



Brevard County
Half-Cent Sales Surtax – Save Our Indian River
Lagoon (“SOIRL”) FY 2020 Internal Audit Report

March 22, 2022

TABLE OF CONTENTS

Transmittal Letter	1
Executive Summary	2
Overview	3
Results	4
Appendix A: Ordinance 2016-15	8
Appendix B: SOIRL Committee.....	9
Appendix C: Project Plan	10
Appendix D: Procurement Process Maps.....	11

TRANSMITTAL LETTER

March 22, 2022

The Audit Committee of
 Brevard County, Florida
 2700 Judge Fran Jamieson Way
 Viera, Florida 32940-6699

Pursuant to the approved Brevard County (“County”) Fiscal Year (“FY”) 2019/2020 internal audit plan, we hereby present our internal audit report of the Half-Cent Sales Surtax – Save Our Indian River Lagoon Project (“SOIRL”) covering FY 2020. Below is an overview of the SOIRL timeline.

FY 2017	The County began collecting surtax revenue in January 2017. RSM issued the first SOIRL report dated October 25, 2017 and presented to the Audit Committee on November 1, 2017 and to the independent SOIRL Citizen Oversight Committee (“COC”) on November 17, 2017. Our report included walkthroughs and control design assessments of the interlocal agreement process as well as the County’s financial system, SAP, project tracking processes, and account monitoring and oversight. There were minimal expenditures and as such no expenditures were tested.
FY 2018	RSM issued the FY 2018 SOIRL report dated May 2, 2018 and presented it to the audit committee on May 16, 2018. A copy was provided to the SOIRL COC. In addition to sharing the project plan status, the scope of the detailed transaction testing in this report included revenue, interlocal contracting and expenditures.
FY 2019	RSM issued two SOIRL reports during FY 2019 dated November 7, 2018 and August 7, 2019. They were presented to the Audit Committee on November 7, 2018 and August 21, 2019, respectively, and to the SOIRL COC in January 2019 and October 2019. The scope of the detailed transaction testing in these reports focused on revenues and expenditures for a sample of projects as well as providing unaudited example project timelines.
FY 2020	RSM completed the draft FY 2020 SOIRL report on March 22, 2022 and will present to the Audit Committee on April 20, 2022. The scope of the detailed transaction testing focused on revenues, procurement, and expenditures. Internal Audit fieldwork was scheduled for March 2020 and was interrupted by the COVID-19 pandemic. Testing and analysis of collections, as well as attending COC meetings occurred throughout FY 2020, while expenditure and procurement testing was completed in FY 2022. The final report will be presented to the SOIRL COC in an upcoming meeting.
FY 2021	RSM issued the FY 2021 SOIRL report dated June 9, 2021 and presented to the Audit Committee on June 9, 2021, and to the SOIRL COC in July 2021. The scope of the detailed transaction testing in this report included revenues and expenditures.

RSM is currently planning for the FY 2022 audit. We would like to thank the staff in County Finance, Central Services, Natural Resources Department and all those involved in assisting the Internal Auditors in connection with this review.

Respectfully Submitted,

RSM US LLP

INTERNAL AUDITORS

EXECUTIVE SUMMARY

Background

On November 8, 2016, the citizens of Brevard County passed a Half-Cent Sales Surtax to address the critical need of funding to implement the SOIRL Project Plan aimed to meet water quality targets and improve the health, productivity, aesthetic appeal, and economic value of the lagoon. The surtax is effective for a period of ten years, beginning January 2017, and was originally projected to generate \$302 million in funding.

The original Project Plan (“Plan”) was developed in partnership with scientists, economists, environmentalists and multiple government agencies. The first annual Plan update was recommended by the COC and approved by the Board of County Commissioners (“BOCC”) in March 2017. Local stakeholders submit projects annually to the County for inclusion in the Plan which are reviewed by the COC and approved for Plan inclusion by the BOCC. The most recent plan update was approved by the BOCC in February 2022.

The County manages certain projects in the Plan and contracts directly with the respective organizations/contractors to complete the work. Key accounting and compliance duties in the administration of the Plan are segregated between the County’s Central Services Office and County Finance. The County’s Central Services function drives the procurement and contracting. In addition, certain portions of the Plan require the County to enter into agreements with local municipal governments where the Indian River Lagoon (“IRL”) shares jurisdiction. Based upon the current Project Plan, as amended, there are multiple municipal partners with whom the County contracts, on a reimbursement basis, to complete projects funded by the surtax. An agreement must be executed for each project, so there may be multiple agreements for one municipality. County Finance receives the deposit of SOIRL funds directly from the Florida Department of Revenue and disburses the funds for eligible expenditures directly to municipal partners/vendors.

Objectives and Approach

FY 2020 – Internal Audit fieldwork was scheduled for March 2020 and interrupted due to the COVID-19 pandemic. During FY 2020, the SOIRL COC continued to meet. These meetings were attended by RSM, as we have done in all other periods.

The primary purpose of the internal audit of the Half-Cent Sales Surtax is to test the appropriateness, existence and accuracy of the SOIRL activities as reported by the County Management to the COC, BOCC and general public. Our audit approach consisted of the following phases:

Understanding and Documentation of the Process

We obtained preliminary data from County Finance, Central Services and Natural Resources relative to our in-scope period. We reviewed the COC committee meeting minutes as well as relevant Statutes, Ordinances, Administrative Orders and written policies and procedures. We completed a thorough procurement process review with Central Services to develop the process maps.

Testing and Reporting

For the scope period October 1, 2019 through September 30, 2020, RSM performed select audit procedures including confirmation of reported surtax collections, validation of a sample of expenditure supporting documentation, and review of procurement documentation for compliance with applicable Florida Statutes and BOCC policies and procedures. We judgmentally sampled non-project procurements as well as approved projects for testing, considering amount spent during the scope period, prior audit testing, and complexity of the contract as follows:

