



**PORT OF TACOMA
REQUEST FOR PROPOSALS
No. 071541**

FINANCIAL AUDIT SERVICES

Issued by
Port of Tacoma
One Sitcum Plaza
P.O. Box 1837
Tacoma, WA 98401-1837

RFP INFORMATION	
Contact:	Monique Chapman, Procurement
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Submittal Date	JULY 9, 2021 @ 2:00 PM (PST)

PLEASE SUBMIT ALL CORRESPONDENCE AND PROPOSALS
VIA E-MAIL DIRECTLY TO THE PROCUREMENT CONTACT LISTED ABOVE AND INCLUDE
'FINANCIAL AUDIT SERVICES' IN THE SUBJECT LINE

PORT OF TACOMA
Request for Proposals (RFP) #071541
Financial Audit Services

The Port is soliciting proposals from qualified firms of certified public accountants to conduct an examination and to render an opinion on the Port's annual financial statements for the fiscal years of 2022 through 2026. The contract will include an option, at the Port's discretion, to extend the contract for up to two additional years.

A. Port of Tacoma and The Northwest Seaport Alliance Background

Located on Commencement Bay – a natural, deep-water harbor in Puget Sound – the Port of Tacoma (Port) is an independent municipal corporation operating under state enabling legislation (RCW Chapter 53).

Created by Pierce County citizens in 1918, the Port owns approximately 2,400 acres within the City of Tacoma in an area generally referred to as the "Tacoma Tideflats." Most of this land is improved and leased to private operators for marine terminal and intermodal rail activities, warehousing, distribution, and manufacturing. As described below, most of the cargo-related operations of the Port of Tacoma are licensed to The Northwest Seaport Alliance (NWSA).

More information on the Port is available on our website at: www.portoftacoma.com.

On August 4th, 2015, the ports of Seattle and Tacoma joined forces to create The Northwest Seaport Alliance (NWSA). The formation of the NWSA unified the management of Tacoma & Seattle's marine cargo facilities and business lines to strengthen the Puget Sound gateway and attract more marine cargo and jobs for the region. The NWSA is the first of its kind in North America and becomes the third-largest container gateway in North America. Regional marine cargo facilities are also a major center for bulk, breakbulk, project/heavy-lift cargoes, automobiles and trucks. Additional information: <https://www.nwseaportalliance.com>.

The Port's accounting policies conform to generally accepted accounting principles (GAAP) as applicable to proprietary funds of governmental units. The Port's accounting records are maintained in accordance with methods prescribed by the State Auditor's Office under the authority of Chapter 43.09, Revised Code of Washington. The Port uses the Uniform System of Accounts for Ports Districts in the State of Washington.

Audit Committee

The Audit Committee is an extension of the Port of Tacoma Commission. Its primary function is to oversee financial audit matters relating to the Port's auditing processes and procedures.

B. SCOPE OF SERVICES

The Port requests proposals from qualified firms having the breadth of resources and depth of expertise to cover the complexity of the Port's businesses and to provide financial audit services to plan, implement, report, and render an opinion on the Port's annual financial statements and the Port's Comprehensive Annual Financial Reports, to satisfy requirements imposed by the Single Audit Act and Subpart F of Title 3 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and to report on applying agreed-upon procedures related to financial assurance letters provided to the Washington State Department of Ecology and the U.S. Environmental Protection Agency.

The successful firm will perform audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and any other applicable procedures for the audit of a government's financial statements prepared in accordance with GAAP.

The successful firm will have extensive experience in both the private and public sectors, experience performing audits of similar entities in terms of size, budget, revenue, diversity of operations and industry (port authority, enterprise fund, OPEB).

The scope of services will include audit services for applicable Governmental Accounting Standards adopted by the Port. In addition, the successful firm shall conduct an evaluation of the system of internal control to assess the extent it can be relied upon to ensure accurate information.

The selected firm shall also review the Port's Comprehensive Annual Financial Report which includes, but not limited: the letter of transmittal, independent auditors report, management discussion and analysis, financial statements, notes to the statements, required supplemental information, and statistical section. The firm will provide comments to the Port within 10 days after the receipt of the drafted Comprehensive Annual Financial Report from the Port.

The Port will be given the opportunity to review and discuss the audit report for possible clarification before final release. Confidentiality will be maintained throughout the audit process. When the final report is distributed, all working papers and report become public documents.

The 2020 audit was performed remotely due to health concerns related to the pandemic and stay-at-home restrictions imposed by the governor. If public health restrictions continue or are required, the audit will be performed remotely.

