

12964

ATTACHMENT A

Contract for Technical Services 2009



Department of Executive Services
Finance and Business Operations Division
Procurement and Contract Services Section
206-263-9400 TTY Relay: 711
Fax 206-296-7676

Contract No.: T03075T Department: King County Auditor's Office
Federal Taxpayer I.D.: 91-1714114 Consultant: Miller & Miller, P.S.
Amount: \$ 58,775 Fund Source: Auditor's Office
Duration: April 28, 2009 To: October 31, 2009

Services Provided: To perform an agreed-upon-procedures financial review of 2008 programs funded by the countywide Emergency Medical Services (EMS) levy passed by the voters of King County in November of 2007. Evaluate specific financial and compliance aspects of EMS levy programs including the financial models and the underlying assumptions that were developed to assist EMS programs in determining yearly budgeted costs.

THIS CONTRACT is entered into by KING COUNTY (the "County"), and Miller & Miller, P.S. (the "Consultant"), whose address is 4240 West Cramer Street, Seattle, WA 98199-1005. The County is undertaking certain activities related to perform an agreed-upon-procedures financial review of 2008 programs funded by the countywide Emergency Medical Services (EMS) levy passed by the voters of King County in November of 2007. Evaluate specific financial and compliance aspects of EMS levy programs including the financial models and the underlying assumptions that were developed to assist EMS programs in determining yearly budgeted costs., and

the County desires to engage the Consultant to render certain services in connection with such undertakings of the County,

NOW, THEREFORE, in consideration of payments, covenants, and agreements hereinafter mentioned, to be made and performed by the parties hereto, the parties covenant and do mutually agree as follows:

I. CONTRACT DOCUMENT

The Consultant shall provide services and comply with the requirements set forth herein. The Contract shall consist of the following documents and attached exhibits, each of which are made a part hereof by this reference in the following order of precedence:

- 1. Contract Amendments executed pursuant to Section XIX herein.
2. Contract for Technical Services, which includes:
[X] Scope of Services ..... Attached hereto as Exhibit A
[X] Consultant Disclosure Form (K.C.C. 3.04) ..... Attached hereto as Exhibit B
[X] Equal Benefits Compliance Declaration ..... Attached hereto as Exhibit C
[X] Personnel Inventory Report (K.C.C. 12.16) ..... Attached hereto as Exhibit D
[X] Affidavit of Compliance (K.C.C. 12.16) ..... Attached hereto as Exhibit E
[X] 504/ADA Disability Assurance of Compliance/Sec. 504 ..... Attached hereto as Exhibit F
[X] Statement of Compliance (K.C.C 12.16) ..... Attached hereto as Exhibit G
[X] Certificate(s) of Insurance and Policy Endorsement ..... Attached hereto as Exhibit H
[X] W9 Form (if required) ..... Attached hereto as Exhibit I

- List of Subcontractors and/or Suppliers (if applicable).....Attached hereto as Exhibit J
- Final Affidavit of Amount(s) Paid (if applicable) .....Attached hereto as Exhibit K
- 3. Request for Proposal (and any addenda)
  - RFP 1039-09RLD.....Attached hereto as Exhibit L
- 4. Consultant's Proposal
  - Audit of Medic One/Emergency Services Miller & Miller .....Attached hereto as Exhibit M

II. DURATION OF CONTRACT

This Contract shall commence on the 28th day of April, 2009, and shall terminate on the 31st day of October, 2009, unless extended or terminated earlier, pursuant to the terms and conditions of the Contract.

III. COMPENSATION AND METHOD OF PAYMENT

- A. The County shall reimburse the Consultant for satisfactory completion of the services and requirements specified in this Contract in an amount not to exceed \$58,775, payable in the following manner:  
As each deliverable listed in Exhibit A is satisfactorily completed in the estimation of the county auditor, payment will be made for that work in the amounts listed in Exhibit A.
- B. The Consultant shall submit its final invoice and such other documents as are required pursuant to this Contract within ten (10) calendar days of completion of the Scope of Services. Unless waived by the County in writing failure by the Consultant to submit the final invoice and required documents will relieve the County from any and all liability for payment to the Consultant for the amount set forth in such invoice or any subsequent invoice.
- C. If the Consultant fails to comply with any terms or conditions of this Contract or to provide in any manner the work or services agreed to herein, the County may withhold any payment due the Consultant until the County is satisfied that corrective action, as specified by the County, has been completed. This right is in addition to and not in lieu of the County's right to terminate this Contract as provided in Section IV below.

IV. TERMINATION

- A. This Contract may be terminated by the County without cause, in whole or in part, upon providing the Consultant ten (10) calendar days' advance written notice of the termination.  
 If the Contract is terminated pursuant to this Section IV, paragraph A: (1) the County will be liable only for payment in accordance with the terms of this Contract for services rendered prior to the effective date of termination; and (2) the Consultant shall be released from any obligation to provide further services pursuant to the Contract.
- B. The County may terminate this Contract, in whole or in part, upon five (5) calendar days' advance written notice in the event: (1) the Consultant materially breaches any duty, obligation, or services required pursuant to this Contract, or (2) the duties, obligations, or services required herein become impossible, illegal, or not feasible.  
 If the Contract is terminated by the County pursuant to this Subsection IV (B) (1), the Consultant shall be liable for damages, including any additional costs of procurement of similar services from another source.

If the termination results from acts or omissions of the Consultant, including but not limited to misappropriation, nonperformance of required services or fiscal mismanagement, the Consultant shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Consultant by the County.

- C. If expected or actual funding is withdrawn, reduced or limited in any way prior to the termination date set forth above in Section II or in any amendment hereto, the County may, upon written notice to the Consultant, immediately terminate this Contract in whole or in part.

If the Contract is terminated pursuant to this Section IV, paragraph C: (1) the County will be liable only for payment in accordance with the terms of this Contract for services rendered prior to the effective date of termination; and (2) the Consultant shall be released from any obligation to provide further services pursuant to the Contract.

Funding under this Contract beyond the current appropriation year is conditional upon appropriation by the County Council of sufficient funds to support the activities described in this Contract. Should such an appropriation not be approved, this contract will terminate at the close of the current appropriation year.

- D. Nothing herein shall limit, waive, or extinguish any right or remedy provided by this Contract or law that either party may have in the event that the obligations, terms and conditions set forth in this Contract are breached by the other party.

## V. MAINTENANCE OF RECORDS

- A. The Consultant shall maintain, and shall require any subconsultant to maintain, accounts and records, including personnel, property, financial, and programmatic records and such other records as may be deemed necessary by the County to ensure proper accounting for all contract funds and compliance with this Contract. All such records shall sufficiently and properly reflect all direct and indirect costs of any nature expended and services provided in the performance of this Contract. The Consultant shall make such documents available to the County for inspection, copying, and auditing upon request.
- B. All records referenced in subsection (A) shall be maintained for a period of six (6) years after completion of work or termination hereof unless permission to destroy them is granted by the Office of the Archivist in accordance with RCW Chapter 40.14, or unless a longer retention period is required by law.
- C. The Consultant shall provide access to its facilities, including those of any subconsultant, to the County, the state and/or federal agencies or officials at all reasonable times in order to monitor and evaluate the services provided under this Contract.
- D. The Consultant agrees to cooperate with the County or its designee in the evaluation of the services provided under this Contract and to make available all information reasonably required by any such evaluation process. The results and records of said evaluation shall be maintained and disclosed in accordance with RCW Chapter 42.17.
- E. If the Consultant received a total of \$500,000.00 or more in federal financial assistance during its fiscal year from the County, and is a non-profit organization or institution of higher learning or a hospital affiliated with an institution of higher learning, and is, under this Contract, carrying out or administering a program or portion of a program, it shall have an independent audit conducted of its financial statement and condition, which shall comply with the requirements of GAAS (generally accepted auditing standards), GAO's Standards for Audits of Governmental Organizations, Programs, Activities and Functions and OMB Circulars A-133 and A-128, as amended and as applicable. Consultants receiving federal funds from more than one County department or division shall be responsible for determining if the combined financial assistance is

equal to or greater than \$500,000.00. The Consultant shall provide one copy of the audit report to each County division providing federal financial assistance to the Consultant no later than six (6) months subsequent to the end of the Consultant's fiscal year.

## VI. CORRECTIVE ACTION

If the County determines that a breach of contract has occurred, that is the Consultant has failed to comply with any terms or conditions of this Contract or the Consultant has failed to provide in any manner the work or services agreed to herein, and if the County deems said breach to warrant corrective action, the following sequential procedure will apply:

- A. The County will notify the Consultant in writing of the nature of the breach;
- B. The Consultant shall respond in writing within three (3) working days of its receipt of such notification, which response shall indicate the steps being taken to correct the specified deficiencies. The corrective action plan shall specify the proposed completion date for bringing the Contract into compliance, which date shall not be more than ten (10) days from the date of the Consultant's response; unless the County, at its sole discretion, specifies in writing an extension in the number of days to complete the corrective actions;
- C. The County will notify the Consultant in writing of the County's determination as to the sufficiency of the Consultant's corrective action plan. The determination of sufficiency of the Consultant's corrective plan shall be at the sole discretion of the County;
- D. In the event that the Consultant does not respond within the appropriate time with a corrective action plan, or the Consultant's corrective action plan is determined by the County to be insufficient, the County may commence termination of this Contract in whole or in part pursuant to Section IV.B;
- E. In addition, the County may withhold any payment owed the Consultant or prohibit the Consultant from incurring additional obligations of funds until the County is satisfied that corrective action has been taken or completed; and
- F. Nothing herein shall be deemed to affect or waive any rights the parties may have pursuant to Section IV, Subsections A, B, C, and D.

## VII. ASSIGNMENT/SUBCONTRACTING

- A. The Consultant shall not assign or subcontract any portion of this Contract or transfer or assign any claim arising pursuant to this Contract without the written consent of the County. Said consent must be sought in writing by the Consultant not less than fifteen (15) calendar days prior to the date of any proposed assignment.
- B. "Subcontract" shall mean any agreement between the Consultant and a Subconsultant or between Subconsultants that is based on this Contract, provided that the term "subcontract" does not include the purchase of (i) support services not related to the subject matter of this contract, or (ii) supplies.

## VIII. HOLD HARMLESS AND INDEMNIFICATION

- A. In providing services under this Contract, the Consultant is an independent consultant, and neither the Consultant nor its officers, agents or employees are employees of the County for any purpose. The Consultant shall be responsible for all federal and/or state tax, industrial insurance and Social Security liability that may result from the performance of and compensation for these

services and shall make no claim of career service or civil service rights which may accrue to a County employee under state or local law.

The County assumes no responsibility for the payment of any compensation, wages, benefits, or taxes by or on behalf of the Consultant, its employees and/or others by reason of this Contract. The Consultant shall protect, indemnify, defend and save harmless the County and its officers, agents and employees from and against any and all claims, costs, and/or losses whatsoever occurring or resulting from (1) the Consultant's failure to pay any such compensation, wages, benefits or taxes; and/or (2) the supplying to the Consultant of work, services, materials, and/or supplies by Consultant employees or other suppliers in connection with or in support of the performance of this Contract.

- B. The Consultant further agrees that it is financially responsible for and will repay the County all indicated amounts following an audit exception which occurs due to the negligence, intentional act and/or failure for any reason to comply with the terms of this Contract by the Consultant, its officers, employees, agents, and/or representatives. This duty to repay shall not be diminished or extinguished by the prior termination of the Contract pursuant to the Duration of Contract, or the Termination section.
- C. The Consultant shall protect, defend, indemnify, and save harmless the County, [and the State of Washington (when any funds for this Contract are provided by the State of Washington)], their officers, employees, and agents from any and all costs, fees (including attorney fees), claims, actions, lawsuits, judgments, awards of damages or liability of any kind, arising out of or in any way resulting from the negligent acts or omissions of the Consultant, its officers, employees, sub-consultants of any tier and/or agents. The Consultant agrees that its obligations under this paragraph extend to any claim, demand, and/or cause of action brought by or on behalf of any of its employees, sub-consultants of any tier or agents.  

In addition to injuries to persons and damage to property, the term "claims," for purposes of this paragraph C, shall include, but not be limited to, assertions that the use or transfer of any software, book, document, report, film, tape, or sound reproduction or material of any kind, delivered hereunder, constitutes an infringement of any copyright, patent, trademark, trade name, and/or otherwise results in an unfair trade practice.
- D. For purposes of paragraphs A and C above, the Consultant, by mutual negotiation, hereby waives, as respects the County only, any immunity that would otherwise be available against such claims under the Industrial Insurance provisions of Title 51 RCW.
- E. In the event the County incurs attorney fees and/or costs in the defense of claims within the scope of paragraph A and C above, such attorney fees and costs shall be recoverable from the Consultant. In addition King County shall be entitled to recover from the Consultant its attorney fees, and costs incurred to enforce the provisions of this section.
- F. The indemnification, protection, defense and save harmless obligations contained herein shall survive the expiration, abandonment or termination of this Contract.
- G. Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this agreement.

## IX. INSURANCE REQUIREMENTS

- A. By the date of execution of this Contract, the Consultant shall procure and maintain for the duration of this Contract, insurance against claims for injuries to persons or damages to property, including products-completed operations which may arise from, or in connection with, the performance of work hereunder by the Consultant, its agents, representative, employees, and/or subconsultants. The Consultant or subconsultant shall pay the cost of such insurance. The

Consultant may furnish separate certificates of insurance and policy endorsements from each subconsultant as evidence of compliance with the insurance requirements of this Contract.

For All Coverages:

Each insurance policy shall be written on an "occurrence" form; excepting that insurance for professional liability, errors and omissions when required, may be acceptable on a "claims made" form.

If coverage is approved and purchased on a "claims made" basis, the Consultant warrants continuation of coverage, either through policy renewals or the purchase of an extended discovery period, if such extended coverage is available, for not less than three years from the date of completion of the work which is the subject of this Contract.

By requiring such minimum insurance coverage, the County shall not be deemed or construed to have assessed the risks that may be applicable to the Consultant under this Contract. The Consultant shall assess its own risks and, if it deems appropriate and/or prudent, maintain greater limits and/or broader coverage.

Nothing contained within these insurance requirements shall be deemed to limit the scope, application and/or limits of the coverage afforded, which coverage will apply to each insured to the full extent provided by the terms and conditions of the policy(s). Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this Contract.

B. Minimum Scope Of Insurance

Coverage shall be at least as broad as:

1. General Liability:

Insurance Services Office form number (CG 00 01 current edition) covering COMMERCIAL GENERAL LIABILITY including Products and Completed Operations.

2. Professional Liability:

Professional Liability, Errors and Omissions coverage. In the event that services delivered pursuant to this Contract either directly or indirectly involve or require professional services, Professional Liability, Errors and Omissions coverage shall be provided.

3. Automobile Liability:

Insurance Services Office form number (CA 00 01 current edition) covering BUSINESS AUTO COVERAGE, symbol 1 "any auto"; or the combination of symbols 2, 8, and 9.

4. Workers' Compensation:

Workers' Compensation coverage, as required by the Industrial Insurance Act of the State of Washington.

5. Employers Liability or "Stop-Gap":

The protection provided by the Workers Compensation policy Part 2 (Employers Liability) or, in states with monopolistic state funds, the protection provided by the "Stop Gap" endorsement to the General Liability policy.

C. Minimum Limits of Insurance

The Consultant shall maintain limits no less than,

1. General Liability: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury and property damage, and for those policies with aggregate limits, a \$2,000,000 aggregate limit.
2. Professional Liability, Errors and Omissions: \$1,000,000 Per Claim and in the Aggregate
3. Automobile Liability: When automobile travel is required of the contract, the Consultant shall also provide Auto Liability coverage at the Statutory Minimum.
4. Workers' Compensation: Statutory requirements of the State of residency, and
5. Employers' Liability or "Stop Gap" coverage: \$1,000,000

D. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to, and approved by, the County. The deductible and/or self-insured retention of the policies shall not limit or apply to the Consultant's liability to the County and shall be the sole responsibility of the Consultant.

