REQUEST FOR PROPOSALS

EXTERNAL INDEPENDENT AUDITING SERVICES

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

PROPOSAL RETURN DATE

NOVEMBER 13, 2007

RFP NO. 013-HH10
Sealed proposals will be accepted in Procurement Management, at the above location, until **2:00 P.M.** November 13, 2007, and may not be withdrawn for one hundred twenty (120) days from that date.

**ANTI-COLLUSION STATEMENT**

THE UNDERSIGNED PROPOSER HAS NOT DIVULGED TO, DISCUSSED, OR COMPARED HIS PROPOSAL WITH OTHER PROPOSERS AND HAS NOT COLLuded WITH ANY OTHER PROPOSER OR PARTIES TO THE PROPOSAL WHATSOEVER. PROPOSER ACKNOWLEDGES THAT ALL INFORMATION CONTAINED HEREIN IS PART OF THE PUBLIC DOMAIN AS DEFINED BY THE STATE OF FLORIDA SUNSHINE LAW.

**CERTIFICATION AND IDENTIFICATION FOR PROPOSERS SUBMITTING PROPOSALS.**

I certify that this proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a proposal for the same service, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of these proposal specifications and I certify that I am authorized to sign this proposal.

(Please Type or Print Below)

**LEGAL NAME OF AGENCY OR CONTRACTOR SUBMITTING PROPOSAL:**

**MAILING ADDRESS:**

**CITY STATE, ZIP CODE:**

**TELEPHONE NUMBER:**

**BY: SIGNATURE**

**BY: TYPED**

**TITLE:**
INSTRUCTIONS TO AGENCY/PROPOSER SUBMITTING PROPOSAL

I. PREPARING OF PROPOSALS

A. THE PROPOSAL IS TO BE SUBMITTED, using 8-1/2" x 11" paper.

B. IDENTIFICATION. Failure to indicate the contractor's EXACT legal name and an unsigned proposal may be considered non-responsive.

II. SUBMITTING OF PROPOSALS

A. Number of Proposals:

A total of (20) copies and one (1) CD-ROM in Microsoft Word Format, of the Proposal must be submitted as follows:

* The original proposal in a sealed envelope or box marked "Original."

** (19) copies of the proposal in a separate sealed envelope or box marked "Copies."

The proposal number, proposal title and opening date must be clearly marked on all envelopes and boxes.

B. Place, Date and Hour. Proposals shall be submitted to The School Board of Miami-Dade County, Florida, Procurement Management, Room 352, 1450 N.E. 2nd Avenue, Miami, Florida, not later than 2:00 P.M. November 13, 2007.

III. CHANGE OR WITHDRAWAL OF PROPOSAL

A. PRIOR TO PROPOSAL OPENING. Should the agency or individual contractor withdraw its proposal, they shall do so in writing. This communication is to be received by the Assistant Superintendent, Procurement Management Services, 1450 N.E. 2nd Avenue, prior to November 13, 2007. The agency or individual contractor's name and the proposal number should appear on the envelope.

B. AFTER PROPOSAL OPENING. After November 13, 2007, proposals may not be changed; and they may not be withdrawn for one hundred twenty (120) days from that date.
IV. PROTEST TO CONTRACT SOLICITATION OR AWARD

A. The Board shall provide notice of a decision or intended decision concerning a solicitation, contract award, or exceptional purchase by electronic posting which can be accessed at the District’s website www.dadeschools.net.

B. Any person who is adversely affected by the agency decision or intended decision, shall file with the agency a notice of protest in writing within 72 hours after the posting of the notice of decision or intended decision. With respect to a protest of the terms, conditions, and specifications contained in a solicitation, including any provisions governing the methods of ranking proposals or replies, awarding contracts, reserving rights of further negotiation or modifying or amending any contract, the notice of protest shall be filed in writing within 72 hours after the posting of the solicitation. The formal written protest shall be filed within 10 days after the date of the notice of protest is filed. The formal written protest shall state with particularity the facts and law upon which the protest is based. Saturdays, Sundays, and state holidays shall be excluded in the computation of the 72-hour time periods established herein.

C. The protesting party shall be required to post a bond consistent with F.A.C. Rule 28-110.005(2), and Board Rule 3C-1.11. Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing bond, shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.

D. Formal written protests will be reviewed by Procurement Management Services who will offer the protesting proposer the opportunity to meet and discuss the merits of the protest. If the protest is not resolved, the proposer may seek an administrative hearing pursuant to 120.57 Florida Statutes. Petitions for hearings on protests pursuant to 120.57 Florida Statutes must be filed in accordance with School Board Rule 6Gx13-8C-1.064.

V. AWARDS

A. RESERVATION FOR REJECTION OR AWARD. The Board reserves the right to reject any and all proposals, to waive irregularities or technicalities, and to request re-bids.

B. NOTIFICATION OF INTENDED ACTION. Notices will be posted on the District’s website 7-10 days prior to a regularly scheduled Board meeting.

C. OFFICIAL AWARD DATE. Awards become official upon Board action.
D. CHARTER SCHOOLS: Items awarded under this contract shall be made available to charter schools authorized by the School Board.

VI. DEFAULT

In the event of default, which may include, but is not limited to non-performance and/or poor performance, the Proposer shall lose eligibility to transact new business with the Board for a period of 14 months from date of termination of award by the Board. Proposers that are determined ineligible may request a hearing pursuant to §120.569, Fla. Stat., and School Board Rule 6Gx13-8C-1.064.

