting the proposal. When submitting a proposal to Rockdale County the Proposal Form must be submitted in a separate sealed envelope labeled "Proposal Form".
8. Rockdale County reserves the right to accept a proposal that is not the lowest price if, in the County's judgment, such proposal is in the best interest of the County and the public. The County reserves the right to reject any and all proposals.
9. Telephone, Emailed or Facsimile proposals will not be accepted.
10. No sales tax will be charged on any orders except for contracts that include construction materials being purchased through a third party.
 - i. Federal I.D. #58-6000882
 - ii. Sales Tax Exempt #58-800068K
11. If applicable, completed questionnaires must be signed manually. Rockdale County reserves the right to accept or reject any proposal on the basis of incomplete or inaccurate answers to the questionnaire.
12. If applicable, warranty information shall be provided.
13. Proposers shall state delivery time after receiving order.
14. Proposers shall identify any subcontractors and include an explanation of the service or product that they may provide.

STATEMENT OF WORK

The selected firm(s) will be required to perform, under the Assistant Deputy Chief Appraiser'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.
- 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 Rockdale County location. In addition to reviewing the taxpayer's records during this on-site visit, the auditor will complete a walkthrough 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 Rockdale County, the auditing firm(s) will make every effort to have the records, or certifiable copies, available at the Rockdale County location at time of the audit. 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 Assistant Deputy Chief Appraiser. The auditing firm(s) may assist the BOA in the preparation of other correspondence to taxpayers as deemed necessary by the Assistant Deputy Chief Appraiser. At no time will the auditing firm(s) have in its possession any BOA stationery, blank letterheads, or preprinted envelopes.
- H. The auditing firms) 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.

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 Rockdale 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 Rockdale 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 Rockdale County to include, but not be limited to, space, equipment, administrative and clerical support, and management.

2. Business Qualifications

In order to protect Rockdale 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 Rockdale 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 Rockdale 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 Rockdale 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
 - iii. Pro Forma Financial Statements (Balance Sheet and Income Statement)

- (d). Financial Statements- Audited or certified financial statements for 2020 and 2021, or the latest two- (2) years available, must be submitted with your proposal.
- (e). Customer Service – Rockdale 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 Rockdale 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 value stated on the digest 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".

ATTACHMENT A

(Sample Only) INDEPENDENT CONTRACTOR AGREEMENT

- (1) This contract is made and entered into this _____ day of _____ in the year 2022 by and between Rockdale 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 here under 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 _____, 2022 and continuing through _____, 2022 with annual options of renewal not to extend beyond four (4) one-year renewals. 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 Rockdale County selects this option, then Rockdale 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 \$20,000. 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 shall be the responsibility of Contractor.
- (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" form¹ 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 Rockdale 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 Rockdale 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 Rockdale County while performing services and will not be entitled to fringe or other benefits normally accrued for employees of BOA or Rockdale 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, 2027, (basic one- (1) year and four- (4) renewable options of one year each, ending December 31, 2023, December 31, 2024, December 31, 2025, and December 31, 2026, respectively).
- (22) The duties of Project Manager are assigned to the office of the Director/Chief Appraiser of the Rockdale 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 Rockdale County:

COUNTY, GEORGIA

On behalf of the Contractor: ROCKDALE

(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary_____

Notary_____

Attachment A, Exhibit A

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:

_____, 2022

On behalf of the COUNTY:

ROCKDALE COUNTY, GEORGIA

On behalf of the CONTRACTOR:

(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

Attachment A, Exhibit B

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, collision, 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:

----- 2022

On behalf of the COUNTY:

On behalf of the CONTRACTOR

ROCKDALE COUNTY, GEORGIA

(Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

Attachment A, Exhibit C**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), 2022

On behalf of the COUNTY: On behalf of the CONTRACTOR: ROCKDALE COUNTY, GEORGIA (Auditing Firm)

