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# Brevard County, Florida

## Half-Cent Sales Surtax – Save Our Indian River Lagoon (“SOIRL”) FY 2022 Internal Audit Report

September 23, 2022

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## TRANSMITTAL LETTER

September 23, 2022

The Audit Committee of  
Brevard County, Florida  
2725 Judge Fran Jamieson Way  
Viera, Florida 32940-6699

Pursuant to the approved Brevard County (“County”) Fiscal Year (“FY”) 2021/2022 internal audit plan, we hereby present our internal audit report of the Half-Cent Sales Surtax – Save Our Indian River Lagoon Project (“SOIRL”) for FY 2022. Below is an overview of the SOIRL timeline.

<b>FY 2017</b>	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.
<b>FY 2018</b>	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.
<b>FY 2019</b>	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.
<b>FY 2020</b>	RSM issued the FY 2020 SOIRL report on March 22, 2022 and presented it to the Audit Committee on April 20, 2022 and to the COC on May 20, 2022. The scope of the detailed transaction testing focused on revenues, procurement, and expenditures.
<b>FY 2021</b>	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.
<b>FY 2022</b>	RSM completed the draft FY 2022 SOIRL report dated September 23, 2022 and will present to the Audit Committee on October 26, 2022. The final report will be presented to the SOIRL COC in an upcoming meeting. The scope of the detailed transaction testing in this report included revenues, procurement, and expenditures.

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*

## 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

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.

#### Testing and Reporting

For the scope period October 1, 2021 through June 30, 2022, 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.
- 14 out of 64 active projects selected for expenditure testing, representing \$5,680,395 of \$11,519,066 (49%) total expenditures during the scope period. There were a total of 52 invoices tested, with one exception noted.
- Reviewed evidence of proper procurement compliance for all of the vendors sampled in the expenditure testing. While the vendors selected for expenditure testing did have updated Task Orders executed, there were no Invitation to Bid (ITB), Request for Qualifications (RFQ), or Request for Proposals (RFP) to test for procurement testing. As such, three vendors were selected to represent the procurement processes of ITB, RFQ, and RFP during FY2022.

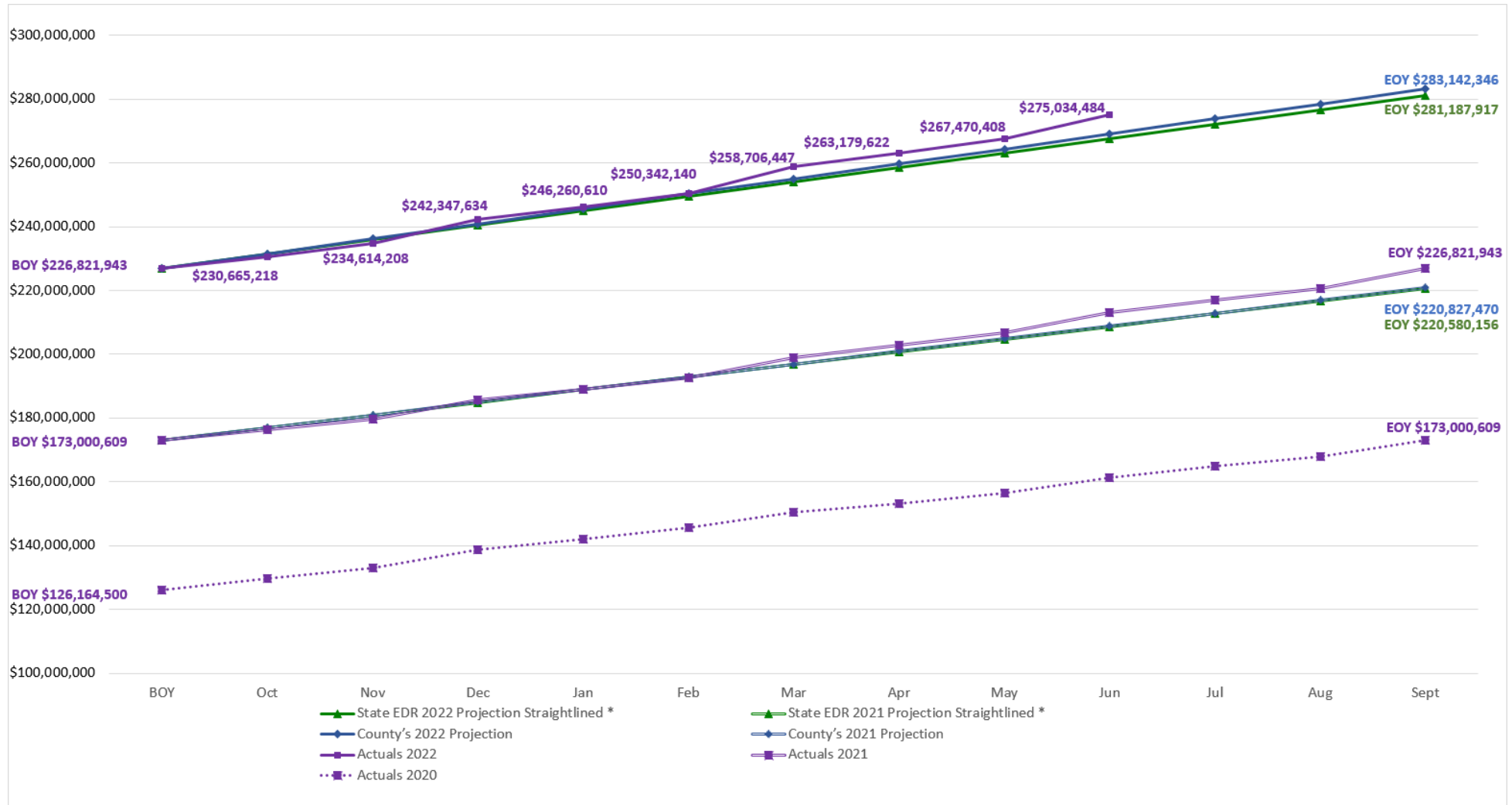
We compiled the results of our detailed testing into this written report.

