

The Procurement Division of Knox County Tennessee will receive sealed proposals for the provision of **Tax Consulting Services** as specified herein. Proposals must be received by **2:00 p.m. on April 23, 2020 at 2:00 pm**. Late proposals will neither be considered nor returned.

Deliver Proposals To:

**Proposal Number 2940
Knox County Procurement Division
Suite 100
1000 North Central Street
Knoxville, Tennessee 37917**

The Proposal Envelope must show the Proposal Number, Proposal Name & Closing Date.

- 1.1 ADDITIONAL INFORMATION:** Please direct all requests for additional information to Jay Garrison, CPPO, CPPB, Procurement Coordinator, at 865.215.5767. Questions must be emailed to jay.garrison@knoxcounty.org. Information about the Knox County Procurement Division and current solicitations may be obtained on the Internet at www.knoxcounty.org/Procurement.
- 1.2 ACCEPTANCE:** Proposers shall hold their price firm and subject to acceptance by Knox County for a period of ninety (90) business days from the date of the proposal closing.
- 1.3 ALTERNATIVE PROPOSALS:** Knox County will not accept alternate proposals (those not equal to specifications) unless authorized by the Request for Proposal.
- 1.4 AUDIT HOTLINE:** Knox County has established an Audit Hotline to report potential fraud and waste. To report potential fraud, waste or abuse, please call or 1.866.858.4443 (toll-free). You can also file a report online by accessing <http://www.knoxcounty.org/hotline/index.php>. **Vendors are hereby cautioned that this Audit Hotline does not replace the Award Protest Procedures found in Section VI, Item M of the Knox County Procurement Regulations.**
- 1.5 AWARD:** Award will be made to the most responsive, responsible proposer(s) meeting specifications, and which presents the product and/or service that is in the best interest of Knox County. Knox County also reserves the right to not award this proposal. Award will be made in accordance with the evaluation criteria specified herein. The award criteria are listed in Section 3.8.
- 1.6 BUSINESS OUTREACH PROGRAM:** Knox County has established a Business Outreach Program which has the responsibility of increasing opportunity for small, minority and women owned businesses. This is being accomplished through community education programs, policy edification, active recruitment of interested businesses and process re-engineering.

Knox County is committed to ensuring full and equitable participation for all disadvantaged businesses. Knox County welcomes submittals from those disadvantaged businesses that have an interest in providing goods and/or services listed herein. In addition, Knox County strongly encourages the inclusion of disadvantaged businesses by non-disadvantaged Contractors who may wish to partner or subcontract portions of this agreement in order to accomplish the successful delivery of goods and/or services.

If you are a disadvantaged business and would like additional information about our Business Outreach Program, please contact:

Diane Woods
Administrator of Business Outreach
Telephone: 865.215.5760
Fax: 865.215.5778
Email: diane.woods@knoxcounty.org

- 1.7 CLOSURES:** During periods of closure due to unforeseen circumstances in Knox County or closures at the direction of the Knox County Mayor, the Procurement Division will enact the following procedures in regards to solicitations and weather delays:

- If the Mayor closes the Administrative offices prior to the time set for solicitation opening of any business day,

all solicitations due that same day will be moved to the next operational business day.

- Other unforeseen circumstances shall be at the sole discretion of the Procurement Director.
- Knox County shall not be liable for any commercial carrier's decision regarding deliveries during any unforeseen circumstances.

