



REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY

REQUEST FOR PROPOSALS

NO. A17-002

401K PLAN AUDITING SERVICES

ISSUE DATE: May 11, 2017

PRE-PROPOSAL CONFERENCE: June 6, 2017 at 1:00 pm

PROPOSAL CLOSING DATE: June 28, 2017 at 1:00 pm

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SECTION I: INTRODUCTION

1.1 SUMMARY STATEMENT

Revenue Authority of Prince George's County ("RAPGC") is requesting Proposals from qualified firms of high-quality Independent Public Accountants ("IPA") to perform the Annual 401K Plan Audit.

A Proposal Analysis Group (PAG) will rank submitted Proposals. The PAG will consider both technical qualifications and cost in the selection of a Contractor.

1.2 PROPOSAL CLOSING DATE

To be considered, an original and six (6) paper copies of both the Technical Proposal and the Cost Proposals shall be submitted together in one sealed package and sent to:

Mark Graves, Procurement Officer
Revenue Authority of Prince George's County
Finance Unit
1300 Mercantile Lane, Suite 108
Largo, Maryland 20774

Proposals shall be received and time stamped by the RAPGC Finance Unit no later than June 28, 2017, at 1:00 p.m. The submittals must be sealed, and the outside envelope must be clearly marked "RFP No. A17-002 401K Plan Auditing Services, company name, address, telephone number" and identified as "Technical Proposal and Cost Proposal." The RAPGC shall not accept Proposals sent by fax or email.

Late Proposals shall not be considered. Proposers mailing Proposals shall allow sufficient mail delivery time to ensure timely receipt by the RAPGC Finance Unit. The Proposers shall prepay any shipping/delivery charges, as applicable, for all documents submitted.

1.3 PRE-PROPOSAL CONFERENCE

A Pre-Proposal Conference will be held on June 6, 2017, at 1:00 p.m., at 1300 Mercantile Lane, Suite 108, Largo, Maryland. Attendance is not mandatory but it is strongly recommended. While attendance is not mandatory, information presented may be very informative; therefore, all potential Proposers are encouraged to attend in order to enhance their understanding of the RAPGC requirements and to prepare acceptable Proposals. It is recommended that vendors bring a copy of the solicitation as it will be a part of the agenda and the RAPGC will not provide copies.

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1.4 QUESTIONS AND INQUIRIES

Questions and inquiries shall be submitted in writing no later than **3:00 p.m. June 9, 2017**. All questions shall be submitted in writing, as no oral questions will be considered. Please submit to:

Kalindi Joshi, Controller
Revenue Authority of Prince George's County
Finance Unit
1300 Mercantile Lane, Suite 108
Largo, Maryland 20774
Phone Number: (301) 955-0675
Fax Number: (301) 925-9450
kjoshi@co.pg.md.us

Written answers (addendums) will be posted on the website and sent to all vendors listed by the Proposal Analysis Group as receiving a copy of this Request for Proposals (RFP) and all vendors who attended the pre-proposal conference and signed the attendance sheet.

1.5 PROPOSAL ACCEPTANCE

The RAPGC reserves the right to accept or reject any and all Proposals, in whole or in part, received as a result of this solicitation and to waive minor irregularities. Further, the RAPGC reserves the right to make a whole award, multiple awards, partial award, or no award at all.

1.6 TERM OF CONTRACT

The initial term of the contract shall be for three (3) years from the date of contract execution and may be extended by mutual agreement of the parties for two (2) additional one (1) year periods subject to the availability of RAPGC funding and based upon assessment of the Contractor's performance for the initial term and/or any prior extension periods.

1.7 PRICE ESCALATION

All prices shall remain firm/fixed for the initial three (3) year term of the contract. A price increase may be considered upon written request from the Contractor at least 90 days prior to the beginning of any subsequent contract renewals. Price increases shall not, however, exceed the adjusted percentage change in the U.S. Department of Labor Consumer Price Index for the Washington-Baltimore Consolidated Metropolitan Statistical Area using March as a base index for the ensuing contract period. Any price adjustment will be at the sole option of the RAPGC.

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1.8 DURATION OF PROPOSAL OFFER

Proposals shall be held valid for 180 calendar days following the closing date for this Request for Proposals. This period may be extended by mutual written agreement between the Contractor and the RAPGC.

1.9 NOTICE TO PROPOSERS

Proposers, before submitting a Proposal, shall become fully informed as to the extent and character of the work required and are expected to completely familiarize themselves with the requirements of the solicitation and specifications. Failure to do so will **not** relieve the Proposer of responsibility to fully perform in accordance therewith. No consideration will be granted for any alleged misunderstanding of the material to be furnished or work to be done, it being understood that the submission of a Proposal is an agreement with all of the items, terms and conditions referred to herein.

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SECTION II: GENERAL INFORMATION

2.1 ECONOMY OF PREPARATION/INCURRED EXPENSES

Proposals should be prepared simply and economically, providing a straightforward, concise delineation of the Proposers capabilities and description of the offer to meet the requirements of this RFP. The RAPGC will not be responsible for any costs incurred by any Proposers in preparing and submitting a response to this solicitation.

2.2 ADDENDA TO THE REQUEST FOR PROPOSALS

If it becomes necessary to revise any part of this RFP, an addendum will be provided to all firms listed by the RAPGC as receiving a copy of the RFP. Written acknowledgement of receipt of all issued amendments, addenda or changes issued shall be required from all Proposers responding to this RFP and in the form required by the solicitation documents.

2.3 ORAL PRESENTATIONS

The RAPGC reserves the right to conduct individual interviews with finalists and to request best and final offers from any or all finalists. Those Proposers may be required to provide oral presentations to discuss their proposed management techniques, answer questions from the RAPGC Proposal Analysis Group, and/or clarify their technical submittal. Subcontractor representatives shall be expected to actively participate in the oral presentation.

2.4 CONFIDENTIALITY/PROPRIETARY INFORMATION

Proposers shall specifically identify those portions of their Proposals, if any, which they deem to contain confidential, proprietary information or trade secrets and must provide justification why such material should not, upon request, be disclosed by the RAPGC in accordance with the Maryland Public Information Act, 4-101 et. seq., General Provisions Article of Maryland Annotated Code. Proposers shall clearly indicate on each and every page that is deemed to be confidential, proprietary or a trade secret (it **IS NOT** sufficient to preface your Proposal with a proprietary statement).

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2.5 ALLOWANCE OF IN-HOUSE WORK

No section or portion of this RFP or the Agreement shall be construed or interpreted to preclude the RAPGC from accomplishing any task or undertaking of any operation or project utilizing its own work force.

2.6 WITHDRAWAL OF PROPOSAL

Proposals may be withdrawn upon written request from the Proposer at the address shown in the solicitation prior to the time of closing. Negligence on the part of the Proposer in preparing the Proposal confers no right of withdrawal after time fixed for closing of the Proposals.

2.7 SUBCONTRACTING AND SUPPLIER DIVERSITY

Any person undertaking a part of the work under the terms of the contract, by virtue of any agreement with the Contractor, must receive approval of the Procurement Officer or designee prior to any such undertaking. In the event the Contractor desires to subcontract some part of the work specified herein, the Contractor shall furnish with their Proposal the names, qualifications, and experience of their proposed Subcontractors. Subcontractors shall conform, in all respects to the provisions specified for the Contractor. The Contractor shall, however, remain fully liable and responsible for the work performed by their Subcontractors.

This solicitation encourages County-based small business participation and Minority Business Enterprise participation. Preference points for said participation will be awarded in accordance with Section 5.6 of this RFP.

The RAPGC may terminate the contract if the subcontracting is done without the Procurement Officer's prior approval.

2.8 EVIDENCE OF SUBCONTRACTING

The selected Contractor is required to submit to the RAPGC copies of executed subcontracts as a condition of the RAPGC executing the contract with the Contractor. Copies of executed subcontracts are not required with the Proposal; however, intent to subcontract must be disclosed within the Proposal (see Attachment F).

2.9 RESPONSIBILITIES OF THE CONTRACTOR

The Contractor shall be responsible for the professional quality and technical accuracy of their advice and other services furnished by them. The Contractor shall perform services with the degree of skill that is normally exercised by recognized professionals with respect to services of a similar nature.

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Neither the RAPGC review, approval or acceptance of, nor payment for, any of the services required under the Contract shall be construed to operate as a waiver of any rights under the Contract or of any cause of action arising out of the performance of this Contract, and the Contractor shall be and remain liable to the RAPGC in accordance with applicable law for all damages to the RAPGC caused by the Contractor's negligent performance of any of the services furnished under the contract.

The rights of the RAPGC provided for under the Contract are in addition to any rights and remedies provided by law.

2.10 KEY PERSONNEL

The RAPGC includes in the evaluation process and award, the evaluation of Proposer's key personnel submitted in the Proposal. The Proposer shall describe the process to be used in retaining key personnel during the initial term of the contract. At a minimum, the RAPGC expects the following roles to be associated with key personnel: Audit Partner/Principal, Audit Manager, and In-Charge/Senior Auditors.

2.11 SUBSTITUTION OF KEY PERSONNEL

The Contractor shall provide written notice at least fourteen (14) calendar days in advance of any substitution of key personnel after the first year. The Contract shall be completed with the key personnel and the subcontractors that were identified at the time of the award of the contract, unless the RAPGC authorized representative approves the change in writing.

The Proposer agrees that a partial basis of award of this contract is the list of key personnel proposed. Accordingly, the Proposer agrees to assign to this contract those key persons whose resumes were submitted with the Proposal. The Proposer shall provide the RAPGC evidence of its process that will assure the RAPGC that all of the key personnel identified at the time of award shall remain during the first year of this contract. Failure to retain key personnel during the initial term of the contract could be cause for the Contractor to incur liquidated damages, to be determined at the time of award.

No substitution of key personnel shall be made without prior notification and written concurrence by the RAPGC authorized representative in accordance with this requirement. All proposed substitutes shall have qualifications equal to or higher than the qualifications of the person to be replaced. The RAPGC shall be notified in writing of any proposed substitution at least 14 days in advance of the proposed substitution. Such notification shall include: (1) an explanation of the circumstances necessitating the

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substitution; (2) a complete resume of the proposed substitute; and (3) performance references of the proposed substitute and any other information requested by the RAPGC to assess whether or not the Proposer can maintain the same high quality of personnel that was the partial basis for award.

