

NEWSPAPER ADVERTISEMENT

Date: Sunday, December 22, 2002

Newspaper: The Miami Herald
Diario Las Americas
The Miami Times
The Miami Review

**SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
REQUEST FOR PROPOSALS FOR EXTERNAL AUDITING SERVICES**

The School Board of Miami-Dade County, Florida, is soliciting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2003, June 30, 2004, and June 30, 2005 (three years), with an option to be exercised by the School Board to renew the contract for two additional years. Audit firms expressing interest can obtain a copy of the Request for Proposals by contacting:

Ms. Barbara Jones, Director
Procurement Management and Materials Testing
Miami-Dade County Public Schools
1450 N.E. 2nd Avenue, Room 350
Miami, Florida 33132
Telephone Number (305) 995-1375

Pre-proposal conference on January 7, 2003 at 2:00 p.m. (EST) at above address, but Room 916.
Deadline to submit proposal is January 30, 2003 at 2:00 p.m. (EST), at above address.



REQUEST FOR PROPOSALS

NO. 061-CC10

FOR

EXTERNAL INDEPENDENT AUDITING SERVICES

THE SCHOOL BOARD OF

MIAMI-DADE COUNTY, FLORIDA

DECEMBER 11, 2002

**PROPOSAL DUE: THURSDAY, JANUARY 30, 2003
2:00 P.M. (EST)**

**SEND TO: The School Board of Miami-Dade County, Florida
Bid Clerk, Division of Procurement Management
and Materials Testing
1450 N.E. Second Avenue, Room 352
Miami, Florida 33132**

**ANY QUESTIONS CONTACT: GEORGE BALSA, CHIEF AUDITOR
TELEPHONE NUMBER: (305) 995-1436**

Miami-Dade County Public Schools

School Board Members

Dr. Michael M. Krop, Chair
Dr. Robert B. Ingram, Vice Chair
Mr. Agustin J. Barrera
Mr. Frank J. Bolaños
Mr. Frank J. Cobo
Ms. Perla Tabares Hantman
Ms. Betsy H. Kaplan
Dr. Marta Pérez
Dr. Solomon C. Stinson

Ms. Hali Cooperman-Dix, Student Advisor

Superintendent of Schools

Mr. Merrett R. Stierheim

Chief of Staff

Mr. Paul R. Philip



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
PROCUREMENT AND MATERIALS MANAGEMENT
1450 N.E. 2ND AVENUE, MIAMI, FLORIDA 33132

REQUEST FOR PROPOSALS #061-CC10

EXTERNAL INDEPENDENT AUDITING SERVICES

Sealed proposals will be accepted in Procurement and Materials Management, at the above location, until **2:00 P.M. on JANUARY 30, 2003** and may not be withdrawn for ninety (90) days from that date.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 CONTRACTORS 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/CONTRACTOR 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 Proposal:

A total (30) of the Proposal must be submitted as follows:

- * The original proposal in a sealed envelope or box marked "Original."
- ** (29) 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 and Materials Management, Room 352, 1450 N.E. 2nd Avenue, Miami, Florida, not later than 2:00 P.M. January 30, 2003.

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 and Materials Management, 1450 N.E. 2nd Avenue, prior to January 30, 2003. The agency or individual contractor's name and the proposal number should appear on the envelope.
- B. AFTER PROPOSAL OPENING. After January 30, 2003, proposals may not be changed; and they may not be withdrawn for ninety (90) days from that date.

IV. PROTEST OF SPECIFICATIONS

Any notice of protest of the specifications contained in a request for proposal shall be filed in writing with the Assistant Superintendent, Procurement and Materials Management no later than 48 hours prior to the date and hour specified in page i for receipt of proposals. Failure to file a timely notice of protest shall constitute a waiver of proceedings.