E. Other Insurance Provisions

The insurance coverage(s) required in this Contract are to contain, or be endorsed to contain the following provisions:

1. All Liability Policies except Workers Compensation and Professional Liability:
  - a. The County, its officers, officials, employees and agents are to be covered as additional insureds as respects liability arising out of activities performed by or on behalf of the Consultant in connection with this Contract.
  - b. The Consultant's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and agents. Any insurance and/or self-insurance maintained by the County, its officers, officials, employees or agents shall not contribute with the Consultant's insurance or benefit the Consultant in any way.
  - c. The Consultant's insurance coverage shall apply separately to each insured against whom a claim is made and/or lawsuit is brought, except with respect to the limits of the insurer's liability.
2. All Policies:
  - a. Coverage shall not be suspended, voided, canceled, reduced in coverage or in limits, except by the reduction of the applicable aggregate limit by claims paid, until after forty-five (45) calendar days prior written notice, has been given to the County.

F. Acceptability of Insurers

Unless otherwise accepted by the County:

Insurance coverage is to be placed with insurers with a Bests' rating of no less than A: VIII, or, if not rated with Bests', with minimum surpluses the equivalent of Bests' surplus size VIII.

Professional Liability, Errors and Omissions insurance coverage may be placed with insurers with a Bests' rating of B+:VII. Any exception must be approved by the County.

If at any time any of the foregoing policies fail to meet minimum requirements, the Consultant shall, upon notice to that effect from the County, promptly obtain a new policy, and shall submit the same to the County, with the appropriate certificates and endorsements, for approval.

G. Verification of Coverage

The Consultant shall furnish the County with certificates of insurance and endorsements required by this Contract. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements for each insurance policy are to be on forms approved by the County and are to be received and approved by the County prior to the commencement of activities associated with the Contract. The County reserves the rights to require complete, certified copies of all required insurance policies at any time.

If Professional Liability coverage is required under this contract, the Certificate of Insurance provided by the Consultant shall specifically state that the activities required under Contract # T03075T are included under this policy.

H. Subconsultants

The Consultant shall include all subconsultants as insureds under its policies, or shall require separate certificates of insurance and policy endorsements from each subconsultant. Insurance coverages provided by subconsultants as evidence of compliance with the minimum insurance requirements of this Contract shall be subject to all of the requirements stated herein.

X. **CONFLICT OF INTEREST, NONCOMPETITIVE PRACTICES AND DISCLOSURE**

A. **Conflict of Interest**

By entering into this Contract to perform work, the Consultant represents that it has no interest and shall not acquire any interest that conflicts in any manner or degree with the work required to be performed under this Contract. The Consultant shall not employ any person or agent having any conflict of interest. IN the event that the Consultant or its agents, employees or representatives hereafter acquires such a conflict of interest, it shall immediately disclose such conflict to the County. The County shall require that the Consultant take immediate action to eliminate the conflict up to and including termination for default.

B. **Contingent Fees and Gratuities**

By entering into this Contract to perform Work, the Consultant represents that:

1. No person except as designated by Consultant has been employed or retained to solicit or secure this Contract with an agreement or understanding that a commission, percentage, brokerage, or contingent fee would be paid.
2. No gratuities, in the form of entertainment, gifts or otherwise, were offered or given by the Consultant or any of its agents, employees or representatives, to any official, member or employee of the County or other governmental agency with a view toward securing this Contract or securing favorable treatment with respect to the awarding or amending, or the making of any determination with respect to the performance of this Contract.
3. Any person having an existing Contract with the County or seeking to obtain a Contract who willfully attempts to secure preferential treatment in his or her dealings with the County by offering any valuable consideration, thing or promise, in any form to any County official or employee shall have his or her current Contracts with the County canceled and shall not be able to enter into any other Contracts with King County for a period of two (2) years.

C. **Disclosure of Current and Former County Employees; Disclosure of Interests under KCC 3.04.120**

To avoid any actual or potential conflict of interest or unethical conduct:



1. County employees or former County employees are prohibited from assisting with the preparation of proposals or contracting with, influencing, advocating, advising or consulting with a third party, including Consultant, while employed by the County or within one (1) year after leaving County employment if he/she participated in determining the Work to be done or processes to be followed while a County employee.
2. Consultant shall identify at the time of offer current or former County employees involved in the preparation of proposals or the anticipated performance of Work if awarded the Contract. Failure to identify current or former County employees involved in this transaction may result in the County's termination of this Contract.
3. After Contract award, the Consultant is responsible for notifying the County of current or former County employees who may become involved in the Contract at any time during the term of the Contract.
4. If the Consultant is providing professional or technical services to the county costing in excess of \$2,500.00, then pursuant to K.C.C. 3.04.120, which is incorporated herein by this reference, the Consultant shall file both with the County Executive and the King County Board of Ethics a sworn disclosure statement. The Contractor further agrees to comply with all provisions set out in K.C.C. 3.04.120.

## XI. NONDISCRIMINATION AND EQUAL EMPLOYMENT OPPORTUNITY

- A. Nondiscrimination in Employment and Provision of Services. During the performance of this contract, neither the Consultant nor any party subconsulting under the authority of this Contract shall discriminate or tolerate harassment on the basis of race, color, sex, religion, national origin, marital status, creed, sexual orientation, age, or the presence of any sensory, mental, or physical disability in the employment or application for employment or in the administration or delivery of services or any other benefits under this Contract. King County Code ("KCC") Chapter 12.16, 12.17 and 12.18 are incorporated herein by reference, and such requirements shall apply to this Contract.
- B. Equal Benefits to Employees with Domestic Partners. Pursuant to Ordinance 14823, King County's "Equal Benefits" (EB) ordinance, and related administrative rules adopted by the County Executive, as a condition of award of a contract valued at \$25,000 or more, the Consultant agrees that it shall not discriminate in the provision of employee benefits between employees with spouses, and employees with domestic partners during the performance of this Contract. Failure to comply with this provision shall be considered a material breach of this Contract, and may subject the Consultant to administrative sanctions and remedies for breach.  
  
When the contract is valued at \$25,000 or more, the Consultant shall complete a Worksheet and Declaration form for County review and acceptance prior to Contract execution. The EB Compliance forms, Ordinance 14823 (which is codified at KCC Chapter 12.19), and related administrative rules are incorporated herein by reference. They are also available online at: [http://www.kingcounty.gov/operations/procurement/Services/Equal\\_Benefits.aspx](http://www.kingcounty.gov/operations/procurement/Services/Equal_Benefits.aspx)
- C. Nondiscrimination in Subconsulting Practices. During the term of this Contract, the Consultant shall not create barriers to open and fair opportunities to participate in County contracts or to obtain or compete for contracts and subcontracts as sources of supplies, equipment, construction and services. In considering offers from and doing business with subconsultant and suppliers, the Consultant shall not discriminate against any person on the basis of race, color, religion, sex, age, national origin, creed, marital status, sexual orientation or the presence of any mental or physical disability in an otherwise qualified disabled person.

- D. Compliance with Laws and Regulations. The Consultant shall comply fully with all applicable federal, state and local laws, ordinances, executive orders and regulations that prohibit discrimination. These laws include, but are not limited to, RCW Chapter 49.60, Titles VI and VII of the Civil Rights Act of 1964, the American with Disabilities Act and the Restoration Act of 1987. The Contractor shall further comply fully with any affirmative action requirements set forth in any federal regulations, statutes or rules included or referenced in the contract documents.
- E. Small Contractors and Suppliers and Minority and Women Business Enterprises Opportunities. King County encourages the Consultant to utilize small businesses, including Small Contractors and Suppliers (SCS), as defined below, and minority-owned and women-owned business enterprises in County contracts. The County encourages the Consultant to use the following voluntary practices to promote open competitive opportunities for small businesses, including SCS firms and minority-owned and women-owned business enterprises:
1. Inquire about King County's Contracting Opportunities Program. King County has established a Contracting Opportunities Program to maximize the participation of Small Contractors and Suppliers (SCS) in the award of King County contracts. The Program is open to all SCS firms certified by the King County Business Development and Contract Compliance Office (BDCC). As determined by BDCC and identified in the solicitation documents issued by the County, the Program will apply to specific contracts. However, for those contracts not subject to the Program or for which the Consultant elected not to participate in the Program during the solicitation stage, the Consultant is still encouraged to voluntarily inquire about available firms. Program materials, including application forms and a directory of certified SCS firms, are available at the following Web-site address: [http://bdcc.metrokc.gov/bred/Lists/SCS Certified Contractors/Public View1.htm](http://bdcc.metrokc.gov/bred/Lists/SCS%20Certified%20Contractors/Public%20View1.htm). Telephone 206-205-0700, TTY: Relay 711, for more information
- The term "Small Contractors and Suppliers" (SCS) means that a business and the person or persons who own and control it are in a financial condition which puts the business at a substantial disadvantage in attempting to compete for public contracts. The relevant financial condition for eligibility under the Program is set at fifty percent (50%) of the Federal Small Business Administration (SBA) small business size standards using the North American Industry Classification System and Owners' Personal Net Worth less than \$750K dollars.
2. Contact the Washington State Office of Minority and Women's Business Enterprises (OMWBE) to obtain a list of certified minority-owned and women-owned business enterprises by visiting their website at <http://www.omwbe.wa.gov/> or by telephone 360-704-1181.
  3. Use the services of available community organizations, consultant groups, local assistance offices, the County, and other organizations that provide assistance in the recruitment and placement of small businesses, including SCS firms and minority-owned and business-owned enterprises.
- F. Equal Employment Opportunity. The Consultant will implement and carry out the obligations in its Affidavit and Certificate of Compliance regarding equal employment opportunity, and all other requirements as set forth in the Affidavit and Certificate of Compliance.
- G. Record-Keeping Requirements and Site Visits. The Consultant shall maintain, for at least 6 years after completion of all work under this Contract, the following:
1. Records of employment, employment advertisements, application forms, and other pertinent data, records and information related to employment, applications for employment or the administration or delivery of services or any other benefits under this Contract; and

2. Records, including written quotes, bids, estimates or proposals submitted to the Consultant by all businesses seeking to participate on this Contract, and any other information necessary to document the actual use of and payments to subconsultant and suppliers in this Contract, including employment records.

The County may visit, at any time, the site of the work and the Consultant's office to review the foregoing records. The Consultant shall provide every assistance requested by the County during such visits. In all other respects, the Consultant shall make the foregoing records available to the County for inspection and copying upon request. If this Contract involves federal funds, the Consultant shall comply with all record keeping requirements set forth in any federal rules, regulations or statutes included or referenced in the Contract.

- H. Sanctions for Violations - Any violation of the mandatory requirements of the provisions of this Section shall be a material breach of contract, for which the Consultant may be subject to damages, withholding payment and any other sanctions provided for by contract and by applicable law.

## XII. REQUIRED SUBMITTALS

- A. Required Submittals Upon Completion of Work. Upon completion of work and as a condition precedent to final payment, the Contractor shall submit a Final Affidavit of Amounts Paid to King County Business Development and Contract Compliance Section. Identify amounts actually paid, and any amounts owed, to each subcontractor and/or supplier (if applicable) for performance under this Contract. Failure to submit such affidavits may result in withholding of payments or the final payment. The Contractor may contact the King County Business Development and Contract Compliance section for assistance with the requirements of this subsection at 206-205-0700. TTY: Relay 711.

Other assistance is available by contacting the King County Procurement and Contract Services Section at the address below:

Procurement and Contract Services Section  
M/S CNK-ES-0320  
401 – Fifth Avenue, 3<sup>rd</sup> Floor  
Seattle, WA 98104  
Phone: 206-263-9400 TTY: Relay 711

## XIII. COMPLIANCE WITH SECTION 504 OF THE REHABILITATION ACT OF 1973, AS AMENDED AND THE AMERICAN WITH DISABILITIES ACT OF 1990

The Consultant has completed a Disability 504/ADA Self-Evaluation Questionnaire for all programs and services offered by the Consultant (including any services not subject to this Contract); and has evaluated its services, programs and employment practices for compliance with Section 504 of the Rehabilitation Act of 1973, as amended ("504"), and the Americans with Disabilities Act ("ADA"). The Consultant has completed a 504/ADA Disability Assurance of Compliance and it is attached as an exhibit to this Contract and is incorporated herein by reference.

## XIV. PATENTS, COPYRIGHTS AND RIGHTS IN DATA

Any nonderivative patentable result or materials suitable for copyright arising out of this Contract shall be owned and retained by the County. The County in its sole discretion shall determine whether it is in the public's interest to release or make available any patent or copyright.

The Consultant agrees that the ownership of any plans, drawing, designs, Scope of Work, reports, operating manuals, calculations, notes and other work submitted or which is specified to be delivered under this Contract, whether or not complete (referred to in this subsection as "Subject Data") shall be vested in the County.

All such Subject Data furnished by the Consultant pursuant to this Contract, other than documents exclusively for internal use by the County, shall carry such notations on the front cover or a title page, (or in such case of maps, in the name block), as may be requested by the County. The Consultant shall also place its endorsement on all Consultant-furnished Subject Data. All such identification details shall be subject to approval by the County prior to printing.

The Consultant shall ensure that the substance of foregoing subsections is included in each subcontract for the Work under this Contract.

#### XV. ENVIRONMENTAL PURCHASING POLICY

In accordance with King County Code 10.16, Consultants are required to use recycled and recyclable products, and both sides of paper sheets for printed and photocopied materials, whenever practicable, in fulfilling contractual obligations to the County.

#### XVI. ENTIRE CONTRACT/WAIVER OF DEFAULT

The parties agree that this Contract is the complete expression of the terms hereto and any oral or written representations or understandings not incorporated herein are excluded. Both parties recognize that time is of the essence in the performance of the provisions of this Contract. Waiver of any default shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of the Contract shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Contract unless stated to be such through written approval by the County, which shall be attached to the original Contract.

#### XVII. PUBLIC DISCLOSURE OF CONTRACTS

This Contract shall be considered a public document and will be available for inspection and copying by the public in accordance with the Public Records Act, Chapter 42.56 RCW (the "Act").

If the Consultant considers any portion of any record provided to King County under this Contract, whether in electronic or hard copy form, to be protected under law, the Consultant shall clearly identify each such portion with words such as "CONFIDENTIAL," "PROPRIETARY" or "BUSINESS SECRET." If a request is made for disclosure of such portion, the County will determine whether the material should be made available under the Act. If the County determines that the material is subject to disclosure, the County will notify the Consultant of the request and allow the Consultant ten (10) business days to take whatever action it deems necessary to protect its interests. If the Consultant fails or neglects to take such action within said period, the County will release the portions of record(s) deemed by the County to be subject to disclosure. King County shall not be liable to the Consultant for inadvertently releasing records pursuant to a disclosure request not clearly identified by the Consultant as "CONFIDENTIAL," "PROPRIETARY" or "BUSINESS SECRET."

#### XVIII. NOTICES

Whenever this Contract provides for notice to be provided by one party to another such notice shall be in writing.

Any time within which a party must take some action shall be computed from the date that the notice is received by said party. Notice shall be provided to:

KING COUNTY:

Cheryle A. Broom

King County Auditor's Office

---

Department/Agency Name

516 – 3<sup>rd</sup> Ave., Room W-1033

---

Address Line 1 (Type or print)

Seattle, WA 98104

---

City, State, Zip Code (Pls. type or print)

(206) 296-1655

---

Telephone Number (Type or print)

CONSULTANT:

Steve Miller

Miller and Miller, P.S.