VII. PUBLIC ENTITY CRIMES

Section 287.133(2)(a) Florida Statute. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

VIII. COMPLIANCE WITH FEDERAL REGULATIONS

All contracts involving Federal funds will contain certain provisions required by applicable sections of Title 34, Section 80.36(I) and Section 85.510 Code of Federal Regulations and are included by reference herein. The vendor certifies by signing the proposal that the vendor and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in Federally funded transactions and may, in certain instances, be required to provide a separate written certification to this effect.

During the term of any contract with the Board, in the event of debarment, suspension, proposed debarment, declared ineligible or voluntarily excluded from participation in Federally funded transactions, the vendor shall immediately notify the Assistant Superintendent, Procurement Management Services, in writing.

Vendors will also be required to provide access to records, which are directly pertinent to the contract and retain all required records for three years after the grantee (The Board) or sub-grantee makes final payment.

For all contracts involving Federal funds, in excess of $10,000, The Board reserves the right to terminate the contract for cause as well as for convenience by issuing a certified notice to the vendor.
IX. CONE OF SILENCE
BOARD RULE 6GX13-8C-1.212

DEFINITION:

A. “Cone of Silence” means a prohibition on any communication regarding a particular Request for Proposals (RFP), bid, or other competitive solicitation between:

1. any person who seeks an award therefrom, including a potential vendor or vendor’s representative; and

2. any School Board member or the member’s staff, the Superintendent, Deputy Superintendent and their respective support staff, or any person appointed by the School Board to evaluate or recommend selection in such procurement process.

The Cone of Silence shall not apply to communication with the School Board Attorney or his or her staff, or with designated school district staff, who are not serving on the particular Procurement Committee, to obtain clarification or information concerning the subject solicitation. For purposes of this section, “vendor’s representative” means an employee, partner, director, or officer of a potential vendor, or consultant, lobbyist, or actual or potential subcontractor or sub-consultant of a vendor, or any other individual acting through or on behalf of any person seeking an award.

B. A Cone of Silence shall be applicable to each RFP, bid, or other competitive solicitation during the solicitation and review of bid proposals. At the time of issuance of the solicitation, the Superintendent or the Superintendent’s designee shall provide public notice of the Cone of Silence. The Superintendent shall include in any advertisement and public solicitation for goods and services a statement disclosing the requirements of this section.

C. The Cone of Silence shall terminate at the time the Superintendent of Schools submits a written recommendation to award or approve a contract, to reject all bids or responses, or otherwise takes action which ends the solicitation and review process.

D. Nothing contained herein shall prohibit any potential vendor or vendor’s representative:
1. from making public representations at duly noticed pre-bid conferences or before duly noticed selection and negotiation committee meetings;

2. from engaging in contract negotiations during any duly noticed public meeting;

3. from making a public presentation to the School Board during any duly noticed public meeting; or

4. from communicating in writing with any school district employee or official for purposes of seeking clarification or additional information, subject to the provisions of the applicable RFP, or bid documents.

The potential vendor or vendor’s representative shall file a copy of any written communication with the School Board Clerk who shall make copies available to the public upon request.

E. Nothing contained herein shall prohibit the Procurement Committee’s representative from initiating contact with a potential vendor or vendor’s representative and subsequent communication related thereto for the purposes of obtaining further clarifying information regarding a response to an RFP, or competitive solicitation. Such contact shall be in writing and shall be provided to the members of the applicable Procurement Committee, including any response thereto.

F. Any violation of this rule shall be investigated by the School Board’s Inspector General and may result in any recommendation for award, or any RFP award, or bid award to said potential vendor or vendor’s representative being deemed void or voidable. The potential vendor or vendor’s representative determined to have violated this rule, shall be subject to debarment. In addition to any other penalty provided by law, violation of this rule by a school district employee shall subject the employee to disciplinary action up to and including dismissal.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43(10) F.S.
Law Implemented, Interpreted or Made Specific: 1001.43(10); 1001.51(14) F.S.
History: THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
New: 6-18-03

Revised 11/03
REQUEST FOR PROPOSALS NO. 013-HH10
EXTERNAL INDEPENDENT AUDITING SERVICES
THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

I. NAME AND ADDRESS OF REQUESTER

Miami-Dade County Public Schools
Office of Management and Compliance Audits
1450 N. E. Second Avenue, Room 114
Miami, Florida 33132

II. PURPOSE OF REQUEST FOR PROPOSALS

The purpose of the Request for Proposals is to obtain the services of a public accounting firm whose partners or officers are independent certified public accountants and are duly licensed to practice in the State of Florida, to perform an audit of the financial statements and records of the School Board of Miami-Dade County, Florida, in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants.

III. INSTRUCTIONS FOR SUBMISSION OF PROPOSALS

Twenty (20) bound copies and one (1) CD-ROM in Microsoft Word format, of the proposal must be submitted no later than November 13, 2007 at 2:00 p.m., (Local time) to the following address:

The School Board of Miami-Dade County, Florida
Bid Clerk, Division of Procurement Management Services
1450 N.E. Second Avenue, Room 352
Miami, Florida 33132

The responsibility for submitting this proposal to the District on or before the stated time and date will be solely and strictly the responsibility of the proposer. The District will in no way be responsible for delays caused by the United States mail or any other delivery service or caused by any other occurrence. The proposal package must contain all the items described in Section XI of this document. Failure to submit these items may render the proposal non-responsive. The proposal must be signed by an officer of the firm dully authorized to act on behalf of the firm. The proposal shall be submitted in a sealed envelope marked "PROPOSAL FOR EXTERNAL INDEPENDENT AUDITING SERVICES".
IV. GENERAL INFORMATION ABOUT THE DISTRICT