V. AWARDS

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

AWARD RECOMMENDATION. Proposer information phone lines have been established in Procurement Management. Proposers may call 995-1375 each Friday to be advised of the recommended proposers and the time it is contemplated that the recommendation will be made. This information will be provided by school system staff as available. In no case will information as to a recommended proposer be available later than the Friday preceding the week when the award is scheduled to be made by the School Board or the Superintendent.

Proposers may file letters of protest no later than 48 hours prior to the Board Meeting for which the award is scheduled to be made. These letters of protest will be reviewed by Staff. Staff will offer the protesting proposer the opportunity for a meeting to discuss the protest. If the proposer is not satisfied with the response to the protest, he/she may request to address the School Board. Alternatively, proposers may invoke the provisions of §120.569, Fla. Stat. Petitions for hearings on protests pursuant to §120.569, Fla. Stat., must be filed in accordance with School Board Rule 6Gx13-8C-1.064. Protests filed later than the date specified herein are deemed waived. This provision supersedes and governs over any conflicting provision in this document.

VI. DEFAULT

In the event of default, which may include, but is not limited to non-performance and/or poor performance, the awardee 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(l) 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 and Materials Management, 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.

**REQUEST FOR PROPOSALS NO. 061-CC10
FOR EXTERNAL INDEPENDENT AUDITING SERVICES
THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
DECEMBER 11, 2002**

I. PURPOSE

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.

II. INSTRUCTIONS FOR SUBMISSION OF PROPOSALS

Thirty (30) bound copies of the proposal must be submitted no later than **Thursday, January 30, 2003 at 2:00 p.m., eastern standard time (EST)** to the following address:

**The School Board of Miami-Dade County, Florida
Bid Clerk, Division of Procurement Management and Materials Testing
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 X 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"**. Thirty (30) copies of the bound and sealed proposal are required.

III. 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 350 schools, and approximately 365,000 students and 48,000 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 2002-03 fiscal year is approximately \$4.2 billion, and the establishing of a system of accounting and budgetary controls. The Chief Executive Officer is the Superintendent of Schools, Mr. Merrett R. Stierheim, 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 implemented GASB Statement No. 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments at June 30, 2002.

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 18 charter schools sponsored by the District under Section 228.056 of the Florida Statutes, that were in operation as of June 30, 2002, 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, Board Administration Building, 1450 Northeast Second Avenue, Miami, Florida. 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. Dr. Richard H. Hinds, Chief Financial Officer
Financial Affairs
2. Mr. George M. Burgess, Chief Financial Officer Designate
Financial Affairs
3. Mr. Larry W. Staneart, Chief Business Officer
Business Operations
4. Ms. Judith A. Webb, Chief Budget Officer
Office of Budget Management
5. Ms. Deborah Karcher, Executive Officer
Information Technology Services
6. Ms. Connie Pou, Controller
Office of the Controller
7. Mr. Eduardo Alfaro, Treasurer
Office of Treasury Management
8. Dr. Rose Barefield-Cox, Assistant Superintendent
Procurement and Materials Management
9. Mr. Alberto M. Carvalho, Administrative Director
Grants Administration and Federal Legislative Affairs

The Office of Management and Compliance Audits, administered by Mr. George Balsa, Chief Auditor, is responsible for the internal auditing activities of the District. The Chief Auditor has dual reporting responsibilities to the Chief of Staff and the Superintendent of Schools. 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 KPMG LLP, Certified Public Accountants, is under contract to audit the financial records for the 2001-02 fiscal year. The firm has served as the external auditors for the past five years.

IV. PERIOD OF EXAMINATION AND LENGTH OF THE CONTRACT

The audit engagement will cover the fiscal years ending June 30, 2003, 2004, and 2005 (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, 2005. The contract shall not exceed a maximum audit period of five years. According to School Board Rule 6Gx13-2C-1.141, the School Board will rotate its external auditors at least every five years. To properly effectuate this policy, the accounting firm that provided these services for the past five fiscal years, KPMG LLP, will be precluded from submitting a proposal for this contract period.