- 1.8 **CONFLICT OF INTEREST:** Vendors must have read and complied with the "Non-Conflict of Interest" statement provided in the vendor registration process prior to the closing of this solicitation.
- 1.9 **COPIES:** Knox County requires that proposals submitted by hand be submitted with one (1) marked original and two (2) exact copies. **Proposers must submit with their written response an exact electronic version of their proposal in a CD-Rom/flash drive format. Knox County requests this electronic copy version be in one (1) complete file.**
- 1.10 **DECLARATIVE STATEMENTS:** Any statement or words (e.g.: must, shall, will) are declarative statements and the proposer must comply with the condition. Failure to comply with any such condition may result in the proposal being non-responsive and disqualified.
- 1.11 **ELECTRONIC TRANSMISSION OF PROPOSALS:** Knox County's Procurement Division **will not** accept electronically transmitted proposals. Due to the nature of information requested, all submissions shall be in written format.
- 1.12 **HOW TO DO BUSINESS:** Knox County utilizes a web-based Procurement software system, "Knox Procurement On-Line." The system provides our clients (Vendors, County departments and the citizens of Knox County) with a more enhanced and end-user friendly means of accessing our services. The system allows for on-line vendor registration and maintenance, electronic receipt of purchase orders, on-line retrieval and submittal of quotes, bids and proposals for our vendor-clients and on-line requisitioning and receiving for our county departments. In order for the County to maximize its investment and minimize the cost associated with office operations we need your help. When doing business with Knox County we are urging you to please go to our website at www.knoxcounty.org/Procurement, register as a vendor in our on-line Procurement system, "Knox Procurement On-Line," if you have not done so and whenever possible to conduct your business with the County through this site. If you have any questions please contact the Procurement Division Representative listed in Section 1.1 of this document.
- 1.13 **INCURRED COSTS:** Knox County will not be responsible for any costs incurred by the proposer in the preparation of their proposal.
- 1.14 **MULTIPLE PROPOSALS:** Knox County will consider multiple proposals that meet specifications.
- 1.15 **NON-COLLUSION:** Proposers, by submitting a signed proposal, certify that the accompanying proposal is not the result of, or affected by, any unlawful act of collusion with any other person or company engaged in the same line of business or commerce, or any other fraudulent act punishable under Tennessee or United States law.
- 1.16 **PAYMENT:** Knox County utilizes two (2) methods of placing orders for products. The first is the use of Purchase Orders. These Purchase Orders will be issued from the Knox County Procurement Division via the method selected by the Vendor during registration. The Purchase Order will detail the quantity, specific item(s) and the contracted price for each item.

The second method is the use of the Knox County Credit Card (VISA). Orders placed on the credit card will list the same information as the Purchase Order. Vendors will be given the card information and approval to process the transaction for the requesting department. Vendors must indicate in their bid response if the Vendor will accept the Knox County Credit Card (VISA) as form of payment. Proposers are prohibited to charge Knox County any type of merchant fee from their financial institution to accept this type of payment.

- 1.17 **POSSESSION OF WEAPONS:** All vendors and their employees and their agents are prohibited from possessing any weapons on Knox County property without prior written consent from the County. In the case of a vendor whose Contract requires possession of firearms or other weapons to successfully complete their Contract, vendor must provide personnel who are bonded to bear said weaponry.
- 1.18 **PROCESSING TIME FOR PAYMENT:** Vendors are advised that a minimum of thirty (30) days is required to process invoices for payment.

- 1.19 PROOF OF FINANCIAL AND BUSINESS CAPABILITY:** Proposers must, upon request, furnish satisfactory evidence of their ability to furnish products or services in accordance with the terms and conditions of these specifications. Knox County will make the final determination as to the proposer's ability.
- 1.20 PROPOSAL DELIVERY:** Knox County requires proposers, when hand delivering proposals, to time and date stamp the envelope before depositing it in the bid box. Knox County will not be responsible for any lost or misdirected mail sent by common carrier. Knox County shall also not be responsible for proposals delivered to addresses other than the one listed at the top of this solicitation. The time clock in the Procurement Division shall serve as the official record of time.
- Solicitations must be in a sealed envelope/box prior to entering the Procurement Division office. Procurement Division personnel are not allowed to see the submittal nor assist in placing documents in an envelope/box. Additionally, the Procurement Division is not responsible for providing materials (e.g. envelopes, boxes, tape) for submittals.**
- 1.21 RECYCLING:** Knox County, in its continuing efforts to lessen the amount of landfill waste and to further recycling efforts, request that proposals:
- 1.21.1 Be submitted on recycled paper
 - 1.21.2 Not include pages of unnecessary advertising
 - 1.21.3 Be made on both sides of each sheet of paper
- 1.22 RESTRICTIVE OR AMBIGUOUS SPECIFICATIONS:** It is the responsibility of the prospective proposer to review the entire Request for Proposal (RFP) packet and to notify the Procurement Division if the specifications are formulated in a manner that would unnecessarily restrict competition. Any such protest or question regarding the specifications or proposing procedures must be received in the Procurement Division by **4:30 p.m. local time April 7, 2020**. These requirements also apply to specifications that are ambiguous.
- 1.23 SIGNING OF PROPOSALS:** **In order to be considered all proposals must be signed. Please sign the original in blue ink.** By signing the proposal document, the proposer acknowledges and accepts the term and conditions stated in the document.
- 1.24 TAXES:** Knox County purchases are not subject to taxation. Tax exemption certificates will be provided upon request.
- 1.25 TITLE VI OF THE 1964 CIVIL RIGHTS ACT AND TITLE IX OF THE EDUCATIONAL AMENDMENT OF 1972:** "Non-discrimination on Federally Assisted Programs" — "No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, to be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance." 42 U.S.C. section 2000 et seq. It is the policy of Knox County that all its services and activities be administered in conformance with the requirements of Title VI.
- 1.26 USE OF PROPOSAL FORMS:** Vendors are to complete the proposal forms contained in the proposal package. Failure to complete the proposal forms may result in proposal rejection.
- 1.27 VENDOR DEFAULT:** Knox County reserves the right, in case of vendor default, to procure the goods or services from other sources and hold the defaulting vendor responsible for any excess costs occasioned thereby. Should vendor default be due to a failure to perform or because of a request for a price increase, Knox County reserves the right to remove the vendor from the County's bidders list for twenty-four (24) months.
- 1.28 VENDOR REGISTRATION:** Prior to the closing of this proposal, **ALL PROPOSERS** must be registered with the Procurement Division. Please register on-line at our website at www.knoxcounty.org/Procurement and click on "Online Vendor Registration." Proposers must be registered with the Procurement Division **prior** to submitting their proposal. Knox County shall not be responsible for technical difficulties experienced by vendors trying to register less than twenty-four (24) hours prior to the bid opening time.
- 1.29 WAIVING OF INFORMALITIES:** Knox County reserves the right to waive minor informalities or technicalities when it is in the best interest of Knox County.