### Number of Observations by Risk Rating

FY 22 SOIRL	High	Moderate	Low
Expenditures Testing	-	-	1

## 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 monthly.

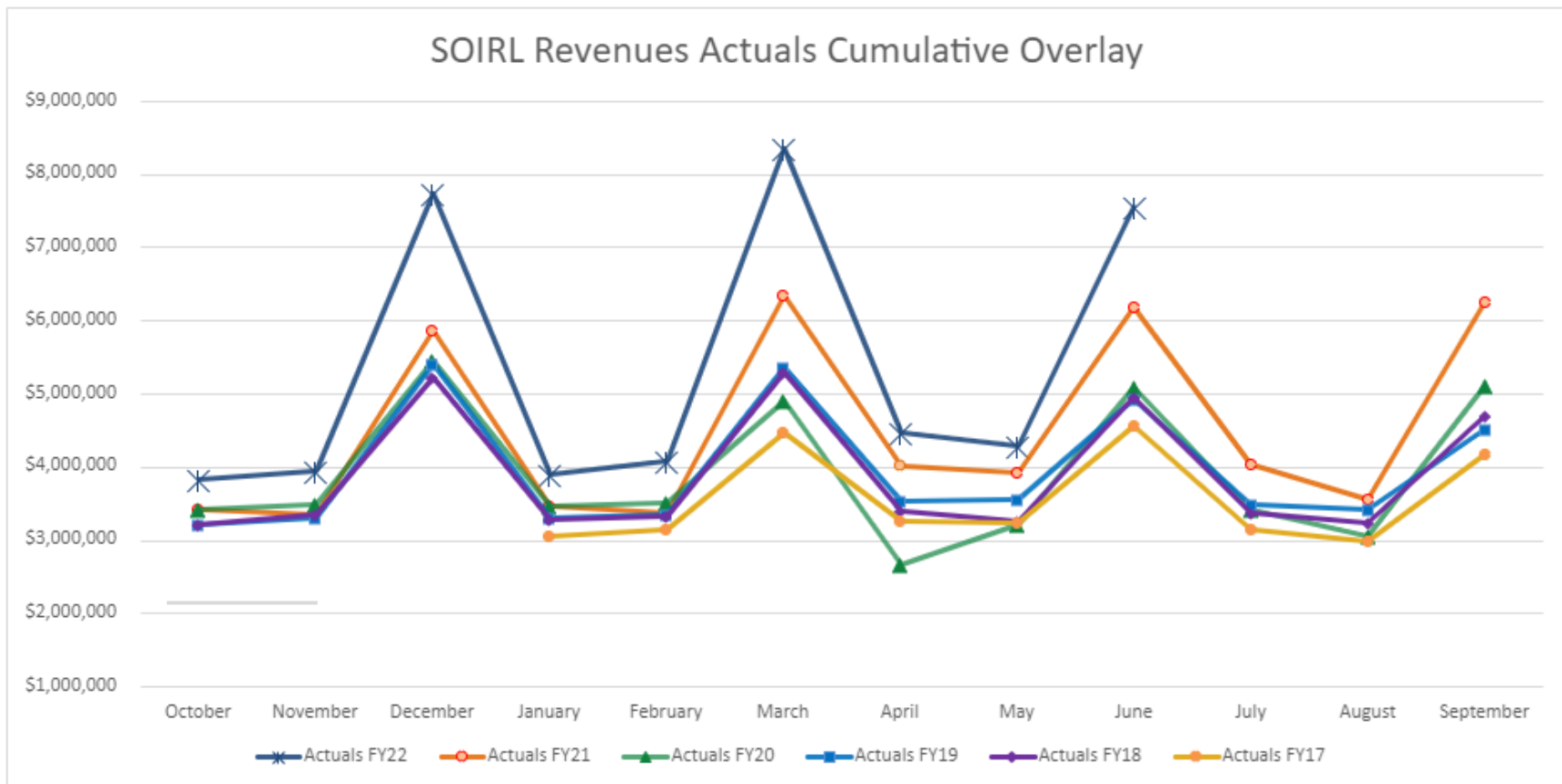


## RESULTS

### 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 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.



## RESULTS – CONTINUED

### Expenditures

The County reported a total of \$11,519,066 in SOIRL expenditures from the SOIRL trust fund for the period of October 1, 2021, through June 30, 2022. Those expenditures funded 64 active projects during the scope period. Of the active projects, we obtained support from County Finance and the publicly available online payment database for a sample of 14 projects, with 52 invoices totaling \$5,680,395 (49%) of the total SOIRL expenditures during the in-scope period. The projects sampled were judgmentally selected. 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. One exception was noted during testing.

Detailed Procedures	Septic Removal by Sewer Connect	Septic Removal by Sewer Extension				Septic System Upgrades	Monitoring & Respond
	North IRL Septic System 463 Quick Connections	Sykes Creek - Zone M	Merritt Island - Zone G	South Central - Zone C	South Central - Zone F / Pineapple Avenue	Banana River Lagoon 100 Septic System Upgrades	INRB Monitoring
Prime Contractor(s) / Municipality	Individual homeowners	The Title Station Inc., Terracon Consultants Inc.	Wade Trim Inc.	CK Contractors & Development LLC, Infrastructure Solution Svcs LLC, Florida Power & Light Company	City of Melbourne	Individual Homeowners	Environmental Consulting & Technology Inc.
Subcontractor(s)					Young's Communication, Reiss Engineering, CHA Consulting, Lawrence James, Martin Conlin		
Approved Prime Contract	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	3	✓	✓	✓	1	3	✓
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	✓	✓