V. 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, 2003. 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 eighteen years, the School Board has received the Association of School Business Officials (ASBO) International's Certificate of Excellence in Financial Reporting. For the past seventeen 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 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, 2001. 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 (1994 revision), and amendments 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 is to be made to compare the calculating operations of the computer with the desired results by tests of transactions. 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 three days each year shall be provided to the District's accounting and auditing professional staff.

VI. 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: (1) 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 Office of Management and Compliance Audits and the Superintendent of Schools 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

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.

VII. 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. November 26, 2002 - Draft of Request for Proposals presented to the School Board Audit Committee for their input and direction, after which it will be finalized for submittal to the School Board.
2. December 11, 2002 - Request for Proposals presented to the School Board for approval.
3. December 18, 2002 - Request for Proposals sent to public accounting firms.
4. December 22, 2002 - Request for Proposals advertised in newspapers.
5. January 7, 2003 - Pre-proposal conference with the administration at 2:00 p.m. (EST) to answer any questions related to the engagement. The meeting will be held in Room 916 of the School Board Administration Building, 1450 Northeast Second Avenue, Miami, Florida.
6. January 30, 2003 - Deadline to receive proposals at 2:00 p.m. (EST).
7. February 11, 2003 - School Board Audit Committee to review audit proposals received and select the accounting firms to be interviewed.
8. February 18, 2003 - School Board Audit Committee to hear oral presentation, interview, rank and negotiate fees for recommendation to the School Board.
9. March 12, 2003 - 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 March 12, 2003 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 March 12, 2003, 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 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.

VIII. 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 (see Attachment) will be available to provide the necessary assistance:

1. The Chief Financial Officer of Financial Affairs responsible for the financial administration of the school system.
2. The Controller and staff responsible for the preparation of the Annual Financial Report.
3. The Chief Budget Officer of the Office of Budget Management and staff responsible for the preparation of the budget.
4. The Treasurer of the Office of Treasury Management and staff responsible for the cashiering and investment functions.
5. The Risk and Benefits Officer of the Office of Risk and Benefits Management and staff responsible for insurance and benefits.
6. The Executive Officer of Information Technology Services and staff responsible for the data processing function.
7. The Chief Auditor of the Office of Management and Compliance Audits and staff responsible for the internal audit function.
8. The Assistant Superintendent of Procurement and Materials Management responsible for the procurement function.
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.

IX. 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, 2003, 2004, 2005, 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, 2002 totaled \$263,000. The cost for the Single Audit for June 30, 2002, performed by the accounting firm, totaled \$57,000. An example of the required format for submitting the fees is presented in Section X of this Request for Proposals. The selection and negotiation processes will be in accordance with Section 218.391 of the Florida Statutes.

X. 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, as follows:

Employee Classification	Ethnic Background					Total Number	Gender		Number of C.P.A.'s
	Non-Hispanic White	Non-Hispanic Black	Hispanic	Asian	Am. Ind./ Alaska Native		M	F	
TOTAL									

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 has 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, specially 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 V and VI of the Request for Proposals.

F. Availability of 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 VII 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 February 18, 2003 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, 2003, 2004, 2005, \$_____ estimated as follows:

Fiscal Year Ending June 30, 2003	\$_____
Fiscal Year Ending June 30, 2004	\$_____
Fiscal Year Ending June 30, 2005	\$_____

Employee Classification	Hourly Rate	Estimated Hours	Total
Total Maximum (Not-to-Exceed) Fee (shall agree with total above)			\$_____

Employee Classification	Estimated Hours			Total
	2002-03	2003-04	2004-05	

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 V for the District's needs in this area):

Fiscal Year Ending June 30, 2003	\$ _____
Fiscal Year Ending June 30, 2004	\$ _____
Fiscal Year Ending June 30, 2005	\$ _____

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.

