

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

**BRIEFING
DRAFT**

MEETING DATE: DECEMBER 20, 2018

AGENDA ITEM NUMBER: 13

**SUBJECT: RESOLUTION AUTHORIZING EXECUTION OF CONTRACTS TO PROVIDE
BUSINESS PERSONAL PROPERTY AUDITING AND AUDIT APPEAL DEFENSE
SERVICES
(FORSYTH COUNTY TAX DEPARTMENT)**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

ATTACHMENTS: YES NO

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**RESOLUTION AUTHORIZING EXECUTION OF CONTRACTS TO PROVIDE
BUSINESS PERSONAL PROPERTY AUDITING AND
AUDIT APPEAL DEFENSE SERVICES
(FORSYTH COUNTY TAX DEPARTMENT)**

WHEREAS after due advertisement, bids were received and publicly opened by the City/County Purchasing Department at 12:00 p.m. on September 27, 2018, for Requests for Proposals (RFP) process to identify Business Personal Property Auditing and Audit Appeal Defense Services;

WHEREAS terms of the bid specifications requested bidders to submit their qualifications, experience, results and pricing for Business Personal Property Auditing and Audit Appeal Defense Services allowing Forsyth County the opportunity to select the bids that are in the best interests of the County. A total of four (4) bids were received. All bids were evaluated by a team of Tax Administration staff. The three highest scoring bid responses were:

	<u>Vendor Scores</u>
Tax Management Associates, Inc.	412
County Tax Services, Inc.	340
Turner Business Appraisers, Inc.	338

; and

WHEREAS following review and evaluation of the bids received, it is the recommendation of the County Manager, Tax Assessor/Collector, and the Purchasing Director that contracts be awarded to the above-identified bidders and that the County Manager be authorized to execute contracts on behalf of Forsyth County;

NOW, THEREFORE, BE IT RESOLVED, by the Forsyth County Board of Commissioners that contracts for Business Personal Property Auditing and Audit Appeal Defense Services for Forsyth County are hereby awarded to Tax Management Associates, Inc., County Tax Services, Inc., and Turner Business Appraisers, Inc., with a grand total for all three not to exceed \$150,000, and that all other bids are rejected; and

BE IT FURTHER RESOLVED, that the County Manager and Clerk to the Board are hereby authorized to execute, on behalf of Forsyth County, contracts for Business Personal Property Auditing and Audit Appeal Defense Services for the Forsyth County Tax Administration, as identified herein with Tax Management Associates, Inc., County Tax Services, Inc., and Turner Business Appraisers, Inc., to provide audit services for consideration by Forsyth County.

Adopted this the 20th day of December 2018.

**Summary of Scoring of Responses to:
RFP for Business Personal Property Auditing and Audit Appeal
Defense Services**

Review Committee: John Burgiss, Michael Pollock, Elizabeth Stowe, Pam Hurst, and Vickie Sullivan.

Copies of the original RFP, all bid documents, and the scoring grid were distributed to each committee member on Friday September 28th. Each member independently completed the grid scoring sheet and submitted their responses prior to meeting at 3pm on October 3rd to review the final scores of each vendor. The bid could be won by multiple vendors.

There were 4 total submissions: TMA (Tax Management Associates), Turner Business Appraisers, CTSI (County Tax Services Inc), and Evans and Associates.

The final scores were as follows:

TMA (Tax Management Associates Inc):	412
CTSI (County Tax Services Inc):	340
Turner Business Appraisers:	338
Evans and Associates:	288

The Committee decided to award the bid to the top 3 vendors as there was a large gap between the average scores and the lowest scoring vendor. In addition, further reason for eliminating the lowest scoring vendor (Evans and Associates) was that they did not comply with appeal defense services included in the fee schedule. One of the requirements was that "The Contractor shall be able to indicate their responsibility for defending its audit findings throughout any appeals process without additional cost to the County." Evans and Associates stated they would charge \$125 per hour for anything over 40 hours. In addition, the Tax Assessor/Collector, John Burgiss, did not agree with some statements in "The Evan's & Associates' Approach" which were that while some audit firms could discover 60%-90% of all audited accounts but that they believed that to be overly aggressive and they only have a discovery rate of approximately 33%. It is the Tax Assessor's belief that the auditing firm should comply and issue discoveries per statutes, not based on the firm's opinion of what should be discovered.