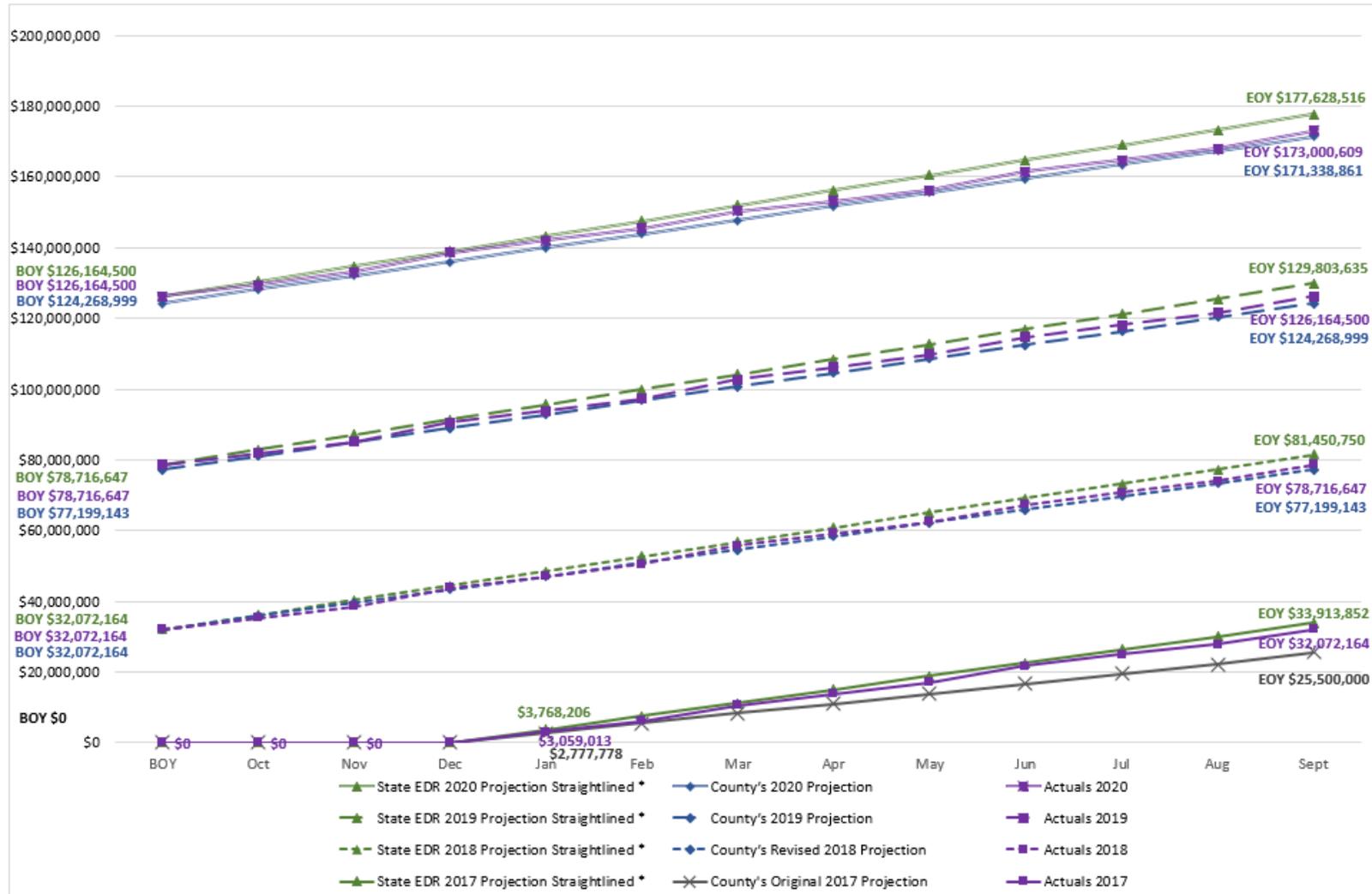
- Confirmed 100% of collections independently through the Department of Revenue.
- 30 out of 58 active projects selected for expenditure testing, representing \$9,313,657 of \$11,147,517 (83.6%) total expenditures during the scope period.
- Reviewed evidence of proper procurement compliance for 20 of 60 vendors to whom payments were made of SOIRL funds during the in-scope period. The expenditures of the vendors tested represented \$3,755,925 of the \$4,101,475 vendor related expenditures (91.6%). Contracts and expenditures for the County’s municipal, vendor partners are tested as part of the expenditure testing noted above.

We compiled the results of our detailed testing into this written report.

Summary of Results		
FY 2020		
Collections	Expenditures	Procurements
✓	✓	✓

OVERVIEW

On November 8, 2016 the citizens of Brevard County passed a Half-Cent Sales Surtax to address critical need of funding to implement the Plan. The surtax is effective for a period of ten (10) years, with collections starting January 1, 2017. As is customary with sales tax, the first payment is received 2-3 months after being earned, starting with January collections being paid in March 2017. The below graphic represents projected vs. actual collections. This graphic is updated and published by the County on their website and presented to the COC.