XI. 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.

XII. PUBLIC ENTITY CRIME

Proposers are hereby notified about Section 287.133(2)(a), Florida Statutes, which requires that:

"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 entity, may not be awarded or perform work as a contractor, supplier, 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 s. 287.017 for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list."

XIII. OTHER

Prospective firms are hereby notified that all information submitted as part of, or in support of, their proposal will be made available upon request for public inspection in compliance with Florida laws. Under the Florida Public Records Act and the Florida Sunshine Law, materials submitted by a proposer, the results of the evaluation, the proceedings of the contract negotiations are all open to public inspection. Proposers should take special notice of this as it relates to any proprietary information that might be included in their proposal package. The District assumes no liability for disclosure or use of data submitted in response to this Request for Proposals for any purpose and may consider that the proposal was not submitted in confidence, and therefore, can be released under the Florida Sunshine Law.

The School Board is not obligated in any manner nor will it reimburse the proposers for any costs incurred in connection with the response to the Request for Proposals.

XIV. AFFIRMATIVE ACTION - EQUAL EMPLOYMENT OPPORTUNITY AND M/WBE PARTICIPATION

A. Equal Employment Opportunity

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 shall be required to indicate its equal employment policy and provide a detailed breakdown by ethnicity, gender and occupational categories of its work force.

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

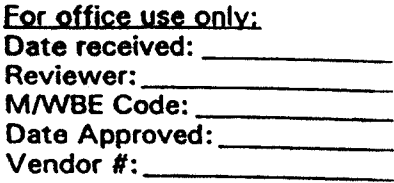
The School Board has an active M/WBE Program to ensure the maximum opportunity for M/WBEs to participate in the award and performance of contracts with The School Board of Miami-Dade County, Florida. All M/WBEs must be certified by the Division of Business Development and Assistance, prior to contract award (see Attachment).

XV. ATTACHMENTS

1. List of Support Personnel - Contact telephone numbers
2. M/WBE Certification Application (submit if applicable)

**REQUEST FOR PROPOSALS FOR EXTERNAL INDEPENDENT AUDITING SERVICES
THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA
SUPPORT PERSONNEL**

CONTACT	AREA OF RESPONSIBILITY	TELEPHONE (305) 995-XXXX
Mr. George Balsa, Chief Auditor Office of Management and Compliance Audits	Internal audit function.	1436
Dr. Richard H. Hinds, Chief Financial Officer Financial Affairs	Financial administration of the school system.	1225
Mr. George M. Burgess, Chief Financial Officer Designate Financial Affairs		
Mr. Larry W. Staneart, Chief Business Officer Business Operations	Support departments (Transportation, food service, maintenance)	1704
Ms. Connie Pou, Controller Office of Accounting	Preparation of the Annual Financial Report, CAFR, and accounting systems.	2001
Mr. Eduardo Alfaro, Treasurer Office of Treasury Management	Cashiering and investment functions.	1684
Ms. Deborah Karcher, Executive Officer Information Technology Services	Data processing function.	3751
Ms. Judith A. Webb, Chief Budget Officer Office of Budget Management	Preparation of the budget.	1226
Ms. Suzanne A. Marshall, Administrative Director Facilities Planning and Construction	Construction program.	4875
Dr. Rose Barefield-Cox, Assistant Superintendent Procurement and Materials Management	Purchasing function.	2414
Mr. Scott Clark, Risk and Benefits Officer Office of Risk and Benefits Management	Risk containment and benefits management.	7150
Mr. Alberto M. Carvalho, Administrative Director Grants Administration and Federal Legislative Affairs	Grants administration.	2532



(Please Print/Type)

1. Business Name President's/Owner's Name

()	()	
Telephone number	Fax number	E-Mail Address

Business street address

Business mailing address

2. LEGAL STRUCTURE: (Check one and indicate the date the business was established)

() Sole proprietor _____ Date _____

() Partnership _____ Date _____

() For Profit Corporation _____ Date _____

() Joint Venture _____ Date _____

() Corporation Non-profit _____ Date _____

3. **CERTIFICATIONS:** Indicate if this business shares common officers, owners, directors or management personnel with another business that has received, been denied, or had its certification revoked as an MBE/DBE/WBE or SBA 8(a) Certified Contractor. Indicate the name of the certifying authority, as well as the date and type of determination (certification/denial/revocation).