MINIMUM REQUIREMENTS

Only firms registered to practice public accounting in the state of Washington, in accordance with [WAC 4-25-750](#) should respond to this RFP. Firms must also have completed an external quality control review (peer review), without a failing score, within the past three (3) years in accordance with Generally Accepted Government Auditing Standards (GAGAS).

CONTRACT TERM

The contract term will be five years: 2022 – 2026. The contract will include an option, at the sole discretion of the Port to extend the contract for up to two additional years.

COMPENSATION

Compensation for services shall be a fixed price for each year of the five-year term of the agreement and the extension period. The proposed blended hourly rate by year for additional unplanned services as described in C. Deliverables.

Upon request the firm will provide the Port with a statement of chargeable hours to substantiate billings.

C. DELIVERABLES:

Deliverables shall include, but are not limited to:

- Independent audit and expression of an opinion on the Port's financial statements and the Port's Comprehensive Annual Financial Report for each year.
- Report on compliance with major federal programs and report on internal control over compliance and report on schedule of expenditures for federal awards required by uniform guidance (single audit).
- Independent audit and expression of an opinion on the Port's Post-Employment Health Care Benefits Trust Fund for each year.
- Issue an agreed upon procedures engagement based the year end net position to satisfy the requirements of the Environmental Protection Agency.
- Prepare draft audit report.
- Draft management recommendations for review with management.
- Prepare final audit report.
- Additional Unplanned Services: The Port may request the Auditor to perform additional services that are not included in the deliverables above which may be due to, but not limited to, adoption of new accounting standards requiring additional audit work, new compliance audit requirements by federal agencies for new funding provided to the Port or new agreed-upon procedures required by federal or State agencies.

Audit Report Deadlines

A draft audit report and any draft management letter of recommendations must be completed no later than the third week of March of the subsequent audit year.

For each fiscal year the financial statement audit along with the issuance of the independent auditor's opinion must be issued before the first Thursday in April, unless mutually agreed by both parties

D. EVALUATION CRITERIA AND PROPOSAL ELEMENTS:

Interested firms are encouraged to submit qualifications and experience in a brief, concise Proposal. Proposals are limited to 10 numbered pages (8 ½ by 11 inch) **excluding** the cover letter and appendices. **Proposals that exceed 10 pages will not be reviewed.** Resumes are not included in the page count but may be added as an appendix using a maximum of one page resume per team member. See Attachment A for further instructions. At a minimum, proposals should address:

1. Firm_____30 PTS

Firm background and technical experience:

- Describe the firm's experience performing audits of similar entities in terms of size, budget, revenue, diversity of operations, industry (port authority, enterprise fund, OPEB, Joint Ventures);
- Describe the firm's system of quality control to deliver timely, efficient and effective audits;
- Firm's experience and history in accurately completing the scope of work on schedule;
- Ability of the firm and the assigned team members to communicate and work effectively with client staff, regulators and other stakeholders involved in the work;
- List of recent audits in the last three years, to include a point of contact and contact information and brief description, for services relevant to the items listed in the Scope of Services as performed by the key personnel. Only projects completed by members of the project team will be considered.

2. Team_____25 PTS

The composition of the team and their ability and capacity to perform scope of work:

- The proposed project team's ability to perform the work identified in the Scope of Services and a staffing estimate. Indicate the number of people (by level) located within the local office that will handle the audit.
- The audit approach, planning, identifying and mitigating key areas of risk associated with deliverables.
- The audit approach and key areas of risk and challenges considering the formation of the Northwest Seaport Alliance ("NWSA") by the Port of Seattle and the Port of Tacoma.

3. Staff_____25 PTS

The experience and technical competence of key team members and their role on the project:

- Name, title, education and professional license(s), employment history proposed position on the team.

- Describe key individuals experience and roles in past or current projects of a similar scope.

4. Compensation_____10 PTS

Compensation information MUST be provided separately from the proposal, in an individual PDF document.

Compensation for services shall be a fixed price for each year of the five-year term of the agreement and the extension period. The fixed fee shall include a minimum number of hours to be allocated to the partner-in-charge, supervising manager, and field staff.