SECTION II OBLIGATIONS, RIGHTS AND REMEDIES

These terms and conditions shall be part of the Contract. Knox County reserves the right to negotiate other terms and conditions it deems appropriate and necessary under the circumstances to protect the public's trust.

- 2.1 ALTERATIONS OR AMENDMENTS:** No alterations, amendments, changes, modifications or additions to this Contract shall be binding on Knox County without the prior written approval of the County.
- 2.2 APPROPRIATION:** In the event no funds are appropriated by Knox County for the goods or services in any fiscal year or insufficient funds exist to purchase the goods or services, then the Contract shall expire upon the expenditure of previously appropriated funds or the end of the current fiscal year, whichever occurs first, with no further obligations owed to or by either party.
- 2.3 ASSIGNMENT:** Contractor shall not assign or sub-contract this agreement, its obligations or rights hereunder to any party, company, partnership, incorporation or person without the prior written specific consent of Knox County.
- 2.4 BOOKS AND RECORDS:** Contractor shall maintain all books, documents, accounting records and other evidence pertaining to the goods and services provided under this Contract and make such materials available at its offices at all reasonable times during the Contract period and for three (3) years from the date of the final payment under this agreement for inspection by County or by any other governmental entity or agency participating in the funding of this agreement, or any authorized agents thereof; copies of said records to be furnished, if requested. Such records shall not include those books, documents and accounting records that represent the Contractor's costs of manufacturing, acquiring or delivering the products and services governed by this agreement.
- 2.5 CHILD LABOR:** Contractor agrees that no products or services will be provided or performed under this Contract that have been manufactured or assembled by child labor.
- 2.6 COMPLIANCE WITH ALL LAWS:** Contractor is assumed to be familiar with and agrees to observe and comply with all federal, state, and local laws, statutes, ordinances, and regulations in any manner affecting the provision of goods and/or services, and all instructions and prohibitive orders issued regarding this work and shall obtain all necessary permits.
- 2.7 DEFAULT:** If Contractor fails to perform or comply with any provision of this Contract or the terms or conditions of any documents referenced and made a part hereof, Knox County may terminate this Contract, in whole or in part, and may consider such failure or noncompliance a breach of Contract. Knox County expressly retains all its rights and remedies provided by law in case of such breach, and no action by Knox County shall constitute a waiver of any such rights or remedies. In the event of termination for default, Knox County reserves the right to purchase its requirements elsewhere, with or without competitive bidding.
- 2.8 GOVERNING LAW:** The laws of the State of Tennessee shall govern this Contract, and all obligations of the parties are performable in Knox County, Tennessee. The Chancery Court and/or the Circuit Court of Knox County, Tennessee, shall have exclusive and concurrent jurisdiction of any disputes, which arise hereunder.
- 2.9 INCORPORATION:** All specifications, drawings, technical information, Request for Proposal, Proposal, Award and similar items referred to or attached or which are the basis for this Contract are deemed incorporated by reference as if set out fully herein.
- 2.10 INDEMNIFICATION/HOLD HARMLESS:** Contractor shall indemnify, defend, save and hold harmless Knox County, its officers, agents and employees from all suits, claims, actions or damages of any nature brought because of, arising out of, or due to breach of the agreement by Contractor, its subcontractors, suppliers, agents, or employees or due to any negligent act or occurrence or any omission or commission of Contractor, its subcontractors, suppliers, agents or employees.
- 2.11 INDEPENDENT CONTRACTOR:** Contractor shall acknowledge that it and its employees serve as independent contractors and that Knox County shall not be responsible for any payment, insurance or incurred liability.
- 2.12 INSPECTION AND ACCEPTANCE:** Warranty periods shall not commence until Knox County inspects and formally accepts the goods and/or services. The terms, conditions and timing of acceptance shall be determined by Knox County. Knox County reserves the right to reject any or all items or services not in conformance with