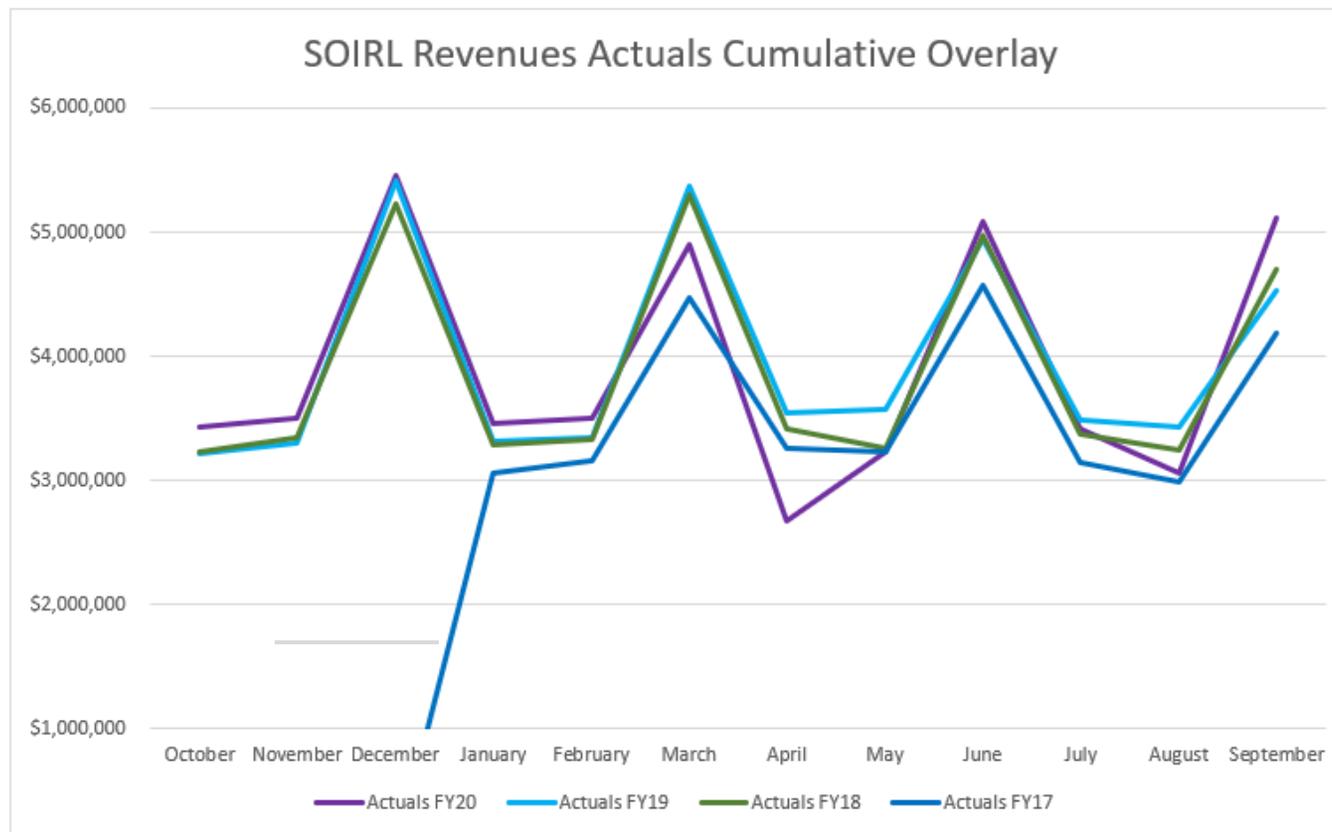


RESULTS

Collections Testing

The County receives a monthly Surtax deposit via ACH from the State of Florida. County Finance receives an e-mail from the Department of Revenue to login to their account detailing the revenue collections for the covered period. Information included are multiple tax types and the reported totals for the month being deposited. The funds are deposited directly from the Florida Department of Revenue to the County and County Finance posts the journal entry to the SOIRL trust fund. We obtained the County's general ledger from County Finance for the period in scope and independently confirmed the reported revenues for the SOIRL surtax by comparing to the Department of Revenue's publicly available surtax transaction detail in order to test for completeness and accuracy of the County's reported SOIRL surtax collections. **No exceptions were noted in our testing.**

The surtax allocation trends of actual collections over the scope period are illustrated below.



FY 2020 Impacts of COVID-19
Due to the COVID-19 pandemic, the County collected approximately 0.5% less surtax funds than originally budgeted in FY 2020. Overall, the impact from COVID-19 on collections for the SOIRL trust fund was minimal.

RESULTS – CONTINUED

Expenditures

The County reported a total of \$11,147,517 in SOIRL expenditures from the SOIRL trust fund for the period of October 1, 2019, through September 30, 2020. This amount agrees to the County’s audited Annual Comprehensive Financial Report. Those expenditures funded 58 active projects during the scope period. Of the active projects, we obtained support through County Finance and SAP for a sample of 30 projects totaling \$9,313,657 (83.6%) of the total SOIRL expenditures during the in-scope period. The projects sampled were judgmentally selected to provide a high level of coverage. The table shown below is the compiled results of the testing procedures and a description of testing attributes that were completed for the current round of testing. **No exceptions were noted in our testing.**

Detailed Procedures	Waste Water Treatment		Septic Removal by Sewer			Public Education Finance			Monitoring & Respond					Oyster Bars & Planted Shorelines	
	Cocoa Beach Water Reclamation Facility Upgrade	City of Titusville Osprey WWTF Nutrient Mgt Upgrade 2	Merritt Island Redevelopment Agency ("MIRA") Septic Phase Out Project	Sylvan Estates Septic-to-Sewer Conversion	South Beaches Zone A	Oyster Gardening	Expanded Fertilizer Education	Septic system Maintenance Education	Community Groundwater Monitoring	Kilroy Maintenance	Living Shoreline Monitoring	Grand Canal Sediment Testing	Plan Updates	Brevard Zoo Central IRL Oyster Project 2	Brevard Zoo North IRL Oyster Project
Vendor(s)	City of Cocoa Beach, Ortega Industrial Contractors	City of Titusville, CDM Smith	Utility Services Department	City of West Melbourne, Atlantic Development of Cocoa, Infrastructure Solution Services	Individual homeowners	East Coast Zoological Society	Marketing Talent Network Inc	Marketing Talent Network Inc	Applied Ecology Inc	Ocean Research & Conservation	University of Central Florida	Applied Ecology Inc, Pace Analytical Services LLC, Geosyntec Consultants Inc	Tetra Tech Inc	East Coast Zoological Society	East Coast Zoological Society
Approved Contract	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	1	1	5	1	3	4	✓	✓	✓	4	4	✓	✓	4	4
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Proof of Payment Reviewed*	✓	✓	5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Reimbursement Package Reviewed ¹	✓	✓	5	✓	✓	4	2	2	2	4	4	2	2	4	4
Municipality Proof of Payment ¹	✓	✓	5	✓	3	4	2	2	2	4	4	2	2	4	4
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

RESULTS – CONTINUED

Detailed Procedures	Stormwater Projects								Muck Removal & Interstitial						Septic System Upgrades
	Basin 10 County Line Road Woodchip Bioreactor	Carter Road Biosorption Activated Media Basin 115	Fleming Grant Biosorption Activated Media Basin 2134	Cliff Creek Baffle Box	St Teresa Basin Treatment	La Paloma Basin Treatment	South Street Basin Treatment	Broadway Pond Biosorption Activated Media Basin 832	Grand Canal Muck & Interstitial Treatment	Sykes Creek Muck & Interstitial Treatment	Cocoa Beach Muck Dredging Phase IIB	Cocoa Beach Muck Dredging - Phase III	Rockledge A Muck & Interstitial Treatment	Titusville Railroad West	North IRL 586 Septic System Upgrades
Vendor(s)	Cathcart Construction Company	Gregori Construction & Engineering	Cathcart Construction Company	City of Melbourne, Hinterland Group Inc	City of Titusville	City of Titusville	City of Titusville	Cathcart Construction Company	The Courier Journal Inc, Atkins North America Inc, Waterfront Property Services LLC	Florida Fish & Wildlife, The Title Station Inc, Taylor Engineering Inc	City of Cocoa Beach, Central Sands Inc, Mead & Hunt	City of Cocoa Beach, Central Sands Inc, Mead & Hunt	GHD Services Inc	Tetra Tech Inc, GHD Services Inc	Environmental Conservation, Individual homeowners
Approved Contract	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	6	6	6	1	1	1	1	6	6	6	1	1	✓	✓	3
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Proof of Payment Reviewed*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Reimbursement Package Reviewed ¹	6	6	6	✓	✓	✓	✓	6	6	6	✓	✓	2	2	✓
Municipality Proof of Payment ¹	6	6	6	✓	✓	✓	✓	6	6	6	✓	✓	2	2	3
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

* All SOIRL payments and/or journal entries are processed by the County Finance Department.