- All rates quoted shall be:
 - a) Fully burdened, including, but not limited to, per diem, administrative overhead, travel, lodging, and transportation (all direct/indirect expenses included);
 - b) Quoted in US Dollars.
 - c) Full cost inclusive of sales tax and other government fees, taxes and charges.
 - d) Valid throughout the seven year contract period unless otherwise amended and agreed to by both parties in writing.
- Firms should present the firm's proposed fees for the financial audits and the single audit separately for the services proposed for each year as single audits may not be required each year.
- All rates quoted shall be full cost inclusive of sales tax and other government fees, taxes and charges and valid throughout the contract period unless otherwise amended and agreed to by both parties in writing;
- Describe any claim submitted by the firm to any client, or submitted by any client against the firm, within the past two years related to the professional services provided by the firm or its key personnel. For purposes of this request, "claim" means a sum of money in dispute in excess of 10% of the firm's fee for the services provided;
- Exceptions to Terms and Conditions: List any exceptions your firm may have to accepting the Port's standard Terms and Conditions. Attachment A is the Port's standard Terms and Conditions; describe the nature of any exceptions to the Port's standard Terms and Conditions and firm's proposed alternative.

5. References_____10 PTS

Ensure completion of a **minimum of 3 references** submitted using Attachment C. All references must be received by the Port by the proposal due date. The Port will evaluate the reference checks to assess the proposed team's overall performance and success of previous, similar work. Reference checks will also be utilized to validate information contained in the proposal. The Port may contact submitted reference sites directly to accomplish this.

FINAL EVALUATION PHASE (if applicable)

6. Interviews_____100 PTS

Interviews are tentatively scheduled for August 4, 2021. Failure to participate in the interview process will result in the proposer's disqualification from further consideration. Interviews will be held at the Port of Tacoma, Tacoma, WA. Travel costs will not be reimbursed for the interview.

ATTACHMENT A – INSTRUCTIONS FOR PROPOSING

ATTACHMENT B – PERSONAL SERVICES CONTRACT TEMPLATE, TERMS AND CONDITIONS, & RATE SHEET

ATTACHMENT C – REFERENCE QUESTIONNAIRE

PROCUREMENT PROCESS

SOLICITATION TIMELINE:

Issuance of RFP	JUNE 8, 2021
Last Day To Submit Questions	JUNE 23, 2021
Proposal packets due	JULY 9, 2021 @ 2:00 PM (PST)
Short List Consultants*	JULY 23, 2021
Interviews (if required)*	WEEK OF AUGUST 2, 2021
Final Selection*	SEPTEMBER 30, 2021
Execute Contract*	SEPTEMBER 30, 2021

*Dates are tentative.

All status updates on the above solicitation timeline will be announced on the [Port's website for this solicitation](#).

VENDOR OBLIGATION

Port of Tacoma Requests for Bids, Requests for Proposals and Requests for Qualifications can be accessed on the Port's website, www.portoftacoma.com under 'Contracts'; 'Procurements'.

When viewing the details page for this procurement on the Port's Website firms have the option of subscribing to the Holder's List.



By subscribing to the Holder's List, firms will automatically be notified when new documents or changes relating to this procurement occur.

***Only those who have subscribed to the Holder's List will receive notifications throughout the procurement process, up until a firm is selected.**

COMMUNICATION / INQUIRES

Proposers who, relative to this scope of services, contact any individuals or Commission members representing the Port, other than the Procurement Representative listed on the RFP may be disqualified from consideration.

Written questions about the meaning or intent of the Solicitation Documents shall only be submitted to the Procurement Department, procurement@portoftacoma.com (**Financial Audit Services** in the subject line).

Proposers who may have questions about provisions of these documents are to email their questions by the date listed above. The Port will respond to all written questions submitted by this deadline.

ADDENDA

The Port may make changes to this Solicitation. Oral or other interpretations, clarifications or submittal instructions will be without legal effect. Any information modifying a solicitation will be furnished in a formal, written addendum. If at any time, the Port changes, revises, deletes, increases, or otherwise modifies the Solicitation, the Port will issue a written Addendum to the Solicitation. Addenda will be posted to the Port's web site and conveyed to those potential submitters who have requested to be placed on the Holder's List.

SUBMITTAL PROCESS

Proposals must be received via email on or before the date and time outlined on the front page of this RFP. Send your electronic submittal to:

procurement@portoftacoma.com.

Name of Firm, RFP Title (Subject Line)

Please submit proposal, including all appendices and compensation in separate Adobe Acrobat PDFs. Submittals need to be limited to **9 MB in total email size**. It is the Consultant's responsibility to verify the receipt of the submittal. Electronic verification will be provided upon request.