Prime Contractor Proof of Payment Reviewed*	✓	✓	✓	✓	✓	✓	✓
Reimbursement Package Reviewed	✓	2	2	2	✓	✓	2
Municipality Proof of Payment Reviewed	3	2	2	2	✓	3	2
Homeowner Proof of Payment Reviewed	✓	2	2	2	1	✓	2
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓

## RESULTS – CONTINUED

Detailed Procedures	Stormwater Projects			Muck Removal & Interstitial			Contingency
	Denitrification Retrofit of Johns Road Pond	Titusville High School Baffle Box	Basin 26 Sunset Road Serenity Park Woodchip Bioreactor	Cocoa Beach Muck Dredging Phase II-B	Cocoa Beach Golf Muck & Interstitial Treatment	Grand Canal Muck & Interstitial Treatment	Draa Field Vegetation Harvesting
Prime Contractor(s) / Municipality	Gregori Construction Inc.	City of Titusville	Gregori Construction Inc.	City of Cocoa Beach	City of Cocoa Beach	Gator Dredging Waterfront Property Services LLC, Atkins North America Inc., Geosyntec Consultants Inc.	City of Titusville
Subcontractor(s)		Gregori Construction Inc.		Mead & Hunt Central Sand	Geosyntec		Environmental Consulting & Technology
Approved Prime Contract	✓	✓	✓	✓	✓	✓	✓
Set Contracted Values	✓	✓	✓	✓	✓	✓	✓
Assigned Task Order	4	1	4	1	1	✓	1
Invoice Supported and Reviewed	✓	✓	✓	✓	✓	E1	✓
Prime Contractor Proof of Payment Reviewed*	✓	✓	✓	✓	✓	✓	✓
Reimbursement Package Reviewed	4	✓	4	✓	✓	2	✓
Municipality Proof of Payment Reviewed	4	✓	4	✓	✓	2	✓
Homeowner Proof of Payment Reviewed	4	1	4	1	1	2	1
Expense Allowable per Program	✓	✓	✓	✓	✓	✓	✓

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

Notes:

- 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. Homeowner proof of payment is not applicable.
- 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 or homeowner 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.
- 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.

E1 Exception noted, see Expenditure Observation on next page.