The RAPGC reserves the right to reject any proposed substitutions if the above requirements are not met.

2.12 FORMATION OF AGREEMENT WITH SUCCESSFUL CONTRACTOR

The Agreement to be awarded as a result of this RFP (the "Contract") shall be by and between the Proposer as Contractor and the RAPGC, and shall include the provisions in this RFP, including the General Terms and Conditions included in this RFP as Attachment C and the standard two party agreement included in this RFP as Attachment G. By submitting a Proposal in response to the RFP, the Proposer accepts the terms and conditions set forth herein.

2.13 AFFIDAVITS, CERTIFICATIONS AND AFFIRMATIONS

Proposers are required to submit with their Proposal certain certifications, affirmations and affidavits. These forms (See Section 4.2), shall be completed by all Proposers, are included as Attachments in this RFP.

2.14 TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

The successful Proposer shall, within seven (7) calendar days of Notice of Intent to Award, submit to the RAPGC a completed Internal Revenue Service (IRS) Form SS-4, Application for Employer Identification Number. Contract award will not be made without timely submission of the completed Form SS-4. The Form SS-4 and instructions are available to Proposers by accessing the IRS website at www.irs.gov.

All payees engaged in trade or business with the RAPGC are required to have on file with the County a current and correct IRS Form SS-4. This applies to individuals, sole proprietors, partnerships, corporations, and other legal entities such as nonprofits and governmental units who may otherwise be exempt from filing a tax return. A foreign entity must obtain and submit the appropriate IRS Form SS-4.

To assure accurate maintenance of your firm's status, the submission of the Form SS-4 is required for each contract or purchase order executed by and between the RAPGC and its Contractors. The RAPGC may request periodic re-submission of the Form SS-4.

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If the Contractor fails to submit the form by the deadline stated in the resubmission request, the RAPGC may refuse to pay invoices until the form has been submitted.

2.15 TAX CERTIFICATION AND GOOD STANDING

The successful Proposer must be current and in compliance with applicable tax filings and licensing requirements of the RAPGC; and, if a business entity conducting business with the RAPGC or the State of Maryland, must be registered and in "Good Standing" with the Maryland State Department of Assessment and Taxation. The successful Proposer shall truthfully execute the attached Form A, "Certification of Corporation Registration and Tax Payment" (See Attachment D and submit this form, together with a copy of its Certificate of Good Standing, as applicable, within seven days of the RAPGC Notice of Intent to Award.)

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SECTION III: SCOPE AND REQUIREMENTS

3.1 BACKGROUND

A. General Description of Government Entity

The Revenue Authority of Prince George's County ("RAPGC") is a body corporate and politic established under the authority of Maryland law passed in 1996. In 1997, the County Council of Prince George's County, Maryland (the "County") enacted legislation to create a separate entity whose purpose is to exercise its powers for projects within the boundary lines of the County devoted wholly or partially for public uses, good, or general welfare, and to stimulate employment and economic growth. The Authority is a component unit of the County. The Authority has seven board members and two ex-officio members. The County Executive appoints five board members and the County Council appoints two board members. The County Executive and County Council have oversight responsibility for approval of RAPGC operating and capital improvement budgets.

B. Accounting and Audit Overview

The RAPGC is an enterprise fund and prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recognized when incurred. The RAPGC applies all relevant Governmental Accounting Standards Board ("GASB") pronouncements.

The RAPGC distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the RAPGC ongoing operations. The principal operating revenues of the RAPGC are revenues generated from its parking operations. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The RAPGC fiscal year begins June 30.

C. Budgetary Basis of Accounting

The RAPGC prepares its budget on a basis other than principles generally accepted in the United States of America. Actual results of operations are presented in the financial report in accordance with legislative requirements. A reconciliation to Generally Accepted Accounting Principles (GAAP) is also displayed in the financial report.

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D. Automated Financial System

1. The RAPGC upgraded its financial system to the ABILA (MIP) software on July 1, 2014. MIP includes modules for budgetary control, accounts payable, accounts receivable, purchasing, fixed assets, and general ledger.
2. Financial Reports are run on an Ad hoc basis from MIP and can be exported into Excel.
3. The RAPGC processes a biweekly payroll covering all RAPGC employees. The RAPGC CY 2017 total payroll was \$3,821,871 covering approximately 61 full-time and 64 part-time employees.
4. The RAPGC Information Technology environment is primarily organized into three sections: Network Management, Applications Maintenance/Support and Mainframe Data Center Operations.
5. Network Management

The RAPGC Core Network is located at 1300 Mercantile Lane, Suite 108, in Largo, Maryland.

Backup power is provided by an UPS (uninterruptible power source) providing approximately 25 minutes of battery power. Key functions of the core network include high-capacity, high-speed, highly available transport of data traffic. The core network is primarily responsible for consolidating lower-speed traffic streams from edge devices into high-speed trunks, simplifying network topologies and realizing bandwidth efficiencies across the transport infrastructure.

The Network consists of one building that is connected by gigabit Ethernet. This building has 1000BaseTX backbones within the building and switched 1000Mbps Ethernet distribution connections to the desktops and laptops. The overall network uses Dell PowerConnect 2848 Switch, Juniper EX2200 Switch, Netgear Fast Ethernet Switch, Cisco 2800 Switch, Juniper SRX210 Firewall, and Dell SonicWALL NSA 2600 firewall. Equipment purpose is to provide reliable communications for RAPGC. Labtech and other tools are used to monitor all communication and server equipment, and provide early detection of equipment failures.

RAPGC workstation configuration is composed of approximately 36 Dell laptops and 14 Dell desktops. General desktops and laptops specifications are a mixture of Core I7 processors, 8GB RAM, with 5000 GB of hard disk space. OMNI Solutions Group

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provides all technical support to RAPGC end-user, including but not limited to configuration, installation, troubleshooting and maintenance.

6. Applications Maintenance and Development

The RAPGC Applications and Databases are primarily operating on servers located at 1300 Mercantile Lane Suite 108, Largo Maryland. The server utilizes a Dell PowerEdge 4210 Server rack and multiple rails that attach the devices to the server rack. Backup power is provided by a UPS (uninterruptible power source) providing approximately 45 minutes of battery. The servers are monitored by Labtech.

Application system programs utilizing both client/server, and WEB architectures are used to support RAPGC operations. There are approximately 1 Client-Server Applications and 2 WEB applications using a mix of SQL-Server, and Oracle databases.

7. Mainframe Data Center Operations

RAPGC's Mainframe Data Center Operation is located at 1300 Mercantile Lane Suite 108, Largo Maryland. The RAPGC data center consists of four physical servers that have their own unique functions. System PowerEdge R320 which is located in Suite 108, is equipped with one 200 GB of drive space which holds the operating system and one 1.62 TB of drive space which holds data. System PowerEdge R320 is used to host Revenue Authority active directory virtual server. System PowerEdge R730 is also located in Suite 108, is equipped with one 557 GB of drive space which holds the operating system, one 557 GB of drive space which holds data, and one 1.08 TB of drive space for data. System PowerEdge R730 function is to host GTechna virtual server and Revenue Authority backup active directory virtual server. System PowerEdge R520 is equipped with one 390 GB of drive space which holds the operating system and one 1TB of drive space which holds data. System PowerEdge R520 function is to host MIPs database for our accounting department. System PowerEdge T410 is located in suite 100. System is equipped with one 280 GB of drive space which holds the operating system and one 272 GB of drive space which holds data. System PowerEdge T410 function is to host CryWolf's database. These systems are connected directly to a Smart-UPS back battery unit and monitor by Labtech agents which provide system specifications and system reports. Any issue that may be a concern will alert OMNI Solutions Group to analyze and investigate the issues.

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A majority of server access is provided via RAPGC workstations using Cat6 Ethernet across the TCP/IP infrastructure. The workstations provided by RAPGC consist of Dell Latitude E6430, Dell Latitude E5540, Dell Latitude E5450, Dell Latitude E5440, Dell OptiPlex 3010, Dell OptiPlex 3020, Dell OptiPlex 390, Dell Latitude E5570, Dell Latitude 6430U, Dell Latitude E7470, Dell OptiPlex 7040, Dell OptiPlex 7050, Dell Latitude E5550, and Dell Precision M2800. The workstations are given the appropriate permissions to access the appropriate database. RAPGC receives 1000BaseTX backbones within the building and switched 10/100/1000Mbps Ethernet distribution connections to the desktop and laptops.

3.2 MINIMUM REQUIREMENTS

A. Independence

The Proposer shall be independent of the RAPGC as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (2011).

B. Licensed to Practice in Maryland

The Proposer and all assigned key professional staff (managers and above) shall be registered/licensed to practice public accounting in Maryland.

C. Firm Qualifications and Experience

The Proposer should have at least five (5) years of experience in conducting limited scope audits of 401K plans that are similar in size and scope to RAPGC.

The Proposer should have adequate staff to perform the required services.

3.3 SCOPE OF WORK

The Contractor shall:

- Perform an Audit of the 401k plan of the RAPGC;
- Review the RAPGC prepared work products;
- Provide consultation and advice on issues affecting the financial transactions of the 401K plan of the RAPGC outside of the audit schedule, as required by the RAPGC;
- Adhere to established schedule for the CY 2017 Audit;
- Hold conferences and meetings; and

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- Provide general updates and guidance of new accounting pronouncements and related changes that may impact the 401K plan reporting.

The Contractor shall issue reports on the following:

- Fair presentation of the Plan's financial statements in accordance with the Employee Retirement Income Security Act of 1974 (ERISA).
- All irregularities and illegal acts identified during the audit
- SAS No. 114 Letter

Additional extended services such as consultations, special projects, or work not identified specifically in this Section, shall be authorized only by written addendum to the initial contract. The Contractor is expected to offer a wide range of other financial-related services that can be readily accessed by the RAPGC, if required. Fees for such services may be negotiated.

3.4 TECHNICAL SPECIFICATIONS

- A. Limited Scope Audit – The Contractor may express an opinion on the fair presentation of the RAPGC 401K Plan financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). The basic financial statements include the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the notes to the financial statements.
1. The Contractor shall:
- a. provide an "in-relation-to" report on the combining and individual fund financial statements and supporting schedules of the Reporting Entity based on the auditing procedures applied during the audit of the 401K financial statements;
 - b. perform certain limited procedures involving supplementary information (including management's discussion and analysis) required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards; and
 - c. provide a report on compliance and on internal control over financial reporting for the information and management, and pass-through entities.