The School District of Miami-Dade County, Florida, is a political subdivision organized under Section 4, Article IX, of the State Constitution and the Florida Statutes. The District, which is coterminous with Miami-Dade County, is the fourth largest school system in the nation. The District has presently over 378 schools, and approximately 353,000 students and 50,000 full and part-time employees. Management of the District is totally independent of metropolitan and city governments. The School Board of Miami-Dade County, Florida, a public corporation existing under the Laws of the State of Florida, is the policy-making body of the District. The School Board consists of nine members elected by district. Among other duties, the School Board has broad financial responsibilities, including the approval of the annual budget, which for the 2006-07 fiscal year was approximately $6.4 billion, and the establishing of a system of accounting and budgetary controls. The Chief Executive Officer is the Superintendent of Schools, Dr. Rudolph F. Crew, appointed by the Board, who is responsible for all financial transactions and records of the District.

The accounting practices of the District are designed to conform to generally accepted accounting principles applicable to governmental units and the accounting records meet the standards prescribed by the Florida State Department of Education as required by law.

The District issues each year an Annual Financial Report (unaudited) to comply with the Rules of the State Department of Education. Copies of past audited financial statements (CAFR) and the Annual Financial Report can be obtained by contacting the Office of Management and Compliance Audits at (305) 995-1436, or the Controller's Office at (305) 995-2001.

There were 55 charter schools sponsored by the District under Section 1002.33 of the Florida Statutes, that were in operation as of June 30, 2007, that are considered component units under governmental accounting standards whose financial activities are reported on as part of the District's financial statements; however, these charter schools maintain their own set of records and prepare their own financial statements and, as required by law, hire their own external auditors to conduct the yearly audit and produce audited financial statements. These audits are outside the scope of services of this Request for Proposals.

The District's financial records are centrally maintained at the administrative offices, School Board Administration Building, 1450 Northeast Second Avenue, Miami, Florida, 33132. Other records, such as the subsidiary records for inventories, are maintained at several locations throughout the county. The District's computer installation is located at 13135 Southwest 26 Street, Miami, Florida.
The principal administrators in charge of the financial and record keeping aspects of the District are:

1. Ms. Ofelia San Pedro, Deputy Superintendent Business, Operations
2. Ms. Carolyn Spaht, Chief of Staff Office of the Superintendent of Schools
3. Ms. Deborah Karcher, Executive Officer Information Technology Services
4. Ms. Connie Pou, Controller Office of the Controller
5. Ms. Silvia Rojas, Treasurer Office of Treasury Management
6. Mr. Joseph A. Gomez Assistant Superintendent Procurement and Materials Management
7. Mr. Alberto M. Carvalho, Associate Superintendent Intergovernmental Affairs, Grants Administration and Community Services
8. Mr. Scott B. Clark, Risk and Benefits Officer Office of Risk and Benefits Management

The Office of Management and Compliance Audits, administered by Mr. Allen M. Vann, Chief Auditor, is responsible for the internal auditing activities of the District. The Chief Auditor reports to the Superintendent of Schools, through the Chief of Staff. However, in order to enhance the objectivity and effectiveness of the internal audit function, findings and recommendations emanating from the office are submitted to the School Board and to the School Board Audit Committee, a group of volunteer citizens who serve in an advisory capacity to the School Board. The Office of Management and Compliance Audits will be the liaison with the external auditors.

The accounting firm of Ernst & Young, LLP, Certified Public Accountants, is under contract to audit the financial records for the 2006-07 fiscal year. The firm has served as the external auditors for the past five years.
V. PERIOD OF EXAMINATION AND LENGTH OF THE CONTRACT

The audit engagement will cover the fiscal years ending June 30, 2008, 2009, and 2010 (three years) with an option to be exercised by the School Board to renew the contract for two additional years, at terms to be negotiated after completion and submission of the audit report for the fiscal year ending June 30, 2010. The contract shall not exceed a maximum audit period of five years.

VI. SCOPE OF EXAMINATION

A. Financial Statements

The examination will be a financial and compliance audit in order to express an opinion on an annual basis on the financial statements of the School Board. The first year to be audited will be the fiscal year ending June 30, 2008. The examination should be to the extent necessary for the auditor to express an opinion on the fairness with which the financial statements present the financial position in conformity with generally accepted accounting principles and to determine whether operations are properly conducted in accordance with legal and regulatory requirements, such as Florida Statutes, the Rules of the Auditor General of the State of Florida, State Board of Education Rules and Regulations, School Board Rules, Federal laws, guidelines, policies and procedures. For the past twenty-two (22) years, the School Board has received the Association of School Business Officials (ASBO) International's Certificate of Excellence in Financial Reporting. For the past twenty-one (21) years, the School Board has received the Government Finance Officers Association (GFOA) of the United States and Canada's Certificate of Achievement for Excellence in Financial Reporting. The School Board will continue to submit the Comprehensive Annual Financial Report (CAFR) to these two organizations for their consideration.

The Office of the Auditor General of the State of Florida also audits the District. In those years when the Auditor General audits the records, they also conduct the Single Audit required by the Federal government. Their last audit was for the fiscal year ended June 30, 2004. Yearly, the Auditor General informs the District before year-end whether they will be conducting an audit for the fiscal year. Therefore, in those years when the Auditor General will not be conducting the audit, the accounting firm will be required to conduct the financial and compliance audit of all federal financial assistance in accordance with the Federal Single Audit Act Amendments of 1996, and the United States Office of Management and Budget's (OMB) Circular A-133; and other applicable Federal laws. The Rules of the Auditor General of the State of Florida shall also be complied with. Generally accepted auditing standards, and the Government Auditing Standards (2007 revision), and any amendments and revisions thereto, issued by the Comptroller General of the United States shall be adhered to.
The accounting firm shall prepare the audit report as prescribed by these standards and file the report with the Auditor General of the State of Florida and the various Federal agencies, in accordance with the laws and regulations.