## RESULTS – CONTINUED

### Expenditure Observation

Observation	1. Invoice Approval
<p><b>Low</b></p>	<p>Administrative Order (AO) 33 requires the authorized Natural Resources personnel to approve expenditures of their agency’s fund(s) to sign invoices to indicate their approval prior to submission to the Finance Department for payment. Within AO 33, AO 39 is also mentioned stating that any submitted invoices that do not contain the signature of an authorized individual will be returned to the appropriate department for signature prior to payment. During detailed testing, we noted one (1) invoice out of fifty-two (52) invoices tested lacking the Natural Resources Director’s approval. The invoice was reviewed by both the Project Manager and the Support Services Manager. The invoice totaled \$18,537.50 and accounts for 0.3% of sampled expenditures for this scope period. No funds were misappropriated or erroneously expended.</p>
<p><b>Recommendation</b></p>	<p>We recommend following AO-33 without exception along with a training opportunity for personnel. Management to follow up with County Finance.</p>
<p><b>Management’s Response</b></p>	<p><b>Response:</b> The Department’s Finance Manager looked up the approved/open Purchase Order and coded the invoice accordingly. The Project Manager reviewed that the work being invoiced had been completed to the County’s satisfaction and contract terms. The Support Services Manager reviewed that the budget was available to pay the invoice from the appropriate account. The Director returned the invoice to the Department Finance Manager with a question about whether a portion of the invoice was eligible to be charged to a grant. The Department’s Finance Manager took the invoice returned from the Director and forwarded it to the Finance Department for payment without realizing that it was not signed by the Director. The invoice was paid by the Finance Department and billed to the correct account.</p> <p>Corrective action was taken as follows: The AO-33 procedure was reviewed with Department staff who process invoices and the clerk’s Finance Department was also notified.</p> <p><b>Responsible Party:</b> Department’s Finance Manager</p> <p><b>ECD:</b> Completed immediately.</p>

See Appendix A for risk rating definitions.

## RESULTS – CONTINUED

### Procurement

All vendors tested through the expenditure testing were also tested for proper procurement processes. While these vendors had new task orders and subsequent purchase orders for expenditures, all of which were tested, there were no new competitive solicitations (Invitation to Bid (ITB), Request for Qualifications (RFQ), or Request for Proposals (RFP)) for the vendors in our expenditure sample. As such, three vendors were judgmentally selected for detailed testing of the competitive solicitation process during FY2022. **No exceptions were noted in our testing.**

Detailed Procedures*	Sampled Vendors						
	Terracon Consultants Inc.	Gregori Construction Inc.	Atkins North America	GeoSyntec Consultants Inc.	The Title Station	Waterfront Property Services	Environmental Consulting & Technology
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	RFQ/CCNA	ITB	RFQ/CCNA	RFQ/CCNA	Land	ITB	RFP

Detailed Procedures*	Sampled Vendors					
	Florida Power & Light	Metro Equipment Services, Inc.**	USSI USA**	Infrastructure Solution Services**	Wade Trim Inc.	CK Contractors & Development LLC
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	SS	ITB	RFP	RFQ/CCNA	RFQ/CCNA	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.

\*\* Vendors selected for competitive procurement testing.

#### Procurement Notes:

- 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.
- RFP – procured via a request for proposals 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.
- 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.

## APPENDIX A: OBSERVATION RISK RATING DEFINITIONS

Definitions of the rating scale are included below.

Observation Risk Rating Definitions	
Rating	Explanation
<b>Low</b>	Observation presents a low risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success / achievement of goals and internal control structure.
<b>Moderate</b>	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success / achievement of goals and improve its internal control structure. Action should be in the near term.
<b>High</b>	Observation presents a high risk (i.e., impact on financial statements, internal control environment, public perception/brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success / achievement of goals and improve its internal control structure. Action should be taken immediately.

## APPENDIX B: 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 C: 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>.

### 2022 Citizen Oversight Committee

- Vinnie Taranto (2021 Chair), Technology Member
- Stephany Eley (2021 Vice Chair, 2018 Chair), Education/Outreach Member
- John Windsor (2019 Vice Chair, 2020 Chair), Lagoon Advocacy Member
- Courtney Barker (2020 Vice Chair), Finance Member
- David Lane (2019 Chair, 2018 Vice Chair), Tourism Member
- Lorraine Koss (2017 Chair), Science Member
- Susan Hodgers, Real Estate Member
- Charles Venuto, Science Alternate
- Terry Casto, Lagoon Advocacy Alternate
- David Sherrer, Technology Alternate
- Eric Mannes, Real Estate Alternate
- Kimberly Newton, Education Alternate
- Todd Swingle, Finance Alternate
- Laurilee Thompson, Tourism Alternate