---

Consultant Name

Steve Miller

4240 West Cramer Street

---

Address Line 1 (Type or print)

Seattle, WA 98199-1005

---

City, State, Zip Code  
(Pls. type or print)

(206) 281-0281

---

Telephone Number  
(Type or print)

(206) 281-0276

---

FAX Number (Type or print)

**XIX. CONTRACT AMENDMENTS**

Either party may request changes to this contract. Proposed changes, which are mutually agreed upon, shall be incorporated by written amendments to this contract.

**XX. APPLICABLE LAW AND FORUM**

This Contract shall be governed by and construed according to the laws of the State of Washington, including, but not limited to, the Uniform Commercial Code, Title 62A RCW. Any claim or suit concerning this Contract may only be filed and prosecuted in either the King County Superior Court or U.S. District for the Western District of Washington, in Seattle.

KING COUNTY:

CONSULTANT:

FOR

\_\_\_\_\_  
Signature - Chair, Metropolitan King  
County Council

  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date (Type or print)

\_\_\_\_\_  
Steven G. Miller

\_\_\_\_\_  
Name (Type or print)

\_\_\_\_\_  
Shareholder

\_\_\_\_\_  
Title (Type or print)

\_\_\_\_\_  
April 13, 2009

\_\_\_\_\_  
Date (Type or print)

Approved as to Form:  
OFFICE OF THE KING COUNTY  
PROSECUTING ATTORNEY

**EXHIBIT A**  
**SCOPE OF WORK**

**A. Overview**

The scope of work for this audit involves evaluating specific financial and compliance aspects of the EMS levy programs including the financial models and the underlying assumptions developed to assist the EMS Division in determining yearly budgeted costs.

In all aspects of carrying out their work, the Consultant will adhere to applicable requirements contained in the *Government Auditing Standards* promulgated by the Government Accountability Office <http://www.gao.gov/cgi-bin/getrpt?rptno=GAO-07-731G>. In addition, the Consultant will adhere to Auditor's Office protocols for the development, publication, and presentation of project deliverables.

The Consultant will be responsible for the following:

1. Collaborate with the Auditor's Office in developing a final work plan, which shall be completed by May 6, 2008. The work plan will include detailed tasks, sub-tasks, staffing assignments, and schedule.
2. Review compliance with 2008 ALS contract requirements, including, but not limited to, the following: Compensation and Method of Payment; Internal Control and Accounting System; and Equipment Purchases, Maintenance, and Ownership. This will include an internal control review of the County EMS program, to identify the existing controls, evaluate the effectiveness of the controls and perform substantive tests. Substantive tests will require a valid sampling plan. As part of this requirement the Consultant will be required to make site visits to five (5) of the six (6) ALS EMS providers: Bellevue Fire Department, King County Medic One, Redmond Fire Department, Shoreline Fire Department, and the Vashon Fire Department.
3. Assess the ALS and BLS financial models and determine if model assumptions, inflationary factors, reserves, and other variables represent an accurate, complete and reasonable set of criteria in projecting yearly budgeted costs during the levy period. Determine whether the process to annually update EMS financial model variables is adequate; assess the impact of the current economic situation on EMS funding; and identify opportunities for potential millage reductions for the duration of the levy.
4. Advise the auditor's office on the adequacy of policies, procedures, and internal controls governing use of the reserved and unreserved fund balances.
5. Beginning with the Phase 2 activities identified in Section C. below, provide written status reports to the Project Manager every two weeks for each task performed, identify any issues or problems encountered or anticipated, and, as requested, follow up on questions arising from the status reports.
6. Participate in various phases of the EMS audit including, but not limited to, attending the audit entrance conference, exit conference, technical review, and be available to participate, as needed, in Council briefings on the results of the consultants work.
7. Provide those deliverables and perform those tasks identified in Sections B. - D. below.

**B. Budget and Deliverables**

1. Budget - The budget for this Scope of Work is a maximum of \$60,000.

2. Disclosure Requirements - Consultants responding to this RFP, and any employee, sub-consultant or subject matter expert who would work on this project shall fully disclose any existing relationships with King County departments or personnel and any previous contracts with King County. If selected for the engagement, the Consultant must sign a form prepared by the King County Auditor attesting to the absence of impairments to perform on this project in an objective and independent capacity.
3. Deliverables:
- The Consultant will provide a final written work plan by May 6, 2009.
  - The Consultant shall provide status reports to the Project Manager every two weeks and follow up on questions arising from the status reports, as requested.
  - The Consultant will provide fieldwork summaries and work papers containing the results of completed work by June 19, 2009 for Phase 2 activities and July 3, 2009 for Phase 3 activities identified in Schedule C. below.
  - A draft preliminary report shall be provided to the Auditor's Office Project Manager by COB July 27, 2009, for review and comment.
  - A draft final report, reflecting feedback on contents, edits, and quality control comments from the Project Manager to the preliminary report, shall be provided to the Project Manager by the COB August 10, 2009.
  - The Consultant shall be available, if necessary, for briefing(s) or presentations to the Council in September and October 2009.

### C. Schedule

It is anticipated that notice to proceed will be issued to the Consultant on April 28, 2009. So long as there is no change in the budget, the Project Manager may issue a written adjustment to the schedules in this section C. and in section D. below to reflect an earlier or later notice to proceed date, and incorporate any timeline or work allocation refinements agreed to in the approved work plan. Unless adjusted, the schedule shall be as followed:

TASK	ACTIVITY	START	END	HOURS
<b>Phase 1</b>	<b>Audit Planning and Risk Assessment</b>	4/28/2009	5/06/2009	
1.1	Initial scope and project meeting.			6
1.2	Obtain understanding of recent audit coverage.			4
1.3	Obtain understanding of accounting systems used by County and ALS service providers.			10
1.4	Conduct initial risk assessment.			8
1.5	Prepare initial audit strategy and plan for auditor's office review and input.			4
1.6	Submit final detailed work plan and obtain approval.			8
1.7	Prepare for and participate in entrance conference(s).			4
<b>Phase 2</b>	<b>Audit of Historical Financial Information, Contract Compliance and Internal Controls</b>	5/8/2009	6/19/2009	



TASK	ACTIVITY	START	END	HOURS
2.1	Obtain program financial statements; discuss population definitions with staffs.			10
2.2	Select samples and provide to staffs.			4
	On-site work for County EMS program management and five ALS EMS service providers:			
2.3	Obtain or prepare internal control documentation. Identify risks and key controls.			30
2.4	Perform dual purpose tests of control attributes, substantive financial and contract compliance.			
2.4.1	County program and contract management and overall program financial reporting.			12
2.4.2	Payroll and cash disbursement systems at five sites.			40
2.4.3	Revenue and billing at five sites.			25
2.4.4	Equipment and other contract compliance at five sites.			15
2.5	Summarize results, finalize working papers, and draft report section.			20
<b>Phase 3</b>	<b>Assess Financial Models and Use of Fund Balances</b>	6/5/2009	7/3/2009	
3.1	Comparison of actual results to projected budget.			8
3.2	Assess internal controls used in financial plan development.			8
3.3	Compare assumptions and escalation factors to historical trends.			8
3.4	Perform sensitivity analysis and assess risks in current assumptions.			10
3.5	Review fund balance use policies and procedures.			8
3.6	Summarize results, finalize working papers, and draft report section.			20
<b>Phase 4</b>	<b>Finalize recommendations and report.</b>	7/6/2009	8/10/2009	
4.1	Submit preliminary draft report for review and acceptance.		7/27/2009	16
4.2	Prepare for and participate in exit conference(s)			6
4.3	Submit final draft report for final review and acceptance.		8/5/2009	12
4.4	Council briefings, as requested.	Sept.-Oct. 2009		4
	<b>Project management and support.</b>	4/28/2009	8/10/2009	15
	<b>TOTAL PROJECT HOURS</b>			<b>315</b>

**D. Progress Payments**

The Consultant will receive compensation for its services based on the successful completion and acceptance, as determined by the King County Auditor's Office, of the deliverables identified below. Payment is subject to the auditor determining that contract deliverables are complete and satisfactory. Payment for the deliverables after acceptance will not be unreasonably withheld.

**Schedule of Deliverables**

<b>Due Date</b>	<b>Deliverables</b>	<b>Payments</b>
<b>May 6, 2009</b>	Detailed Audit Work Plan	\$7,500
<b>June 19, 2009</b>	Summary and Work Papers for Review of Historic Financial Information, Contract Compliance, and Internal Controls	\$21,500
<b>July 3, 2009</b>	Summary and Work Papers for Assessment of Financial Models and Use of EMS Levy Fund Balance	\$12,000
<b>July 27, 2009</b>	Draft Preliminary Report	\$5,000
<b>August 10, 2009</b>	Final Draft Report and Briefings or Presentation to County Council	\$4,500
<b>August 15, 2009</b>	Project Management and Support	\$3,275
<b>October 31, 2009</b>	Close Out and Release of Contingency	\$5,000
	<b>Total</b>	<b>\$58,775</b>

**King County Consultant  
Disclosure**



Department of Executive Services  
**Board of Ethics**  
 CNK-ES-0131  
 401 Fifth Avenue, Suite 131  
 Seattle, WA 98104-1818  
 206-296-1586 Fax 206-205-0725  
 TTY Relay: 711  
 board.ethics@kingcounty.gov

**Please Read Carefully**

**No payment will be made to the Consultant until this form has been filed with the Contract and with the King County Board of Ethics**

<i>For Board of Ethics use only</i>	
Date Received	_____
Audit Date	_____
Date Closed	_____

Pursuant to King County Code (K.C.C.) 3.04.120, each consultant entering into a contract to provide professional or technical services to the county costing in excess of \$2500 shall complete and file this disclosure form with the King County Board of Ethics and the County Executive. Use additional pages, if necessary. Submit two completed forms: file one with the Board of Ethics, Mail Stop CNK-ES-0131, 401 Fifth Avenue, Suite 131, Seattle, WA 98104, and the other with the contract with the Finance and Business Operations Division, Procurement and Contract Services Section, Mail Stop CNK-ES-0340, 401 Fifth Avenue, Suite 340, Seattle, WA 98104.

Unless otherwise required on this form, the information disclosed shall cover the period of 24 months before and including the date of filing of this sworn statement. If the information reported on this form should change, the consultant is required to submit an amended form.

For purposes of this disclosure form, "consultant" means a person (e.g., individual, partnership, association, corporation, firm, institution or other entity as defined in K.C.C. 3.04.017) who by experience, training and education has established a reputation or ability to provide professional or technical services, as defined in K.C.C. 4.16.010, on a discrete, nonrecurring basis over a limited and pre-established term as an independent contractor to the County.

**Please type or print all information, except required signature.  
All incomplete forms will be returned.**

Today's Date: April 8, 2009

Contract Number: T03075T Amount of Contract: \$58,775

Consultant's Name: Miller & Miller, P.S.

Address: 4240 West Cramer Street Phone: 206 - 281 - 0281

Seattle WA 98199-1005

City State ZIP Code

Effective Date of Contract: April 28, 2009 Expiration Date of Contract: October 31, 2009

Type of Services Contracted: Financial and Compliance Audit and Analysis Services

Contracting County Dept.: King County Council Division: County Auditor

County Contact Person: Susan Baugh

Contact Work Phone: 206 - 296 - 0376 Mail Stop: KCC-CC-W1033

1. List the name of any former county employee who is or will be working for the consultant on this contract whose employment with the county ended within two years from the signing of this form. Attach a separate sheet if necessary.

If none, check this box:

Name of Former Employee: \_\_\_\_\_

Former County Department: \_\_\_\_\_

Date Terminated / Ended: \_\_\_\_\_

2. List the name of any former county employee who has a financial or beneficial interest in this contract whose employment with the county ended within two years from the signing of this form. Attach a separate sheet if necessary.

If none, check this box:

Name of Former Employee: \_\_\_\_\_

Former County Department: \_\_\_\_\_

Date Terminated / Ended: \_\_\_\_\_

3. List any office or directorship in the consultant held by any county employee or member of his or her immediate family. Attach a separate sheet if necessary.

If none, check this box:

Office / Directorship: \_\_\_\_\_

Name: \_\_\_\_\_

Relationship to Employee: \_\_\_\_\_

4. Indicate any financial interest in the consultant held or received by any county employee or any member of his or her immediate family. Attach a separate sheet if necessary.

If none, check this box:

Name: \_\_\_\_\_

Relationship to Employee: \_\_\_\_\_

Percentage of stock or other form of interest in the consultant, if more than 5% (indicate percentage of stock or other interest, amount / value and describe):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Receipt of compensation, gift or thing of value from the consultant (indicate amount / value and describe):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. List all contracts between the consultant and the county in the five years immediately preceding the presently contemplated contract. Attach a separate sheet if necessary.  
If none, check this box:

Contract No.	Type of Service Provided	Amount Paid to Consultant	Duration (From - To)	County Department and Division

6. List any position or positions on any county board or commission, whether salaried or unsalaried, held by any officer or director of the consultant in the five years immediately preceding the presently contemplated contract.  
If none, check this box:

Officer / Director Name: \_\_\_\_\_

Position: \_\_\_\_\_

Name of County Board or Commission: \_\_\_\_\_

7. Is there any other information known to the consultant about any interest or relationship between any county employee, including any member of his or her immediate family and the consultant other than that disclosed above? If so, please explain.  
If none, check this box:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Declaration**

I, Steven G. Miller, declare under penalty of perjury  
(Print name)  
under the laws of the State of Washington that the foregoing is true, complete and correct.

*Steven G. Miller* Shareholder  
(Signature) (Title)

Signed this 8th day of April, 2009  
(Month) (Year)

at Seattle, WA  
(City) (State)

**Alternate Formats Available**  
**206-296-1586 TTY Relay: 711**



Department of Executive Services  
 Finance and Business Operations Division  
**Procurement and Contract Services Section**  
 NCOB, MLK-ES-0340  
 401 Fifth Avenue, 3rd Floor, Seattle, WA 98104  
 206-263-9400 TTY Relay: 711 Fax: 206-296-7676

## Equal Benefits Compliance Worksheet

Name of Contractor: Miller & Miller, P.S.  
 Contact Person: Steven G. Miller Phone Number: 206.281.0281  
 Fax: 206281.0276 E-mail: mandmps@comcast.net  
 Approximate Number of Employees in the U.S. 0 Solicitation / Contract #: T03075T

### 1. EMPLOYEE INFORMATION

- a. Do you have any employees? .....  Yes  No  
 b. If 1.a is yes, are they Union, Non-Union, OR both? .....  Union  Non-Union

**If the answer to Question 1 a is "NO,"** (you DO NOT have any employees); you do not need to complete the remainder of the worksheet. Select Option C on the attached Declaration.

### 2. IF YOU HAVE NON-UNION EMPLOYEES

- a. Do you make any benefits available to employees?  
 [Paid by employer or not] .....  Yes  No  
 b. Do you make any benefits available to the spouses of employees?  
 [Paid by employer or not] .....  Yes  No  
 c. Do you make any benefits available to the domestic partner (DP) OR legally domiciled member of household (LDMH) of employees?  
 (Same-sex and Opposite-sex) [Paid by employer or not] .....  Yes  No

**If the answers to both Questions 2(b) and 2(c) are "NO,"** (benefits offered to neither employees' spouses nor employees' DP or LDMH); select Option B on the attached Declaration.

**If the answer to either Question 2(b) or 2(c) is "YES",** continue to Question 3.

### 3. BENEFITS AVAILABLE FOR NON-UNION EMPLOYEES

Please indicate which benefits you make available on the list below. This list is not intended to be exhaustive. **Note:** Benefits can also be available indirectly, e.g. sick leave to care for a sick spouse or domestic partner OR legally domiciled member of household (DP/LDMH), and designation of retirement plan beneficiary (joint annuity). Check "Yes" for any benefit that is available, whether you pay for the benefit or not. Check "No" if the benefit is not available.