The District is required to submit to the State Commissioner of Education an Annual Financial Report (unaudited) as of June 30th. The report must be submitted to the Commissioner no later than September 11th of each year.

B. Review of the Internal Control

Sufficient understanding of the District’s internal controls is to be obtained by the accounting firm to assess the risks and plan the audit and to determine the nature, timing, and extent of tests to be performed. The internal control structure includes the control environment related to accounting systems, and specific control procedures. In order to assess the control risk, the accounting firm is to perform a test of controls and properly document this assessment. Reportable conditions related to the internal control structure shall be communicated in writing in accordance with generally accepted auditing standards. Such review shall be conducted in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants in relation to the financial statements audit.

C. Data Processing Review

A review of systems controls as it relates to financial reporting and controls. A review of controls used in the computer center to assure protection of files and prevention of processing errors and a review of the data processing operation shall be made part of the review of the internal control structure. Such review shall be conducted in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants in relation to the financial statements audit.

D. Continuing Education

In order to maintain the expertise of those employees of the District that either account for or audit the records of the school system, continuing education seminars for at least two days each year shall be provided to the District’s accounting and auditing professional staff. Continuing education seminars will be designed to enhance District staff knowledge base in accounting and auditing in a governmental-type environment.
VII. AUDIT REPORT

The audit report is to include the Auditor's Opinion, the Audited Financial Statements and the Management Letter, which shall include administrative responses and shall be addressed to the School Board, the School Board Audit Committee and the Superintendent of Schools. The auditor is also required to provide as part of the Management Letter a current status report of findings made in the prior year(s) as to their level of implementation. An oral presentation is to be made summarizing the results of the audit report.

A. Opinion

The audit report shall contain an independent auditor's report (opinion) on the financial statements of the School Board taken as a whole. If an unqualified opinion cannot be expressed, the nature of the qualification should be clearly stated in the opinion.

B. Financial Statements

The audit report shall contain detailed financial statements presented in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

C. Management Letter

The audit report shall include a Management Letter in compliance with the Rules of the Auditor General which shall contain the audit findings which, among other matters, shall include, but not be limited to:

1. A statement as to whether or not inaccuracies, shortages, defalcations, fraud, and/or violations of laws, rules, regulations, and contractual provisions reported in the preceding annual financial audit report have been corrected.

2. A statement as to whether or not recommendations made in the preceding annual financial audit report have been followed.

3. A statement as to whether or not the district school board is in a state of financial emergency as a consequence of conditions described in Section 218.503(1), Florida Statutes. When there has been a determination that the entity is technically in a state of financial emergency but is not in financial difficulty or experiencing a financial crisis, the management letter should explain the basis for that conclusion. For example, the explanation should describe accounting practices that place the deficits in the proper
perspective. When there has been a fund balance or retained earnings deficit for two consecutive years, and a determination has been made that there is no financial emergency, the Management Letter should explain the circumstances that led to that conclusion. For example, the explanation should identify specific resources of the School Board that are available to cover the deficits.

4. Recommendations to improve the District's present financial management, accounting procedures, and internal controls. This shall include recommendations addressing deteriorating financial conditions disclosed pursuant to Section 218.39(5), Florida Statutes.

5. A statement as to whether or not the District complied with Section 218.415, Florida Statutes, regarding the investment of public funds.

6. Violations of laws, rules, regulations, and contractual provisions that: (I) have occurred, or are likely to have occurred; (2) were discovered within the scope of the financial audit; and (3) may or may not have materially affected the financial statements.

7. Illegal or improper expenditures discovered within the scope of the financial audit which may or may not materially affect the financial statements.

8. Other matters requiring correction which may or may not materially affect the financial statements reported on, including, but not limited to:
   (a) Improper or inadequate accounting procedures (e.g., the omission of required disclosures from the annual financial statements).
   (b) Failures to properly record financial transactions.
   (c) Other inaccuracies, shortages, and instances of fraud representing reportable conditions discovered by, or that come to the attention of, the auditor.

9. Whether the Annual Financial Report filed with the State Commissioner of Education Pursuant to Section 6A-1.0071, State Board of Education Rules, is in agreement with the audited financial statements for the same period and, if not, specify any significant differences.
The draft of the Management Letter is to be discussed with the various administrative departments, the Deputy Superintendent, Business Operations, and the Chief Auditor, before its issuance in final form. Responses provided by the administration to the audit findings shall be included in the Management Letter and along with the findings and recommendations presented to the School Board Audit Committee and to the School Board.

D. Single Audit

The Auditor General will conduct a financial audit including the Single Audit every third year, as provided in Florida Statutes. In the years that the Auditor General conducts the Single Audit, the firm will exclude the Single Audit portion of the engagement and should provide for a reduced fee in those years.

For years when the Single Audit is conducted, the appropriate auditor's reports shall be issued, pursuant to the Federal Single Audit Act Amendments of 1996, and the United States Office of Management and Budget's Circular A-133, and other applicable Federal law.

E. Oral Report

An oral presentation shall be made to the School Board Audit Committee at a scheduled meeting and the School Board at a scheduled meeting summarizing the audit report results.