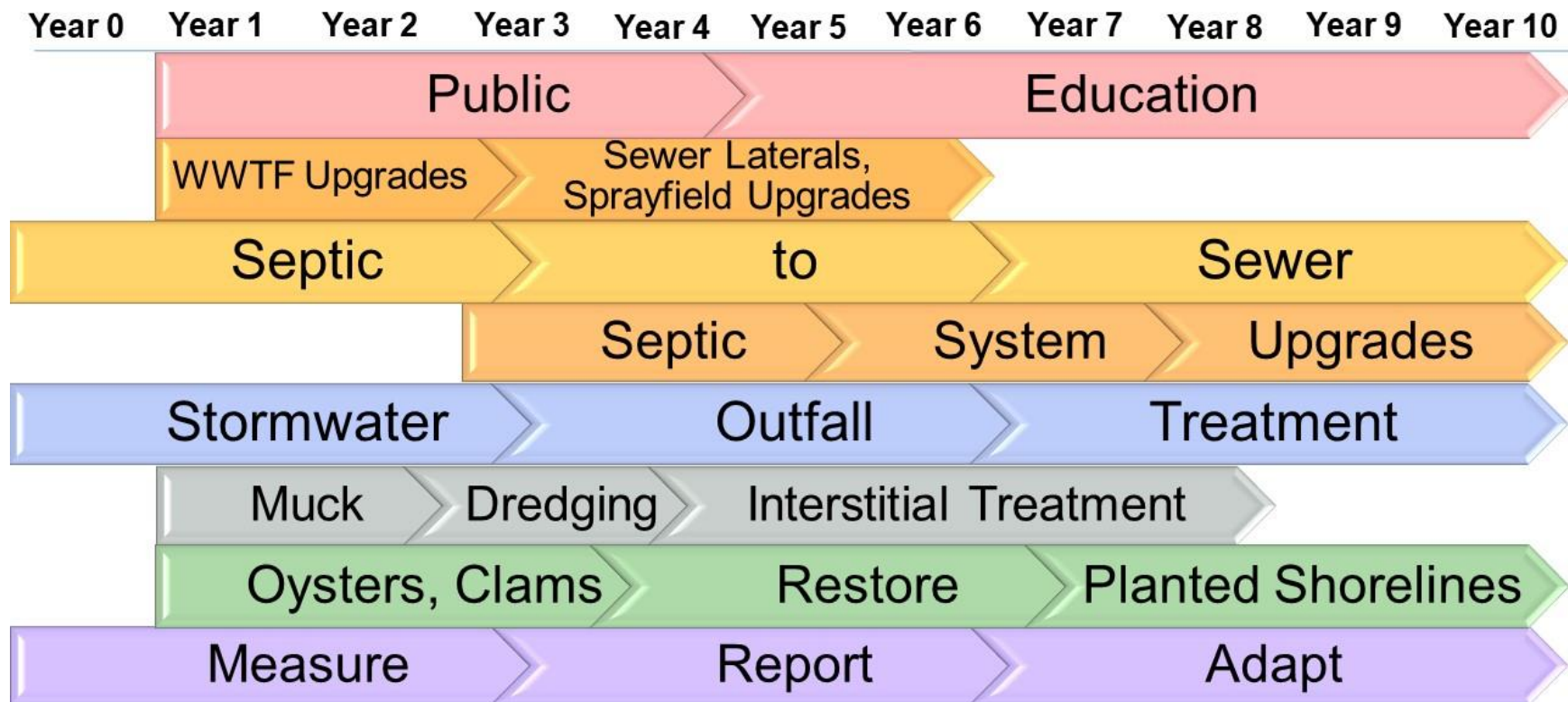


## APPENDIX D: PROJECT PLAN

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.