Employee Benefit	Employees	Spouses	DP/LDMH
Health Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dental Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Vision Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Life	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Disability	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Pension/Retirement	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Bereavement Leave	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Family Leave	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Relocation	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Employee Benefit	Employees	Spouses	DP/LDMH
Travel	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Member Discounts, facilities, events	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other (specify):	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other (specify):	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If **all** of the checked boxes in the "Spouses" and "DP/LDMH" columns match for all non-union and, if any, all union employees (see 5. below), select **Option A** on Page 3 on the attached Declaration. **OR:**

If **ANY** of the checked boxes in the "Spouses" and "DP/LDMH" columns do **NOT** match, please review **Option D** on Page 3 of attached Declaration to see if you qualify for alternate compliance. For all other Contract compliance inquiries, contact King County Procurement and Contract Services Section at 206-684-1681.

**4. IF YOU HAVE UNION EMPLOYEES**

- a. Are any benefits available to the spouses of union employees? .....  Yes  No
- b. Are any benefits available to the DP/LDMH of union employees? .....  Yes  No

**If the answer to either Question 4(a) or (b) is "YES", continue to Question 5.**

**5. BENEFITS AVAILABLE FOR UNION EMPLOYEES**

Please indicate which benefits are available on the list below. This list is not intended to be exhaustive. **Note:** Benefits can also be available indirectly, e.g. sick leave to care for a sick spouse or DP/LDMH, and designation of retirement plan beneficiary (joint annuity). Check "Yes" for any benefit that is available. Check "No" if the benefit is not available.

Employee Benefit	Employees	Spouses	DP/LDMH
Health Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dental Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Vision Care	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Life	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Disability	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Pension/Retirement	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Bereavement Leave	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Family Leave	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Relocation	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Travel	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Member Discounts, facilities, events	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other (specify):	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other (specify):	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If **all** of the checked boxes in the "Spouses" and "DP/LDMH" columns match for all union and, if any, all non-union employees (see 3. above), select **Option A** on Page 3 of this Declaration. **OR:**

If **ANY** of the checked boxes in the "Spouses" and "DP/LDMH" columns do **NOT** match, please review **Option D** on Page 3 of attached Declaration to see if you qualify for alternate compliance. For all other Contract compliance inquiries, contact King County Procurement and Contract Services Section at 206-263-9400.

**Equal Benefits  
Compliance Declaration**



Department of Executive Services  
Finance and Business Operations Division  
**Procurement and Contract Services Section**  
NCOB, MLK-ES-0340  
401 Fifth Avenue, 3rd Floor, Seattle, WA 98104  
TTY Relay: 711 Fax: 206-296-7676

I, Steven G. Miller on behalf of Miller & Miller, P.S.  
(Name) (Contractor Name)

state that the Contractor complies with King County Ordinance 14823 and related rules because it:

*(Please check the appropriate option and complete the following.)*

**Option A**

Makes benefits available on an equal basis to all its non-union and union employees with spouses and its employees with a domestic partner OR legally domiciled member of household (same-sex and opposite-sex).

**Option B**

Does not make ANY benefits available to the spouses or the domestic partner OR legally domiciled member of household of employees.

**Option C**

Has no employees.

**Option D**

Has received approved authorization from King County Procurement and Contract Services to delay implementation of equal benefits due to a **Collective Bargaining Agreement, Open Enrollment, or internal Administrative** steps. (Substantial Compliance Authorization Form attached).

**ALTERNATE COMPLIANCE OPTION D Instructions**

Prior to selecting this Option D, the contractor must complete and return an alternate compliance form to King County. Upon approval, the form will be returned to be included as an attachment to this Declaration. **The Substantial Compliance Authorization Form** can be found at:  
<http://www.metrokc.gov/procurement/forms/eb.aspx>.

**Statement of Noncompliance**  
state that the Contractor does not comply and does not intend to comply with King County Ordinance 14823 and related rules.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is correct and true, and that I am authorized to bind this entity contractually.

Executed this 9th day of April, 2009, at Seattle, WA  
(City) (State)

Steven G. Miller  
Signature Name (Please print.)  
Shareholder 91-1714114

4240 West Cramer Street, Seattle WA 98199-1005  
Title Federal Tax Identification Number

Address





King County

# Personnel Inventory Report

Legal name of business MILLER & MILLER CONSULTING SERVICES, P.S. Contract No: T03075T  
 dba (if applicable) MILLER & MILLER, P.S. Telephone No: 206 281-0281  
 Street address 4240 W CRAWFORD ST City SEATTLE State WA Zip Code 98199-1005  
 Submitted by: STEVEN G. MILLER Title SHAREHOLDER Date 4/1/2009

Do you have any employees? No  Yes  Sole Owner/Operator No  Yes

If yes, list on the Employment Data Chart below the total number of employees for all businesses located within each location listed below. Indicate which locale (1,2,3) report covers. This report is for Payroll Period ending (Month/Day/Year): 3/31/09 and covers the following locale: (Check only one box)

- 1.  Business located within King County
- 2.  Businesses located within WA State
- 3.  Business located with U. S.
- 4.  Other (specify) \_\_\_\_\_

Do any of your employees belong to a union and/or do you use an employee referral agency? No  Yes

If yes, list the unions and/or employee referral agencies with whom you have agreements: \_\_\_\_\_ . If you expect to do more than \$10,000 worth of public work (construction) or, more than \$25,000 worth of business with King County, the unions or employee referral agencies must submit a statement of compliance with King County Code Chapter 12.16.

Job Categories	Whites		African Americans		Asians		Native Americans		Hispanics		Disabled		Minority Subtotal		Disabled Subtotal	
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F
Managerial																
Professional	1	1														
Technical																
Clerical																
Sales																
Service																
Labor																
On-Job Trainees																
Apprentice																
Skilled Craft Total*																
Total	1	1														

\* Journey worker: List by classification on reverse, e.g., carpenter, plumber, etc.

Total number of employees reported above: 0 If no employees, write "0." (2 SHAREHOLDERS)



King County

## Affidavit and Certificate of Compliance

with King County Code Chapter 12.16, Discrimination and Affirmative Action  
in Employment by Contractors, Subcontractors and Vendors

The undersigned, being first duly sworn, on oath states, s/he is authorized by the Contractor, state and local laws. Contractor recognizes that in addition to refraining from discrimination, affirmative action is required to provide equal employment opportunity. Contractor further recognizes that this Affidavit establishes minimum requirements for affirmative action and fair employment practices and implements the basic nondiscrimination provisions of the general contract specifications as applied to service, consultant, and vendor contracts exceeding \$25,000, or public work contracts exceeding \$10,000. Contractor herein agrees that this Affidavit is incorporated as an addendum to its general contract, and recognizes that failure to comply with these requirements may constitute grounds for application of sanctions as set forth in the general specifications, King County Code Chapter 12.16 ("Chapter") and this Affidavit. PROVIDED FURTHER, that in lieu of this Affidavit, the Executive may accept a statement pledging adherence to an existing contractor affirmative action plan where the provisions of the plan are found by the Executive to substantially fulfill the requirements of the Chapter.

Definitions: "Contractor" shall mean any contractor, vendor or consultant who supplies goods and/or services. "Contract" shall mean any contract, purchase order or agreement with King County Government, hereinafter called the County.

A. Contractor recognizes that discrimination in employment is prohibited by federal, state and local laws. Contractor recognizes that in addition to refraining from discrimination, affirmative action is required to provide equal employment opportunity. Contractor further recognizes that this Affidavit establishes minimum requirements for affirmative action and fair employment practices and implements the basic nondiscrimination provisions of the general contract specifications as applied to service, consultant, and vendor contracts exceeding \$25,000, or public work contracts exceeding \$10,000. Contractor herein agrees that this Affidavit is incorporated as an addendum to its general contract, and recognizes that failure to comply with these requirements may constitute grounds for application of sanctions as set forth in the general specifications, King County Code Chapter 12.16 ("Chapter") and this Affidavit. PROVIDED FURTHER, that in lieu of this Affidavit, the Executive may accept a statement pledging adherence to an existing contractor affirmative action plan where the provisions of the plan are found by the Executive to substantially fulfill the requirements of the Chapter.

B. Contractor shall give notice to their supervisors and employees of the requirements for affirmative action to be undertaken prior to the commencement of work.

C. This person has been designated to represent the Contractor and to be responsible for securing compliance with and for reporting on the affirmative actions taken:

STEVEN G. MILLER

D. Contractor will cooperate fully with the BD and Contract Compliance Section and appropriate County agents while making every reasonable "good faith" effort to comply with the affirmative action and nondiscrimination requirements set forth in this Affidavit and in King County Code Chapter 12.16.

E. **Reports:** The Contractor agrees to complete and submit as required such additional reports and records that may be necessary to determine compliance with the Affidavit and to confer with the County Compliance Officer at such times as the County shall deem necessary. The information required by the Chapter includes but is not limited to the following reports and records:

1. **Personnel Inventory Report:** This report shall include a breakdown of the employer workforce showing race, sex and handicapped and other minority data.
2. **Monthly EEO Report:** This report shall apply to construction contractors and subcontractors and shall provide the number of hours of employment for all employees, including minority, women and disabled employees by craft and category.
3. **Statement from Union or Worker Referral Agency:** This statement affirms that the signee's organization has no practices and policies which discriminate on the basis of race,

color, creed, religion, sex, age, marital status, sexual orientation, nationality or the presence of sensory, mental or physical disability.

The information required in this section shall be submitted on forms provided by the County unless otherwise specified.

F. **Subcontractors:** For public works projects and contracts over ten thousand dollars (\$10,000) the prime contractor shall be required to submit to the County, along with its qualifying documents under the Chapter, employment profiles, Affidavits and Certificates of Compliance, Reports and Union Statements from its subcontractors in the same manner as these are required of the prime contractor. Reporting requirements of the prime contractor during the contract period will apply equally to all subcontractors.

G. **Employment Goals for Minorities, Women and Persons with Disabilities:** No specific levels of utilization of minorities and women in the workforce of the Contractor shall be required, and the Contractor is not required to grant any preferential treatment on the basis of race, sex, color, ethnicity or national origin in its employment practices. Notwithstanding the foregoing, any affirmative action requirements set forth in any federal regulations, statutes or rules included or referenced in the contract documents shall continue to apply.

H. **Affirmative Action Measures:** Contractor agrees to implement and/or maintain reasonable good faith efforts to comply with King County Code Chapter 12.16. The evaluation of a contractor's compliance with the Chapter shall be based upon the contractor's effort to achieve maximum results from its affirmative action measures. The Contractor shall document these efforts and shall implement affirmative action steps at least as extensive as the following:

1. **Policy Dissemination:** Internal and external dissemination of the contractor's equal employment opportunity policy; posting of nondiscrimination policies and of the requirement of the Chapter on bulletin boards clearly visible to all employees; notification to each subcontractor, labor union or representative of workers with which there is a collective bargaining agreement or other contract, subcontract, or understanding of the contractor's commitments under the Chapter. Inclusion of the equal opportunity policy in advertising in the news media and elsewhere.
2. **Recruiting:** Adopt and implement recruitment procedures designed to increase the representation of women, minorities and persons with disabilities in the pool of applicants for employment: including, but not limited to establishing and maintaining a current list of minority, women and disabled recruitment sources, providing these sources written notification of employment opportunities and advertising vacant positions in newspapers and periodicals which have minority, women and/or disabled readership.
3. **Self-Assessment and Test Validation:** Review of all employment policies and procedures, including tests, recruitment, hiring and training practices and policies, performance evaluations, seniority policies and practices, job classifications and job assignments to assure that they do not discriminate against, or have a discriminatory impact on, minorities, women and persons with disabilities and validate all tests and

other selection requirements where there is an obligation to do so under state or federal law.

- 4. **Record Referrals:** Maintain a current file of applications of each minority, women and persons with disabilities who are applicants or referrals for employment indicating what action was taken with respect to each such individual and the reasons therefor. Contact these people when an opening exists for which they may be qualified. Names may be removed from the file after twelve months have elapsed from their last application or referral.
- 5. **Notice to Unions:** Provide notice to labor unions of the contractor's nondiscrimination and affirmative action obligations pursuant to King County Code Chapter 12.16. Contractors shall also notify the BD and Contract Compliance Section if labor unions fail to comply with the nondiscrimination or affirmative provisions
- 6. **Supervisors:** Ensure that all supervisory personnel understand and are directed to adhere to and implement the nondiscrimination and affirmative action obligations of the contractor under King County Code Chapter 12.16. Such direction shall include, but not be limited to, adherence to, and achievement of, affirmative action policies in performance appraisals of supervisory personnel.
- 7. **Employee Training:** When reasonable, develop on-the-job training opportunities which expressly include minorities, women, and persons with disabilities and sponsor and/or utilize, training/educational opportunities for the advancement of women, minorities and persons with disabilities employed by the contractor, subject to acceptance by the county.
- 8. **Responsible Person:** Designate an employee who shall have the responsibility for implementation of the Contractor's affirmative action measures.
- 9. **Progress Reporting:** Prepare as part of the affirmative action plan an analysis and report on the progress made toward eliminating the underrepresentation of minorities, women, and persons with disabilities in the contractor's workforce on an

annual basis.

- I. During the performance of this Contract, neither the Contractor nor any party subcontracting under the authority of this Contract shall discriminate nor tolerate harassment on the basis of race, color, sex, religion, nationality, creed, marital status, sexual orientation, age, or the presence of any sensory, mental or physical disability in the employment or application for employment or in the administration or delivery of services or any other benefits under this Contract.
- J. Contractor agrees to provide reasonable access upon request to the premises of all places of business and employment, relative to work undertaken in this Contract, and to records, files, information and employees in connection therewith, to the BD and Contract Compliance Section or agent for purposes of reviewing compliance with the provisions of this Affidavit and agrees to cooperate in any compliance review.
- K. Should the BD and Contract Compliance Section find, upon complaint investigation or review, the Contractor not to be in good faith compliance with the provisions contained in this Affidavit, it shall notify the County and Contractor in writing of the finding fully describing the basis of non-compliance. Contractor may request withdrawal of such notice of noncompliance at such time as the compliance office has notified in writing the Contractor and the County that the noncompliance has been resolved.
- L. The Contractor agrees that any violation of any term of this Affidavit, including reporting requirements, shall be deemed a violation of King County Code Chapter 12.16. Any such violation shall be further deemed a breach of a material provision of the Contract between the County and the Contractor. Such breach may be grounds for implementation of any sanctions provided for in the Chapter, including but not limited to, cancellation, termination or suspension, in whole or part, of the Contractor by the County; liquidated damages; or disqualification of the Contractor PROVIDED, that the implementation of any sanctions is subject to the notice and hearing provisions of King County Code Chapter 12.16.110.

Contractor: MILLER & MILLER, P.S. 4240 W CRAWFORD ST SEATTLE WA 98199-1005  
Company Name Street Address City State Zip

I have read and understood the foregoing; and am authorized on behalf of the Contractor to agree to the terms and conditions of this and Affidavit and Certificate of Compliance and therefore, execute the same.

Authorized Signer: STEVEY G. MILLER SHAREHOLDER (206) 281-0281 Steve G Miller  
Name (type or print) Title Phone Signature

VALID ONLY IF NOTARIZED

SUBSCRIBED AND SWORN TO BEFORE ME THIS 13 DAY OF APRIL, 2009.

N. ADRIAN  
 Notary Public in and of the state of WA

Residing at: Key Bank Seattle WA



**504/ADA DISABILITY ASSURANCE OF COMPLIANCE**

Complying with Section 504 of the Rehabilitation Act of 1973, as amended, and the Americans With Disabilities Act of 1990, two federal laws which prohibit discrimination against qualified people with disabilities.