Notes for numbered procedures:

- SOIRL projects completed by municipalities will not have assigned task orders as these documents are specific to projects that are implemented by Brevard County staff and contractors. The municipality submits an application for reimbursement. The supporting documentation submitted for these applications includes the invoices documenting the municipality has received the goods and/or services and municipality proof of payment as evidence the municipality subsequently paid for those goods and/or services.
- SOIRL projects where Brevard County is the responsible entity, and the contract is for continuing services; will have assigned task orders and/or invoices for completion of work from those task orders. As such, those projects will not have reimbursement packages or proof that another municipality has paid for those goods and/or services.
- SOIRL septic system upgrades are reimbursement agreements with individual homeowners and therefore would not have assigned task orders and/or the municipality involvement for proof of payment.
- These SOIRL projects are contracts with not-for-profit organizations and/or Universities and require an invoice and a documentation package, but not an assigned task order, reimbursement package and/or the municipality involvement for proof of payment.
- SOIRL projects completed by a county redevelopment agency normally would have assigned task orders and proof of payment. However, the SOIRL portion of this project's costs was only for the utility connection fees for individual homeowners and the SOIRL payment was performed as an interdepartmental journal entry to the Utility Services Department. There has no municipality involvement for proof of payment and no reimbursement package as this is not a reimbursement.
- SOIRL projects where Brevard County is the responsible entity, and the contract is for construction; will have invoices for completion of work. As such, those projects will not have assigned task orders, reimbursement packages or proof that another municipality has paid for those goods and/or services.

RESULTS – CONTINUED

Procurement

We obtained the expenditure detail from County Finance exported from SAP for the SOIRL trust fund during FY 2020. We selected a judgmental sample of 20 of the 60 vendors and performed detailed testing to determine if proper procurement processes were followed for each vendor. The vendor expenditures of the sampled vendors represented \$3,755,925 of the \$4,101,475 vendor related expenditures (91.6%). See table below for a description of testing procedures and detailed testing results. **No exceptions were noted in our testing.**

Detailed Procedures*	Sampled Vendors									
	Alan Jay Chevrolet Cadillac Inc.	Applied Ecology Inc.	Atkins North America	Bussen-Mayer Engineering Group	Cathart Construction Company	Dell Marketing LP	East Coast Zoological Society	Environmental Conservation Services	Florida Institute of Technology	GHD Inc.
Purchase Order Approved by Purchasing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Purchase Thresholds and Related Required Admin Approvals Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Purchase Served Public Purpose and Related to SOIRL Project	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
No Bid Splitting to Avoid Competitive Solicitation Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Procurement Method	PB	RFQ/CCNA	RFQ/CCNA	RFQ/CCNA	ITB	FLSC	MOA	SS	LA	RFQ/CCNA

Detailed Procedures*	Sampled Vendors									
	Gregori Construction & Engineering	GeoSyntec Consultants Inc.	IRL Council	Ocean Research & Conservation	Randstad North America Inc.	Taylor Engineering	TetraTech Inc.	The Title Station	University of Central Florida	Waterfront Property Services
Purchase Order Approved by Purchasing	✓	✓	✓	✓	✓	✓	✓	Land	✓	✓
Purchase Thresholds and Related Required Admin Approvals Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Purchase Served Public Purpose and Related to SOIRL Project	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
No Bid Splitting to Avoid Competitive Solicitation Reviewed	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Procurement Method	ITB	RFQ/CCNA	Inter-Local	SS	ITB	RFQ/CCNA	RFQ/CCNA	Land	Co-op	ITB

*Detailed Procedures are based on Applicable Florida Statutes (“FS”), BOCC Policies (“BCC”), BOCC Administrative Order (“AO”), and Purchasing Services (“PS”) Procedures as follows: FS 287.017, 287.055, 287.057; BCC-25, BCC-26; AO-29. See Appendix D for process maps for procurement process flow, required purchase thresholds approvals and related internal controls.

Notes:

- PB - procured via a piggyback agreement and approved by the BOCC pursuant to BCC-25 and associated FS.
- RFQ/CCNA - procured via a request for qualifications under the Consultant's Competitive Negotiation's Act and approved by the BOCC pursuant to BCC-26 and BCC-25 and associated FS.
- LA - procurement selection of vendor specified by legislative appropriation and the associated grant and approved by the BOCC pursuant to BCC-25 and associated FS.
- ITB - procured via an invitation to bid and approved by the BOCC pursuant to BCC-25 and associated FS.
- FLSC - procured via the Florida State Contract and approved by the BOCC pursuant to BCC-25 and associated FS.
- MOA - procured via memorandum of understanding and approved by the BOCC pursuant to BCC-25 and associated FS.
- SS - procured via single source method and approved by the BOCC pursuant to BCC-25 and associated FS.
- Land - procurement related to the acquisition of land (purchase orders are not issued for land acquisitions) and approved by the BOCC pursuant to BCC-25 and associated FS.
- Co-op - procured via cooperative agreement and approved by the BOCC pursuant to BCC-25 and associated FS.
- Inter-Local – An Inter-Local Agreement with the following counties: Volusia, Indian River, St. Lucie, and Martin.

APPENDIX A: ORDINANCE 2016-15



- The BOCC adopted Ordinance 2016-15 on August 23, 2016. The ordinance placed a Tax Referendum on the upcoming election ballot for voter consideration.
- On November 8, 2016, within the territorial limits of Brevard County, the Tax Referendum was voted on and passed with 62% favorable vote, to allow for a half-cent sales surtax on sales within the County.
- This legally restricted tax will help pay to restore the IRL over a 10-year period by implementing the approved SOIRL Project Plan, as amended.

- The Ordinance authorizes the use of the half-cent sales surtax to provide restoration services to improve the quality of the water and the lagoon through methods such as:
 - Wastewater Treatment Facility Upgrades for Reclaimed Water,
 - Fertilizer Education,
 - Storm-water Outfall Treatment,
 - Septic to Sewer Integration,
 - Septic Upgrades,
 - Muck Removal and Dredging,
 - Oysters and Restoring Living Shorelines and
 - Monitoring, Reporting and Adapting.



APPENDIX B: SOIRL COMMITTEE

The Oversight Committee

The Ordinance requires the creation of SOIRL COC, which consists of seven members and seven alternate members across seven different fields:

- Finance
- Science
- Tourism
- Real Estate
- Technology
- Education / Outreach
- Lagoon Advocacy

Additionally, the COC meetings typically include the following County staff at each meeting:

- Natural Resources Management (“NRM”) Director
- Assistant County Attorney
- Executive Secretary
- SOIRL Program staff, as appropriate

SOIRL COC Role

The role of the SOIRL COC per the Bylaws adopted on February 17, 2017, is to review monitoring data on timeliness of project delivery, actual and updated project costs, and actual nutrient removal effectiveness; review new literature and local studies on the types of projects included in the plan and potential alternative project types; evaluate alternative project proposals received from the community; and recommend adjustments to the Project Plan to be approved by the Board of County Commissioners.