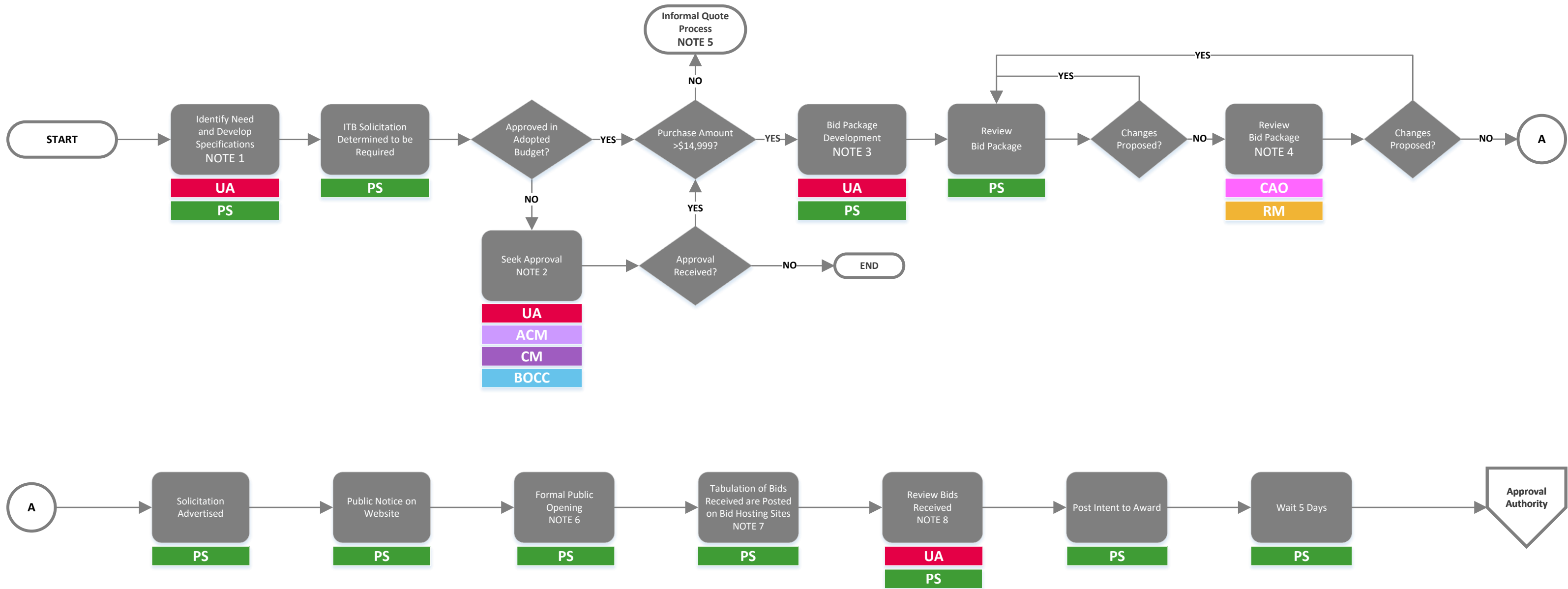
### Flow Path to Success



## APPENDIX E: PROCUREMENT PROCESS MAP

Continued on next page.