applicable specifications, and Contractor assumes the costs associated with such nonconformance. Acceptance of goods or services does not constitute a waiver of latent or hidden defects or defects not readily detectable by a reasonable person under the circumstances.

- 2.13 IRAN DIVESTMENT ACT:** By submission of this proposal, each proposer and each person signing on behalf of any proposer certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each proposer is not on the list created pursuant to Tennessee Code Annotated § 12-12-106.
- 2.14 LIMITATIONS OF LIABILITY:** In no event shall Knox County be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages.
- 2.15 NON-DISCRIMINATION AND NON-CONFLICT STATEMENT:** Contractor agrees that no person on the grounds of handicap, age, race, color, religion, sex or national origin, shall be excluded from participation in, or be denied benefits of, or be otherwise subjected to discrimination in the performance of this agreement, or in the employment practices of vendor. Contractor shall upon request show proof of such non-discrimination, and shall post in conspicuous places available to all employees and applicants notices of non-discrimination. Contractor covenants that it complies with the Fair Wage and Hour Laws, the National Labor Relations Act, and other federal and state employment laws as applicable. Contractor covenants that it does not engage in any illegal employment practices.
- Contractor covenants that it has no public or private interest, and shall not acquire directly or indirectly any interest that would conflict in any manner with the provision of its goods or performance of its services. Contractor warrants that no part of the total contract amount provided herein shall be paid directly or indirectly to any officer or employee of Knox County as wages, compensation, or gifts in exchange for acting as officer, agent, employee, subcontractor or consultant to Contractor in connection with any goods provided or work contemplated or performed relative to the agreement.
- 2.16 ORDER OF PRECEDENCE:** In the event of inconsistent or conflicting provision of this Contract and referenced documents, the following descending order of precedence shall prevail: (1) Written Contract, (2) Request for Proposal, (3) Contractor's Response, (4) Award, (5) Special Terms and Conditions, (6) General Terms and Conditions, (7) Specifications, (8) Drawings.
- 2.17 REMEDIES:** Knox County shall have all rights and remedies afforded under the U.C.C. and Tennessee law in contract and in tort, including but not limited to, rejection of goods, rescission, right offset-off, refund, incidental, consequential and compensatory damages and reasonable attorney's fees.
- 2.18 RIGHT TO INSPECT:** Knox County reserves the right to make periodic inspections of the manner and means the service is performed or the goods are supplied.
- 2.19 SEVERABILITY:** If any provision of this Contract is declared illegal, void or unenforceable, the remaining provisions shall not be affected but shall remain in force and in effect.
- 2.20 TAX COMPLIANCE:** Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, Contractor hereby acknowledges, by submission of its proposal and signature that it is current in its respective Federal, State, County, and City taxes of whatever kind or nature and is not delinquent in any way. Delinquent status must be disclosed or risk debarment by the Knox County Procurement Division.
- 2.21 TERMINATION:** County may terminate this agreement with or without cause at anytime. In the event of termination by either party, fees due for services satisfactorily performed or goods accepted prior to the termination date shall be paid.
- 2.22 WARRANTY:** Contractor warrants to Knox County that all items delivered and all services rendered shall conform to the specifications, drawings, proposal and/or other descriptions furnished and/or incorporated by reference, and will be fit for the particular purpose purchased, of merchantable quality, good workmanship, and free from defects. Contractor extends to Knox County all warranties allowed under the U.C.C. Contractor shall provide copies of warranties to the County upon request. Return of merchandise not meeting warranties shall be at contractor's expense.