Signature of Authorized Representative

Print Name and Title

Notary _____

Notary _____

**COST PROPOSAL- ATTACHMENT B
AUDITING SERVICES- BUSINESS PERSONAL PROPERTY**

PART I:

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 #22-29 offered by Rockdale County Board of Commissioners & Rockdale 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 outlines 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) _____

Signature: _____

Title: _____ **Date:** _____

Name of Firm: _____

Attachment C
POLICY AND PROCEDURES
ADOPTED FOR THE PURPOSE OF CONDUCTING OUTSIDE AUDITS
OF BUSINESS PERSONAL PROPERTY

1. CONTRACT

- A. A valid contract between the county and outside audit firm must be in effect at any time the outside audit firm is assisting the county in gathering information to be used to search out and appraise unreturned or under reported properties in the county. The scope of the services rendered must be in compliance with OCGA § 48-5-298 and Georgia Department of Revenue Rules and Regulations, Chapter 560-11-10 Appraisal Procedures Manual.
- B. An outside auditor is utilized in order to benefit from their knowledge and experience in their field, however the auditor's services are directed and guided by the Rockdale County Board of Tax Assessors office and its staff. All authority and final decisions remain with the BOA.
- C. The contract must be specific in outlining the scope and responsibilities of the outside audit firm to include, but not be limited to:
- 1) Form and purpose of audits or other services to be rendered.
 - 2) Fixed Compensation methods (Contingency Fees not permitted).
 - 3) A part of the current contract in effect must cover the following areas:
 - a) Confidentiality Agreement
 - b) Period of contract
 - 4) Methods and reports to be used in reporting auditing results back to the county.
 - 5) Information gained as a direct result of conducting an audit of any taxpayers' financial records is not to be shared or used in any manner with another taxpayer or taxing jurisdiction without the express written consent of the taxpayer and the BOA.

2. AUDIT SELECTION CRITERIA

- A. As outlined in OCGA § 48-5-299, the Rockdale County Board of Assessors (BOA) is required to search out and make such investigations as necessary to determine the value of unreported or under reported properties subject to taxation in the county. Therefore, the BOA will audit all personal property accounts over the course of a three-year time period.
- B. Accounts to be selected for audit will be based upon the following:
- All accounts will be ranked and placed into the appropriate class according to their Fair Market Value.
 - Class 1 – Under \$7501
 - Class A \$50,000 - \$399,999
 - Class B \$400,000 - \$999,999
 - Class C \$1,000,000 - \$4,999,999
 - Class D \$5,000,000 - \$19,999,999
 - Class E \$20,000,000 & over
 - Class 1 accounts will be exempt from the selection criteria but will be reviewed at least once every three years.
 - All accounts that fail to file a return shall be audited each year.
 - Any account where values returned are not consistent with prior year values and a reasonable explanation is not provided.
 - Returned values are not consistent with type of business reported.
 - Pertinent supporting information is missing.
 - Returns have not been received for one or more prior years.
- C. The Personal Property manager and/or the staff auditor will review the accounts flagged for "desk audit". If a reasonable explanation or additional information can be obtained from the taxpayer that explains the

discrepancy, then any necessary adjustments are made, and the account is accepted without audit. If a reasonable explanation or additional information is not received, then the account may be selected for audit.

- D. A random selection is also utilized to select additional accounts that have not been flagged for "desk audit". The Personal Property manager conducts this random selection. The randomly selected accounts are audited in order to help insure general taxpayer compliance. The number of accounts randomly selected is determined by budget availability and workload of the Personal Property appraisal staff.

3. DELIVERY OF SELECTED ACCOUNTS TO OUTSIDE AUDITOR

- A. A list is compiled of all accounts selected for audit to include the taxpayer's name and account number, tax year(s) being audited, current fair market value(s), and reason(s) selected for audit.
- B. Photocopies of returns and all supporting documents for the year(s) being audited are made and provided to the outside auditor.
- C. The outside auditor is allowed to schedule the accounts selected for audits according to its manpower availability and to more efficiently schedule any required out of town travel. All audits shall be scheduled so as to allow ample time for completion prior to the end of each contract year.