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2. The Contractor is not required to audit:
 - a. Annual Financial Statement for RAPGC,
 - b. Financial Statements of the Plan Trustee,
 - c. required supplementary information.
- B. Contractor's Schedule for CY 2017 Audit (A similar schedule will be developed for subsequent audits.) The dates are firm unless the Chief Financial Officer approves any changes. The Proposer shall complete each of the following tasks by the dates indicated below:

• Detailed Audit Plan	April 30, 2018
• Provide List of Schedules to be prepared by RAPGC	April 30, 2018
• Interim Work	May 30, 2018
• Fieldwork	June 15, 2018
• Management Letter	June 30, 2018
• SAS 114 Letter	June 30, 2018
• Audit Report	July 15, 2018
• Filing of form 5500	July 31, 2018
• Audit Exit Conference	Aug. 31, 2018
- C. Conferences and Meetings
 1. Entrance conference - The Contractor shall participate in an entrance conference with the Chief Financial Officer, and all key personnel involved in the audit at the start of the audit. The purpose of this meeting will be to outline the audit plan, to review implementation of any new accounting policies, and to discuss disposition of prior audit issues. The RAPGC will update the Contractor on major financial transactions and events affecting the period to be audited. The Contractor shall introduce the audit team to the RAPGC.
 2. Progress meetings – The Contractor shall meet as requested by key staff from the Finance Unit. The purpose of the meetings is to communicate the progress of the audit work, including but not limited to the following:
 - reviewing the work plan;
 - disseminating schedules and statements;
 - resolving problems and issues;

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- discussing preliminary audit findings; and
- sharing and updating information related to the audit.

The RAPGC reserves the right to request written progress reports on the status of audit work, including statistics on all hours involved.

3. End of Audit Meeting – Review of draft management letter and audit findings - The Contractor shall meet with the Chief Financial Officer and key staff to review for clarity all comments to be included in the management letter and audit findings.
 4. Exit conference – The Contractor shall meet with the Chief Financial Officer and key staff to summarize the results of the fieldwork and to review significant findings.
- D. Audit Review – Before performing the audit, the Contractor shall survey and review the following to facilitate preparing a detailed audit program and to identify other significant areas, which may require further review:
1. Financial system, subsystems, and accounting methods;
 2. The RAPGC Charter, relevant County and State legislation;
 3. General Administrative Procedures Manual;
 4. Financial Policies and Procedures Manual;
 5. System of internal accounting and administrative controls; and
- E. Auditing Standards - All audits shall be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the Comptroller General of the United States Government Auditing Standards, the provisions of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA),
- F. Working Paper Retention and Access

All working papers and reports must be retained, at the auditor's expense, for a minimum of three years after the close of each audited fiscal period, unless the firm is notified in writing by the RAPGC of the need to extend the retention period. The Contractor shall be required to make working papers available, upon request, to the following parties or their designees:

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- Prince George's County, Maryland
- State of Maryland
- Internal Revenue Service

In addition and without charge, the Contractor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

G. Audit Report Specifications

1. The Contractor shall facilitate the RAPGC adherence to the following legal mandates:
 - Section 21A-117 of the County Code provides that the fiscal year of RAPGC shall be from July 1 through June 30.
 - Section 21A-120 of the County Code requires that a financial statement of RAPGC's financial condition and results of its operations for the most recently completed fiscal year be audited by an independent certified public accountant.
2. The Contractor's reports shall be addressed to the Board of Directors and the Executive Director, except as otherwise noted.
3. The report on the internal control structure shall be issued based on the Contractor's understanding of the control structure and assessment of control risk (or Management Letter).
4. The report on internal controls and compliance shall be issued based on an audit of the Plan's financial statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.
5. An immediate, written report of all irregularities and illegal acts shall be made to the Board of Directors and the Executive Director.
6. The SAS No. 114 Letter shall cover the following:
 - The auditor's responsibility under generally accepted auditing standards;
 - Significant accounting policies;
 - Management judgments and accounting estimates;
 - Significant audit adjustments;
 - Other information in documents containing 401K plans financial statements;
 - Disagreements with RAPGC personnel;
 - Consultation with other accountants;
 - Major issues discussed with management prior to retention; and

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- Difficulties encountered in performing the audit.

H. Date Audit Work May Commence - The Proposer can begin preliminary fieldwork after the contract is executed. The RAPGC will have records ready for audit and management personnel available to meet with the firm's personnel at that time.

3.5 RAPGC RESPONSIBILITIES/ASSISTANCE

The RAPGC shall:

- A. Provide the 401K Plan Financial Report.
- B. Provide the Finance Unit Staff Assistance as follows:
 - 1. Providing information, documentation, and explanations about the RAPGC 401K financial activities.
 - 2. Providing general typing support related to the audit, including the preparation of confirmations and routine letters and memoranda.
 - 3. Preparing schedules not available from automated accounting system.
 - 4. Reproducing, extracting, and refiling documents. The Contractor shall be responsible for maintaining the integrity and returning intact all documents selected for review.
- C. Provide Electronic Data Processing Assistance. Data processing staff, equipment, and generalized user software will be available to extract information; however, the audit testing must be accomplished with auditor-provided programs.
- D. Issue Representation Letters, if required, from the Chief Financial Officer or other key staff assuring the 401k Plan financial statements are prepared in accordance with GAAP and are in compliance with all relevant laws and regulations; and from the RAPGC Attorney addressing contingent liabilities and potential litigation.
- E. Provide Work Area and Equipment Access as follows:

Auditor office space, telephones, fax machines, and photocopy equipment for the RAPGC audit will be available at the Administrative Office, 1300 Mercantile Lane, Suite 108, Largo, which houses all financial records.
- F. Provide the Fiscal Year Audited Financial Report
- G. Complete drafts of the following for the CY 2017 Audit no later than the dates indicated.

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- | | |
|-------------------------|---------------|
| • Audit Report | July 15, 2018 |
| • Audit Exit Conference | Aug. 31, 2018 |

H. Additional information may be made available as follows:

1. Prior Period 401K Plan Audit Reports – for calendar years 2014 and 2015 are available upon written request.
2. Prior Period Working Papers - Prior period audit working papers will be available for inspection by the awarded Contractor at the offices of:

Penan & Scott, P.C.
1451 Rockville Pike, Suite 400
Rockville, MD 20852

3. Management Assistance

The Contractor shall advise the Chief Financial Officer of any delays in receiving material or responding to requests for information in sufficient time to allow for corrective action.

3.6 INSURANCE AND INDEMNIFICATION REQUIREMENTS

- A. **INDEMNIFICATION:** The Contractor shall save and keep harmless and indemnify the RAPGC against any and all liability claims, and the cost of whatsoever kind and nature arising or alleged to have arisen for injury, including personal injury to or death of person or persons, and for loss or damage occurring in connection with this contract and/or any acts in connection with activities to be performed under this contract resulting in whole or in part from the acts, errors or omissions of the Contractor, or any employee, agent or representative of the Contractor.

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B. **INSURANCE REQUIREMENTS:** The Contractor shall provide the RAPGC with evidence of its Contractor's commercial insurance coverage for the following exposures:

1. **Worker's Compensation:** An insurance policy complying with the requirements of the statutes of the jurisdiction(s) in which the work will be performed, and if there is any exposure to the Contractor or any of the Contractor's personnel due to the U.S. Longshoremen's and Harbor Workers' Act, Jones Act, Admiralty Laws or the Federal Employers' Liability Act, the Contractor shall provide coverage for these exposures on an "if any basis." The coverage under such an insurance policy or policies shall have limits not less than:

<u>Worker's Compensation</u>	<u>Statutory Limit's (State of Maryland)</u>
Employer's Liability: Each Accident	\$500,000
Disease Policy Limits	\$500,000
Disease – Each Employee	\$500,000

2. **Commercial General Liability Insurance (CGL):** An insurance policy covering the liability of the Contractor for all work or operations under or in connection with this project; and all obligations assumed by the Contractor under this contract. Products, Completed Operations and Contractual Liability must be included, in addition to coverage for explosion, collapse, and underground hazards, wherever required.

The coverage under such an insurance policy or policies shall have limits not less than:

BODILY INJURY AND PROPERTY DAMAGE LIABILITY
\$1,000,000/\$5,000,000 per occurrence/aggregate

PREMISES MEDICAL PAYMENTS \$5,000

FIRE LEGAL LIABILITY \$1,000,000

PERSONAL INJURY/ADVERTISING \$1,000,000
or combined single limit
not less than \$5,000,000

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Revenue Authority of Prince George's County must be included as an additional insured under the general liability insurance coverage with respect to activities related to this contract.

3. **Automobile Liability Insurance:** An insurance policy covering the use of all owned, non-owned, hired, rented or leased vehicles bearing license plates appropriate for the circumstances for which they are being used, as required by the Motor Vehicle Laws of the District of Columbia, Maryland or Virginia, and not covered under the Contractor's aforementioned Commercial General Liability Insurance.

The coverage under such an insurance policy or policies shall have limits not less than:

BODILY INJURY AND PROPERTY DAMAGE LIABILITY
\$1,000,000 Combined Single Limit

Revenue Authority of Prince George's County must be included as an additional insured under the automobile liability insurance coverage with respect to activities related to this contract.

4. **Professional Errors and Omissions Liability Insurance:** A separate insurance policy to pay on behalf of the Contractor all costs the contract shall become legally obligated to pay as damages due to any claim caused by any negligent act, error or omission of the Contractor or any other person for whose acts the Contractor is legally liable arising out of the performance under this project work. The coverage under such an insurance policy shall have a limit of liability not less than \$1,000,000 per occurrence/\$3,000,000 aggregate.

C. SPECIAL PROVISIONS FOR INSURANCE

1. The Contractor shall forward to the RAPGC, Chief Financial Officer, a certificate(s) of insurance indicating the insurance and any special provisions required under the foregoing provisions. Such certificate(s) shall be in a form satisfactory to the RAPGC and shall list the various coverages and limits. Insurance companies providing the coverage must be acceptable to the RAPGC, rated by A.M. Best and carry at least and "A" Rating VIII. In addition to the aforementioned provisions, such insurance policies shall not be changed or canceled and shall be automatically renewed upon expiration and continued in full force and effect until completion and acceptance of all work covered by the contract, unless the RAPGC is given 30-days written notice before any change or cancellation is made effective. If requested, the Contractor shall directly furnish the RAPGC with a certified copy of each insurance policy upon request.