SECTION III SPECIAL TERMS AND CONDITIONS

- 3.1 SCOPE OF PROPOSAL:** The intent of these specifications is to set forth and convey to qualified tax consultant (s) to submit proposals providing audit situs reports of local governments (Knoxville and Farragut) within Knox County, Tennessee corporate limits. The purpose of the audit is to identify any individual or business taxpayer whose situs code is within Knox County with tax collections reported to another jurisdiction due to error or omission. Award will be based on Best Value. Best Value means more than low cost. It includes the initial cost, service, quality and other factors detailed herein.
- 3.2 ACCEPTANCE:** Proposers are advised that the payment of an invoice does not necessarily constitute as an acceptance of services that are provided. Acceptance requires a specific written action by Knox County so stating.
- 3.3 ADDITION OR DELETION OF SERVICES:** Knox County reserves the right to add or delete services as the need arises. If items are to be added, Knox County and the Contractor will arrive at a mutually agreed price.
- 3.4 AWARD LENGTH:** Knox County intends to issue a one (1) year award with an option to renew upon consent of both Knox County and the awarded Contractor. This term bid agreement may be renewed for an additional four (4) years, one (1) year at a time for a total of five (5) years. Knox County reserves the right to revoke the award if a pattern of unavailability arises with the vendor(s). Should Knox County desire not to renew, no reason needs to be given.
- 3.5 CHANGES AFTER AWARD:** It is possible that after award, Knox County might change its needs or requirements. Knox County reserves the right to make such changes after consultation with the Contractor. Should additional costs arise, Knox County reserves the right to consider accepting these charges provided the Contractor can document the increased costs. Knox County also reserves the right to accept proposed service changes from the vendor if they will lower the cost to Knox County and/or provide improved service.
- 3.6 CONTACT PERSONNEL:** It shall be essential to the success of this Contract to develop a good working relationship with the successful proposer(s). It is imperative that the Knox County account be handled efficiently and professionally. Knox County should be assigned no more than two (2) vendor contacts to handle billing inquiries and service related issues.

In the event one (1) or both contacts leave the Knox County account, the successful proposer shall formally introduce the new contacts to Knox County personnel. These contacts must be knowledgeable of Knox County's account so as to avoid any interruption of services.

- 3.7 CONTRACT EXECUTION:** The award of this proposal will result in a Contract between Knox County and the successful proposer. The Contract must be voted on by the Knox County Commission and receive a majority vote. The successful vendor may be required to be present at the full Commission Meetings to answer questions relating to the service to be performed. Adequate notification will be given by the Knox County Procurement Division if the awarded vendor will need to attend these meetings. There shall be no cost to Knox County for attendance at these meetings. Knox County will draft the Contract and no vendor forms (i.e., Terms and Conditions, Service Agreements, or other Standard Company Forms, etc.) will be accepted.
- 3.8 EVALUATION CRITERIA:** This proposal will be evaluated using the following criteria:

Audit Methodology demonstrating an understanding of audit situs code report requirements and the entity's commitment and ability to meet them	25 Points
Pricing Schedule (including ancillary out-of-pocket charges)	20 Points
Qualifications/experience of professional staff assigned to the engagement	20 Points
Qualifications and experience of the entity	20 Points
Timeframe to complete work	10 Points
Relevant References	5 Points