Meetings

Since December 16, 2016, the SOIRL COC is scheduled to meet monthly. Meetings are open to the public and include time for public comments. Meeting minutes and agenda are available at the website: <http://www.brevardfl.gov/SaveOurLagoon>.

2020 Citizen Oversight Committee

- John Windsor (2019 Vice Chair, 2020 Chair), Lagoon Advocacy Member
- Courtney Barker (2020 Vice Chair), Finance Member
- David Lane (2018 Vice Chair, 2019 Chair), Tourism Member
- Stephany Eley (2018 Chair), Education/Outreach Member
- Lorraine Koss (2017 Chair), Science Member
- Jay Moynahan, Real Estate Member
- John Luznar, Technology Member
- Charles Venuto, Science Alternate
- Terry Casto, Lagoon Advocacy Alternate
- Vinnie Taranto, Technology Alternate
- Dennis Basile, Real Estate Alternate
- Melissa Martin, Education Alternate
- Todd Swingle, Finance Alternate
- Laurilee Thompson, Tourism Alternate



APPENDIX C: PROJECT PLAN

The original Plan was developed in partnership with scientists, economists, environmentalists, and multiple government agencies. The first annual plan update was recommended by the COC in February and approved by the BOCC in March 2017. Local stakeholders are provided the opportunity to submit projects annually to the County for inclusion in the plan. These projects are reviewed by the COC and approved for inclusion by the BOCC.

The SOIRL tax was approved for ten (10) years. The plan projects have been prioritized and ordered to deliver improvements to the lagoon in the most beneficial spatial and temporal sequence with the ultimate goal of a healthy IRL system. If a future project is ready to move forward earlier than scheduled in the plan, if such advancement is consistent with temporal sequencing goals in the plan and is recommended by the COC, and if there are sufficient SOIRL trust fund dollars available, the County Manager (for budget changes less than \$100,000) or BOCC have the authority to adjust the project schedule at any time to ensure that approved projects funded in the plan move forward as soon as feasible. The timing of the projects is shown in the figure below.

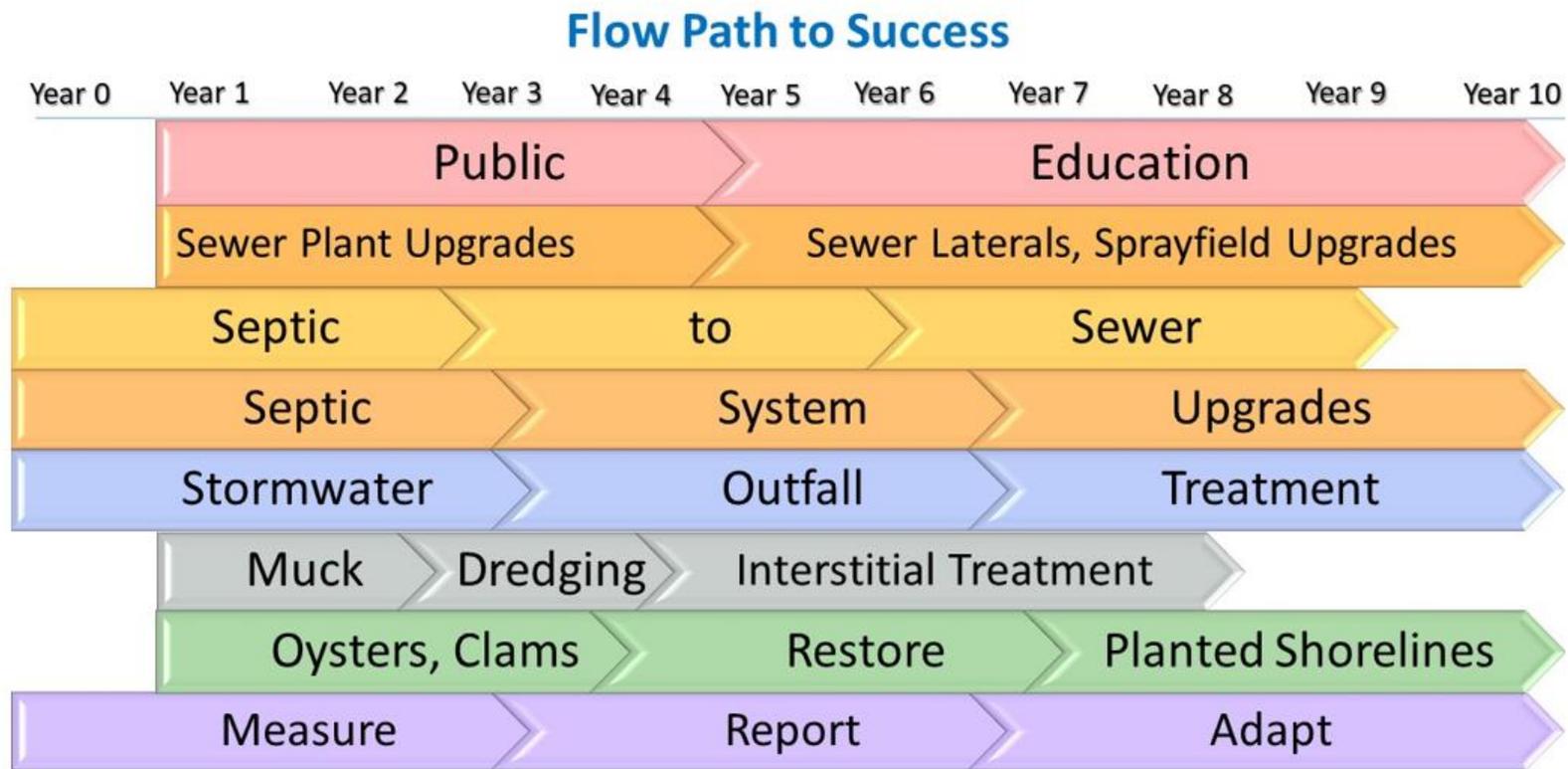
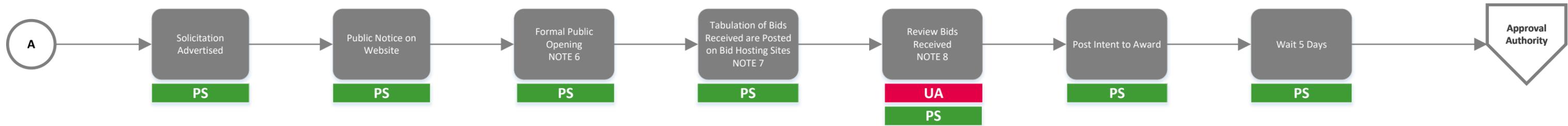
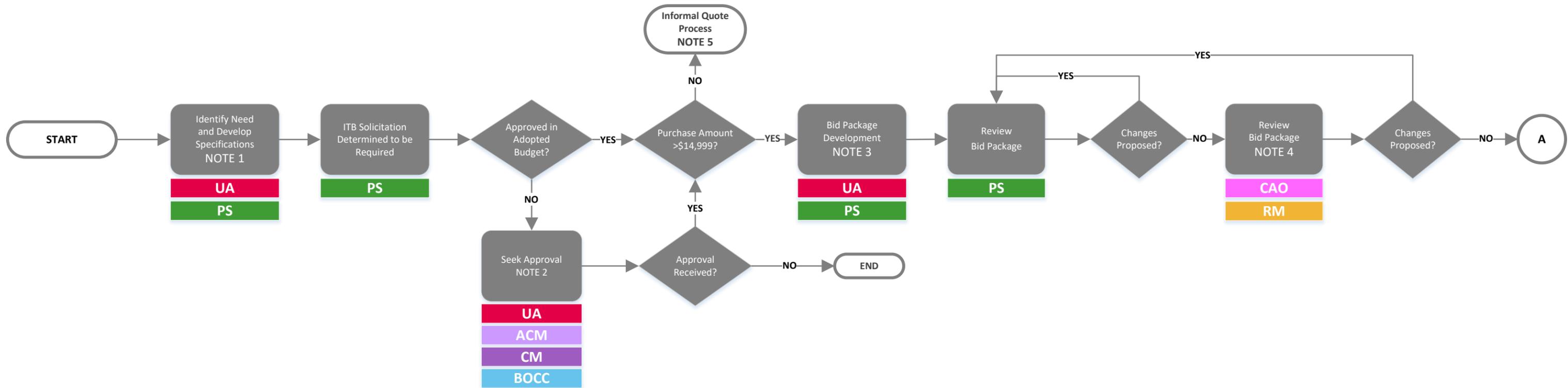