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2. The initial and subsequent certificates of insurance shall include a description of the contract work and the assigned contract number. Prior to beginning any project work, the insurance requirements as outlined by the RAPGC must be approved in writing.
3. All insurance shall be procured from insurance or indemnity companies acceptable to the RAPGC and licensed and authorized to conduct business in the District of Columbia, State of Maryland and the Commonwealth of Virginia. The RAPGC approval or failure to disapprove insurance furnished by the Contractor shall not release the Contractor of full responsibility for liability for damage and accidents.
4. If at any time the above required insurance policies should be canceled, terminated or modified so that the insurance is not in full force and effect as required herein, the RAPGC reserves the right to terminate this contract.
5. The Contractor shall require each subcontractor, at all tiers, to provide evidence of insurance coverage specified herein and such evidence of coverage shall be provided to the RAPGC prior to commencement of work. Such coverage shall remain in full force and effect during the performance of activities under this contract.
6. Any contract of insurance or indemnification naming the RAPGC, or any of the departments, agencies, administrators or authorities, as an additional insured shall be endorsed to provide that the insurer will not contend in the event of any occurrence, accident, or claim that the RAPGC is not liable in tort by virtue of being governmental instrumentalities or public or quasi-public bodies.
7. In the event the required certificates of insurance as specified herein are not furnished within ten (10) business days prior to the execution of the contract, the Contractor shall not be permitted to enter upon the property to perform the duties outlined in the contract until all required insurance certificates or evidence of self-insurance has been received.

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8. The Contractor shall, prior to contract execution, and for each extension of the contract, furnish to the Procurement Officer certificates of insurance as evidence of such insurance coverage stated above. Such insurance certificates shall provide that the Procurement Officer be notified in writing by the insurer at least 30 days prior to cancellation or material change of any such coverage.

The certificate of insurance should be sent to:

Revenue Authority of Prince George's County
Finance Unit
1300 Mercantile Lane, Suite 108
Largo, Maryland 20774

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SECTION IV: PROPOSAL SUBMITTALS

4.1 TECHNICAL PROPOSAL FORMAT OUTLINE

Each technical Proposal shall have the following sections prominently displayed, with index tabs according to the Format Description listed below:

- A. Title Page
- B. Transmittal Letter
- C. Table of Contents
- D. Section I - Proposal
- E. Section II – Supplier Participation
- F. Section III - Exceptions or Restrictions
- G. Section IV – Reference Form
- H. Section V – Peer Review Results
- I. Section VI – Audited Annual Financial Report
- J. Section VII - Affidavits, Certifications, and Affirmations

4.2 FORMAT DESCRIPTION

Each Proposal shall conform to the following order and format.

- A. Title Page: Each Proposal shall begin with a Title Page. It should display the words RFP No. A17-002, 401K Auditing Services.” It should also have the name of the company, and name, title, business address and telephone number of the person authorized to obligate the firm.
- B. Transmittal Letter: The Proposal shall include a transmittal letter prepared on the Proposer's business stationery. The purpose is to transmit the Proposal; therefore, it should be brief. The letter must be signed (in blue ink) by an individual who is authorized to bind the firm to all statements, including services and prices, contained in the Proposal
- C. Table of Contents: The Proposal should contain a "Table of Contents" with page numbers indicated.
- D. Section I – Proposal: The purpose of the technical Proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the RAPGC in conformity with the requirements of this RFP. As such, the content of Proposals will carry more weight than the form or manner of the presentation. The technical Proposal shall demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It shall also specify an audit approach that will meet the RFP requirements.

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The Proposer shall present on single spaced typed pages, with index tabs, its offer. Proposer shall address each of the areas covered under the evaluation criteria in the order as provided below:

1. Firm's Qualifications and Experience

The Proposal shall address the following relative to the firm that will undertake this engagement (unless otherwise noted):

- size and number of offices of the entire firm,
- size of the engagement office's governmental audit staff and related geographic coverage,
- location of the engagement office assigned to manage the engagement, and
- number and nature of the professional staff assigned to the engagement office - if applicable, separately disclose individuals from other office(s) - who are to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.

Proposer shall describe its experience in auditing State and local governments in the Metropolitan Washington, DC area that are similar in size and scope to RAPGC.

If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified in the same detail described above. The firm that is to serve as the principal auditor must be noted.

The Proposer is also required to submit a copy of the most recent Peer Review Results, with a statement regarding whether that quality control included a review of specific government engagements.

The Proposer shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the Proposer shall provide information on the circumstances and status of any termination or disciplinary action taken or pending against the firm during the past three years with regulatory bodies or professional organizations.

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2. **Audit Team Qualifications and Experience**

The Proposer shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement and indicate whether each such person is registered/licensed to practice as a certified public accountant in Maryland. The Proposer shall provide information on the government auditing experience of each person. The Proposer shall include information on the engagement team's relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit.

The Proposer shall provide as much information as possible regarding the number, qualifications, experience, and training (including relevant continuing professional education) of the specific staff to be assigned to this engagement. The Proposer shall indicate how the continuity and quality of staff shall be preserved over the term of the contract.

Engagement partners, managers, other supervisory staff, consultants and specialists may be changed if those individuals leave the firm, are promoted or are assigned to another office provided replacements have substantially the same or better qualifications or experience. The Proposer may change audit team members for other reasons with the prior written consent from the RAPGC, as discussed in Section 2.11.

3. **Prior Government Engagements**

The Proposer shall identify, separately, governmental engagements within the Metropolitan Washington, DC area and outside of the Metropolitan Washington, DC area, within the last five calendar years. For each engagement, the Proposer shall indicate the scope of the work, date(s), number of hours, location of firm's office from which the engagement was performed, and the name and telephone number of the principal client contact. It is the Proposer's responsibility to ensure the correctness of the information submitted.

4. **Specific Audit Approach**

The Proposal shall set forth a work plan, including an explanation of the audit methodology (test controls, sampling techniques, analytical and substantive procedures) to be followed, in order to perform the services required in Section 3 of the RFP. In developing the work plan, reference shall be made to such sources of information as the RAPGC budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

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Proposers shall provide the following information in their audit approach:

- a. Proposed segmentation of the engagement.
 - b. Level of staff and number of hours by staff classification to be assigned to each proposed segment of the engagement.
 - c. Procedures, including consideration of risk and materiality, to determine extent of audit testing and review necessary.
 - d. Type and extent of analytical procedures to be used in the engagement.
 - e. System used to gain and document an understanding of the RAPGC business operations and internal control structure.
 - f. Approach to be taken in determining laws and regulations that shall be subject to audit test work.
 - g. Method(s) on how to draw audit samples for compliance testing.
 - h. Reliance on internal controls in lieu of performing substantive procedures.
5. Identification of Anticipated Potential Audit Issues

The Proposal shall identify and describe any anticipated potential audit issues or concerns, the firm's approach to resolving these issues and any special assistance that will be requested from the RAPGC.

E. Section II - Supplier Participation

Describe how the Proposer will achieve County-Based Small Business subcontracting participation and Minority Business Enterprise subcontracting participation. (Complete the Supplier Participation Utilization Plan - Attachment E)

F. Section III - Exceptions or Restrictions: Should the Proposer take exception to any provision or requirement of this RFP, it must be indicated in this section. Otherwise, the Proposer must include an affirmative statement confirming the firm's acceptance of all RFP requirements.

G. Section IV – Reference Form: For the Proposer's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of three) performed by that office in the last five calendar years that are similar in size and scope to the engagement described in the RFP. These engagements shall be listed based on total staff hours. Indicate the scope of work, date(s), total hours, and the name and telephone number of the principal client contact. It is the Proposer's responsibility to ensure the correctness of the information submitted. (Complete the Reference Form - Attachment H)

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- H. Section V – Peer Review Results: The Proposer is required to submit a copy of its most recent Peer Review Results, with a statement regarding whether that quality control included a review of specific government engagements.
- I. Section VI - Audited Annual Financial Report: The Proposer shall provide the firm's most recent audited annual financial report (or best available financial statements if firm is not publicly traded).
- J. Section VII - Affidavits, Certifications, and Affirmation: The Proposer is required to submit with the Proposal certain certifications, affirmations and affidavits. All Proposals shall include, without limitation the following forms. Failure to include these forms may render the Proposal non-responsive.
1. An affirmative statement verifying that it is independent of all the component units of the RAPGC as defined by Government Auditing Standards.
 2. List and describe the firm's proposed subcontractors', or joint venture partners' professional relationships involving the RAPGC or any of its departments/agencies for the past five calendar years. The Proposer should also submit a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
 3. A written statement identifying any other professional relationships outside the RAPGC in effect during the period of this contract that might create a potential conflict of interest.
 4. An affirmative statement indicating that the Proposer and all assigned key professional staff are properly registered/licensed to practice in Maryland.
 5. A copy of Proposer's "Certificate of Authority to Do Business in the State of Maryland," issued by the State of Maryland's Department of Assessments and Taxation.
 6. Attachment A. Vendors Oath and Certification/Certification of Assurance of Compliance Regarding Fair Labor Standards Act.
 7. Attachment B. Offeror Statement of Ownership and Offeror's Qualification Statement
 8. Attachment D. Form A Bid/Proposal Affidavit, Certification of Corporation Registration and Tax Payment
 9. Attachment E through E-2. Supplier Participation Utilization Plan
 10. Attachment F. Subcontractor Participation Statement

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11. Attachment H – Reference Form

4.3 COST PROPOSAL

The Cost Proposal shall be submitted with the Technical Proposal in the same sealed envelope. The Cost Proposal shall contain complete cost information.

Cost Proposals shall be clearly marked with the company name, address, telephone number and the RFP No. A17-002, 401K Auditing Services and submitted in an envelope **with** the Technical Proposal.

The Cost Proposal shall also include a completed Attachment E-2, Supplier Participation Utilization Plan, stating the name of the County-Based Small Business/Minority Business Enterprise subcontractor(s), type of services and the dollar amount to be subcontracted.

Total All-Inclusive Maximum Price

The sealed Cost Proposal shall contain all pricing information relative to performing the audit engagement. The total all-inclusive maximum price to be proposed is to contain all direct and indirect costs including all out-of-pocket expenses.