I understand that federal and state laws prohibit discrimination in public accommodations and employment based solely on disability. In addition, I recognize that Section 504 requires recipients of federal funds (either directly or through contracting with a governmental entity receiving federal funds) to make their programs, services, and activities, when viewed in their entirety, accessible to qualified and/or eligible people with disabilities. I agree to comply with, and to require that all subcontractors comply with, the Section 504/ADA requirements. I understand that reasonable accommodation is required in both program services and employment, except where to do so would cause an undue hardship or burden.

I agree to cooperate in any compliance review and to provide reasonable access to the premises of all places of business and employment and to records, files, information, and employees therein to King County for reviewing compliance with Section 504 and ADA requirements.

I agree that any violation of the specific provisions and terms of the 504/ADA Disability Assurance of Compliance and/or Corrective Action Plan required herein or Section 504 or the ADA, shall be deemed a breach of a material provision of the Contract between the County and the Contractor. Such a breach shall be grounds for cancellation, termination, or suspension, in whole or in part, of this Contract by the County.

**According to the responses to the questions in the 504/ADA Self-Evaluation Questionnaire, Contractor is in compliance with 504/ADA. If the response is NO, the actions outlined in the below Corrective Action Plan will be taken.**

YES  NO

Contractor: Miller & Miller, P.S.  
Company Name

4240 West Cramer Street                      Seattle                      WA    98199-1005  
Street Address                                      City                                      State                      Zip

**Corrective Action Plan**

The following Corrective Action Plan is submitted to comply with Section 504 and ADA requirements.

**General Requirements**

Actions To Be Taken	Completion Date

504/ADA DISABILITY ASSURANCE OF COMPLIANCE (continued)

Program Access

Actions To Be Taken	Completion Date

Employment and Reasonable Accommodation

Actions To Be Taken	Completion Date

Physical Accessibility

Actions To Be Taken	Completion Date

I Declare Under Penalty of Perjury under the Laws of the State of Washington that the Foregoing is True and Correct.

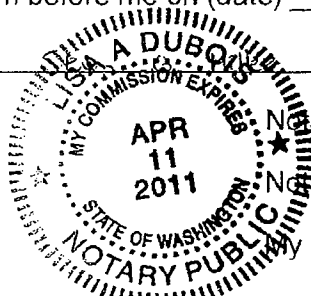
Steven G. Miller  
Signature of authorized signator

STEVEN G. MILLER      SHAREHOLDER      (206)281-0281  
Type or print name of authorized signator      Title      Telephone

**For Notary:**

State of Washington, County of King

Signed and sworn before me on (date) 4-13-2009 by (print authorized signator name) \_\_\_\_\_



Notary signature: Lisa A. Dubois

Notary (print name): Lisa A. Dubois

My appointment expires: 4/11/2011

Note: This form may be used as an exhibit with other King County contracts for two years from the date the form is completed.



# Statement of Compliance

With King County Code Chapter 12.16 Discrimination and Affirmative Action  
in Employment by Contractors, Subcontractors and Vendors

## UNION OR EMPLOYEE REFERRAL AGENCY STATEMENT

The undersigned states as follows:

- A. That I am the authorized officer of NOT APPLICABLE and am signing this statement on behalf of the union/employee referral agency.
- B. That the organization recognizes that King County Code Chapter 12.16 prohibits discrimination in both employment and referrals for employment on the basis of race, color, creed, religion, sex, age, national origin, marital status, sexual orientation, or the presence of any sensory, mental, or physical disability.
- C. That the organization agrees to adhere to a policy of nondiscrimination and agrees to affirmatively cooperate in the implementation of the policies and provision of King County Code Chapter 12.16. The organization further agrees that recruitment, employment, and the terms and conditions of employment under all contracts with King County shall be in accordance with the purposes and provisions of King County Code Chapter 12.16; provided however, that no specific levels of utilization of minorities and women in the workforce shall be required, and the contractor is not required to grant any preferential treatment on the basis of race, sex, color, ethnicity or national origin in its employment practices; and provided further that, notwithstanding the foregoing, any affirmative action requirements set forth in any federal regulations, statutes or rules included or referenced in the contract documents shall continue to apply.

This statement shall be valid for a period of two (2) years.

Authorized Union/ Employee Referral Agency Representative	Union/Employee Referral Agency
Telephone Number	Address
Signature	City, State, Zip
Title	

**2.20.005 Audit office established.** There is hereby established within the legislative branch, pursuant to Section 250 of the King County charter, the county audit office. The organization and administration of the audit office shall be sufficiently independent to assure that no interference or influence external to the office shall adversely affect an independent and objective judgment by the auditor. The office shall be generally responsible for assisting the county council in its oversight function through the conduct of performance and financial audits and special studies of county agencies under the directorship of the county auditor. The office shall be provided a discrete budget and staffing allowance. (Ord. 15241 § 1, 2005; Ord. 8264 § 1, 1987).

**2.20.010 Appointment.** The King County auditor shall be appointed by a majority of the council following a selection and screening process as herein described. (Ord. 8264 § 2, 1987; Ord. 394 § 1, 1970).

**2.20.015 Auditor selection process.**

- A. The selection process shall include at a minimum the following:
1. Review and update of the auditor's job classification description, if necessary;
  2. Advertise the availability of the position;
  3. Establishment of an ad hoc auditor screening committee responsible for the screening and preliminary interviewing of candidates; and
  4. Final interview and selection of appointee by the council.
- B. The auditor screening committee shall be composed of five members appointed by the council and selected as follows:
1. Two members from a private sector accounting firm or a nonprofit organization with experience in performance auditing or program evaluation, and may include certified public accountants with a financial auditing background;
  2. Two members from government agencies with experience in performance auditing or program evaluation;
  3. One member who is a non-elected, nonpartisan member of the legislative branch; and
  4. At least two out of the five members of the screening committee shall have management and supervisory experience, at least two out of the five members shall have governmental performance auditing experience and one shall have governmental financial management experience.
- C. The screening committee shall screen, interview and score applicants for the auditor position, making a slate of the top ranking candidates for the council's consideration. At the council's discretion, the committee may also be formed to make recommendations to the council on any decision to reappoint the auditor. (Ord. 15241 § 2, 2005; Ord. 8264 § 3, 1987).

**2.20.020 Qualifications.** The auditor selected shall be a person able to analyze problems of performance, program operations, financial management and administration, internal controls and public policy and shall not be actively involved in partisan affairs. (Ord. 15241 § 3, 2005; Ord. 394 § 2, 1970).

**2.20.030 Term of office.** The auditor shall serve a term of four years, or for a specified period less than four years which shall be set by the majority of the council at the time of appointment, unless removed for cause at any time by vote of two-thirds majority of the council, and shall be reconsidered for reappointment at the end of the term of office. (Ord. 3455 § 1, 1977; Ord. 394 § 3, 1970).

**2.20.005 Audit office established.** There is hereby established within the legislative branch, pursuant to Section 250 of the King County charter, the county audit office. The organization and administration of the audit office shall be sufficiently independent to assure that no interference or influence external to the office shall adversely affect an independent and objective judgment by the auditor. The office shall be generally responsible for assisting the county council in its oversight function through the conduct of performance and financial audits and special studies of county agencies under the directorship of the county auditor. The office shall be provided a discrete budget and staffing allowance. (Ord. 15241 § 1, 2005: Ord. 8264 § 1, 1987).

**2.20.010 Appointment.** The King County auditor shall be appointed by a majority of the council following a selection and screening process as herein described. (Ord. 8264 § 2, 1987: Ord. 394 § 1, 1970).

**2.20.015 Auditor selection process.**

- A. The selection process shall include at a minimum the following:
1. Review and update of the auditor's job classification description, if necessary;
  2. Advertise the availability of the position;
  3. Establishment of an ad hoc auditor screening committee responsible for the screening and preliminary interviewing of candidates; and
  4. Final interview and selection of appointee by the council.
- B. The auditor screening committee shall be composed of five members appointed by the council and selected as follows:
1. Two members from a private sector accounting firm or a nonprofit organization with experience in performance auditing or program evaluation, and may include certified public accountants with a financial auditing background;
  2. Two members from government agencies with experience in performance auditing or program evaluation;
  3. One member who is a non-elected, nonpartisan member of the legislative branch; and
  4. At least two out of the five members of the screening committee shall have management and supervisory experience, at least two out of the five members shall have governmental performance auditing experience and one shall have governmental financial management experience.
- C. The screening committee shall screen, interview and score applicants for the auditor position, making a slate of the top ranking candidates for the council's consideration. At the council's discretion, the committee may also be formed to make recommendations to the council on any decision to reappoint the auditor. (Ord. 15241 § 2, 2005: Ord. 8264 § 3, 1987).

**2.20.020 Qualifications.** The auditor selected shall be a person able to analyze problems of performance, program operations, financial management and administration, internal controls and public policy and shall not be actively involved in partisan affairs. (Ord. 15241 § 3, 2005: Ord. 394 § 2, 1970).

**2.20.030 Term of office.** The auditor shall serve a term of four years, or for a specified period less than four years which shall be set by the majority of the council at the time of appointment, unless removed for cause at any time by vote of two-thirds majority of the council, and shall be reconsidered for reappointment at the end of the term of office. (Ord. 3455 § 1, 1977: Ord. 394 § 3, 1970).



Exhibit 11

**ACORD™ CERTIFICATE OF LIABILITY INSURANCE** DATE (MM/DD/YY)  
04/08/2009

**PRODUCER** PHILADELPHIA INSURANCE COMPANIES  
7455 SW BRIDGEPORT ROAD, SUITE 225  
TIGARD, OR 97224-7207  
KEN C. KLASSY

Serial # 100711

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

**INSURED** MILLER & MILLER  
4240 W. CRAMER STREET  
SEATTLE, WA 98199

INSURERS AFFORDING COVERAGE	NAIC#
INSURER A: PHILADELPHIA INDEMNITY INSURANCE	18058
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	


**COVERAGES**

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L NSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A		<b>GENERAL LIABILITY</b>	PHSD371351	12/31/2008	12/31/2009	EACH OCCURRENCE \$ 1,000,000
		<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY				DAMAGE TO RENTED PREMISES (Ea occurrence) \$
		<input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR				MED EXP (Any one person) \$
		<input checked="" type="checkbox"/> <b>PROFESSIONAL LIAB</b>				PERSONAL & ADV INJURY \$
		GEN'L AGGREGATE LIMIT APPLIES PER:				GENERAL AGGREGATE \$ 2,000,000
		<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC				PRODUCTS - COMP/OP AGG \$
		<b>AUTOMOBILE LIABILITY</b>				COMBINED SINGLE LIMIT (Ea accident) \$
		<input type="checkbox"/> ANY AUTO				BODILY INJURY (Per person) \$
		<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (Per accident) \$
		<input type="checkbox"/> SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident) \$
		<input type="checkbox"/> HIRED AUTOS				
		<input type="checkbox"/> NON-OWNED AUTOS				
		<b>GARAGE LIABILITY</b>				AUTO ONLY - EA ACCIDENT \$
		<input type="checkbox"/> ANY AUTO				OTHER THAN EA ACC \$
						AUTO ONLY: AGG \$
		<b>EXCESS/UMBRELLA LIABILITY</b>				EACH OCCURRENCE \$
		<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE				AGGREGATE \$
						\$
		<input type="checkbox"/> DEDUCTIBLE				\$
		<input type="checkbox"/> RETENTION \$				\$
		<b>WORKER'S COMPENSATION AND EMPLOYERS' LIABILITY</b>				WC STATU-TORY LIMITS OTH-ER
		ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED?				EL EACH ACCIDENT \$
		If yes, describe under SPECIAL PROVISIONS below				EL DISEASE - EA EMPLOYEE \$
						EL DISEASE - POLICY LIMIT \$
		<b>OTHER</b>				

**DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS**

PROOF OF INSURANCE - ACTIVITIES REQUIRED UNDER CONTRACT NUMBER T03075T ARE INCLUDED UNDER THIS POLICY

CERTIFICATE HOLDER	CANCELLATION
MS. JAN LEE KING COUNTY AUDITOR'S OFFICE KCC-CC-1033 516 THIRD AVENUE, ROOM W1033 SEATTLE, WA 98104-3272	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>45</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.
	AUTHORIZED REPRESENTATIVE 

# ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/15/2009

PRODUCER  
Magnolia Insurance Agency, Inc.  
PO Box 99085 ~ 3424 W McGraw St.  
Seattle, WA 98139  
License #: 44585

Phone: (206)284-4886

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED  
MILLER & MILLER CONSULTING SERVICES, P.S.  
DBA MILLER & MILLER, P.S.  
4240 W. CRAMER ST.  
SEATTLE, WA 98199

INSURERS AFFORDING COVERAGE	NAIC #
INSURER A: AMERICAN ECONOMY INSURANCE CO	
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	

## COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR ADD'L LTR. INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS								
A Y	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	02BP69434220	03/28/2009	03/28/2010	EACH OCCURRENCE \$ <b>2,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ <b>2,000,000</b> MED EXP (Any one person) \$ <b>10,000</b> PERSONAL & ADV INJURY \$ <b>2,000,000</b> GENERAL AGGREGATE \$ <b>4,000,000</b> PRODUCTS - COM/POP AGG \$ <b>4,000,000</b>								
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$								
	<b>GARAGE LIABILITY</b> <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$								
	<b>EXCESS/UMBRELLA LIABILITY</b> <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE  <input type="checkbox"/> DEDUCTIBLE RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$ \$								
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER				<table border="1"> <tr> <td>WC STATU-TORY LIMITS</td> <td>OTH-ER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	WC STATU-TORY LIMITS	OTH-ER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - EA EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$
WC STATU-TORY LIMITS	OTH-ER												
E.L. EACH ACCIDENT	\$												
E.L. DISEASE - EA EMPLOYEE	\$												
E.L. DISEASE - POLICY LIMIT	\$												

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS  
**KING COUNTY, ITS OFFICERS, OFFICIALS, EMPLOYEES AND AGENTS ARE ADDITIONAL INSURED UNDER THIS POLICY**

## CERTIFICATE HOLDER

KING COUNTY AUDITORS OFFICE  
ATTN: JAN LEE  
516 3RD AVE ROOM W-1033  
SEATTLE, WA 98104

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

*Nancy Quinaso*

(NAG)

## **IMPORTANT**

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

## **DISCLAIMER**

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



**BUSINESSOWNERS**  
**BP 70 57 07 02**

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

**ADDITIONAL INSURED — DESIGNATED  
PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

**BUSINESSOWNERS COVERAGE FORM — Section II — Liability**

**SCHEDULE\***

Name of Person or Organization:

**WHO IS AN INSURED** (Section C) is amended to include as an insured the person or organization shown in the Schedule as an insured but only with respect to liability arising out of your operations or premises owned by or rented to you.

\* Information required to complete the Schedule, if not shown on this endorsement, will be shown in the Declarations.

BP 70 57 07 02

Safeco ® and the Safeco logo are trademarks of Safeco Corporation  
EP

**Lee, Jan**

---

**From:** Pratt, Susan  
**Sent:** Thursday, April 16, 2009 2:51 PM  
**To:** Lee, Jan  
**Subject:** Signed off routing form  
**Attachments:** Routing Form.pdf

Jan,

Attach that form, Nancy sent, with the certificate of insurance.

We know the correct one is on it's way, so won't hold it up.

Thanks.