VIII. TIMING OF WORK

The following is a timetable for selection of the accounting firm, award and contract execution, and audit of the financial records.

A. Selection of Accounting Firm

1. September 11, 2007 - Draft of Request for Proposals presented to the School Board Audit Committee for their input and direction, prior to publication.

2. October 1, 2007 - Request for Proposals sent to public accounting firms and advertised in newspapers.

3. November 13, 2007, Deadline to receive proposals at 2:00 p.m. (Local time)
4. January 29, 2008 - School Board Audit Committee to review audit proposals received and select the accounting firms for oral presentations.

5. March 18, 2008 - School Board Audit Committee to conduct oral presentation, interview, rank and negotiate fees for recommendation to the School Board.

6. April, 2008 - Recommendation submitted to the School Board for their consideration and approval.

B. Award and Contract Execution

Upon the recommendation of the School Board Audit Committee, the School Board at its April, 2008 meeting will consider this recommendation and make a decision on the selection. After which, a professional services agreement is to be entered into for the auditing services. The successful proposer shall provide prior to April, 2008, the following, which shall be made a part of the agreement:

1. Proof of Professional Liability insurance, including coverages for any and all errors and omissions which may arise out of or in connection with this professional services agreement, as well as Commercial General Liability, Workers' Compensation and Automobile Liability coverages. Evidence of such coverages shall be provided to the School Board's Office of Risk and Benefits Management. Insurance amounts and limits will be discussed at the pre-proposal conference. An indemnification clause will also be incorporated into the professional services agreement. The District reserves the right to reasonably amend these insurance requirements in the professional services agreement.

2. Truth-in-Negotiation Certificate as required by Section 218.391 of the Florida Statutes.

C. Field Work

For the first year of the engagement, the audit field work should commence immediately after the audit proposal is accepted by the School Board and execution of a professional services agreement between the School Board and the accounting firm. For the next two years, the audit field work should commence before the end of each fiscal year so that the reporting deadlines in the following subsection can be met.
D. Audit Report Deadline and Distribution

The audit report, in its final form, which shall include the auditor's opinion, and audited financial statements, shall be completed within 90 days of the end of the fiscal year. The Comprehensive Annual Financial Report (CAFR) and the Management Letter are to be completed each year no later than the last work day on the month of October. Said reports shall be presented to the School Board Audit Committee at its November or December meeting, and subsequently, to the School Board at the next regularly scheduled meeting after the Audit Committee meeting. Three hundred and fifty (350) copies of the final audit report (CAFR and Management Letter) shall be received. In years where the accounting firm is to conduct the Single Audit, the Single Audit reports in final form shall be received no later than the second Friday of January. Said report shall be presented to the School Board Audit Committee at its January meeting and subsequently to the School Board at its next regularly scheduled meeting. Fifty (50) copies of the bound Single Audit reports, which shall include the CAFR, Management Letter and pertinent Single Audit reports, as required by the Auditor General of the State of Florida and the Federal Government, shall be received. Additionally, one hundred and fifty (150) copies of the separately bound Single Audit report shall be received. All printing and reproduction costs incurred by the accounting firm shall be considered in submitting the proposal.

E. Working Papers

For a period of three (3) years after completion of any work provided herein, the auditor's working papers shall be retained. The School Board and its representatives shall be entitled, at any time during such three (3) year period, to inspect and reproduce such documents deemed necessary.

IX. SUPPORT PERSONNEL

Throughout the audit engagement, support personnel will be made available to provide assistance for tasks, such as identifying locations of required records and documentation, gathering needed records and supporting information, and such other tasks that will serve to expedite the audit, with the realization that support personnel must be given consideration to effectively perform the day-to-day requirements. The following employees will be available to provide the necessary assistance:

1. The Deputy Superintendent, Business Operations and staff responsible for the financial administration of the school system and preparation of the budget.

3. The Treasurer of the Office of Treasury Management and staff responsible for the cashiering and investment functions.

4. The Risk and Benefits Officer of the Office of Risk and Benefits Management and staff responsible for insurance and benefits.

5. The Executive Officer of Information Technology Services and staff responsible for the data processing function.

6. The Chief Auditor of the Office of Management and Compliance Audits and staff responsible for the internal audit function.

7. The Assistant Superintendent of Procurement Management Services responsible for the procurement function.

8. The Associate Superintendent of Intergovernmental Affairs, Grants Administration and Community Services.

9. Any and all employees responsible for the financial administration of the District.

In addition, the auditor may communicate with the predecessor auditor to discuss any matters deemed appropriate, as prescribed by the American Institute of Certified Public Accountants.

X. COMPENSATION

Upon notification of the School Board Audit Committee’s intent to negotiate the fee, the firms shall submit an all-inclusive maximum (not-to-exceed) amount for the three (3) fiscal years to be audited, i.e., fiscal years ending June 30, 2008, 2009, 2010 and a breakdown for each year for the regular financial audit. Additionally, a separate, all-inclusive maximum (not-to-exceed) amount for each of the three (3) fiscal years is to be provided for the Single Audit. The cost for the regular audit of the financial statements of the fiscal year ended June 30, 2006 totaled $369,180, which included the cost for the Single Audit for June 30, 2006, performed by the accounting firm. An example of the required format for submitting the fees is presented in Section XI of this Request for Proposals. The selection and negotiation processes will be in accordance with Section 218.391 of the Florida Statutes.
XI. ACCOUNTING FIRM AND OFFICE INFORMATION

The accounting firm (proposer) shall provide the following information regarding the firm's desire and ability to conduct the audit:

A. Title Page

B. Table of Contents

C. Letter of Transmittal

Proposer should include a statement of understanding of services requested and a commitment to perform these services shall be made.