***Late proposals will not be accepted by the Port. Proposals received after the stated date and time will not be reviewed and shall be deemed non-responsive.**

All proposals submitted shall be valid and binding on the submitting firm for a period of ninety days following the Proposal submittal deadline and for any extension of time granted by the submitting firm.

EVALUATION AND AWARD PROCESS

An evaluation team will review each proposal and evaluate all responses received based upon the criteria listed herein. The Port may request clarifications or additional information, if needed. After the evaluation team individually scores each proposal, the scores are tallied and the firms are ranked based on the scores.

A selection may be made based on the proposals and initial evaluation criteria alone. Alternatively, the evaluation team may create a short list of the top ranked firms and invite the short listed firms in for interview and/or check references. Scores for reference checks and interviews will be tallied and added to the short listed firm's initial evaluation scores. Final selection will be based on reference checks and interviews.

The Port intends to select the Proposer who represents the best value to the Port and begin the negotiation and award process based on the evaluated scores.

The selected Consultant will be invited to enter into contract negotiations with the Port. Should the Port and the selected firm(s) not reach a mutual agreement, the Port will terminate negotiations and move to the next highest ranked firm and proceed with negotiations.

The Port reserves the right to accept or reject any or all information in its entirety or in part and to waive informalities and minor irregularities and to contract as the best interest of the Port may require. The Port reserves the right to reject any or all Proposals submitted as non-responsive or non-responsible.

Procedure When Only One Proposal is received

In the event that a single responsive proposal is received, the Proposer shall provide any additional data required by the Port to analyze the proposal. The Port reserves the right to reject such proposals for any reason.

GENERAL INFORMATION

News releases pertaining to this RFP, the services, or the project to which it relates, shall not be made without prior approval by, and then only in coordination with, the Port.

COSTS BORNE BY PROPOSERS

All costs incurred in the preparation of a Proposal and participation in this RFP and negotiation process shall be borne by the proposing firms.

SMALL BUSINESS AND DISADVANTAGED BUSINESS OPPORTUNITIES

The Port of Tacoma encourages participation in all of its contracts by MWBE firms certified by the Office of Minority and Women's Business Enterprises (OMWBE). Participation may be either on a direct basis in response to this solicitation/invitation or as a subcontractor to a Bidder/Proposer. However, unless required by federal statutes, regulations, grants, or contract terms referenced in the contract documents, no preference will be included in the evaluation of bids/submittals, no minimum level of MWBE participation shall be required as a condition for receiving an award and bids/submittals will not be rejected or considered non-responsive on that basis. Any affirmative action requirements set forth in federal regulations or statutes included or referenced in the contract documents will apply. The selected firm will be required to show evidence of outreach.

PUBLIC DISCLOSURE

Proposals submitted under this Solicitation will be considered public documents and, with limited exceptions, will become public information and may be reviewed by appointment by anyone requesting to do so following the conclusion of the evaluation, negotiation, and award process. This process is concluded when a signed contract is completed between the Port and the selected Consultant.

If a firm considers any portion of its response to be protected under the law, the vendor shall clearly identify each such portion with words such as "CONFIDENTIAL," "PROPRIETARY" or "TRADE SECRET" on each page for which the protection is sought. If a request is made for disclosure of such portion, the Port will notify the vendor of the request and allow the vendor not less than ten (10) days to seek a protective order from the Courts or other appropriate remedy and/or waive the claimed confidentiality. Unless such protective order is obtained and provided to the Port by the stated deadline, the Port will release the requested portions of the Proposals. By submitting a response the vendor assents to the procedure outlined in this paragraph and shall have no claim against the Port on account of actions taken under such procedure.

PERSONAL SERVICES AGREEMENT NO. 071451

PROJECT: Financial Audit Services

CONSULTANT: Company, Address, City, State, Zip

PROJECT MANAGER: Darren Arakaki GL ACCOUNT NO. XXXXXXX

THIS AGREEMENT is made and entered into by and between the **Port of Tacoma** (hereinafter referred to as the "Port") and **xxCOMPANYxx** (hereinafter referred to as the "Consultant") for the furnishing of **TITLE** Personal Services (hereinafter referred to as the "Project").

The Port and Consultant mutually agree as follows:

SCOPE OF WORK

Consultant will provide

DELIVERABLES

Deliverables will include:

COMPENSATION

This will be accomplished on fully burdened, fixed basis and will not exceed **\$00,000.00** without prior written approval from the Port.

Consultant is responsible for working within the budget as agreed. Should the Consultant incur costs beyond the not-to-exceed contract budget amount without an executed amendment to this contract, the Consultant is solely responsible for the additional costs.