Sue Pratt  
King County Risk Management  
Insurance/Contract Administrator  
Phone 206-296-1715  
Fax 206-296-0949  
[susan.pratt@kingcounty.gov](mailto:susan.pratt@kingcounty.gov)

EXHIBIT 1

Form **W-9**  
(Rev. October 2007)  
Department of the Treasury  
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

Give form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
**Miller & Miller, P.S.**

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  Exempt payee  
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)  
**4240 W Cramer St**

City, state, and ZIP code  
**Seattle, WA 98199-1005**

List account number(s) here (optional)

Requester's name and address (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number
91 : 1714114

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *Stan D Miller* Date ▶ 4/13/09

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Exhibit L

# REQUEST FOR PROPOSAL



King County

Department of Executive Services  
Finance and Business Operations Division  
Procurement and Contract Services Section  
206-263-9400 TTY Relay: 711

DATE ADVERTISED: February 26, 2009

RFP Title: Audit of Medic One/Emergency Medical Services EMS Levy

Requesting Dept./ Div.: King County Council – Auditor’s Office

RFP Number: 1039-09RLD

Due Date: March 17, 2009 – no later than 2:00 P.M.

Buyer: Roy L. Dodman, roy.dodman@kingcounty.gov, (206) 263-9293

*There will be no pre-proposal for this RFP.*

Sealed Proposals are hereby solicited and will **ONLY** be received by

**King County Procurement Services Section**  
**The Chinook Building, 3<sup>rd</sup> Floor**  
**401 Fifth Avenue**  
**Seattle, WA 98104-2333**

Office Hours - 8:00 a.m. - 5:00 p.m.  
 Monday - Friday

## SUBMITTERS MUST COMPLETE AND SIGN THE FORM BELOW (TYPE OR PRINT)

Company Name

Address

City/State/Zip Code

Signature

Authorized Representative / Title (Please Print Name and Title)

E-mail

Phone

Fax

Prime Proposer SCS Certification number (if applicable - see Section II, Part 5 of this RFP)

Sub-Consultants SCS Certification numbers (if applicable)

Office Use Only: NUM 5 CD-ROM 1 CON FED N TERM/YR Term

This Request for Proposal will be provided in alternative formats such as Braille, large print, audio cassette or computer disk for individuals with disabilities upon request.

Sealed proposals are hereby solicited and will be received only at the office of the King County Procurement Services Section at 401 Fifth Avenue, 3<sup>rd</sup> Floor, Seattle, Washington, 98104 no later than 2 p.m. on the date noted above regarding an *Audit of Medic One/Emergency Medical Services EMS Levy for the King County Council – Auditor's Office*. These services shall be provided to King County in accordance with the following and the attached instructions, requirements, and specifications.

**Submittal:** King County requires the Proposer to sign and return *this entire Request for Proposal (RFP) document*. The Proposer shall provide *one unbound original and five (5) copies* of the proposal response, data or attachments offered, for *six (6) items* total. The original in both cases shall be *noted or stamped "Original"*. In addition, provide *one (1) CD-ROM*, with either *one (1) pdf version* of the proposal, *one (1) Microsoft Word version* of the proposal (2003-2007 edition), or both.

**Questions:** Proposers will be required to submit any questions in writing prior to the close of business Thursday, March 5, 2009 in order for staff to prepare any response required to be answered by Addendum. Questions are best received and most quickly responded to when sent via e-mail directly to the following King County procurement personnel: *Primary* – Roy L. Dodman, Senior Buyer, roy.dodman@kingcounty.gov / *Secondary* – Cathy M. Betts, Buyer, . Questions may also be sent via email to the address above.

#### **SECTION I - GENERAL INFORMATION**

- A. King County is an Equal Opportunity Employer and does not discriminate against individuals or firms because of their race, color, creed, marital status, religion, age, sex, national origin, sexual orientation, or the presence of any mental, physical or sensory handicap in an otherwise qualified handicapped person.
- B. All submitted proposals and evaluation materials become public information and may be reviewed by appointment by anyone requesting to do so at the conclusion of the evaluation, negotiation, and award process. This process is concluded when a signed contract is completed between King County and the selected Consultant. Please note that if an interested party requests copies of submitted documents or evaluation materials, a standard King County copying charge per page must be received prior to processing the copies. King County will not make available photocopies of pre-printed brochures, catalogs, tear sheets or audio-visual materials that are submitted as support documents with a proposal. Those materials will be available for review at King County Procurement.
- C. No other distribution of proposals will be made by the Proposers prior to any public disclosure regarding the RFP, the proposal or any subsequent awards without written approval by King County. For this RFP all proposals received by King County shall remain valid for ninety (90) days from the date of submittal. All proposals received in response to this RFP will be retained.
- D. Proposals shall be prepared simply and economically, providing a straightforward and concise but complete and detailed description of the Proposer's abilities to meet the requirements of this RFP. Fancy bindings, colored displays and promotional materials are not desired. Emphasis shall be on completeness of content.
- E. King County reserves the right to reject any or all proposals that are deemed not responsive to its needs.
- F. In the event it becomes necessary to revise any part of this RFP, addenda shall be created and posted at the King County Procurement web site. Addenda will also be conveyed to those potential submitters providing an accurate e-mail address. If desired, a hard copy of any addenda may be provided upon request.
- G. King County is not liable for any cost incurred by the Proposer prior to issuing the contract.
- H. A contract may be negotiated with the Proposer whose proposal would be most advantageous to King County in the opinion of the King County Council all factors considered. King County reserves the right to reject any or all proposals submitted.
- I. It is proposed that if a selection is made as a result of this RFP, a contract with a fixed price/prices will be negotiated. Negotiations may be undertaken with the Proposer who is considered to be the most suitable for the work. This RFP is primarily designed to identify the most qualified firm. Price and schedule will be



negotiated with the "first choice" Proposer; negotiations may be instituted with the second choice and subsequent Proposer until the project is canceled or an acceptable contract is executed.

- J. As appropriate, this RFP shall be available for use by all King County Departments, Divisions and Agencies. For any RFPs where orders are placed by the County's Transit Division, the selected Consultant will be required to sign and comply with the Federal Transit Administration's (FTA)'s mandatory documentation. This RFP may also be used, as appropriate and allowed, by other governmental agencies and political sub-divisions within the State of Washington.
- K. The contents of the proposal of the selected Proposer shall become contractual obligations if a contract ensues. Failure of the Proposer to accept these obligations may result in cancellation of their selection.
- L. A contract between the Consultant and King County shall include all documents mutually entered into specifically including the contract instrument, the original RFP as issued by King County, and the response to the RFP. The contract must include, and be consistent with, the specifications and provisions stated in the RFP.
- M. 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 King County Department of Executive Services.
- N. King County Code 4.16.025 prohibits the acceptance of any proposal after the time and date specified on the Request for Proposal. There shall be no exceptions to this requirement.
- O. King County agencies' staffs are prohibited from speaking with potential Proposers about the project during the solicitation.

Please direct all questions to:

Roy L. Dodman / Senior Buyer  
(206) 263-9293  
roy.dodman@kingcounty.gov

or

Cathy M. Betts / Buyer  
(206) 263-9291  
cathy.betts@kingcounty.gov

NOTE: Documents and other information is available in alternate formats for individuals with disabilities upon advance request by calling the Procurement Receptionist at 206-263-9400 or TTY711.

- P. Protest Procedure - King County has a process in place for receiving protests based upon either proposals or contract awards. If you would like to receive or review a copy, please contact the Buyer named on the front page of this document or call Procurement Services at 206-263-9400.
- Q. Electronic Commerce and Correspondence. King County is committed to reducing costs and facilitating quicker communication to the community by using electronic means to convey information. As such, most Invitations to Bid, Requests for Proposal, and Requests for Qualifications as well as related exhibits, appendices, and issued addenda can be found on the King County Internet Web Site, located at <http://www.kingcounty.gov/procurement>. Current bidding opportunities and information are available by accessing the "**Solicitations**" tab in the left hand column.

King County Procurement Services features an **Online Vendor Registration (OVR)** program that permits vendors, consultants and contractors to register their business with the County. This OVR system allows interested parties to either directly register their firm by creating a unique User ID, or to visit the website as a guest. Information regarding bid documents will be available to all users; however, site visitors accessing the site as a guest will not be able to document their interest in a project or add their name to the document holder's list. They will receive no automatic notification of issued addenda. As such, the County encourages full registration in order to directly communicate with document holders regarding any issued addenda or other important information concerning the solicitation.

After submittals have been opened in public, the County will post a listing of the businesses submitting proposals, and any final award determination made.

Full information on vendor registration is available at the website.

If you are viewing a paper version of this RFP, you may download this document at <http://www.kingcounty.gov/procurement>. Navigate to the "Solicitation" web page. There you can view the web pages either as a guest or by logging-in as a registered vendor. Search for 1039-09RLD to access documents specifically for this solicitation (including the 2008 ALS Contract in MS Word format and the 2008-2013 EMS Financial Plan in MS Excel format, referenced in Section II of this RFP) and follow the resulting link to navigate to the "Solicitation Details" web page.

- S. Unless otherwise requested, letters and other transmittals pertaining to this RFP will be issued to the e-mail address noted in our files, and after submittal, noted on the first page of this document. If other personnel should be contacted via e-mail in the evaluation of this proposal, or to be notified of evaluation results, please complete the information in the table below.

Contact Name	Title	Phone	E-mail address

- T. Washington State Public Records Act (RCW 42.56) requires public agencies in Washington to promptly make public records available for inspection and copying unless they fall within the specified exemptions contained in the Act, or are otherwise privileged.
- U. Proposals submitted under this RFP shall be considered public documents and with limited exceptions proposals that are recommended for contract award will be available for inspection and copying by the public. King County may request an electronic copy of your proposal response at a later time for this purpose. This copy may be requested in MS Word format, and delivered either by e-mail or directly delivered on CD.

If a Proposer considers any portion of his/her proposal to be protected under the law, the Proposer shall clearly identify on the page(s) affected such words as "CONFIDENTIAL," "PROPRIETARY" or "BUSINESS SECRET." The Proposer shall also use the descriptions above in the following table to identify the effected page number(s) and location(s) of any material to be considered as confidential (attach additional sheets as necessary). If a request is made for disclosure of such portion, the County will determine whether the material should be made available under the law. If the material is not exempt from public disclosure law, the County will notify the Proposer of the request and allow the Proposer ten (10) days to take whatever action it deems necessary to protect its interests. If the Proposer fails or neglects to take such action within said period, the County will release the portion of the Proposal deemed subject to disclosure. By submitting a Proposal, the Proposer assents to the procedure outlined in this paragraph and shall have no claim against the County on account of actions taken under such procedure.

Type of exemption	Beginning Page / Location	Ending Page / Location

- V. Proposers are urged to use recycled/recyclable products and both sides of paper for printed and photocopied materials, whenever practicable, in preparing responses to this RFP.
- W. During the solicitation process, King County strongly discourages the transmittal of Company information, brochures, and other promotional materials, other than address, contact and e-mail information, prior to the due date of proposals. Any pre-packaged material received by a potential proposer prior to the receipt of proposals shall not be reviewed by the County.
- X. Bid Identification Label: Please see the Bid Identification Label on the last page of Section II.

## **SECTION II - PROJECT SPECIFICATIONS AND SCOPE OF WORK**

### **PART 1 – INTRODUCTION**

County Ordinance 15862 requires the King County Auditor's Office (KCAO) to conduct an audit reviewing the county programs funded by the Medic One/Emergency Medical Services (EMS) levy passed by King County voters in November of 2007. The Auditor's Office is seeking a Consultant to conduct a financial and compliance audit of the implementation of the EMS levy. Two important objectives of the financial and compliance audit are to ensure the reasonableness and transparency of the financial plan and forecasts, including the underlying assumptions, in developing the annual EMS budget and using the EMS levy proceeds.

The EMS levy audit will focus on, but not be limited to, the Council-adopted EMS fund financial policies that require a multiyear financial plan and cash flow projections for the six years funded by the EMS levy. The review will also consider the reasonableness of the levy model, including estimates of population growth; call volume; labor agreements and new labor costs; fuel expenses; vehicle maintenance and replacement; reserves; and the regional subsidy needed for local basic life safety program in support of emergency medical services. A comparison of actual revenues, expenditures and reserves to those amounts specifically identified in the financial plan adopted by the council will also be completed.

The audit will be conducted in collaboration with the Auditor's Office, who will be responsible for managing the overall project scope, schedule and budget. The Auditor's Office will also be responsible for completing specified audit tasks such as the select review of the consultant's work papers necessary to accomplish the project work plan and to provide assurance that the consultant's work is performed objectively and in accordance with the generally accepted government auditing standards.

The Council-mandated deadline for the completion and presentation of audit results is September 30, 2009.

### **PART 2 – BACKGROUND**

The Medic One/EMS levy is a countywide voter approved levy for a six-year period (2008-2013). It has a rate of \$.30 per \$1,000 on assessed value and is expected to generate approximately \$605 million, with \$215 million going directly to the City of Seattle. Funds received by the County are placed into the KC EMS Fund and managed regionally by the King County EMS Division. The programs supported by the Medic One/EMS levy are:

#### **A. Advanced Life Support (ALS) Services**

ALS funding is the priority of the Medic One/EMS levy. ALS service is provided by six major paramedic providers. The Medic One/EMS levy supports ALS services by using a *standard unit cost* methodology. The standard unit cost is defined as the total expenses of staffing and operating a single paramedic unit with two Harborview-trained paramedics, 24-hours a day, 365 days a year. To ensure that yearly budgeted costs accuracy reflect actual costs, a model using inflation factors has been developed to compute the estimated yearly unit cost allocation.

#### **B. Basic Life Support (BLS) Services**

BLS or rapid, first-on-scene medical care is provided by over 3,500 Emergency Medical Technicians (EMTs) employed by 32 different fire districts throughout King County. Because the funding priority of the levy is ALS, the levy provides for only partial funding of BLS services. Historically, increases to the BLS allocation have been either limited to growth in the total levy amount, or limited to the Consumer Price Index (CPI). BLS allocations were not previously tied to the Medic One/EMS levy, and no rationale was developed to address cost increases. The current levy provides funding for BLS services based on a model that uses a combination of the assessed value of real property and call volumes within a given BLS service area.

### C. Regional Services

Core regional Medic One/EMS programs and services support critical functions essential to providing out-of-hospital emergency care. This includes uniform training of EMTs and dispatchers, regional medical control, regional data collection and analysis, quality improvement activities, and financial and administrative management (including management of ALS and BLS contracts).

### D. Strategic Initiatives

Strategic initiatives are new programs geared to meet the success of the strategic directions. Strategic Initiatives are funded with lifetime budgets.

The *Medic One/EMS 2008-2013 Strategic Plan* is the primary policy and financial document that directs the Medic One/EMS system. The plan provides a description of the programmatic Medic One/EMS services to be supported throughout the levy, and a financing plan to implement these recommendations. A copy of the Medic One/EMS 2008-2013 Strategic Plan and the 2008 EMS Annual Report can be found at:

<http://www.kingcounty.gov/healthservices/health/ems.aspx>. A copy of a sample 2008 ALS contract in MS Word format and the 2009 version of the 2008-2013 EMS Financial Plan in MS Excel format are available at the King County Procurement Services website. Please see Section I, Item Q of this RFP for information on how to access these files.

## PART 3 – SCOPE OF WORK

### A. Breakdown of Scope

The scope of work for this audit involves evaluating specific financial and compliance aspects of the EMS levy programs including the financial models and the underlying assumptions developed to assist the EMS Division in determining yearly budgeted costs.

In all aspects of carrying out their work, the Consultant will adhere to applicable requirements contained in the *Government Auditing Standards* promulgated by the Government Accountability Office <http://www.gao.gov/cgi-bin/getrpt?rptno=GAO-07-731G>. In addition, the Consultant will adhere to Auditor's Office protocols for the development, publication, and presentation of project deliverables.