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



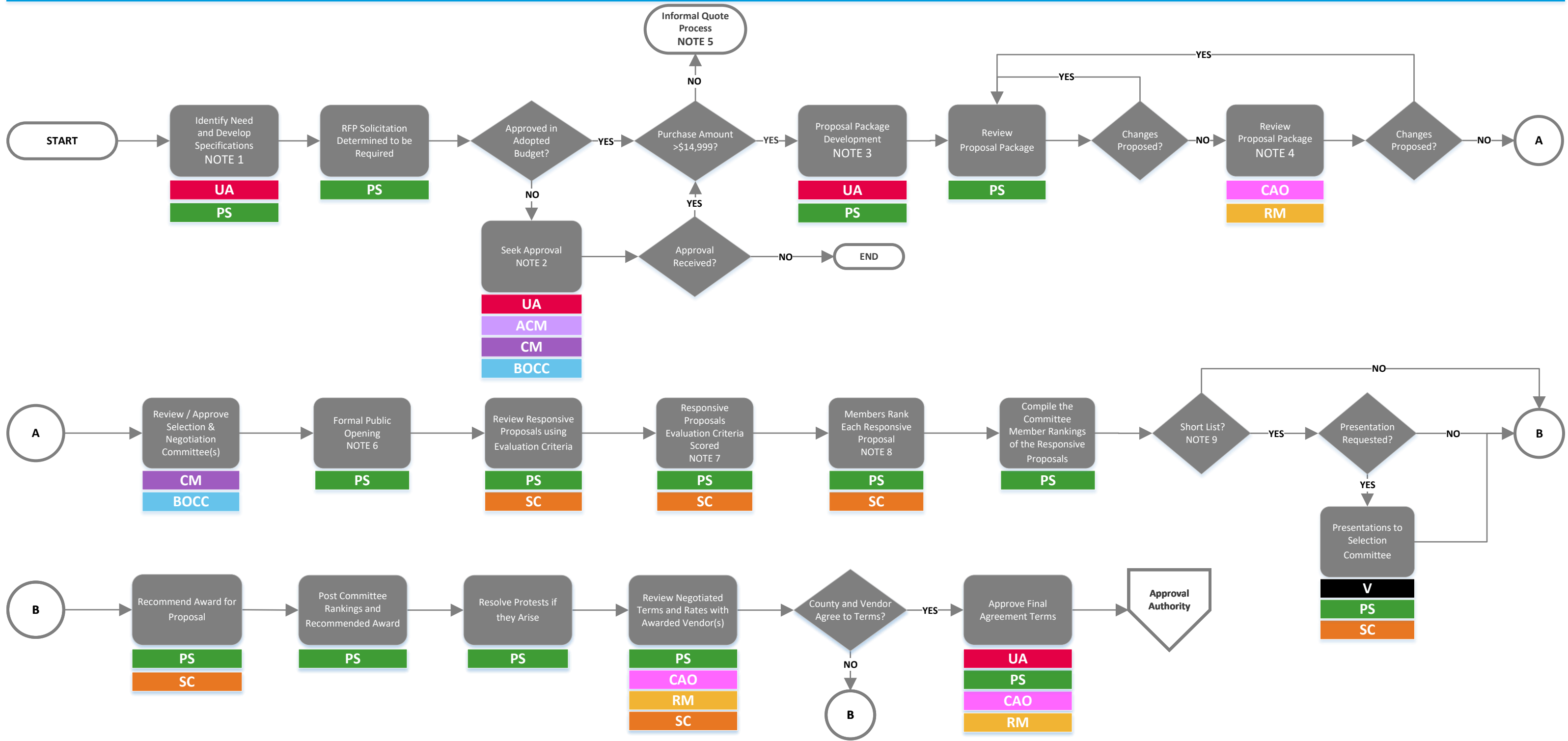
**NOTES:**

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

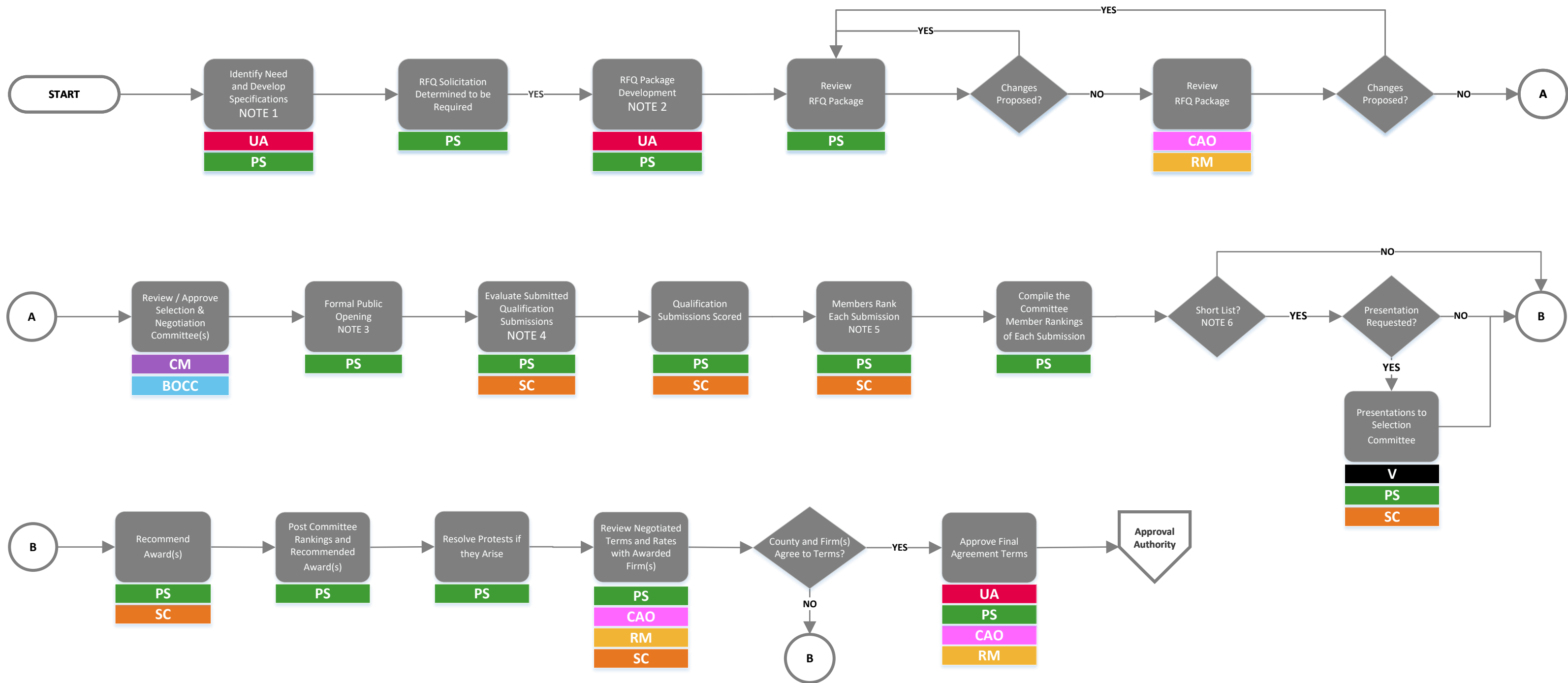


**NOTES:**

- 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 E - 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.