4. CONDUCTING OF AUDITS AND TAXPAYER'S RECORDS

- A. The auditor notifies the Personal Property manager on a monthly basis of accounts to be scheduled for audit. The division then prepares a standard form letter to notify the taxpayer their account has been selected for audit. The original copy is sent to the contact's name and address as shown on the return. Additional copies are made for the department files and the outside auditor files. The letter describes to the taxpayer what to expect during the course of the audit, list of the type of reports to be reviewed, and provides the name and phone number of the outside auditor and our appraisal staff. Taxpayers are also advised in the letter to expect a phone call from the auditor to schedule a convenient time to complete the audit and make a visual walk through of the Rockdale County location.
- B. During the course of the audit, the outside auditor will review the taxpayer records for compliance, while maintaining strict confidentiality as outlined in OCGA § 48-5-314. Only copies of records needed to support the return and findings are made and retained by the auditor. The taxpayer should be made aware of any discrepancies found as part of the normal exit interview conducted at the conclusion of the audit.
- C. All correspondence to the taxpayer is printed by the county, on county letterhead and signed by the Personal Property Manager.
- D. If a taxpayer expresses a concern to either the county or outside auditor over the confidentiality or security of its documents and records during the course of the audit, one or more of the following procedures may be utilized to conclude the audit:
 - 1) The taxpayer may be advised by the county, of the confidentiality agreement between it and the outside auditor and provided a copy if desired.
 - 2) A member of the county staff may accompany the outside auditor during the audit and maintain custody of all records.
 - 3) The outside auditor may review the taxpayer's records at the taxpayer's place of business or at the county offices only.
 - 4) The outside auditor may not be permitted to maintain in its sole possession, a separate file containing information or documents relating to the audit.

5. AUDIT RESULTS AND NOTIFICATION

- A. After completion of the audit, the outside auditor compiles a report of its findings and presents the results to the Personal Property manager. The manager will then notify the Chief Appraiser and the Board of Assessors of audit results at their monthly meetings. After review by the Personal Property manager, the taxpayer is officially notified of the audit results.
- B. As part of the audit notification process, a packet is prepared which provides a detailed explanation of the results with supporting documentation. Also included in the packet is a statement of prior fair market value and current (audited) fair market value and the difference. As part of this packet the taxpayer is given an

assessment notice identifying the change in value. Taxpayer will be required to follow normal appeal procedures if he/she wishes to dispute this value change.

- E. If the audit results in a “no change in value”, the taxpayer is notified in the same manner as outlined in Paragraph A above.
- F. If the taxpayer agrees with the change in value, a NOD (Not on Digest) or E&R is prepared and sent to the BOA for approval.
- G. If the taxpayer disagrees with the change in value, they will be encouraged to put their objections in writing and to provide any additional information to support their case. If, after careful review by the assessors’ office, the audit results are adjusted, a “Revised” statement of prior fair market value and current (audited) fair market value will be sent to the taxpayer. If the taxpayer agrees to the “Revised” audit results the procedures outlines in item F, above will be followed. If the taxpayer is still in disagreement with the original or revised audit results, a hearing before the Board of Assessors will be scheduled. The Board will then send notification to the taxpayer notifying them of any changes. If no changes, taxpayer will be notified that their appeal has been forwarded to the Board of Equalization for a hearing date.
- H. With the mailing of the “Change of Assessment Notice”, the taxpayer has 30 days to file a written formal appeal.