- 3.9 EVALUATION REVIEW:** Knox County reserves the right to use all pertinent information (also learned from sources other than disclosed in the RFP process) that might affect the County's judgment as to the appropriateness of an award to the best evaluated proposer. This information may be appended to the proposal evaluation process results. Information on a service provider from reliable sources, and not within the service provider's proposal, may also be noted and made a part of the evaluation file. Knox County shall have sole responsibility for determining a reliable source. Knox County reserves the right to conduct written and/or oral discussions/interviews after the proposal opening. The purpose of such discussions/interviews are to provide clarification and/or additional information to make an award which is in the best interest of Knox County.
- 3.10 INCURRED COST:** Cost incurred in developing the proposal or in anticipation of award or, prior to full and final execution of the agreement is entirely the responsibility of the proposer and shall not be chargeable to Knox County Government.
- 3.11 INTERPRETATION:** No oral interpretation will be made to any bidder regarding the meaning of specifications. All questions are to be submitted in writing or electronically (email) and will be answered in the form of an amendment to the solicitation issued by the Knox County Procurement Division.
- 3.12 INVOICING:** All invoices must be mailed to the following address and reference the appropriate contract number.
- Knox County Finance Department
400 Main Street, Suite 630
Knoxville, TN 37902-1850
Attention: Brooke Webb
865-215-3047
- 3.13 NEWS RELEASES BY VENDORS:** As a matter of policy, Knox County does not endorse the services of a Contractor. A Contractor will not make news releases concerning any resultant Contract from this solicitation without the prior written approval of Knox County.
- 3.14 NO CONTACT POLICY:** After the date and time that the vendor receives this solicitation, any contact initiated by any proposer with any Knox County representative, other than the Procurement Division representative listed herein, concerning this proposal is strictly prohibited. Any such unauthorized contact may cause the disqualification of the proposer from this procurement transaction.
- 3.15 OPEN RECORDS ACT:** Knox County is subject to the Tennessee Open Records Act 10-7-503 etseq. Proposers are cautioned that all documents submitted on behalf of this Request for Proposal shall be open to the public for viewing and inspection and Knox County will comply with all legitimate requests.
- 3.16 PROPOSAL FORMAT:** This solicitation is in the Request For Proposal (RFP) format. At the specified date and time, each proposer's name will be publicly read aloud. No further information will be given at this time. Evaluation of the proposals will proceed as expeditiously as possible and successful, as well as unsuccessful, notification will be given.
- 3.17 PROPOSER OBLIGATION:** Each proposer shall become fully acquainted with conditions relating to the scope and restriction attending the execution of the work under this RFP. The failure or omission of a proposer to become acquainted with existing conditions shall in no way relieve the proposer of any obligations with respect to this RFP or to the Contract.
- 3.18 PREPARATION OF PROPOSAL:** The proposer must bear all costs associated with the preparation of the proposal and any oral presentation if required by Knox County.
- 3.19 PROPOSER OBLIGATION:** Each proposer shall become fully acquainted with conditions relating to the scope and restriction attending the execution of the work under this RFP. The failure or omission of a proposer to become acquainted with existing conditions shall no way relieve the proposer of any obligations with respect to this RFP or to the Contract.
- 3.20 REFERENCES:** The vendor must provide with their submittal three (3) references of similar work completed in the last three (3) years. Submit your response in Section V, Tab VIII of your submittal. Knox County shall not be used as a reference.

- 3.21 REJECTION OF PROPOSALS:** Knox County reserves the right to reject any and all proposals received as a result of this request, and to waive any informality, technical defect or clerical error in any proposal, as the interests of the County may require. Non-acceptance of any proposal will be devoid of any criticism of the proposal and of any implication that the proposal is deficient in any manner. Non-acceptance of any proposal shall be construed as meaning simply that the County does not deem the proposal to be acceptable or that another proposal was deemed to be more advantageous to Knox County for the particular services proposed.
- 3.22 SUBMIT QUESTIONS:** Prospective proposers may submit questions concerning this solicitation until **4:30 p.m. local time on April 7, 2020**. Submit questions as noted in Section 1.1. Questions received after this date and time will not be answered.