D. Profile of the Proposer

1. Submit evidence that the firm is a legal entity in the State of Florida and has performed continuous certified public accounting services for a minimum of five (5) years.

2. Certify that the firm is a member in good standing of the American Institute of Certified Public Accountants and that the firm is independent.

3. Provide the number of professional auditing staff employees by employee classification in the local office, (Attachment A) Additionally provide a brief job description of each position classification along with experience requirements (if any) for each classification for the professional staff.

4. Describe the professional and/or academic qualifications for key personnel, such as partners and supervisory personnel, who will have primary responsibility for performance of the required auditing services for this engagement. Specifically, identify the partner, manager and supervisory personnel that will be assigned to the audit and their experience in the governmental auditing sector.

5. Disclose any potential impairments of independence, as defined by the American Institute of Certified Public Accountants, of the firm or employees assigned to the audit engagement.
6. Describe the firm's professional development program, including the approximate number of days per year of continuing education provided to members of the firm. Also, indicate the number of days of specialized training in governmental accounting and auditing as well as in computer auditing received during the last two years by personnel who will be assigned to the audit engagement. Indicate whether the personnel to be assigned to the audit have met the continuing education requirements, as set forth in the Government Auditing Standards issued by the Comptroller General of the United States. Provide a copy of the most recent external quality control review (peer review). Indicate whether the peer review included a review of the quality of governmental audits.

7. Describe the results of any desk reviews or field reviews performed by Federal or State agencies on recent governmental audits. Disclose whether any disciplinary action has been taken against the firm as a result of these reviews. Provide a current status report on the situation.

8. Provide a list of current or recent governmental audits performed by the firm, specifically in the educational field, which are similar in nature. Provide names, addresses, and telephone numbers of current and recent clients that could be contacted. Include at least three (3) references. The District reserves the right to contact any or all references before or after the selection process.

9. Describe the firm's experience in supporting the clients' efforts in maintaining the ASBO and/or GFOA certificates.

10. Describe the firm's procedures in monitoring the progress of the audit and communicating same to the client while the audit is in progress.

11. Describe the firm's specific policies, plans, procedures or techniques used to develop information for Management Letters.

12. Describe the nature and extent of EDP audit techniques typically employed by the firm in the examination of clients' financial statements, which have substantial data processing applications. Provide a brief description of the qualifications of individuals who would be performing these procedures.
13. Describe the firm's minority business enterprise utilization and compliance with the Equal Employment Opportunity Commission to ensure that no person shall, on the basis of gender, race, color, religion, ethnic, or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, or disability be excluded from participating in any employment opportunities. If a minority accounting firm, woman-owned and operated, African American-owned and operated or Hispanic-owned and operated is to be used in conjunction with the audit, indicate the scope of the audit the minority firm will be asked to perform, experience in the field of governmental audits, qualifications (professional, educational and work experience) of the firm's partners, managers and staff that would be involved in the audit, etc. Disclose the expected utilization of the minority firm(s) as a percentage of total staff hours estimated to complete the audit engagement. It is understood that if the working relationship between the proposer and minority accounting firm(s) changes during the audit engagement, such a change shall be communicated in writing to the administration and the School Board Audit Committee on a timely basis. Provide a breakdown of the professional staff of the minority firms in the same format required in D.3.

E. Audit Approach

The proposer shall indicate its understanding of the scope of the examination and reporting requirements outlined in Sections VI and VII of the Request for Proposals.

F. Availability of the Proposer

The proposer shall indicate as to the ability and willingness to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the time constraints outlined in Section VIII of the Request for Proposals. The proposal should mention the availability of the partners, managers or staff to meet with the administration, School Board Audit Committee and the School Board on any material matters that could affect the financial position or result of operations.
G. Compensation

Upon notification of the School Board Audit Committee's intent to negotiate the fees, the accounting firm shall provide a breakdown of fees. The accounting firm must be ready at the March 18, 2008 School Board Audit Committee meeting to provide a fees proposal as follows:

1. Maximum fee for the audit of the financial records for the fiscal years ended June 30, 2008, 2009, 2010, $________ estimated as follows:

   - Fiscal Year Ending June 30, 2008 $________
   - Fiscal Year Ending June 30, 2009 $________
   - Fiscal Year Ending June 30, 2010 $________

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   Total Maximum (Not-to-Exceed) Fee (Must agree with total above) $________

2. Maximum yearly (not-to-exceed) fee for the audit of the financial records to comply with the Federal Single Audit Act Amendments of 1996, and OMB Circular A-133 (See Section VI for the District's needs in this area):

   - Fiscal Year Ending June 30, 2008 $________
   - Fiscal Year Ending June 30, 2009 $________
   - Fiscal Year Ending June 30, 2010 $________

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For the year(s) where the Single Audit will be required to be performed by the accounting firm, the corresponding fee will be added to those fees in 1.
H. **Additional Data**

Additional information that the accounting firm deems appropriate to assist the School Board Audit Committee and the administration in evaluating the proposal may be submitted.

XII. **EVALUATION OF PROPOSALS**

Proposals will be evaluated by the School Board Audit Committee in order to ascertain which proposer best meets the needs of the School Board. Evaluation considerations will include, but not be limited to the following:

A. Responsiveness of the proposal in clearly stating an understanding of the work to be performed.

B. Cost. Although a significant factor, cost may not be the dominant factor. Cost will be a particularly important factor when all the other evaluation criteria are relatively equal.