The Consultant will be responsible for the following tasks related to the scope of work:

1. Collaborate with the Auditor's Office in developing a final work plan, which shall be completed by the end of six (6) days after selection of the consultant. The work plan will include detailed tasks, sub-tasks, staffing assignments, and schedule.
2. Review compliance with 2008 ALS contract requirements, including, but not limited to, the following: Compensation and Method of Payment; Internal Control and Accounting System; and Equipment Purchases, Maintenance, and Ownership. This will include an internal control review of the County EMS program, to identify the existing controls, evaluate the effectiveness of the controls and perform substantive tests. Substantive tests will require a valid sampling plan. To fulfill this requirement the Consultant will be required to make site visits to five (5) of the six (6) ALS EMS providers: Bellevue Fire Department, King County Medic One, Redmond Fire Department, Shoreline Fire Department, and the Vashon Fire Department.
3. Assess the ALS and BLS financial models and determine if model assumptions, inflationary factors, reserves, and other variables represent an accurate, complete and reasonable set of criteria in projecting yearly budgeted costs during the levy period. Determine whether the process to annually update EMS financial model variables is adequate; assess the impact of the current economic situation on EMS funding, and identify opportunities for potential millage reductions for the duration of the levy.
4. Advise the auditor's office on the adequacy of policies, procedures and internal controls governing use of the reserved and unreserved fund balances.
5. Participate in various phases of the EMS audit including, but not limited to, attending the audit entrance conference, exit conference, technical review, and be available to participate, as needed, in Council briefings on the results of the consultants work.

## B. Budget and Deliverables

1. Budget - The budget for this Scope of Work is a maximum of \$60,000.
2. Disclosure Requirements - Consultants responding to this RFP, and any employee, sub-consultant or subject matter expert who would work on this project shall fully disclose any existing relationships with King County departments or personnel and any previous contracts with King County. If selected for the engagement, the Consultant must sign a form prepared by the King County Auditor attesting to the absence of impairments to perform on this project in an objective and independent capacity.
3. Reporting - The Consultant shall provide a written report on its progress for each component, and identify any issues or problems encountered or anticipated to the County Auditor's designated Project Manager on a bi-weekly basis and in a mutually agreed upon format.
4. Deliverables:
  - The Consultant will provide a final written work plan by April 20, 2009
  - The Consultant shall provide status reports to the Project Manager every two weeks and follow up on questions arising from the status reports, as requested.
  - The Consultant will provide a fieldwork summary containing the results of completed work by June 2, 2009.
  - A draft preliminary report shall be provided to the Auditor's Office Project Manager by COB June 29, 2009 for review and comment, or by dates stipulated in the contract.
  - A draft final report, reflecting feedback on contents, edits and quality control comments from the Project Manager to the preliminary report, shall be provided to the Project Manager by the COB July 10, 2009, or by dates stipulated in the contract.
  - The Consultant shall be available, if necessary, for briefing(s) to the Council in September and October, 2009.
5. Proposal Format

Consultants responding to the RFP shall submit the following:

  - a. A letter of interest not to exceed two pages.
  - b. A disclosure statement indicating:
    - Whether the Consultant, and any employee, sub-consultant or subject matter expert compensated by the Consultant in connection with the response to this RFP, has any existing relationships with King County departments or personnel and any previous contracts with King County.
  - c. Proposals will include the following information in a clear, comprehensive manner, not to exceed 6 pages (or three sheets printed back-to-back). These space limitations pertain to sections C1-C4 only:
    - i. *Approach and Methodologies*: From the scope of work, describe your understanding of the project and how you would approach carrying out the work components. Be specific in describing the methodologies.
    - ii. *Availability*: Comment on the adequacy of the schedule in the scope of work. Considering your firm's current and planned workload, comment on its capacity to complete the work within the time frame for this project.
    - iii. *Cost Proposal*: Identify project costs associated with the scope of work, indicating the hourly rates that apply and total cost based on hours assigned to tasks. Indicate the number of hours and staff that would be devoted to each task, including project management or other management oversight. Also include all expenses that the county would be charged and how the expenses were calculated.

- iv. *Travel Expenses:* Travel expenses shall comply with King County policies, including procedures for reimbursement, per KCC 3.24. The total cost proposal shall not exceed \$60,000.
  - v. *Project Management:* Describe how the Consultant would collaborate with the KCAO Project Manager on an on-going basis during the terms of the contract.
  - vi. *Similar Projects and References:* Provide a list of similar projects completed in the last five years and provide contact information for references from the jurisdictions or agencies for which the work was performed. Provide resumes for all staff involved with the contract.
  - vii. *Writing Sample:* Provide one sample report of a project whose subject and/or approach and methodology is relevant to the scope of work.
  - viii. *Hardcopies of the submittal:* King County requires the Proposer to provide *one (1) unbound original and one (1) copy* of the proposal response, data or attachments offered, for *two (2) hard copy items* total.
  - ix. *Electronic copies of the submittal:* In addition to the hard copies of the submittal, the county requests that the Proposer provide a CD-ROM with both a PDF file and a Microsoft Word version of the document. In order to be compatible with King County software, the submittal must be accessible via Microsoft Office 2000 through 2007 versions.
6. Letter of intent to propose (highly recommended but not required)

Consultants intending to respond to this RFP are encouraged to provide a written letter of intent to propose to be received by March 11, 2009. The letter of intent may be sent by e-mail to the buyer listed on page 1 of this RFP.

The following information is requested to be included in the letter of intent to propose:

- Name of consultant/organization;
- Name and Title of authorized representative;
- Address;
- Telephone Number;
- Fax Number;
- E-mail Address; and
- Statement of intent to propose.

## **PART 4 – CONSULTANT SELECTION PROCESS**

### **A. General Approach**

Respondents to the RFP will first be rated and assigned points (up to 100 points) according to the criteria set forth under Section D below. If awards are not made based on the written evaluations alone, the highest rated firms may then be invited to an interview with the Selection Panel. A maximum of 40 additional points may be awarded to firms based on any interviews conducted.

### **B. Selection Process**

A Selection Panel will be formed, comprised of auditors from the KCAO and perhaps staff from other county or public agencies. Based on evaluation of the proposals per the *Evaluation Criteria for Written Proposal* listed below, the Selection Panel shall determine which proposers to interview.

Interviews of one to one and one-half hours in length shall be conducted with candidates who are offered and accept invitations for an interview. During the interview, brief presentations may be made, not to exceed 10 minutes in length. Most of the interview time, however, will be used for clarifying the candidate's proposal and information relevant to the scope of work.

Following the interviews, the Selection Panel shall complete the scoring of the candidates that were interviewed, determine the group's ranking for these candidates, and submit a recommendation to the County Auditor.

The County Auditor shall review the results, ensure the process is fair and thorough, and submit the recommended finalist to the County Council for approval.

**C. Schedule**

It is anticipated that a Consultant will be retained by April 14, 2009. The approximate schedule based on that starting date is as follows.

Issue RFP .....	February 26, 2009
Question and Answer period .....	Ends Close of Business March 5, 2009
Letter of intent to propose, if submitted .....	March 11, 2009
Proposals due.....	2:00 p.m. on March 17, 2009
Announcement of semi-finalists.....	March 19, 2009
Selection Panel interviews semi-finalists and recommends finalist.....	March 23, and 24, 2009
Auditor recommends selection of finalist .....	March 25, 2009
Contract negotiations finalized and all required forms returned to KCAO .....	April 1, 2009
Council approval of motion to authorize signing of contract .....	April 13, 2009
Final contract signed.....	April 13, 2009
Project start.....	April 14, 2009
Final work plan.....	April 20, 2009
Delivery of fieldwork summary.....	June 2, 2009
Delivery of draft preliminary report.....	June 29, 2009
Delivery of draft final report.....	July 10, 2009
Presentations to County Council and .....	September - October, 2009
other County representatives	
Contract expiration.....	October 31, 2009

**D. Evaluation Criteria for Written Proposals**

The criteria outlined below will be used to evaluate qualifications and proposals as reflected by the assigned weights.

**Evaluation Criteria 1:** Responsiveness, comprehensiveness, and quality of proposals .....**35 points**

Proposer describes the approaches and methods that will be used to accomplish the tasks required in the scope of work. Proposer should show an in-depth understanding of internal controls, information systems, budgeting and financial model development and simulation testing.

**Evaluation Criteria 2:** Knowledge, specialized experience and competence. ....**35 points**  
of the Consultant

Proposer demonstrates:

- Knowledge of and/or development of successful and effective internal control systems and internal control processes for governmental entities.
- Experience in analyzing and making recommendations to improve financial modeling used for budgeting purposes.
- Experience with econometric modeling.

**Evaluation Criteria 3:** Proposed Costs .....**10 points**

Proposer shows how scope of work can be accomplished within the overall limit of the contract amount of \$60,000. Breakdown of costs shows detailed hours and staffing assigned to each proposed task. In the proposal, describe how management hours add value to the project.

**Evaluation Criteria 4: Record of Performance .....10 points**

What is the proposer's record of performance on similar contracts and on contracts with King County or other government agencies? Have they shown an ability to meet deliverables, schedule, and budget with a quality product? Would references rehire them?

**Evaluation Criteria 5: SCS Participation (see Part 5 below) .....10 points**

**Written Evaluation Point Subtotal .....100 points**

**Evaluation Criteria 6: Optional Interview .....40 points**

If an award is not made based on the written evaluations alone, oral interviews may be conducted with the top-ranked proposers. If interviews are conducted, they will have a value of 40 points. Final award would then be based on the sum total of the written evaluations and oral interview scores.

Questions and format will be developed as needed. Additional information from the proposer(s) may be requested for the interview.

**Total number of possible points= .....140 points**

The consultant will receive compensation for its services based on the successful completion, as determined by the King County Auditor's Office, of the deliverables identified below and the acceptance of the deliverables by the King County Auditor's Office. Payment is subject to the auditor determining that contract deliverables are complete and satisfactory. Payment for the deliverables after acceptance will not be unreasonably withheld.

**PART 5 - KING COUNTY CONTRACTING OPPORTUNITIES PROGRAM**

The purpose of the King County Contracting Opportunities Program is to maximize the participation of Small Contractors and Suppliers (SCS) through the use of rating points in the award of King County competitively bid contracts for the acquisition of technical services. The program is open to all firms that are certified as an SCS by King County's Business Development and Contract Compliance Office.

A "Small Contractor or Supplier" (SCS) means that a business and the person or persons who own and control it are in a financial condition, which puts the business at a substantial disadvantage in attempting to compete for public contracts. The relevant financial condition for eligibility under the Program is set at fifty percent (50%) of the Federal Small Business Administration (SBA) small business size standards using the North American Industrial Classification System (NAICS), and an Owners' Personal Net Worth less than \$750K dollars.

A "Certified Firm" means a business that has applied for participation in King County's Contracting Opportunities Program, and has been certified as an SCS by the King County Business Development and Contract Compliance (BDCC) office. Information about becoming a Certified Firm, as well as a list of Certified Firms, may be obtained by visiting the King County's Contracting Opportunities Program Website address: <http://www.kingcounty.gov/exec/BusinessDev/contractingopps.aspx> (you may search SCS firms by accessing the "SCS Directory" tab on the left side of the screen) or contacting the BDCC office at (206) 205-3443.

In the evaluation of proposals, ten points will be allotted for SCS participation. King County will count only the participation of SCSs that are certified by King County at the date and time of proposal submittal. After tabulation of the selection criteria points of all prime submitters, ten (10) points shall be added to the score of all proposals that meet at least one of the two following sub-criterion:

1. If the Prime submitter who is an SCS firm and includes the SCS certification number on page one of this submittal is eligible to receive the maximum points for this criterion.
2. If the Prime submitter is not an SCS but will use SCSs for at least 5% of the total contract labor hours in the work to be performed in this contract, and who complete the following table and include it in their proposal submission:



SCS Certification Number	Sub-Consultant Name	Contact Name / Phone	Work to be performed	Percentage of Total Hours

SCS participation shall be counted only for SCSs performing a commercially useful function according to custom and practice in the industry. A commercially useful function is defined as a specific scope of work for which the SCS has the management and technical expertise to perform using its own workforce and resources.

**PART 6 - INSURANCE**

The selected Consultant shall furnish, at a minimum, Commercial General Liability, to include Products and Completed Operations, in the amount of \$1,000,000 combined single limit; \$2,000,000 aggregate. In addition, the Consultant shall provide Professional Liability, Errors & Omissions coverage in the amount of \$1,000,000. Also, evidence of Workers' Compensation and Stop-Gap Employer's Liability for a limit of \$1,000,000 shall be provided. When automobile travel is required of the contract, the Consultant shall also provide Auto Liability coverage at the Statutory Minimum.

**Such policy/policies shall endorse King County, and its appointed and elected officials, officers, agents and employees as additional insureds.**

King County reserves the right to approve deductible/self-insured retention levels and the acceptability of insurers.

**PART 7 - REQUIRED FORMS**


The following completed forms will be required from the **selected consultant**, prior to contract award:

- A. King County Personnel Inventory Report
- B. Affidavit and Certificate of Compliance with King County Code 12.16
- C. Statement of Compliance - Union or Employee Referral Agency Statement (if applicable)
- D. King County Code 3.04.120 and Consultant Disclosure Form
- E. 504/ADA Disability Assurance of Compliance and Corrective Action Plan
- F. Equal Benefits Compliance Declaration Form

Copies of these forms are available by contacting the King County Procurement and Contract Services Division. They are available in paper form, or may be obtained via e-mail. Please contact Cathy Betts at 206-263-9291 or Roy L. Dodman at 206-263-9293, or by sending an e-mailed request to [cathy.betts@kingcounty.gov](mailto:cathy.betts@kingcounty.gov) or [roy.dodman@kingcounty.gov](mailto:roy.dodman@kingcounty.gov)

**PART 8 - BID PROPOSAL CHECKLIST**

- A. One (1) signed copy of entire RFP package. (Do not submit Exhibit A – Sample contract.)
- B. One (1) signed copy of any Addendum that was issued. (If it has signature box at bottom of first page, it must be returned.)
- C. One (1) unbound copy of proposal response marked "Original."
- D. Five (5) copies of proposal response.
- E. One (1) CD-ROM, with either one (1) pdf version of the proposal, one (1) Microsoft Word version of the proposals (2000-2005 edition), or both.
- F. Complete the Bid Identification Label below (or reasonable facsimile) and attach it to a prominent place on the exterior of the submission envelope, box, etc.

<b>URGENT – SEALED BID ENCLOSED</b> <b>Do Not Delay – Deliver Immediately</b>			
<b>URGENT</b>	 <b>King County</b>	King County Procurement & Contract Services Section Chinook Bldg, 3 <sup>rd</sup> Floor, 401 Fifth Avenue CNK-ES-0340 Seattle, WA 98104-2333	<b>URGENT</b>
	<b>Bid No.</b>	<b>RFP 1039-09-RLD</b>	
	<b>Bid Title</b>	<b>Audit of Medic One / Emergency Medical Services EMS Levy</b>	
	<b>Due Date</b>		
	<b>Vendor</b>		

**EXHIBIT A – SAMPLE CONTRACT**

The following Sample Contract for Technical Services is provided to inform proposers of the expected terms and conditions required by the County. This contract represents the contractual language approved by various representative agencies and departments within the County. Based on this approval, the County does not encourage deviations from the terms and conditions contained in the contract. Requests for changes or modifications could create delays in the contracting process with the selected consultant, and may result in the cancellation of negotiations with the top-ranked proposer.

This contract is being provided for informational purposes only, and does not need to be returned to the County with the Request proposal.