SECTION IV DESCRIPTION OF PROFESSIONAL SERVICES

- 4.1 SPECIFIC AUDIT APPROACH:** The proposal should set forth a work plan including an explanation of the methodology to be followed by the successful Contractor. The work plan should clearly describe the philosophy, approach and techniques that will be used in the audit of situs code reports of local governments (Knoxville and Farragut) within Knox County, Tennessee. Proposers should also detail their planned approach for collection of information. Submit information in Section V Proposal Format Tab III.
- 4.2 BACKGROUND INFORMATION:** Knox County (the primary government) is a political subdivision of the State of Tennessee. The County operates under a County Mayor – County Commission form of government pursuant to the Knox County Home Rule Charter established under Tennessee Code Annotated (TCA), Section 5-1-208. The County has an estimated population of 465,000.
- 4.3 CONTRACTOR RESPONSIBILITIES:** The awarded Contractor shall perform the following duties and responsibilities for Knox County.
- 4.3.1 Prepare correspondence for Knox County to request financial reports to be audited.
 - 4.3.2 Audit situs financial reports to verify proper allocation of tax collections due to Knox County.
 - 4.3.3 Prepare a report with recommendations for Knox County Finance Representatives of tax collections not accurately reported to Knox County due to error or omission.
 - 4.3.4 Prepare written correspondence (following approval by the Knox County Senior Director of Finance) for Knox County to request the Tennessee Department of Revenue (hereafter referred to as "TDOR") to initiate verification of report recommendations.
 - 4.3.5 Tabulate report results and tax collections adjusted to Knox County.
 - 4.3.6 Request for reports and communication of audit recommendations must be authorized by the Knox County Senior Director of Finance (or his designee). The successful Contractor may be authorized by Knox County to initiate the future audit of financial reports for other income sources, which should be properly reported to Knox County.
 - 4.3.7 The Contractor will prepare a report with detailed recommendations for the recovery of tax collections owed to Knox County. The report will provide proper identification of tax sources for review and approval by Knox County and subsequent verification by TDOR and third parties.
- 4.4 THIRD PARTY VERIFICATION/RESOLUTION PROCEDURES:** Third parties must respond to the TDOR's request for verification/resolution in three (3) ways.
- 4.4.1 Concur with the findings;
 - 4.4.2 Not reply to the request for verification which results in concurrence with the findings;
 - 4.4.3 Dispute one (1), several or all findings

Note: In the event that 4.4.3 is reported by the third party, the Contractor shall prepare documentation to Knox County to provide TDOR and/or the third party supporting the initial claim.

SECTION V PROPOSAL FORMAT

PROPOSAL INFORMATION: The following guidelines should be followed when responding to the Request for Proposal. Negligence in adhering to the criteria listed below will be considered when reviewing the responses and evaluating the proposers. Knox County reserves the right to reject any proposal for failure to comply with the requested response specifications. We reserve the right to amend the Request for Proposal by addendum prior to the final date of proposal submission.

- Proposals must be submitted in a spiral-bound or three-ring binder containing sections separated by tabs.
- Please submit one (1) marked original and two (2) exact copies.
- Page numbers should be placed on bottom center of pages.

PROPOSERS MUST HAVE THEIR BINDERS IN THE EXACT FORMAT LISTED BELOW.

TAB I: GENERAL INFORMATION

Table of Contents, index guidelines, and all pages numbered.

One page cover letter to include a summary of proposer's ability to provide the services specified in the Request for Proposal and a statement indicating your agreement to provide the services described in the proposal.

Name, address, contact person, telephone number, fax number, e-mail address, employer identification number (EIN), Knox County Procurement Vendor Number, Knox County Business License (if applicable).

TAB II: SIGNED LETTER AUTHORIZING SUBMISSION OF THE PROPOSAL

TAB III: SITUS AUDIT METHODOLOGY

The issues should be fully responded to in your proposal in a concise narrative format:

The proposal should set forth a work plan including an explanation of the review methodology to be followed. The work plan should clearly describe the philosophy, approach and techniques that will be used in the situs code audit. The proposal should include information describing the situs code audit approach to be taken that demonstrates the entity's understanding of the requirements specified in this RFP, and the entity's planned approach to meet those requirements. The proposal should include an affirmative statement that the entity will commit to meet the schedule provided for in the proposal.

TAB IV: PRICING SCHEDULE

Describe your firm's fee schedule for Tax Consulting Services described in your response and provided to Knox County. Quoted fees must be all-inclusive, i.e., all related ancillary and out-of-pocket costs (transportation, communications charges, etc.) incurred must be included as part of the situs code audit fees.

TAB V: QUALIFICATIONS AND EXPERIENCE OF PROFESSIONAL STAFF

The situs audit must be conducted by a professional who has adequate training and experience in the recovery of tax collections for city/county municipalities and is in good standing in the profession. The proposer should provide a description of the entity, including years in business, locations of offices, person responsible for contracting services, and location where the contract authority resides. Particular emphasis should be placed on the firm's recent situs code auditing experience, especially with municipalities of comparable size to Knox County, Tennessee. The successful Contractor should have a practical working knowledge of state and federal laws and regulations controlling the proper reporting of Local Option Sales Tax financial operations of the government. The proposal should state the size of the entity and the number of professional personnel located in the office from which the work on this engagement is to be performed.