Figure ES-1: Save Our Indian River Lagoon Project Implementation Schedule

APPENDIX D: PROCUREMENT PROCESS MAP

Continued on next page.

Appendix D - Brevard County Invitation to Bid ("ITB") Solicitation and Evaluation Process

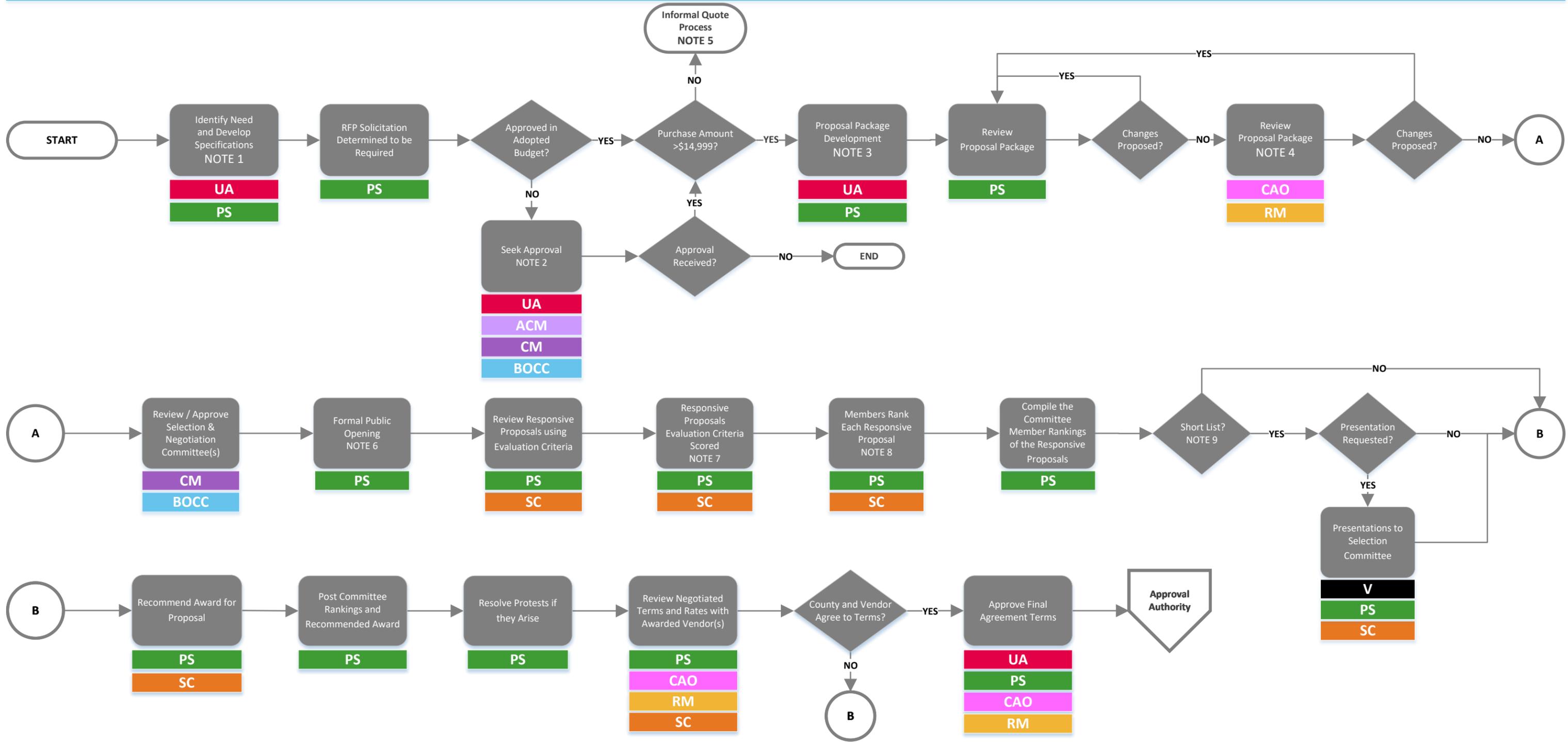


NOTES:

- NOTE 1: The County's Purchasing Manual provides specifications that define the level of performance required rather than specific brand name. The User Agency is expected to show the estimated cost for the purchase, recommended sources, and an adequate scope of work. However, requisitions must not give specifications favoring one supplier to the exclusion of all others. Additionally, the scope of work is reviewed by Purchasing Services to verify accuracy and competitive requirements.
- NOTE 2: Formal bid thresholds: \$15,000-\$24,999 requires Director approval; \$25,000-\$49,999 requires Assistant County Manager approval; \$50,000-\$99,999 requires County Manager approval; <\$99,999 requires BOCC approval.
- NOTE 3: The User Agency prepares and submits scope specifications for any formal sealed bid package to Purchasing Services.
- NOTE 4: Solicitations that incorporate templates approved by CAO and RM will not require further review. However, any exceptions to the approved templates will require approval by CAO and RM.
- NOTE 5: The County makes every effort to solicit at least three (3) responsive and qualified sources for quotes.
- NOTE 6: Bids shall be opened in public at the date, time, and place stated in the public notices.
- NOTE 7: Tabulations are posted on bid hosting sites, which are Demand Star and Vendor Link, no later than three (3) business days after a public opening. The County's purchasing website has links to these bid hosting sites.
- NOTE 8: Purchasing Services verifies that the lowest responsive bidder is qualified. Purchasing Services may use experts to assist in this determination.

County Manager ("CM")	Purchasing Services ("PS")	County Attorney Office ("CAO")	User Agency ("UA")	Budget Office ("BO")
Assistant County Manager ("ACM")	Risk Management ("RM")	Selection Committee ("SC")	Vendor ("V")	Board of County Commissioners ("BOCC")

Appendix D - Brevard County Request for Proposal ("RFP") Solicitation and Evaluation Process

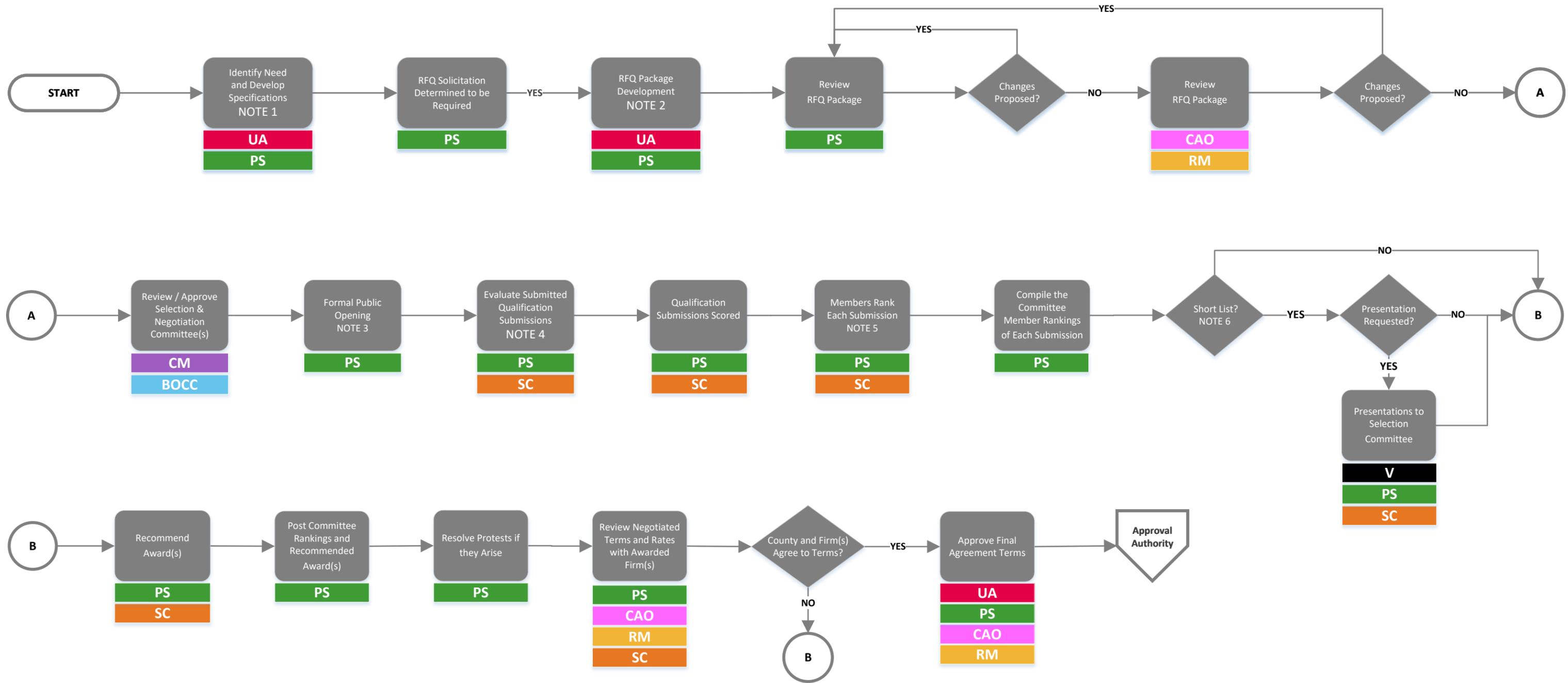


NOTES:

- NOTE 1: The County's Purchasing Manual provides specifications that define the level of performance required rather than specific brand name. The User Agency is expected to show the estimated cost for the purchase and an adequate scope of work. However, requisitions must not give specifications favoring one supplier to the exclusion of all others. Additionally, the scope of work is reviewed by Purchasing Services to verify accuracy and competitive requirements.
- NOTE 2: Formal proposal thresholds: \$15,000-\$24,999 requires Director approval; \$25,000-\$49,999 requires Assistant County Manager approval; \$50,000-\$99,999 requires County Manager approval; <\$99,999 requires BOCC approval.
- NOTE 3: The User Agency prepares and submits scope specifications and evaluation criteria to be used for any formal sealed proposal package to Purchasing Services.
- NOTE 4: Solicitations that incorporate templates approved by CAO and RM will not require further review. However, any exceptions to the approved templates will require approval by CAO and RM.
- NOTE 5: The County makes every effort to solicit at least three (3) responsive and qualified sources for quotes.
- NOTE 6: Proposals shall be opened in public at the date, time, and place stated in the public notices.
- NOTE 7: For RFPs, price will be objectively scored, as shown, when applicable and where able to do so. Experience, capacity for additional work and references are some of the additional criteria evaluated when scoring proposals.
- NOTE 8: Each committee member shall then rank each proposal's score, with the highest score given a number one (1) and so on, until all vendors have a ranked score. A scoring sheet shall be completed by each voting committee member. The rankings are then added for each vendor and the vendor(s) with the lowest sum of collective rankings is recommended for award.
- NOTE 9: The short list includes the highest ranked proposal(s) that have met all solicitation requirements and are in final consideration for award.