C. Technical ability of the firm to perform required services.

D. Primary emphasis in the selection process will be placed on the independence, background, qualifications, experience and service of local office staff. Expertise in the area of auditing public school systems will be beneficial.

E. Size and structure of the proposed audit team, including an estimate of expected senior, manager and partner participation and projected workload of the firm’s staff.

F. The percentage of minority level of participation on this engagement.

G. The proposer’s past performance and intended plan with regard to Affirmative Action policies/joint venture experience.

The School Board Audit Committee reserves the right to interview or reject any and all proposals submitted. The District will use the selection procedures in Section 218.391 of the Florida Statutes. When the final selection is made, the School Board Audit Committee will submit its recommendation to the School Board. Upon approval by the School Board, a professional services agreement that is acceptable to the School Board Attorney will be entered into with the successful firm. No debriefing or discussion session will be held with the unsuccessful firms.
XIII. EQUAL EMPLOYMENT OPPORTUNITY AND M/WBE PARTICIPATION

Equal Employment Opportunity

1. It is the policy of the School Board that no person will be denied access, employment, training, or promotion on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference or disability, and that merit principles will be followed.

Each firm is requested to indicate its equal employment policy and provide a detailed breakdown by ethnicity, gender and occupational categories of its work force. (ATTACHMENT A)

2. Minority/Women Business Enterprise (M/WBE) Participation

The School Board has an active Minority/Women Business Enterprise (M/WBE) Program, to increase contracting opportunities for M/WBE’s. In keeping with this policy, if a minority firm, which is Woman or African American-owned and operated, is to perform a scope of work, provide documentation to substantiate the experience of the M/WBE and its staff in providing this type of service. The Division of Business Development and Assistance must certify all M/WBE’s, prior to contract award. The M/WBE Application may be accessed through the following link:

http://forms.dadeschools.net/webpdf/3920.pdf

XIV. GENERAL INSURANCE REQUIREMENTS

Professional Liability

The Professional Liability Insurance provided by the individual/firm shall conform to the following requirements:

A. The individual firm’s Professional Liability insurance shall be on a form acceptable to the Board and shall cover those sources of liability typically insured by Professional Liability Insurance, arising out of or the rendering or failure to render professional services in the performance of this agreement, including all provisions of indemnification which is part of this agreement.
B. The insurance shall be subject to a maximum deductible not to exceed $25,000.

C. If on a claims-made basis, the individual/firm shall maintain without interruption, the Professional Liability Insurance until (3) years after this agreement.

D. The minimum limits to be maintained by the individual/firm (inclusive of any amounts provided by an umbrella or excess policy) shall be $1 million per claim/annual aggregate.

Each insurance policy evidencing the insurance required hereunder shall bear the appropriate endorsements whereby the insurance carrier waives any rights of subrogation acquired against the Board and the Students by reason of any payment under such policy and shall provide that such insurance carriers shall notify the Board in writing at least (30) days prior to any cancellation, termination, non-renewal or modification to the individual/firm's policy(ies) required under this agreement.

Upon the execution of this agreement, the individual/firm shall furnish to the Board's Office of Risk and Benefits Management with Certificates of Insurance evidencing the individual/firm's insurance coverage is consistent with the terms of the agreement. The individual/firm shall also provide copies of the policies to the Board. The individual/firm shall also provide the Board with renewal or replacement Certificates of Insurance no less than (30) days prior to cancellation, termination or modification. The individual/firm shall be in material breach of this agreement if the individual/firm fails to obtain replacement insurance coverage prior to the date in which coverage is terminated or expires. In this event the Board may terminate this agreement without further liability to the individual/firm. Additionally the individual/firm shall be liable to the Board for any and all damages incurred due to the individual/firm's failure to perform the agreement terms.

XV. INDEMNIFICATION

The individual/firm(s) must enter into the following indemnification and hold harmless agreement:

The individual/firm(s) hereby agrees to indemnify, hold harmless and defend the Board, its officers, agents and employees individually and collectively from and against all liabilities, obligations, losses, damages, penalties, interest, claims, actions, assessments, fines, suits, demands, investigations, proceedings, judgments, orders or injuries, including death to any, or damage, of whatever nature, to any property and all costs including court costs and attorneys' fees, and disbursements, whether suit is instituted or not, and if instituted, at all
tribunal levels (wherever raised by the parties hereto or a third party) imposed on, or incurred by or asserted against the Board or any of them arising out of or in connection with or based directly or indirectly upon (a) the individual/firm’s directors, officers, employees, agents, subcontractors or representatives, of their duties and obligations under or pursuant to this agreement, including without limitations, the failure to maintain insurance or notify the Board; (b) any material breach of this agreement by the individual/firm(s), (c) false or inaccurate representation or warranty made by or on behalf of the individual/firm(s), and (d) any act or omission, negligence, or intentional acts of the individual/firm(s), or any of the individual/firm’s directors, officers, employees, agents, subcontractors or other representatives.

XVI. OCCUPATIONAL LICENSE:

Any person, firm, corporation or joint venture, with a business location in Miami-Dade County, Florida, which is submitting a bid, shall meet the County’s Occupational License Tax requirements in accordance with Chapter 8A, Article IX of the Code of Miami-Dade County, Florida. Bidders with a location outside Miami-Dade County shall meet their local Occupational Tax requirements. A copy of the license is requested to be submitted with the Bid Proposal. If the Bidder has already complied with this requirement, a new copy is not required while the license is valid and in effect. It is the Bidder’s responsibility to resubmit a copy of a new license after expiration or termination of the current license. Non-compliance with this condition may cause the bid not to be considered for award.