The RAPGC will not be responsible for expenses incurred in preparing and submitting the sealed Technical Proposal and Cost Proposal. Such costs should not be included in the Proposal.

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SECTION V: EVALUATION AND SELECTION PROCESS

5.1 SELECTION PROCESS

A Contract will be awarded to the responsive and responsible firm whose Technical Proposal best meets the RAPGC requirements and whose fee structure reflects a reasonableness of cost which is in the best interest of the RAPGC.

5.2 EVALUATION AND SELECTION COMMITTEE

An Proposal Analysis Group (the PAG) will evaluate all Proposals received by the closing deadline. The PAG may request additional technical assistance from any source within the RAPGC or the County.

5.3 QUALIFYING PROPOSALS

The PAG shall first review each Technical Proposal for compliance with the requirements of this RFP. Failure to comply with any Technical requirements of this procurement may disqualify a Proposer's Technical Proposal. The RAPGC reserves the right to waive a requirement and/or minor irregularities when it is in the RAPGC best interest to do so.

5.4 SUBMISSION

The selection procedure for this procurement requires that evaluation of the Technical Proposal and the Cost Proposal be conducted at the same time by the PAG. Consequently, each Proposal must be submitted in a single sealed enclosures. Failure to comply may constitute disqualification of a Proposer's Proposal. Proposals will not be opened publicly.

5.5 TECHNICAL EVALUATION CRITERIA

After determining compliance with the requirements of this RFP, the PAG shall conduct its evaluation of the technical and cost merit of the Proposals. Each Proposal received as a result of this RFP shall be subject to the same review and evaluation process. Technical merit will be given greater consideration than cost. The PAG will use the following criteria (listed in order of importance) in preparing its technical evaluation of Technical Proposals from qualifying Proposers:

A. Qualifications and Experience

1. The firm and engagement office's past experience and performance on comparable prior government engagements.
2. The technical abilities and qualifications of the firm's professional personnel to be assigned to the engagement; the level of experience of the firm's professional staff expected to remain on site during the fieldwork phase of the audit; and the quality of the firm's management support personnel to be available for technical consultation.

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3. References and Peer Review Results.
- B. Audit Approach
1. Proposed staffing plan for various segments of the engagement.
 2. Test Controls
 3. Sampling techniques
 4. Analytical and substantive procedures

5.6 SUPPLIER DIVERSITY AND PARTICIPATION EVALUATION

- A. County-Based Small Business Enterprise (CBSB) and Minority Business Enterprises (MBE) Preference Percentage Points: It is the policy of the RAPGC that CBSBs and MBEs have the maximum opportunity to participate as Contractors or Subcontractors in the provision of goods and services to RAPGC. The following preference point system is designed to meet the foregoing policy.
- B. The RAPGC will increase the total evaluated score of the Offerors that include participation in their Proposal by CBSB(s) certified by the Office of Central Services Supplier Development and Diversity Division ("SDDD"). The total evaluated score of such Offerors will be increased by the percentages set forth below (Example: A Proposal that earns a total evaluated score of 80 points and that subcontracts 45% of the proposed contract value to a CBSB(s) will be awarded additional points in the amount of 8% times 80 for a total evaluation score of 86.4 points (80x.08=6.4 additional points)).
- 5 percentage points where CBSB Participation is between 30% and 39%
 - 8 percentage points where CBSB Participation is between 40% and 49%
 - 10 percentage points where CBSB Participation is 50% or above.
- C. The RAPGC will increase the total evaluated score of Offerors that include participation in their Proposal by MBE(s) that have been certified by SDDD. The total evaluated score of such Offerors will be increased by the percentages set forth below:
- 4 percentage points where MBE Participation is between 30% and 39%
 - 6 percentage points where MBE Participation is between 40% and 49%
 - 9 percentage points where MBE Participation is 50% or above.

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Proposals are entitled to receive the greater of the participation percentage points allowed under either subsections B or C above. Supplier participation must be evidenced by submitting the Supplier Participation Utilization Plan attached hereto in the Proposal.

5.7 FINAL RANKING AND SELECTION

The evaluation criteria contained herein shall be scored by the PAG. The PAG will make recommendations to the Procurement Officer for award of the Contract to the responsible Proposer whose Proposal is determined to be the most advantageous to the RAPGC considering technical and cost factors set forth in this RFP.

Based on the PAG's initial review of Proposals, the RAPGC may invite, without cost to itself, ranking finalists to make a presentation of their Proposal and their capabilities as a further consideration in the selection process. The PAG reserves the right to make an award with or without negotiations or to request best and final offers. Only those Proposers who are deemed reasonably susceptible of being selected for award shall be offered the opportunity to participate in this process.

5.8 PROPOSALS PROPERTY OF THE RAPGC

All Proposals submitted in response to this Request for Proposals become the property of the RAPGC and may be appended to any formal documentation, which shall further define or expand the contractual relationship between the RAPGC and the successful Proposer.

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ATTACHMENT A

VENDORS OATH AND CERTIFICATION

The Procurement Officer requests that any Contractor receiving a contract or award from the Revenue Authority of Prince George's County, shall affirm under oath as below. Receipt of such certification, under oath, shall be a prerequisite to the award of contract and payment thereof.

"I (We) hereby declare and affirm under oath and the penalty of making a false statement that if the contract is awarded to our firm, partnership or corporation that no officer or employee of the RAPGC whether elected or appointed, is in any manner whatsoever interested in, or will receive or has been promised any benefit from, the profits or emoluments of this contract, unless such interest, ownership or benefit has been specifically authorized by resolution the Revenue Authority of Prince George's County, and

I (We) hereby declare and affirm under oath and the penalty of making a false statement that if the contract is awarded to our firm, partnership or corporation that no member of the elected governing body of Revenue Authority of Prince George's County, or members of his or her immediate family, including spouse, parents or children, or any person representing or purporting to represent any member or members of the elected governing body has received or has been promised, directly or indirectly, any financial benefit, by way of fee, commission, finder's fee, political contribution, or any other similar form of remuneration and/or on account of the acts of awarding and/or executing this contract, unless such officer or employee has been exempted by the Revenue Authority of Prince George's County.

Handwritten Signature of Authorized Principal(s):

Name: _____ Title: _____

CERTIFICATION OF ASSURANCE OF COMPLIANCE REGARDING FAIR LABOR STANDARDS ACT

In accordance with the Fair Labor Standards Act of 1938 (29 USCS, Sections 201-216, 217-219, 557), the implementing rules and regulations thereof, a Certificate of Compliance with the Fair Labor Standards Act of 1938 is required of offerors or prospective Contractors receiving a contract or award from the Revenue Authority of Prince George's County. Receipt of such certification shall be a prerequisite to the award of contract and payment thereof.

Certification of Offeror

I (We) hereby certify that our firm, as provider of the services solicited by Revenue Authority of Prince George's County, has complied with all applicable requirements of the Fair Labor Standards Act of 1938 (29 USCS, Sections 201-216, 217-219, 557).

Handwritten Signature of Authorized Principal(s):

Name: _____ Title: _____

Name of Firm/Partnership/Corporation: _____

Date: _____

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ATTACHMENT B

OFFEROR STATEMENT OF OWNERSHIP

Part A below requires a business entity, when responding to a bid or Proposal solicitation, to provide a statement of ownership as a condition of eligibility to receive a contract from the Revenue Authority of Prince George's County.

NOTE: Submission of completed document is prerequisite to award.

PART "A" – OWNERSHIP

Date: _____

1. Full name and address of business: _____

City and State	Zip Code	Bus. Phone w/area code
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2. Is the business incorporated? _____ Yes _____ No

3. Other names used by business i.e., T/A: _____

Non-Corporate Business

If response to Item #2 above is No, list the name and business and residence address of each individual having a 10% or greater financial interest in the business.

Name	Business Address	Residence Address
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Corporate Business Entities

Is the corporation listed on a National Securities Exchange? _____ Yes _____ No

4. List the names of all officers of the corporation, their business and residence addresses and the date they assumed their respective offices.

Name	Residence Office	Business/Address	Date Office Assumed
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ATTACHMENT B

5. List the names of all members of the current Board of Directors, their business and residence addresses, the date each member assumed office and the date his/her term as a Director shall expire (if any).

Name	Residence Business/Address	Date Office Assumed	Date Term of Office Expires
------	-------------------------------	------------------------	--------------------------------

6. List the names and residence addresses of all individuals owning at least 10% of the shares of any class of corporate security, including but not limited to stocks of any type or class and serial maturity bonds of any type or class.

Name	Residence Address
------	-------------------

This Financial Disclosure Statement has been prepared by _____

_____ on this _____ day of _____, 2017.

Signed by Preparer

PART "B" - OFFEROR'S QUALIFICATION STATEMENT

Part B is Offeror's Qualification Affidavit of "No Conviction" for bribery, attempted bribery, or conspiracy to bribe, and is required under Section 16-311 of the Maryland State Finance and Procurement Article. This signed form must be submitted with the Proposal.

1. I am the _____ of _____
a party interested in obtaining a contract with the Revenue Authority of Prince George's County under conditions set forth in documents for RFP No. _____.
2. Upon examination of relevant records and to the best of my knowledge, no officer, director, partner or employees of the aforementioned business entity has on the basis of acts committed after July 1, 1977, been convicted of, or entered a plea of nolo contendere to, a charge of bribery, attempted bribery or conspiracy to bribe under the laws of the State of Maryland, any other state, or the federal government other than those listed on the attachment to this affidavit (attachment should list name, title, offense, place and date of conviction or plea);
3. I have been authorized to make this statement on behalf of the aforementioned party.

(Signature)

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ATTACHMENT B

ACKNOWLEDGMENT (Corporate)

I, _____ certify that I am the
Name (Printed)
_____ of _____ and
Title and Office Business Entity
that _____ who signed the above Affidavit/
Name (Printed)
is _____ of said entity; that I know his/her
Title

signature, and his/her signature thereto is genuine; and that the above Affidavit/Statement of Ownership was duly signed, sealed, and attested for in behalf of said entity by authority of its governing body. Further, under penalty of perjury I solemnly affirm that the contents of the foregoing Affidavit and Statement of Ownership are true to the best of my knowledge, information and belief.