All invoices shall be emailed to cpinvoices@portoftacoma.com. The email must include the required supporting documentation. Incomplete or improperly prepared invoices will be returned for correction without processing or payment.

Consultant agrees to submit timely invoices as the work progresses. Invoices that are submitted for payment 90 days or more after the work was completed are subject to non-payment.

The length of this agreement is from the date of execution to **xxDATExx**.

This agreement is expressly conditioned upon the **Terms and Conditions** attached and by reference incorporated herein. Consultant acknowledges reading this Agreement, understands it and agrees to be bound by its Terms and Conditions.

AGREED

PORT OF TACOMA

CONSULTANT (LEGAL NAME)

By _____
Name
Title Date

By _____
Name
Title Date

Port of Tacoma Terms And Conditions Personal Services Agreement

In consideration of the mutual covenants, obligations, and compensation to be paid by the Port to Consultant, it is agreed that:

Consultant shall obtain all professional licenses and permits required to complete the scope of work as defined.

1. Key Personnel

The Consultant and/or its subconsultants' key personnel, as described in its Consultant selection submittals, shall remain assigned for the duration of the Project unless otherwise agreed to by the Port.

2. Relationship of the Parties

Consultant, its subconsultants and employees, is an independent Contractor. Nothing contained herein shall be deemed to create a relationship of employer and employee or of principal and agent.

3. Conflicts of Interest

Consultant warrants that it has no direct or indirect economic interest which conflicts in any manner with its performance of the services required under this Agreement. Consultant warrants that it has not retained any person to solicit this Agreement and has not agreed to pay such person any compensation or other consideration contingent upon the execution of this Agreement.

4. Compliance with Laws

Consultant agrees to comply with all local, state, tribal and federal laws and regulations applicable to the project, including building codes and permitting regulations existing at the time this Agreement was executed and those regarding employee safety, the work place environment, and employment eligibility verifications as required by the Immigration and Naturalization Service.

5. Records and other Tangibles

The Port of Tacoma is a public entity and must maintain access to, and be able to provide, records per RCW 40.14, RCW 42.56 and the Secretary of State's Local Government Common Records Retention Schedule (CORE) Version 3.3 (October 2016). Therefore, until the expiration of six years after the term of this Agreement, Consultant agrees to maintain accurate records of all work done in providing services specified by the Agreement and to deliver such records to the Port upon termination of the Agreement or otherwise as requested by the Port.

6. Ownership of Work

The services to be performed by Consultant shall be deemed instruments of service for purposes of the copyright laws of the United States. The Port has ownership rights to the plans, specifications, and other products prepared by the Consultant. Consultant shall not be responsible for changes made in the models, programs, reports or other products by anyone other than the Consultant. Consultant shall have free right to retain, copy and use any tangible materials or information produced but only for its own internal purposes. Use of models, programs, reports or other products prepared under this Agreement for promotional purposes shall require the Port's prior consent. Notwithstanding anything to the contrary in this Agreement, Consultant and its personnel are free to use and employ their general skills, know how, and expertise, and use,

disclose, and employ any generalized ideas, concepts, know-how, methods, techniques, or skills gained or learned during the course of this Agreement so long as they acquire and apply such information without any unauthorized use or disclosure of confidential or proprietary information from the Port.

7. Disclosure

All information developed by the Consultant and all information made available to the Consultant by the Port, and all analyses or opinions reached by the Consultant shall be confidential and shall not be disclosed by the Consultant without the written consent of the Port.

8. Compensation

As full compensation for the performance of its obligations of this Agreement and the services to be provided, the Port shall pay Consultant as specified in the Agreement.

9. Payment Schedule

Consultant shall submit detailed numbered invoices showing contract number, title of project, total authorized, total current invoice, balance of authorization, hours, hourly rate by the 10th of the month to be paid by the end of the current month, unless other terms are agreed to by the parties.

10. Costs and Disbursements

Consultant shall pay all costs and disbursements required for the performance of its services under this Agreement.