XVII. THE JESSICA LUNSFORD ACT BACKGROUND SCREENING REQUIREMENTS

BACKGROUND SCREENING REQUIREMENTS

In accordance with the requirements of Sections 1012.465 and 1012.32 and 1012.467, Florida Statutes, School Board Rules 6Gx13-3F-1.024 and 6Gx13-4C-1.021 as amended from time to time, Contractor agrees that, if Contractor receives remuneration for services, Contractor and all of its employees who provide or may provide services under this Agreement will complete criminal history checks, and all background screening requirements, including level 2 screening requirements, as outlined in the above-referenced Statutes and School Board rules prior to providing services to The School Board of Miami-Dade County, Florida.

Additionally, Contractor agrees that each of its employees, representatives, agents, subcontractors or suppliers who are permitted access on school grounds when students are present, who have direct contact with students or who have
access to or control of school funds must meet level 2 screening requirements as described in the above referenced statutes and School Board rules.

Contractor agrees to bear any and all costs associated with acquiring the required background screening – including any costs associated with fingerprinting and obtaining the required photo identification badge. Contractor agrees to require all its affected employees to sign a statement, as a condition of employment with Contractor in relation to performance under this Agreement, agreeing that the employee will abide by the heretofore described background screening requirements, and also agreeing that the employee will notify the Contractor/Employer of any arrest(s) or conviction(s) of any offense enumerated in s. 435.04, Florida Statutes within 48 hours of its occurrence.

Contractor agrees to provide the Board with a list of all of its employees who have completed background screening as required by the above-referenced statutes and who meet the statutory requirements contained therein. Contractor agrees that it has an ongoing duty to maintain and update these lists as new employees are hired and in the event that any previously screened employee fails to meet the statutory standards. Contractor further agrees to notify the Board immediately upon becoming aware that one of its employees who was previously certified as completing the background check and meeting the statutory standards is subsequently arrested or convicted of any disqualifying offense. Failure by Contractor to notify the Board of such arrest or conviction within 48 hours of being put on notice and within 5 business days of the occurrence of a qualifying arrest or conviction shall constitute grounds for immediate termination of this Agreement by the Board.

The parties further agree that failure by Contractor to perform any of the duties described in this section shall constitute a material breach of the Agreement entitling the Board to terminate this Agreement immediately with no further responsibility to make payment or perform any other duties under this Agreement.

**COMPLIANCE WITH SCHOOL CODE**

Contractor agrees to comply with all sections of the Florida K-20 Education Code, Title XLVIII, Florida Statutes, as it presently exists, and further as it may be amended from time to time. Further Contractor agrees that failure to comply with the Florida K-20 Education Code shall constitute a material breach of this Agreement and may result in the termination of this Agreement by the Board.
XVIII. CONFLICT OF INTEREST

Former Miami-Dade County Public Schools employees, classified as Managerial Exempt Personnel, Pay Grade 22 and above, Dade County School Administrators Association, Pay Grade 47 and above, and other equivalent positions, are prohibited from personally representing another person or entity or acting as an agent or attorney for compensation in connection with any matter in which The School Board of Miami-Dade County, Florida, is interested, for two years after the School Board employees’ service terminates. This provision is pursuant to School Board Rule 6Gx13 – 4A-1.212 and Florida Statute § 112.313(9).

The School Board of Miami-Dade County, Florida shall be prohibited from entering into any business relationship or continue an existing business relationship with any person or entity determined to have engaged in violation of the restriction contained in this provision.

XIX. PUBLIC RECORDS LAW

It is the practice of The School Board of Miami-Dade County, Florida, to evaluate all Requests For Proposals in a public forum open to the Sunshine, pursuant to Florida Statute §286.011, and to make available for public inspection and copying any information received in response to an RFP, in accordance with Florida Statute §119, as such, any information sent to M-DCPS is being sent into the public domain. No action on the part of the proposer would create an obligation of confidentiality on the part of the School Board, including but not limited to, making a reference in the proposal to the trade secret statutes, Florida Statutes §§ 812.081, 815.045. It is recommended that potential suppliers exclude from their response any information that, in their judgment, may be considered a trade secret.
XX. **IMPLEMENTATION SCHEDULE**

The planned schedule for implementation of this Request For Proposals, is as follows:

- Procurement Contract Review Committee ................................... August 16, 2007
- Mailing of Request For Proposals ............................................... October 1, 2007
- Deadline for Questions .......................................................... October 19, 2007
- Opening of Proposals ............................................................. November 13, 2007
- Evaluation of Proposals .......................................................... January 29, 2008
- Oral Presentations ................................................................. March 18, 2008
- Recommendation for Award .................................................... April, 2008

Specific questions concerning this RFP should be e-mailed prior to the deadline for questions, referencing the RFP by page number and paragraph, no later than 4:30 p.m. on October 19, 2007 to:

Division of Procurement Management Services

Ms. Barbara D. Jones, CPPB, Executive Director

1450 N.E. Second Avenue, Room 356

Miami, Florida 33132

(305) 995-2348

E-mail bjones@dadeschools.net

The School Board of Miami-Dade County, Florida will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the proposal due date. Proposers should not rely on any statements other than those made in this RFP or in any addendum to this RFP. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail.

Responses to questions will be posted to M-DCPS’s website and it is the responsibility of the proposer(s) to monitor this site for posting of response(s). The website link is the following:

http://procurement.dadeschools.net/bidsol/asp/ENACT.asp
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**AFFIRMATIVE ACTION EMPLOYMENT BREAKDOWN**

**DRAFT**