(Name Printed) (SEAL)

(Signature) (SEAL)

Corporate Seal (as applicable) (SEAL)

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ATTACHMENT C

GENERAL TERMS AND CONDITIONS

The following standard General Terms and Conditions of Contract shall apply to this solicitation and shall be incorporated by reference in the contract documents.

1. **AVAILABILITY OF FUNDS:** A contract shall be deemed executory only to the extent of the appropriations available for the purchase of such commodities or services. The RAPGC extended obligation of those contracts which envision extended funding through successive fiscal periods shall be contingent upon actual appropriations for the following fiscal year. The RAPGC shall notify the Contractor as soon as knowledge that funds may not be available for continuance of the contract for each succeeding fiscal year beyond the first year.
2. **PREVAILING LAW:** The Request for Proposals and any resulting contract shall be governed by the laws of Prince George's County and the State of Maryland.
3. **CONTINGENCY FEE PROHIBITION:** The Contractor hereby represents they have not retained anyone to solicit or secure this contract from the RAPGC upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for bona fide employees of bona fide established commercial selling agencies maintained by the person so representing for the purpose of securing business, or any attorney rendering professional legal service consistent with applicable canons of ethics.
4. **RAPGC HELD HARMLESS:** It is agreed that the Contractor shall be responsible for any loss, personal injury, deaths and/or damages that may be done or suffered by any persons solely by reasons of the Contractor's negligence or failure to perform any of the obligations which this contract obligates them to perform, and the Contractor hereby agrees to indemnify defend and hold the RAPGC harmless from any loss, cost damages, and other expenses suffered or incurred by the RAPGC solely by reason of the Contractor's negligence or failure to perform any of the said obligations. The Contractor shall take proper safety and health precautions to protect their work, their employees, the public and the property of others from any damages or injury resulting solely from the performance of their work described herein.
5. **MARYLAND STATE DISCLOSURE:** The Contractor shall comply with the provisions of Maryland Code Annotated, Election Law Article , Sections 14-101 through 14-109 entitled "Disclosure By Persons Doing Public Business" which requires that every person that enters into contracts, leases, or other agreements with the RAPGC, including its agencies, or a political subdivision of the State, under which the person receives in the aggregate either during the two years preceding or after the completion of said contract, lease or agreement, \$100,000 or more, shall file with the State Board certain specified information in include disclosure of political contributions in excess of \$500 to a candidate for elective office.

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6. **PROMPT PAYMENT:** The RAPGC shall pay interest in the event that payment against "proper" invoices is not made as prescribed in accordance with said section.
7. **CONTRACT DISPUTE RESOLUTION:** All claims and disputes arising under the Contract shall be administered by the Procurement Officer.
8. **TERMINATION FOR DEFAULT:** If the Contractor fails to fulfill its obligations under this contract properly and on time or otherwise violates any provision of the contract, the RAPGC may terminate the contract by written notice to the Contractor. The written notice shall specify the acts or omissions relied on as cause for termination. All furnished services provided by the Contractor shall at the RAPGC option become the RAPGC property. The RAPGC shall pay the Contractor fair and equitable compensation for satisfactory performance prior to receipt of notice of termination, less the amount of damages caused by the Contractor's breach. If the damages are more than the compensation payable to the Contractor, the Contractor will remain liable after termination and the RAPGC can affirmatively collect damages or deduct from monies due the Contractor on this or other RAPGC contracts. Damages may include excess re-procurement costs.
9. **TERMINATION FOR CONVENIENCE:** The performance of work under the contract may be terminated by the RAPGC with 30 days advance written notice, or such time as mutually agreeable to the parties not to exceed 30 days, in accordance with this clause in whole, or from time-to-time in part, whenever the Procurement Officer shall determine that such termination is in the best interest of the RAPGC. In the event of such termination, RAPGC shall pay the Contractor fair and equitable compensation for satisfactory performance up to the date of termination. However, the Contractor shall not be paid any damages or be reimbursed for any anticipatory profits that have not been earned up to the date of termination.
10. **OSHA REGULATIONS, BLOODBORNE PATHOGENS:** The successful Contractor shall, during the course of performance under the proposed contract, comply with Part 1910 of Title 29 of the Code of Federal Regulations (OSHA). This regulation deals with occupational exposures to bloodborne pathogens and other potentially infectious materials. During the performance of contractual requirements, the Contractor is expected to be alert to any potentially high risk of exposure opportunities and take all mandated precautionary measures contained in the regulation, including making available Hepatitis B vaccine and vaccination series to all employees who have occupational exposure and post-exposure follow-up following exposure incidents.

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11. **ASSIGNMENT OF CONTRACT:** All covenants and agreements herein contained shall extend and be obligatory on the successor and assigns of the Contractor. It is mutually understood and agreed that the Contractor shall not assign, transfer, convey, sublet or otherwise dispose of its contract or its right, title or interest herein, or its power to execute such contract, to any other person, firm or corporation, without the previous written consent of the Procurement Officer, but in no case shall such consent relieve the Contractor from the obligations, or change the terms, of the contract.
12. **NON-DISCRIMINATION:** A Contractor who is the recipient of RAPGC funds, or who proposes to perform any work or furnish any goods under this agreement shall not discriminate against any worker, employee or applicant, or any member of the public because of religion, race, sex, age, physical or mental disability, or perceived disability. Discriminatory practices based upon the foregoing are declared to be contrary to the public policy of the RAPGC. Contractor agrees to be in full compliance with the Federal mandates of the Americans with Disabilities Act. Contractor further agrees that this article will be incorporated by Contractor in all contracts entered into with suppliers of materials or services; and Contractors and Subcontractors and all labor organizations, furnishing skilled, unskilled and craft union skilled labor, or who may perform any such labor services in connection with this contract. Contractor and Subcontractors shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.
13. **EMPLOYMENT OF RAPGC PERSONNEL:** The Contractor may not engage, on a full-time, part-time or other basis, during the period of the contract, any professional or technical personnel in the employ of the Revenue Authority of Prince George's County.
14. **SEXUAL HARASSMENT:** Revenue Authority of Prince George's County is committed to providing a work environment that is free from discrimination, insults intimidation, and other forms for harassment. The RAPGC prohibits sexual harassment. Sexual harassment may cause others unjustifiable offense, anxiety, and injury. Unwelcome sexual advances or requests for sexual favors and other verbal or physical conduct of a sexual nature constitutes sexual harassment. Sexual harassment by Contractor or Subcontractor employees is prohibited. Sexual harassment may also constitute violations of criminal and civil laws of the State of Maryland and the United States. Any violation of sexual harassment constitutes a breach of contract, and thus the Contractor will be required to remove the offender from the job-site.
15. **RELEASE OF INFORMATION:** During the term of the Contract, the Contractor may not release any information related to the services or performance of services under the Contract, nor publish any reports or documents relating to the RAPGC, the account, or performance of services under the Contract, without prior written consent of the RAPGC; and the Contractor shall indemnify and hold harmless the RAPGC, its officers, agents and

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employees from all liability which may be incurred by reason of dissemination, publication, distribution, or circulation, in any manner whatsoever, of any information, data, documents, or material pertaining in any way to the RAPGC, the account, or the Contract by the Contractor or its agents or employees.

16. **ARREARAGES:** By submitting a response to this solicitation a proposer shall be deemed to represent that it is not in arrears in the payment of any obligations due and owing the RAPGC, Prince George's County or the State of Maryland, including the payment of taxes and employee benefits, and that it shall not become so in arrears during the term of the Contract.
17. **TAX EXEMPTIONS:** Revenue Authority of Prince George's County is exempt from the following taxes: (a) State of Maryland by Certificate No. 3000-124-3.
18. **CONTRACT ALTERATIONS:** No alterations or variables in the terms of a contract shall be valid or binding upon the RAPGC unless made in writing and signed by the Procurement Officer or his authorized agent.
19. **DEFAULT REMEDIES:** The contract may be canceled or annulled by the Procurement Officer or his designee in whole or in part by written notice of default to the Contractor for any of the following reasons: failure to perform in accordance with contract specifications, failure to make timely delivery of supplies or services as stipulated in the solicitation or Proposal, violation of any contract term, suspension or debarment for reasons of civil or criminal indictment or conviction, failure to prosecute the work or any separable part thereof with such diligence as to insure its completion within the time specified in the Contract, or any extension thereof, fraud or misrepresentation on a RAPGC contract, or failure to make timely replacement or correction of rejected articles or services. In the event of partial termination for default, the Contractor shall continue the performance of the Contract to the extent not terminated.

In the event of default by the Contractor, the RAPGC may reprocurse similar articles or services in such manner as to facilitate the most expeditious delivery or performance.

The Proposer agrees by virtue of submitting a bid or Proposal in response to this solicitation, that the Contractor is obligated to the RAPGC for any excess reprocurement costs incurred by the RAPGC as a result of the Contractor's default. Excess reprocurement costs shall be defined as the difference between the defaulting Contractor's Contract price and the price paid by the RAPGC for similar goods or services, plus any additional costs incidental by accelerating delivery, and any reasonable administrative expenses incurred by the RAPGC in making the reprocurement.

The Contractor agrees by submitting a Proposal that such excess reprocurement costs may be recovered by the RAPGC by: 1) deduction of such amount from monies owed the Contractor on this or any other Contract(s) the Contractor may have with the RAPGC, 2) by recourse to the

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Contractor's surety, 3) by direct payment by the Contractor to the RAPGC or 4) legal action against the Contractor.