County Manager ("CM")	Purchasing Services ("PS")	County Attorney Office ("CAO")	User Agency ("UA")	Budget Office ("BO")
Assistant County Manager ("ACM")	Risk Management ("RM")	Selection Committee ("SC")	Vendor ("V")	Board of County Commissioners ("BOCC")

Appendix D - Brevard County Request for Qualifications ("RFQ") Solicitation and Evaluation Process



NOTES:

NOTE 1: BCC-26 requires the details of recommended projects shall be submitted to the Board for consideration. If approved, the Board minutes shall reflect approval of the project, method of financing, and appointment of a selection committee.

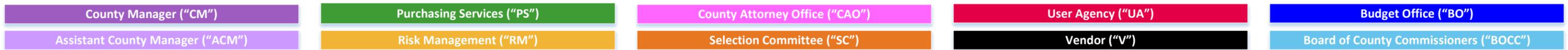
NOTE 2: The User Agency prepares and submits scope of services for any RFQ package to Purchasing Services.

NOTE 3: Submissions shall be opened in public at the date, time, and place stated in the public notices.

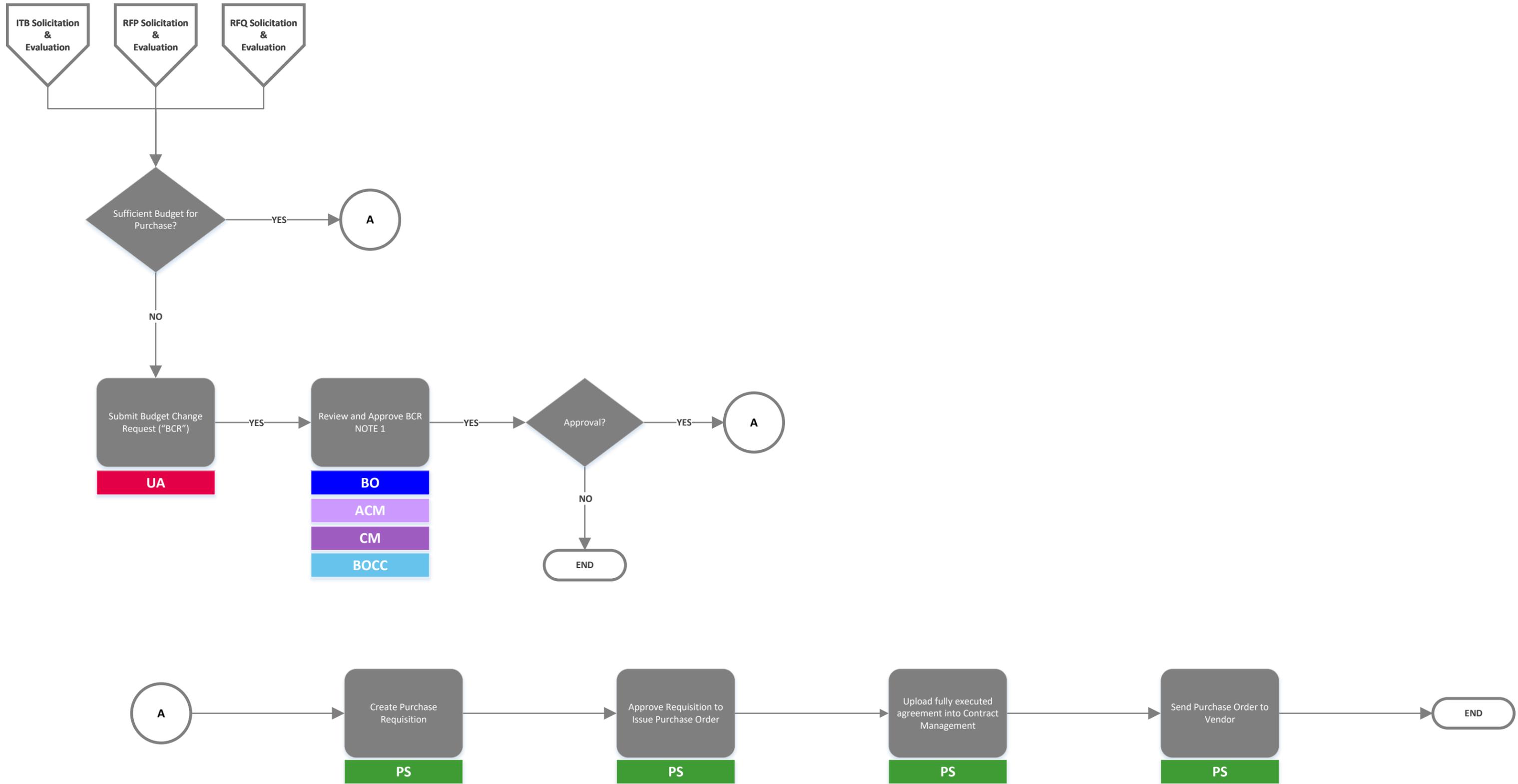
NOTE 4: Submissions are evaluated by the best qualifications and capability to perform. See BCC-25 and BCC-26 for further qualifications and requirements.

NOTE 5: Based on criteria in BCC-25 and BCC-26, each committee member shall then rank each submission's score, with the highest score given a number one (1) and so on, until all submissions have a ranked score. A scoring sheet shall be completed by each voting committee member. The rankings are then added for each vendor and the vendor(s) with the lowest sum of collective rankings is recommended for award.

NOTE 6: The short list includes the highest ranked submission(s) that have met all solicitation requirements and are in final consideration for award.

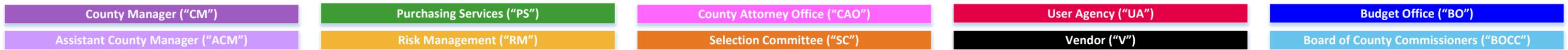


Appendix D - Brevard County Approval Authority for Purchase Orders and Task Orders



NOTE:

NOTE 1: Per BCC-21, the BCR approval thresholds are: \$0-\$25,000 requires Budget Office Director approval; \$25,001-\$50,000 requires Assistant County Manager approval; \$50,001-\$100,000 requires County Manager approval; <\$100,000 requires BOCC approval.





RSM US LLP
7351 Office Park Place
Melbourne, Florida 32940-8229
(321) 751-6200
www.rsmus.com

RSM US LLP is a limited liability partnership and the U.S. member firm of RSM International, a global network of independent audit, tax and consulting firms. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party.

For more information, visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

© 2022 RSM US LLP. All Rights Reserved.