Agency Name

Determination

Date

4. **OWNERSHIP:**

- a. Identify the proprietor, each partner, or stockholder by name, as well as his/her citizenship (c) or (r) residency status, gender, ethnic group, and percentage of ownership.

Name	Owner/ shareholder	Resident or *U.S. Citizen	Gender	Ethnicity	% Owned	Years Owned

- b. If the business is a corporation, please indicate the following:

1. The number of shares authorized: _____
2. The number shares issued: _____
3. Are there any stock option agreements? Yes _____ No _____
If yes, please provide a copy of each agreement.

5. **OPERATIONAL CONTROL:** Provide the name, title, race/ethnicity, and gender of each individual (including owners and non-owners) with the primary responsibility for the following:

	Name and title	Race/ethnicity/ gender
a. Check signing	_____	_____
	_____	_____

	<u>Name and title</u>	<u>Race/ethnicity/ gender</u>
b. Payroll signing	_____	_____
	_____	_____
c. Signing, or guaranteeing loans	_____	_____
	_____	_____
d. Acquiring lines of credit	_____	_____
	_____	_____
e. Acquiring surety bonding and insurance	_____	_____
	_____	_____
f. Purchasing major equipment/services	_____	_____
	_____	_____
g. Signing contracts/change orders/payment requisitions	_____	_____
	_____	_____
h. Estimating	_____	_____
	_____	_____
i. Qualifying the company for professional/trade license(s)	_____	_____
	_____	_____
j. Marketing/sales	_____	_____
	_____	_____
k. Hiring and firing managerial employees	_____	_____
	_____	_____
l. Hiring and firing non-management employees	_____	_____
	_____	_____
m. Supervising field/ operations	_____	_____
	_____	_____
n. Supervising office personnel	_____	_____
	_____	_____

6. **PERSONNEL:** Identify the number of individuals, including owners, that are currently employed by the business in the following areas:

Please use the following to classify women/minority persons: AM-African American male, AF-African American female, HM-Hispanic male, HF-Hispanic female, WM-Non Hispanic White male, WF-Non Hispanic White female.

Total Number
of Employees

AM	AF	HM	HF	WM	WF

a. Management _____

b. Administrative/clerical _____

c. Professional/technical _____

d. Craftsperson/laborers _____

e. Provide a copy of the business affirmative action statement, if one is available.

7. **BUSINESS RELATIONSHIPS:** Provide the requested information for each of the following:

a. Bonding Company: _____

Address: _____

Agent name: _____ Phone number: _____

Single Contract Limit: _____ Aggregate Limit: _____

b. Bank(s) Name(s): _____

Branch: _____

Contact person: _____ Phone number: _____

Credit limit: _____

c. Identify the company's/creditors including banks and the amount of money owed to:

<u>Creditor</u>	<u>Loan Guarantor(s)</u>	<u>Address & telephone</u>	<u>Loan Amount</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

d. Insurance company: _____

Type of insurance: _____ Insurance limits: _____

e. List the business' three largest contracts or jobs.