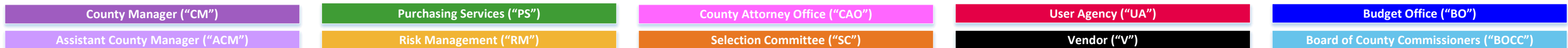
NOTE 2: The User Agency prepares and submits scope of services for any RFQ package to Purchasing Services.

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

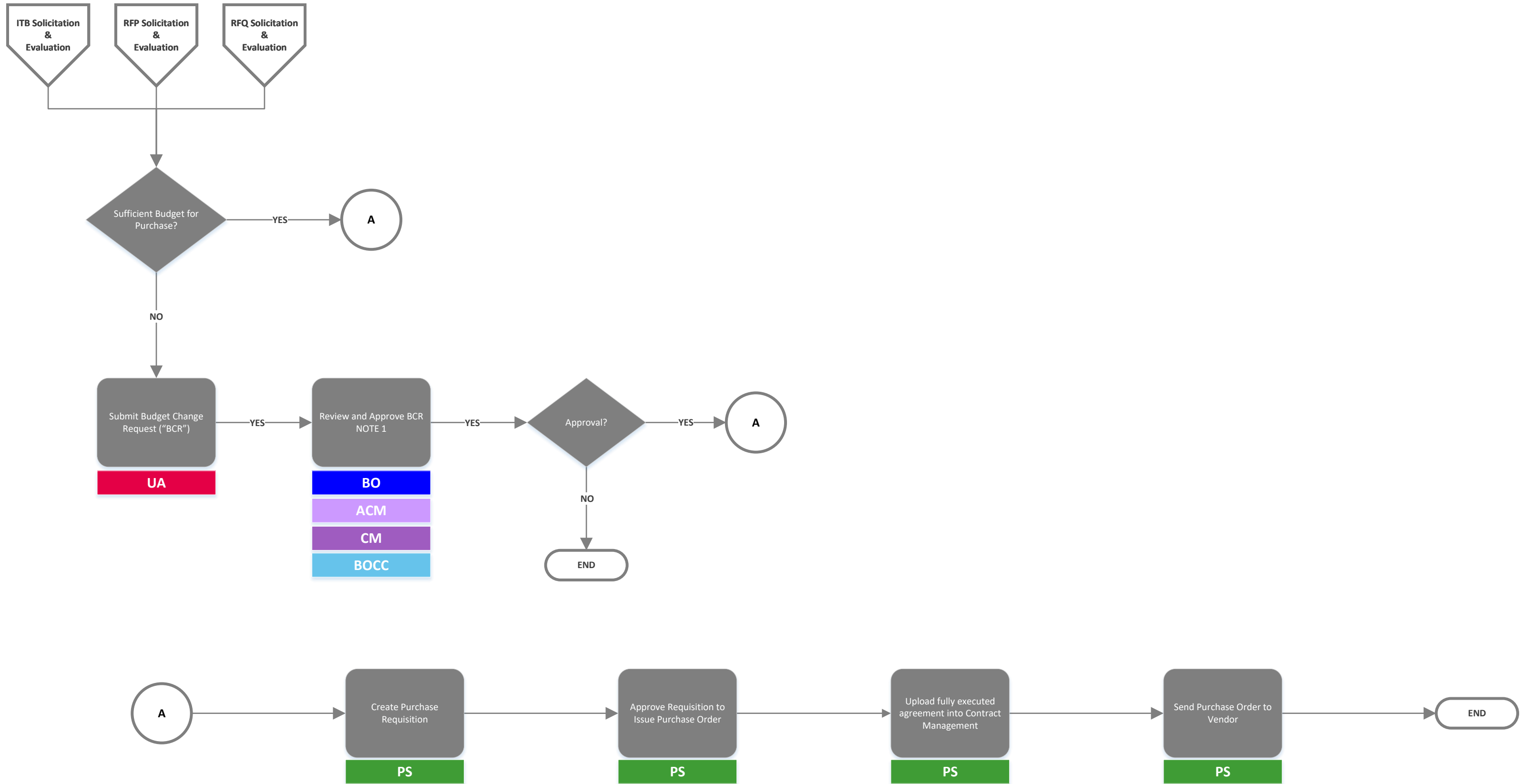
NOTE 4: Submissions are evaluated by the best qualifications and capability to perform. See BCC-25 and BCC-26 for further qualifications and requirements.

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.

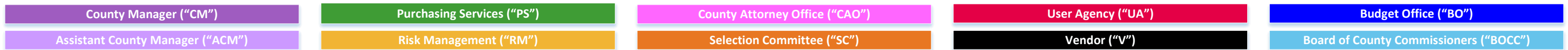


# Appendix E - Brevard County Approval Authority for Purchase Orders and Task Orders



**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.





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