20. **DELINQUENT TAX SETOFFS:** In the event that the Contractor owes money to the RAPGC as a result of the entry of judgment, debt arising out of a Contract, default as surety to the RAPGC, delinquent taxes or assessments or for any other debt or liquidated damages, the RAPGC may withhold and set-off such sums owed to the RAPGC from payments owed to the Contractor by virtue of this or other contracts.
21. **GENERAL GUARANTY:**
- Contractor agrees to:
- a. Save the RAPGC, its agents and employees harmless from liability of any nature or kind for the use of any copyrighted or uncopyrighted composition, secret process, patented or unpatented, invention, article or appliance furnished or used in the performance of the contract which the Contractor is not the patentee, assignee, licensee or owner.
 - b. Protect the RAPGC against latent defective material or workmanship and to repair or replace any damages or marring occasioned in transit or delivery.
 - c. Furnish adequate protection against damage to all work and to repair damages of any kind, to the building or equipment, to his own work or to the work of other Contractors, for which he or his workmen are responsible.
 - d. Pay for all permits, licenses and fees and give all notices and comply with all laws, ordinances, rules and regulations of the County and State of Maryland.
22. **CONFLICT OF INTEREST:** As a prerequisite for the payment pursuant to the terms of this Contract, there shall be furnished to the RAPGC a statement, under oath that no member of the elected governing body of Revenue Authority of Prince George's County, or members of his or her immediate family, including spouse, parents, or children, or any person representing or purporting to represent any member or members of the elected governing body has received or has been promised, directly or indirectly, any financial benefit, by way of fee, commission, finder's fee, political contribution, or any other similar form of remuneration and/or on account of the acts of awarding and/or executing the Contract and that upon request by the RAPGC, as a prerequisite to payment pursuant to the terms of this Contract, there will be furnished to the requester, under oath, answers to any interrogatories related to a possible conflict of interest as herein embodied. Any Contract made or entered into where it is discovered that the violation of the intent of this provision exists shall be declared null and void and all monies received by the Contractor shall be returned to the RAPGC. Whenever any person shall be convicted of a falsely executing a statement under oath, as required above, such person shall be deemed guilty of a misdemeanor and upon conviction, shall be subject to a fine not exceeding \$1,000 or imprisonment not exceeding

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six months, or both such fine and imprisonment. The provisions of the "Vendor's Oath and Certification" which is attached hereto apply to any Contract entered into by Revenue Authority of Prince George's County.

23. **VENDOR QUALIFICATION STATEMENT:** Vendors hereunder are advised that prior to the contract award, a Vendor's Qualification Statement shall be required under the provisions of Section 16-311 of the State Finance and Procurement Article, Annotated Code of Maryland, as pertains to conviction for bribery.
24. **COLLUSIVE BIDDING:** The bidder certifies that his Proposal is made without any previous understanding, agreement of connection with any person, firm, or corporation making a bid for the same project without prior knowledge of competitive prices, and is in all respects fair, without outside control, collusion, fraud or otherwise illegal action.
25. **IDENTICAL BIDDING:** All identical Proposals submitted to the RAPGC as a result of advertised procurement for materials, supplies, equipment or services exceeding \$1,000 in total amount shall, at the discretion of the RAPGC, be reported to the Attorney General of the United States in accordance with Form DJ-1510 and the Presidential Order dated April 24, 1961, for possible violation and enforcement of antitrust laws.
26. **PROTESTS:** Any Proposer which alleges that it has been or will be improperly denied the award of a contract may protest the decision or potential decision of the RAPGC. Any protest shall be in writing and filed in duplicate with the RAPGC Procurement Officer in an envelope marked "PROTEST." The protest shall set forth the identity of the protestor, the identity of the procurement activity, the basis for the protest, including supporting exhibits and documents, which substantiate the protestor's allegations. All protests shall be delivered not later than seven (7) days after the protestor knew or should have known the facts and circumstances upon which the protest is based. Based upon the information contained in the protest, the Procurement Officer may schedule a hearing or issue a decision based upon the record. If a hearing is granted, it shall be scheduled promptly and a written decision shall be issued as expeditiously as possible. Protests based upon alleged improprieties in any type of solicitation which are apparent before bid opening or the closing date for receipt of Proposals shall be delivered before bid opening or closing date for receipt of Proposals. Protest not delivered within the time periods specified above shall be untimely.

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ATTACHMENT D

FORM A

BID/PROPOSAL AFFIDAVIT

CERTIFICATION OF CORPORATION REGISTRATION AND TAX PAYMENT

Part I: I HEREBY AFFIRM THAT:

1. The business named below is a (Maryland ____) (foreign ____) corporation registered in accordance with the Corporations and Associations Article, Annotated Code of Maryland, and that it is in good standing and has filed all its annual reports, together with filing fees, with the Maryland State Department of Assessments and Taxation, and that the name and addresses of its resident agent filed with the State Department of Assessments and Taxation is:

Name: _____

Address: _____

[If not applicable, so state]

2. Except as validly contested, the business has paid, or has arranged for payment of, all taxes due to the State of Maryland and has filed all required returns and reports with the Comptroller of the Treasury, the State Department of Assessments and Taxation, and the Employment Security Administration, as applicable, and will have paid all withholding taxes due to the State of Maryland prior to final settlement.

Part II: I FURTHER CERTIFY THAT:

1. I have complied with the applicable tax filing and licensing requirements of Prince George's County, Maryland.
2. The filing information is true and correct concerning tax compliance for the past ____ years.
Personal Property ____ Current ____ Not Current

Revenue Authority of Prince George's County reserves the right to verify the above information with the appropriate Government Authorities.

I DO SOLEMNLY DECLARE AND AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THIS AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF.

Date: _____ By: _____
(Authorized Representative and Affiant)

(Printed or Typed Name)

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ATTACHMENT E

**SUPPLIER PARTICIPATION UTILIZATION PLAN
(TO BE SUBMITTED WITH TECHNICAL PROPOSAL)**

Prime Contractor: _____ Contract#: _____
(Prime Contractor Name)

Prime Contractor intends to enter into contract(s) with the following firms:.

MBE- Minority Business Enterprise			CBSB-County Based Small Business	NCB-Non-Certified Business	
Check appropriate box			VENDOR	TYPE OF WORK	% of Work
CBSB	MBE	NCB			
TOTAL PERCENTAGE OF CBSB AND MBE PARTICIPATION % _____					

The undersigned acknowledges that failure to utilize the Subcontractors listed on this Supplier Participation Utilization Plan may adversely affect your award.

Signature: _____ Date: _____
(Authorized Signatory of Prime Contractor)

Printed Name: _____ Title: _____

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ATTACHMENT E-1

Sworn Affidavit of Contractor

The Affidavit shall be signed by an authorized signatory for the Contractor and shall be notarized.

The undersigned, (Name) _____, having been first duly sworn, solemnly affirm under the penalties of perjury and personal knowledge that the contents of the foregoing paper are true.

Signature:
Contractor Authorized Representative

STATE OF MARYLAND COUNTY OF
(_____)

I HEREBY CERTIFY THAT on this ____ day of _____, 20____,
before the undersigned Notary Public, personally appeared (Name) _____,
and being first duly sworn, upon his/her oath says that the statements contained in the foregoing notice
are true to the best of his/her personal knowledge.

[Affix notary seal here] Notary Public

My commission expires: _____

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ATTACHMENT E-2

**SUPPLIER PARTICIPATION UTILIZATION PLAN
(TO BE SUBMITTED WITH COST PROPOSAL)**

Prime Contractor: _____
(Prime Contractor Name)

Prime Contractor intends to enter into contract(s) with the following firms:

Check appropriate box			VENDOR	TYPE OF WORK	\$ Value of Work
CBSB	MBE				
TOTAL VALUE OF CBSB AND MBE PARTICIPATION \$ _____					

The undersigned acknowledges that failure to utilize the Subcontractors listed on this Supplier Participation Utilization Plan may adversely affect your award.

Signature: _____ Date: _____
(Authorized Signatory of Prime Contractor)

Printed Name: _____ Title: _____

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ATTACHMENT F

Subcontractor Participation Statement

SUBMIT ONE FORM FOR EACH SUBCONTRACTOR

In the event _____ is awarded under RFP NO. _____
(Insert Prime Contractor Name)

the Prime Contractor and _____, intend to enter into a
(Insert Subcontractor Name)

contract by which Subcontractor shall: (describe work and staffing of project)

- ☐ No - Bond(s) are not required of Subcontractor
- ☐ Yes - The following amount and type of bond(s) will be required of Subcontractor at time of award:

Prime Contractor Signature

By: _____

Name: _____

Title: _____

Date: _____

Subcontractor Signature

By: _____

Name: _____

Title: _____

Date: _____

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ATTACHMENT G

AGREEMENT

THIS AGREEMENT (the "Agreement") is made this _____ day of _____, 2017, by and between Revenue Authority of Prince George's County, a body corporate and politic (the "RAPGC") and _____ (the "Contractor"), having a business address of _____.

WHEREAS, the RAPGC issued a Request for Proposal ("RFP") No. _____ for _____; and

WHEREAS, in response to the RFP, Contractor submitted technical and cost Proposals to the RAPGC dated _____, offering to provide _____ to the Revenue Authority of Prince George's County; and

WITNESSETH, that for and in consideration of their mutual promises and agreements as herein set forth, and other good and valuable consideration, the receipt of which is hereby acknowledged by all parties, it is agreed between the Contractor and the RAPGC as follows:

1. CONTRACT DOCUMENTS. The Agreement between the parties (the "Agreement") is set forth in the following documents, which are attached hereto, incorporated by reference, and shall be collectively referred to as the "Contract Documents":

- A. This Agreement and all referenced Attachments;
- B. The RAPGC Request for Proposal No. _____, dated _____, and Addendum No. ____ dated _____ thereto (collectively, the "RFP"); and
- C. Contractor's Technical and Cost Proposals, both dated _____ (collectively, the "Proposal").

Both parties are bound to and will abide by all terms and conditions of the Contract Documents.

2. SCOPE OF WORK. The Contractor shall _____, in accordance with the Scope of Work and responsibilities as more particularly described in the Contract Documents, including, without limitation, Section ____ of the RFP.

3. COMPENSATION. The RAPGC shall pay the Contractor an amount not to exceed _____ (\$_____) for services provided in accordance with this Agreement and the unit prices set forth in the Contractor's Cost Proposal, dated _____, which is a part of this Agreement. (Attachment ____)

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The Contractor shall submit monthly invoices that include the following:

- (1) Contractor's name and remittance address; and
- (2) Contractor's Tax Identification Number; and
- (3) Documentation as to the resultant service completed during the time covering the invoice.

4. AVAILABILITY OF FUNDS. This Agreement shall be deemed executory only to the extent that funding is available for the purpose of services identified herein. The RAPGC continuing obligation under this Agreement, which envisions RAPGC funding through successive fiscal periods, shall be contingent upon funding for the following fiscal year. If the RAPGC is unable to secure appropriations for any fiscal year during the term of this Agreement, then the Contractor shall have the right to terminate this Agreement upon thirty (30) days written notice.

5. TERM OF CONTRACT. This Agreement shall be effective as of _____ through _____ for the initial term of _____ years. The term of this Agreement may be extended for _____ additional _____ year periods upon mutual agreement of both parties.