6. NON-COMPLYING TAXPAYERS

- A. In the event a taxpayer or its representative is uncooperative or unwilling to allow the outside auditor access to records or facilities, or to produce copies of records, the following procedures may be followed:
 - 1) The auditor maintains a phone log of all calls made in an attempt to schedule the visit or to obtain copies of needed records.
 - 2) If the auditor feels the phone calls are not making progress, then the Personal Property manager is advised, and a “friendly” form letter is mailed asking for cooperation and explaining the purpose of the audit. A list of the necessary reports is again provided.
 - 3) The auditor again attempts to schedule the audit or obtain the records within two to three weeks after the follow-up letter is sent.
 - 4) If the “friendly” letter fails to produce the needed information, a follow up phone call is made by the Personal Property manager to the taxpayer or its representative, in an effort to get the audit process started.
 - 5) If the taxpayer continues to not comply with the outside auditors’ request after the phone call by the Personal Property manager, a second letter is sent giving the taxpayer a specific date to comply with the auditors’ request. The compliance date is approximately two to three weeks after the date of this letter. The second letter also contains a statement advising the taxpayer of the subpoena powers provided to the BOA as outlined in OCGA § 48-5-300.
 - 6) If the taxpayer fails to cooperate after the phone calls by the county and the mailing of the second letter, a third letter is issued. This letter is more direct and gives the taxpayer another compliance date, two to three weeks from the date of the letter. It contains a statement to the effect that if the taxpayer fails to comply by the revised date, a subpoena may be prepared and submitted for approval at the next regularly scheduled BOA meeting (date provided). The taxpayer will also be invited to attend this BOA meeting to address the board and to express their concerns regarding the audit. If the taxpayer indicates a desire to address the BOA, a subpoena may not be prepared until after this meeting has taken place and the taxpayer has had the opportunity to make their concerns known.
- B. If, at any time during the procedures as outlined above in Paragraph A, the Assessors staff are advised in writing by the taxpayer or their representative of extenuating circumstances, which are beyond their control and prevents them from complying with our requests, the audit may be rescheduled, postponed, or even cancelled as deemed appropriate by the county.

ADDENDA ACKNOWLEDGEMENT FORM

Instructions: Complete BOTH parts of this bid form.

PART I: Addenda Acknowledgements (if applicable)

Each vendor is responsible for determining that all addenda issued by the Rockdale County Finance Department – Purchasing Division have been received before submitting a bid.

Addenda	Date Vendor Received	Initials
"1"		
"2"		
"3"		
"4"		
"5"		
"6"		

PART II: Vendor Information:

Company Name	
Address	
Telephone	
E-Mail	
Representative (print name)	
Signature of Representative	
Date Submitted	

REFERENCES

Instructions: Type or clearly print all information.

Reference #1

Name of Project Owner: _____

Project Description and Location: _____

Contracted Dollar Amount: _____

Completed Dollar Amount: _____

Scheduled Completion Date: _____

Actual Completion Date: _____

Contact Person's Name: _____

Contact Phone: _____

Contact Fax: _____

Contact E-mail: _____

Reference #2

Name of Project Owner: _____

Project Description and Location: _____

Contracted Dollar Amount: _____

Completed Dollar Amount: _____

Scheduled Completion Date: _____

Actual Completion Date: _____

Contact Person's Name: _____

Contact Phone: _____

Contact Fax: _____

Contact E-mail: _____

Reference #3

Name of Project Owner: _____

Project Description and Location: _____

Contracted Dollar Amount: _____

Completed Dollar Amount: _____

Scheduled Completion Date: _____

Actual Completion Date: _____

Contact Person's Name: _____

Contact Phone: _____

Contact Fax: _____

Contact E-mail: _____

Representative's Signature: _____ Date: _____

CONSULTANT CHECKLIST

_____ **THREE (3) HARDCOPIES (one (1) original, two (2) photocopies) and ONE (1) FLASH DRIVE (containing a copy in Adobe PDF format) of the following documents: all documents shall be fully completed, signed, and dated:**

_____ **Addenda Acknowledgement Form (See Page 25)**

_____ **References (See Pages 26 - 27)**

_____ **Proof of Business License**

The purpose of this checklist is to remind consultants of the documents generally required for the proposal submittal. It is the consultant's responsibility to include additional documents requested in the proposal that may not be shown on the checklist.