<u>Contract/job type</u>	<u>Contact person</u>	<u>Telephone number</u>	<u>Contract amount</u>	<u>Bonded (Yes/No)</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

8. EQUIPMENT: List the type and value of major equipment that is owned (O) or leased (L) by the business.

<u>Equipment</u>	<u>O/L</u>	<u>Value (\$ amount)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

9. M/WBE JOINT VENTURE - Joint ventures must provide a copy of the joint venture agreement.

M/WBE CERTIFICATION APPLICATION

AFFIDAVIT

STATE OF _____:
COUNTY OF _____: SS

I hereby declare and affirm that I am the _____ (Title)
of: _____ (Firm)

That I am duly authorized to execute the foregoing M/WBE Certification Application, and that the contents of said documents are complete, true and correct to the best of my knowledge and belief. I hereby certify that the documents include all material information necessary to identify the true and lawful owners of the subject business enterprise. Further, the undersigned is notified of their responsibility to submit an updated Minority/Woman Business Enterprise Certification Application whenever a change occurs in ownership, management or control of the company. Any M/WBE applicant, certified M/WBE principal(s) and all related parties, who misrepresents the status of any concern as an M/WBE, or is a party to such misrepresentation to obtain business or contracts with the School Board under the Business Development and Assistance Program, will be suspended from doing business with the School Board for fourteen (14) months.

(Corporate Seal), if appropriate

Minority/Woman Owner's Signature

On this _____ day of _____, 20 ____, personally appeared before me, the undersigned officer authorized to administer oaths: _____
known to be the person described in the foregoing affidavit, who acknowledged that he/she executed the same in the capacity stated and for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission Expires: _____
SEAL

**M/WBE
Certification Check List**

Please attach copies, not originals, of all applicable items. Incomplete applications cannot be processed, and failure to submit the documents will delay or result in termination of the application process.

Please check if documents are attached:

1. ☐ M/WBE certifications from other public agencies.
2. ☐ M/WBE Certification Application Affidavit (Page 6 of Application).
3. ☐ Miami-Dade County Public Schools Vendor Application.
4. ☐ Lease/purchase agreement for the business' facilities.
5. ☐ Current professional/business license(s).
6. ☐ Proof of citizenship or permanent resident status.
7. ☐ Resumes for owners and key personnel.
8. ☐ Lease/purchase agreements for major business equipment.
9. ☐ Most current application for bonding, if applicable.
10. ☐ Management agreement(s).
11. ☐ Loan agreement(s) or promissory note(s).
12. ☐ Birth certificate, drivers license, passport or any other document which substantiates the ethnicity/race/gender of owners, officers and directors.

***If any of the aforementioned documents are not available, please provide a written notarized statement that information is not available.**

13. Sole Proprietor - Submit all of the above items, as applicable and the following:

- ☐ U.S. IRS 1040-C Schedule.
- ☐ Fictitious name affidavit, if applicable.

DEFINITION OF MINORITY/WOMEN BUSINESS ENTERPRISES

- (1) "Minority/Women Business Enterprises" means any legal entity, which is organized to engage in commercial transactions and which is at least fifty-one (51) percent owned and controlled by a minority person or persons.
- (2) "Minority person" means a person who is a citizen or lawful permanent resident of the United States, and who is:
 - (a) An African American, a person having origins in any of the Black racial groups of Africa;
 - (b) An Hispanic, a person of Spanish or Portuguese culture including, but not limited to, persons with origins in Mexico, South America, Central America, or the Caribbean Islands, regardless of race, or
 - (c) A Woman

WARNING

- (3) IT IS UNLAWFUL FOR ANY INDIVIDUAL TO FALSELY REPRESENT ANY ENTITY, AS A MINORITY/WOMEN BUSINESS ENTERPRISE, FOR THE PURPOSES OF QUALIFYING FOR CERTIFICATION UNDER A PROGRAM WHICH, IN COMPLIANCE WITH FEDERAL LAW, IS DESIGNED TO ASSIST MINORITY/WOMEN BUSINESS ENTERPRISES IN THE RECEIPT OF CONTRACTS FOR THE PROVISION OF GOODS OR SERVICES. ANY PERSON WHO VIOLATES THIS SECTION IS GUILTY OF A FELONY OF THE SECOND DEGREE, PUNISHABLE AS PROVIDED IN S. 775.082 OR S. 775.084.

(102891)

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations, and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee 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, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

REVISED 8/1/01