The proposer must provide an affirmative statement that the entity is independent of the County and its component units, joint ventures, and related outside entities as defined by generally accepted auditing standards.

TAB VI QUALIFICATIONS AND EXPERIENCE OF THE ENTITY

The proposer must describe the experience of the entity in completing similar projects. The proposer must provide a narrative description of the organization of the project team and a key professional personnel roster that identifies each person(s) who will actually work on the Contract and provide the following information (title, resume, and description of the type of work the individual will perform) about each person listed. Circumstances may arise requiring changes to the key personnel assigned to the engagement. In such instances, the entity will agree that such changes be approved by the County in advance.

TAB VII: TIMEFRAME TO COMPLETE WORK:

Proposers must state the anticipated timeframe to complete the report as detailed in the RFP.

TAB VIII: REFERENCES

Provide contact information for three (3) clients, preferably government entities in the last three (3) years that we may contact. Proposers must complete the attached Reference Check form. Proposers are also invited to provide letters of reference from previous clients to supplement the Reference Check form. Do not list Knox County as a reference.

TAB IX: IRAN DIVESTMENT ACT/NON-COLLUSION AFFIDAVIT

Include Attachments I and II, Iran Divestment Act and Non-Collusion Affidavit

TAB X: CREDIT CARD ACCEPTANCE

Will your company accept Visa Credit Cards as payment for services at no cost to Knox County?

Yes: _____ No: _____

TAB XI: ACKNOWLEDGEMENT OF ADDENDUM (S) RECEIVED

TAB XII: ANY OTHER INFORMATION THAT WOULD ADD VALUE TO YOUR PROPOSAL

TAB XIII: EXCEPTIONS

Proposers are to include any and all exceptions taken to this solicitation under this Tab. Do not mark through or otherwise alter the language of this RFP in your response.

ATTACHMENT 1

REQUEST FOR PROPOSALS NUMBER 2940

IRAN DIVESTMENT ACT

By submission of this proposal, each proposer and each person signing on behalf of any proposer certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each proposer is not on the list created pursuant to Tennessee Code Annotated § 12-12-106.

Authorizing Signature: _____
(Sign in BLUE ink)

ATTACHMENT II

NON-COLLUSION AFFIDAVIT OF PROPOSER

STATE OF

COUNTY OF

_____,being first duly sworn, deposes and says that:

1. He/She is _____ of _____, the Proposer that has submitted the attached Proposal;

2. He/She is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

3. Such Proposal is genuine and is not a collusive or sham Proposal;

4. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the Contract for which the attached Proposal has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other bidder, firm or person to fix the price or prices in the attached Proposal or of any other proposer, or to secure through any other proposer, or to fix any overhead, profit or cost element of the proposal price or the proposal price of any other proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against Knox County, TN or any person interested in the proposed Contract; and

5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by a collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(Signed) _____

(Title) _____

Subscribed and sworn to before me

this _____ day of _____,2015

(Signature)

My commission expires _____

ATTACHMENT III

Reference Check RFP #2940 TAX CONSULTING SERVICES

Vendor

Proposers shall submit a list of three (3) projects of similar size which have been in service for at least three (3) years. Each vendor is responsible for obtaining approval to submit and confirming the contact information provided for each reference. Knox County will not be responsible for gathering additional information for references that are incomplete or incorrect. References checks will be sent via email only. Reference Forms that cannot be delivered with the contact information listed, not returned prior to the deadline listed on the form, or not returned at all will be scored accordingly. **DO NOT USE ANY KNOX COUNTY DEPARTMENT AS A REFERENCE.**

Reference #1

Name of Firm: _____

Address: _____

Contact Person: _____

Contact Person telephone number: _____

Contact Person e-mail: _____

Nature of contract: _____

Contract start date: _____ Contract end date: _____

Reference #2

Name of Firm: _____

Address: _____

Contact Person: _____

Contact Person telephone number: _____

Contact Person e-mail: _____

Nature of contract: _____

Contract start date: _____ Contract end date: _____

Reference #3

Name of Firm: _____

Address: _____

Contact Person: _____

Contact Person telephone number: _____

Contact Person e-mail: _____

Nature of contract: _____

Contract start date: _____ Contract end date: _____