11. Insurance - Assumption of Risk

a) As a further consideration in determining compensation amounts, the Consultant shall procure and maintain, during the life of this

Agreement, such commercial general, IT Professional or Cyber Liability, and automobile liability insurance as shall protect Consultant and any subconsultants performing work under this Agreement from claims for damages from bodily injury, including death, resulting there from as well as from claims for property damage and cyber-related risks such as theft, loss or misuse of data, release of private information as result of a network breach, penetration, compromise, or loss of IT systems control which may arise under this Agreement, whether arising from operations conducted by the Consultant, any subconsultants, or anyone directly or indirectly employed by either of them.

b) With respect to claims other than professional liability claims, Consultant and its subconsultants agree to defend, indemnify and hold harmless the Port of Tacoma, its appointed and elective officers and its employees from and against any and all suits, claims, actions, losses, costs, penalties and damages of whatever kind and nature, including attorney fees and costs by reason of any and all claims and demands on it, its officers and employees, arising from the negligent acts, errors or omissions by the Consultant in the performance of the Consultant's professional services. Consultant shall indemnify and hold the Port of Tacoma [and Northwest Seaport Alliance] harmless from and against any liability, expense, fines, penalties, cost, demand, or other obligation, resulting from or out of any cyber-related risk that include theft, loss or misuse of data, release of private information as result of a network breach, penetration, compromise, or loss of IT systems control.

- c) With respect to professional liability claims only, Consultant and its subconsultants agree to indemnify and hold harmless the Port of Tacoma, its appointed and elective officers and its employees from and against any and all suits, claims, actions, losses, costs, penalties and damages of whatever kind and nature, including attorney fees and costs by reason of any and all claims and demands on it, its officers and employees, arising from the negligent acts, errors or omissions by the Consultant in the performance of the Consultant's professional services. Consultant shall indemnify and hold the Port of Tacoma [and Northwest Seaport Alliance] harmless from and against any liability, expense, fines, penalties, cost, demand, or other obligation, resulting from or out of any cyber-related risk that include theft, loss or misuse of data, release of private information as result of a network breach, penetration, compromise, or loss of IT systems control.

12. Standard of Care

Consultant shall perform its work to conform to generally accepted professional standards. Consultant shall, without additional compensation, correct or revise any errors or omissions in such work.

13. Time

Time is of the essence in the performance by the Consultant of the services required by this Agreement.

14. Assignability

Consultant shall not assign any interest in this Agreement and shall not transfer any interest in the Agreement to any

party without prior written consent of the Port.

15. Term of this Agreement

The effective dates of this Agreement are as specified. This Agreement may be terminated by the Port for cause when the Port deems continuation to be detrimental to its interests or for failure of the consultant to perform the services specified in the Agreement. The Port may terminate this Agreement at any time for government convenience in which case it shall provide notice to the Consultant and reimburse the Consultant for its costs and fees incurred prior to the notice of termination.

16. Disputes

If a dispute arises relating to this Agreement and cannot be settled through direct discussions, the parties agree to endeavor to settle the dispute through a mediation firm acceptable to both parties, the cost of which shall be divided equally. The Port reserves the right to join any dispute under this Agreement with any other claim in litigation or other dispute resolution forum, and the Consultant agrees to such joinder, so that all disputes related to the project may be consolidated and resolved in one forum. Venue for any litigation shall be the Pierce County Superior Court of the state of Washington and the prevailing party shall be entitled to recover its costs and reasonable attorney's fees.

17. Extent of Agreement

This Agreement represents the entire and integrated understanding between the Port and Consultant and may be amended only by written instrument signed by both the Port and Consultant.

Attachment “B”

RATES**

Financial Audit Services PSA No. 071541

Personnel

Hourly Rates

*Costs are fixed, fully burdened

Additional personnel are not authorized without prior written approval from the Port's Project Manager.

ATTACHMENT C – Reference Questionnaire

Provided electronically via email to vendors references.

INSTRUCTIONS TO THE PROPOSERS:

Proposers are allowed three (3) completed reference questionnaires. Please send valid email addresses for references to procurement@portoftacoma.com and a link will be provided to them to fill out the reference questionnaire. The completed references questionnaires must be from individuals, companies, or agencies with knowledge of the proposer's experience that is similar in nature to the products or services being requested by this RFP and are within the last (3) years from the date this RFP was issued.

References not received within three (3) business days after being requested by the Port's Procurement Coordinator will receive a score of "0" for that reference. References outside the (3 years) (see paragraph above), and references determined to be not of a similar nature to the products or services requested by this RFP will also receive a score of zero (0) points. **Determination of similar will be made by using the information provided by the reference in Section II of the Reference Questionnaire, General Information and any additional information provided by the reference.**

If more than three (3) qualifying references are received, the first three (3) fully completed references received will be used for evaluation purposes. References will be averaged.

NOTE: It is the proposer's responsibility to follow up with their references to ensure timely submission of all questionnaires. Proposers may e-mail the Procurement to verify receipt of references.