6. TERMINATION FOR CONVENIENCE. The performance of work under the Agreement may be terminated by the RAPGC upon thirty (30) days written notice, or such time as mutually agreeable to the parties not to exceed thirty (30) days, in accordance with this clause in whole, or from time-to-time in part, whenever the RAPGC Procurement Officer shall determine that such termination is in the best interest of the RAPGC. In the event of such termination, the RAPGC will pay Contractor fair and equitable compensation for services provided up to the date of termination. However, the Contractor shall not be paid any damages or be reimbursed for any anticipatory profits, which have not been earned up to the date of termination.

7. TERMINATION FOR DEFAULT. If the Contractor fails to fulfill its obligations under this Agreement properly and on time or otherwise violates any provision of this Agreement, the RAPGC may terminate this Agreement by providing written notice to the Contractor. The written notice shall specify the acts or omissions relied on as cause for termination. All finished services provided by the Contractor shall, at the RAPGC option, become the RAPGC property. The RAPGC shall pay the Contractor fair and equitable compensation for satisfactory performance prior to receipt of notice of termination, less the amount of damages caused by the Contractor's breach. If the damages are more than the compensation payable to the Contractor, the Contractor will remain liable after termination and the RAPGC can affirmatively collect damages or deduct from monies due the Contractor on this or other RAPGC contracts. Damages may include excess procurement costs.

8. GOVERNING LAW; SEVERABILITY; AND ORDER OF PRECEDENCE IN CONFLICT AMONG CONTRACT DOCUMENTS. This Agreement shall be governed by and construed in accordance with the laws of Prince George's County and the State of Maryland. In case any one or more of the provisions contained in the Contract Documents shall for any reason be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent of such invalidity, illegality or unenforceability without invalidating the remainder of the Contract Documents which shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein. In the event of a conflict between the terms and conditions of any of the Contract Documents, the controlling terms and conditions shall be in this order:

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- A. this Agreement;
- B. the Request for Proposal No. _____, dated _____ and Addendum No. ____ dated _____ thereto (collectively, the "RFP");
- C. the Contractor's Technical Response and Cost Proposal, both dated _____ (collectively, the "Proposal");

9. **NON-HIRING OF RAPGC EMPLOYEES:** The Contractor shall not engage or otherwise employ any RAPGC employee during the performance term of this Agreement without the written consent of the RAPGC.

10. **LICENSURE REQUIREMENTS:** The Contractor shall obtain and maintain all necessary licenses and/or certifications, where licensure and/or certification are required for the provision of services under the terms of this Agreement.

11. **CONFIDENTIALITY:** Neither party to this Agreement shall use or disclose any confidential information to identify a service recipient of any service provided or received pursuant to this Agreement for any purpose not directly related to the administration of these services, except upon written consent of the recipient of service(s) or the responsible parent or guardian of any minor recipient of services, unless the disclosure is required by court order, or as otherwise authorized in accordance with the terms and conditions of the HIPAA Business Associate Agreement between the RAPGC and Contractor, which is attached hereto (Attachment ____) and incorporated by reference. The Contractor shall be in compliance with the Health Insurance Portability and Accountability Act ("HIPAA").

12. **INDEMNIFICATION.** The Contractor shall indemnify and hold harmless the RAPGC, its agents, officials, and employees, from any liability, damage, expense, cause of action, suit, claim or judgment arising from injury to person including death or personal property or otherwise which arises out of the act, failure to act, or negligence of the Contractor, its agents and employees, in connection with or arising out of the performance of the Contract. The Contractor shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising there from or incurred in connection therewith, and if any judgment shall be rendered against the RAPGC in any such action, the Contractor shall, at its own expense, satisfy and discharge same. The Contractor expressly understands and agrees that any performance bond or insurance protection required by the Contract or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify, defend and hold harmless the RAPGC as herein provided.

13. **PROFESSIONALISM.** The Contractor shall perform services with the degree of skill and judgment, which is normally exercised by recognized professionals, paraprofessionals and voluntary service organizations with respect to services of a similar nature.

The Contractor shall take proper safety and health precautions to protect the work environment, employees, the public and the property of others from any damages or injury resulting solely from the performance of work described herein.

The RAPGC shall not be liable for any injuries to the employees, agents or assignees of the Contractor arising out of or during the course of employment relating to this Agreement.

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ATTACHMENT G

14. SUCCESSORS AND ASSIGNS. The terms and conditions contained in the Contract Documents shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto.

15. ASSIGNMENT OF CONTRACT. It is mutually understood and agreed that the Contractor shall not assign, transfer, convey or otherwise dispose of its right, title or interest in the Contract, or its power to execute any of the Contract Documents, to any other person, firm or corporation, without the previous written consent of the RAPGC Procurement Officer, but in no case shall such consent relieve the Contractor from the obligations, or change the terms of this Agreement.

16. STATUS OF CONTRACTOR. The Contractor is deemed by this Agreement to be an independent Contractor and is not an agent or an employee of the RAPGC.

17. PROJECT COORDINATOR. The RAPGC will designate a Controller in the Finance Unit who shall be the liaison between the RAPGC and the Contractor during the term of this Agreement and who shall be responsible for overseeing the successful and harmonious completion of the Agreement.

18. NOTICES. All notices or other communications required or permitted hereunder shall be in writing and either delivered by hand or by courier, or deposited in the United States mail, postage prepaid certified or registered return receipt requested and addressed as follows:

To RAPGC: Executive Director
 Administration Office
 1300 Mercantile Lane
 Suite 108
 Largo, MD 20774

With Copies to: Procurement Officer
 Administration Office
 1300 Mercantile Lane
 Suite 108
 Largo, MD 20774

And Copies to: County Attorney
 Office of Law
 14741 Governor Oden Bowie Drive, Room 5121
 Upper Marlboro, Maryland 20772

To Contractor: _____

19. FURTHER ASSURANCES. The parties agree that they shall at any time and from time to time prior to or after the execution of this Agreement, execute and deliver any and all additional writings, instruments and other documents and shall take such further action as shall be reasonably required or requested by the other party to effectuate the transactions contemplated by this Agreement.

**REQUEST FOR PROPOSALS
REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY
RFP NO: A17-002
401K PLAN AUDITING SERVICES**

ATTACHMENT G

20. CAPTIONS. The captions of this Agreement are for convenience and reference only, and in no way define or limit the interests, rights, or obligations of the parties hereunder.

21. RECITALS. The Recitals are expressly incorporated herein by reference.

22. INTERPRETATION. This Agreement shall be construed as a whole and in accordance with its fair meaning, and shall not be construed either for or against either party. Any exhibits or attachments annexed hereto shall be deemed an integral part of this Agreement with the same force and effect as if set forth in full herein. All references made and pronouns used herein shall be construed in the singular or plural, and in such gender as the sense and circumstances require. References to all section numbers, subsection numbers, exhibits or attachments shall refer to such section, subsection, exhibit and attachment in this Agreement unless otherwise expressly provided.

23. CUMULATIVE RIGHTS; WAIVERS. Each and every right granted to a party hereunder, or in any other document contemplated hereby or delivered under or executed concurrently herewith, or by law or equity, shall be cumulative and be exercised at any time, or from time to time. No failure on the part of any party to exercise, and no delay in exercising, any right shall operate as a waiver thereof, nor shall any single or partial exercise by any party of any right preclude any other or future exercise thereof or the exercise of any other right. The failure of any party at any time, from time to time, to require performance by any other party of any term, condition or provision of the Contract Documents shall in no way alter or otherwise affect the right of such party at a later time to enforce the same. No waiver by any party of any condition or of the breach of any term, covenant or provision contained in the Contract Documents, whether by conduct or otherwise, at any time or from time to time, shall be deemed to be or construed as a further or continuing waiver of such condition or breach or as a waiver of any other condition or of any other or subsequent breach of the same of any other term, covenant or provision.

24. COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which taken together shall constitute a single Agreement.

25. FINAL AGREEMENT. This Agreement contains the final, entire agreement between the parties hereto, and shall supersede all prior correspondence and agreements or understandings with respect thereto. This Agreement shall not be modified or changed orally, but only by an agreement in writing, signed by the authorizing official for each party. For purposes of this section, authorizing official of the RAPGC shall be the Executive Director or Chief Financial Officer who executes this Agreement.

26. CERTIFICATION OF SIGNATORIES/AUTHORIZED PERSONS. The signatories executing this Agreement on behalf of the RAPGC and the Contractor warrant and represent that they have the legal authority to do so, and furthermore agree that each shall, upon request of the other party, furnish legally sufficient evidence of such authority.

**REQUEST FOR PROPOSALS
REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY
RFP NO: A17-002
401K PLAN AUDITING SERVICES**

ATTACHMENT G

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered as of the day and year first above written.

CONTRACTOR:

Attest:

Name:

BY: _____

Name: _____

Title:

Title: _____

DATE

RAPGC:

REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY,

MARYLAND

WITNESS

BY: _____

Name: Peter A. Shapiro

Title: Executive Director

Reviewed for Legal Sufficiency:

Office of Law

**REQUEST FOR PROPOSALS
REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY
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ATTACHMENT H

REFERENCE FORM

Provide the requested information for at least three reference engagements which have been successfully completed within the last five calendar years (**see Section 4.2, G. for reference requirements**).

1. Name: _____
Address: _____
Principal Client Contact: _____ Telephone No.: _____
Scope of Work: _____

Contract Start Date and Duration: _____
Total Staff Hours: _____ Approximate Contract Value: \$ _____
Similarity of the engagement to the scope of requirement for this solicitation: _____

2. Name: _____
Address: _____
Principal Client Contact: _____ Telephone No.: _____
Scope of Work: _____

Contract Start Date and Duration: _____
Total Staff Hours: _____ Approximate Contract Value: \$ _____
Similarity of the engagement to the scope of requirement for this solicitation: _____

3. Name: _____
Address: _____
Principal Client Contact: _____ Telephone No.: _____
Scope of Work: _____

**REQUEST FOR PROPOSALS
REVENUE AUTHORITY OF PRINCE GEORGE'S COUNTY
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ATTACHMENT H

Contract Start Date and Duration: _____
Total Staff Hours: _____ Approximate Contract Value: \$ _____
Similarity of the engagement to the scope of requirement for this solicitation:

I certify that the above information is true and correct.

Signature: _____ Title: _____ Date: _____