**Exhibit A – Sample Contract for  
Technical Services – 2008/2009**



Department of Executive Services  
Finance and Business Operations Division  
**Procurement and Contract Services  
Section**  
206-263-9400 TTY Relay: 711

<b>Contract No.:</b> _____	<b>Department:</b> _____
<b>Federal Taxpayer I.D.:</b> _____	<b>Consultant:</b> _____
<b>Amount:</b> \$ _____	<b>Fund Source:</b> _____
<b>Duration:</b> _____	<b>To:</b> _____

**Services Provided:** \_\_\_\_\_

**THIS CONTRACT** is entered into by **KING COUNTY** (the "County"), and \_\_\_\_\_ (the "Consultant"), whose address is \_\_\_\_\_. The County is undertaking certain activities related to \_\_\_\_\_, and the County desires to engage the Consultant to render certain services in connection with such undertakings of the County,

**NOW, THEREFORE**, in consideration of payments, covenants, and agreements hereinafter mentioned, to be made and performed by the parties hereto, the parties covenant and do mutually agree as follows:

**I. CONTRACT DOCUMENT**

The Consultant shall provide services and comply with the requirements set forth herein. The Contract shall consist of the following documents and attached exhibits, each of which are made a part hereof by this reference in the following order of precedence:

1. Contract Amendments executed pursuant to Section XIX herein.
2. Contract for Technical Services, which includes:
  - Scope of Services ..... Attached hereto as Exhibit A
  - Consultant Disclosure Form (K.C.C. 3.04) ..... Attached hereto as Exhibit B
  - Equal Benefits Compliance Declaration ..... Attached hereto as Exhibit C
  - Personnel Inventory Report (K.C.C. 12.16)..... Attached hereto as Exhibit D
  - Affidavit of Compliance (K.C.C. 12.16)..... Attached hereto as Exhibit E
  - 504/ADA Disability Assurance of Compliance/Sec. 504 ..... Attached hereto as Exhibit F
  - Statement of Compliance (K.C.C 12.16) ..... Attached hereto as Exhibit G
  - Certificate(s) of Insurance and Policy Endorsement ..... Attached hereto as Exhibit H
  - W9 Form (if required) ..... Attached hereto as Exhibit I
  - List of Sub-consultants and/or Suppliers (if applicable) ..... Attached hereto as Exhibit J
  - Final Affidavit of Amount(s) Paid (if applicable)..... Attached hereto as Exhibit K
3. Request for Proposal (and any addenda)
  - 1039-09RLD ..... Attached hereto as Exhibit
4. Consultant's Proposal
  - ..... Attached hereto as Exhibit

II. DURATION OF CONTRACT

This Contract shall commence on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, and shall terminate on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, unless extended or terminated earlier, pursuant to the terms and conditions of the Contract.

III. COMPENSATION AND METHOD OF PAYMENT

A. The County shall reimburse the Consultant for satisfactory completion of the services and requirements specified in this Contract in an amount not to exceed \$ \_\_\_\_\_, payable in the following manner:

B. The Consultant shall submit its final invoice and such other documents as are required pursuant to this Contract within ten (10) calendar days of completion of the Scope of Services. Unless waived by the County in writing failure by the Consultant to submit the final invoice and required documents will relieve the County from any and all liability for payment to the Consultant for the amount set forth in such invoice or any subsequent invoice.

C. If the Consultant fails to comply with any terms or conditions of this Contract or to provide in any manner the work or services agreed to herein, the County may withhold any payment due the Consultant until the County is satisfied that corrective action, as specified by the County, has been completed. This right is in addition to and not in lieu of the County's right to terminate this Contract as provided in Section IV below.

IV. TERMINATION

A. This Contract may be terminated by the County without cause, in whole or in part, upon providing the Consultant ten (10) calendar days' advance written notice of the termination.

If the Contract is terminated pursuant to this Section IV, paragraph A: (1) the County will be liable only for payment in accordance with the terms of this Contract for services rendered prior to the effective date of termination; and (2) the Consultant shall be released from any obligation to provide further services pursuant to the Contract.

B. The County may terminate this Contract, in whole or in part, upon five (5) calendar days' advance written notice in the event: (1) the Consultant materially breaches any duty, obligation, or services required pursuant to this Contract, or (2) the duties, obligations, or services required herein become impossible, illegal, or not feasible.

If the Contract is terminated by the County pursuant to this Subsection IV (B) (1), the Consultant shall be liable for damages, including any additional costs of procurement of similar services from another source.

If the termination results from acts or omissions of the Consultant, including but not limited to misappropriation, nonperformance of required services or fiscal mismanagement, the Consultant shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Consultant by the County.

C. If expected or actual funding is withdrawn, reduced or limited in any way prior to the termination date set forth above in Section II or in any amendment hereto, the County may, upon written notice to the Consultant, immediately terminate this Contract in whole or in part.

If the Contract is terminated pursuant to this Section IV, paragraph C: (1) the County will be liable only for payment in accordance with the terms of this Contract for services rendered prior to the

effective date of termination; and (2) the Consultant shall be released from any obligation to provide further services pursuant to the Contract.

Funding under this Contract beyond the current appropriation year is conditional upon appropriation by the County Council of sufficient funds to support the activities described in this Contract. Should such an appropriation not be approved, this contract will terminate at the close of the current appropriation year.

- D. Nothing herein shall limit, waive, or extinguish any right or remedy provided by this Contract or law that either party may have in the event that the obligations, terms and conditions set forth in this Contract are breached by the other party.

#### V. MAINTENANCE OF RECORDS

- A. The Consultant shall maintain, and shall require any subconsultant to maintain, accounts and records, including personnel, property, financial, and programmatic records and such other records as may be deemed necessary by the County to ensure proper accounting for all contract funds and compliance with this Contract. All such records shall sufficiently and properly reflect all direct and indirect costs of any nature expended and services provided in the performance of this Contract. The Consultant shall make such documents available to the County for inspection, copying, and auditing upon request.
- B. All records referenced in subsection (A) shall be maintained for a period of six (6) years after completion of work or termination hereof unless permission to destroy them is granted by the Office of the Archivist in accordance with RCW Chapter 40.14, or unless a longer retention period is required by law.
- C. The Consultant shall provide access to its facilities, including those of any subconsultant, to the County, the state and/or federal agencies or officials at all reasonable times in order to monitor and evaluate the services provided under this Contract.
- D. The Consultant agrees to cooperate with the County or its designee in the evaluation of the services provided under this Contract and to make available all information reasonably required by any such evaluation process. The results and records of said evaluation shall be maintained and disclosed in accordance with RCW Chapter 42.17.
- E. If the Consultant received a total of \$500,000.00 or more in federal financial assistance during its fiscal year from the County, and is a non-profit organization or institution of higher learning or a hospital affiliated with an institution of higher learning, and is, under this Contract, carrying out or administering a program or portion of a program, it shall have an independent audit conducted of its financial statement and condition, which shall comply with the requirements of GAAS (generally accepted auditing standards), GAO's Standards for Audits of Governmental Organizations, Programs, Activities and Functions and OMB Circulars A-133 and A-128, as amended and as applicable. Consultants receiving federal funds from more than one County department or division shall be responsible for determining if the combined financial assistance is equal to or greater than \$500,000.00. The Consultant shall provide one copy of the audit report to each County division providing federal financial assistance to the Consultant no later than six (6) months subsequent to the end of the Consultant's fiscal year.

#### VI. CORRECTIVE ACTION

If the County determines that a breach of contract has occurred, that is the Consultant has failed to comply with any terms or conditions of this Contract or the Consultant has failed to provide in any manner the work or services agreed to herein, and if the County deems said breach to warrant corrective action, the following sequential procedure will apply:

- A. The County will notify the Consultant in writing of the nature of the breach;
- B. The Consultant shall respond in writing within three (3) working days of its receipt of such notification, which response shall indicate the steps being taken to correct the specified deficiencies. The corrective action plan shall specify the proposed completion date for bringing the Contract into compliance, which date shall not be more than ten (10) days from the date of the Consultant's response; unless the County, at its sole discretion, specifies in writing an extension in the number of days to complete the corrective actions;
- C. The County will notify the Consultant in writing of the County's determination as to the sufficiency of the Consultant's corrective action plan. The determination of sufficiency of the Consultant's corrective plan shall be at the sole discretion of the County;
- D. In the event that the Consultant does not respond within the appropriate time with a corrective action plan, or the Consultant's corrective action plan is determined by the County to be insufficient, the County may commence termination of this Contract in whole or in part pursuant to Section IV.B;
- E. In addition, the County may withhold any payment owed the Consultant or prohibit the Consultant from incurring additional obligations of funds until the County is satisfied that corrective action has been taken or completed; and
- F. Nothing herein shall be deemed to affect or waive any rights the parties may have pursuant to Section IV, Subsections A, B, C, and D.

#### VII. ASSIGNMENT/SUBCONTRACTING

- A. The Consultant shall not assign or subcontract any portion of this Contract or transfer or assign any claim arising pursuant to this Contract without the written consent of the County. Said consent must be sought in writing by the Consultant not less than fifteen (15) calendar days prior to the date of any proposed assignment.
- B. "Subcontract" shall mean any agreement between the Consultant and a Sub-consultant or between Sub-consultants that is based on this Contract, provided that the term "subcontract" does not include the purchase of (i) support services not related to the subject matter of this contract, or (ii) supplies.

#### VIII. HOLD HARMLESS AND INDEMNIFICATION

- A. In providing services under this Contract, the Consultant is an independent consultant, and neither the Consultant nor its officers, agents or employees are employees of the County for any purpose. The Consultant shall be responsible for all federal and/or state tax, industrial insurance and Social Security liability that may result from the performance of and compensation for these services and shall make no claim of career service or civil service rights which may accrue to a County employee under state or local law.

The County assumes no responsibility for the payment of any compensation, wages, benefits, or taxes by or on behalf of the Consultant, its employees and/or others by reason of this Contract. The Consultant shall protect, indemnify, defend and save harmless the County and its officers, agents and employees from and against any and all claims, costs, and/or losses whatsoever occurring or resulting from (1) the Consultant's failure to pay any such compensation, wages, benefits or taxes; and/or (2) the supplying to the Consultant of work, services, materials, and/or supplies by Consultant employees or other suppliers in connection with or in support of the performance of this Contract.

- B. The Consultant further agrees that it is financially responsible for and will repay the County all indicated amounts following an audit exception which occurs due to the negligence, intentional act and/or failure for any reason to comply with the terms of this Contract by the Consultant, its

officers, employees, agents, and/or representatives. This duty to repay shall not be diminished or extinguished by the prior termination of the Contract pursuant to the Duration of Contract, or the Termination section.

- C. The Consultant shall protect, defend, indemnify, and save harmless the County, [and the State of Washington (when any funds for this Contract are provided by the State of Washington)], their officers, employees, and agents from any and all costs, fees (including attorney fees), claims, actions, lawsuits, judgments, awards of damages or liability of any kind, arising out of or in any way resulting from the negligent acts or omissions of the Consultant, its officers, employees, sub-consultants of any tier and/or agents. The Consultant agrees that its obligations under this paragraph extend to any claim, demand, and/or cause of action brought by or on behalf of any of its employees, sub-consultants of any tier or agents.

In addition to injuries to persons and damage to property, the term "claims," for purposes of this paragraph C, shall include, but not be limited to, assertions that the use or transfer of any software, book, document, report, film, tape, or sound reproduction or material of any kind, delivered hereunder, constitutes an infringement of any copyright, patent, trademark, trade name, and/or otherwise results in an unfair trade practice.

- D. For purposes of paragraphs A and C above, the Consultant, by mutual negotiation, hereby waives, as respects the County only, any immunity that would otherwise be available against such claims under the Industrial Insurance provisions of Title 51 RCW.
- E. In the event the County incurs attorney fees and/or costs in the defense of claims within the scope of paragraph A and C above, such attorney fees and costs shall be recoverable from the Consultant. In addition King County shall be entitled to recover from the Consultant its attorney fees, and costs incurred to enforce the provisions of this section.
- F. The indemnification, protection, defense and save harmless obligations contained herein shall survive the expiration, abandonment or termination of this Contract.
- G. Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this agreement.

#### IX. INSURANCE REQUIREMENTS

- A. By the date of execution of this Contract, the Consultant shall procure and maintain for the duration of this Contract, insurance against claims for injuries to persons or damages to property, including products-completed operations which may arise from, or in connection with, the performance of work hereunder by the Consultant, its agents, representative, employees, and/or sub-consultants. The Consultant or sub-consultant shall pay the cost of such insurance. The Consultant may furnish separate certificates of insurance and policy endorsements from each sub-consultant as evidence of compliance with the insurance requirements of this Contract.

For All Coverages:

Each insurance policy shall be written on an "occurrence" form; excepting that insurance for professional liability, errors and omissions when required, may be acceptable on a "claims made" form.

If coverage is approved and purchased on a "claims made" basis, the Consultant warrants continuation of coverage, either through policy renewals or the purchase of an extended discovery period, if such extended coverage is available, for not less than three years from the date of completion of the work which is the subject of this Contract.

By requiring such minimum insurance coverage, the County shall not be deemed or construed to have assessed the risks that may be applicable to the Consultant under this Contract. The

Consultant shall assess its own risks and, if it deems appropriate and/or prudent, maintain greater limits and/or broader coverage.

Nothing contained within these insurance requirements shall be deemed to limit the scope, application and/or limits of the coverage afforded, which coverage will apply to each insured to the full extent provided by the terms and conditions of the policy(s). Nothing contained within this provision shall affect and/or alter the application of any other provision contained within this Contract.

B. Minimum Scope Of Insurance

Coverage shall be at least as broad as:

1. General Liability:

Insurance Services Office form number (CG 00 01 current edition) covering COMMERCIAL GENERAL LIABILITY including Products and Completed Operations.

2. Professional Liability:

Professional Liability, Errors and Omissions coverage. In the event that services delivered pursuant to this Contract either directly or indirectly involve or require professional services, Professional Liability, Errors and Omissions coverage shall be provided.

3. Automobile Liability:

Insurance Services Office form number (CA 00 01 current edition) covering BUSINESS AUTO COVERAGE, symbol 1 "any auto"; or the combination of symbols 2, 8, and 9.

4. Workers' Compensation:

Workers' Compensation coverage, as required by the Industrial Insurance Act of the State of Washington.

5. Employers Liability or "Stop-Gap":

The protection provided by the Workers Compensation policy Part 2 (Employers Liability) or, in states with monopolistic state funds, the protection provided by the "Stop Gap" endorsement to the General Liability policy.

C. Minimum Limits of Insurance

The Consultant shall maintain limits no less than,

1. General Liability: **\$1,000,000** combined single limit per occurrence for bodily injury, personal injury and property damage, and for those policies with aggregate limits, a **\$2,000,000** aggregate limit.
2. Professional Liability, Errors and Omissions: **\$1,000,000** Per Claim and in the Aggregate
3. Automobile Liability: **\$1,000,000** combined single limit per accident for bodily injury and property damage.
4. Workers' Compensation: Statutory requirements of the State of residency, and
5. Employers' Liability or "Stop Gap" coverage: **\$1,000,000**

D. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to, and approved by, the County. The deductible and/or self-insured retention of the policies shall not limit or apply to the Consultant's liability to the County and shall be the sole responsibility of the Consultant.



E. Other Insurance Provisions

The insurance coverage(s) required in this Contract are to contain, or be endorsed to contain the following provisions:

1. All Liability Policies except Workers Compensation and Professional Liability:

- a. The County, its officers, officials, employees and agents are to be covered as additional insureds as respects liability arising out of activities performed by or on behalf of the Consultant in connection with this Contract.
- b. The Consultant's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and agents. Any insurance and/or self-insurance maintained by the County, its officers, officials, employees or agents shall not contribute with the Consultant's insurance or benefit the Consultant in any way.
- c. The Consultant's insurance coverage shall apply separately to each insured against whom a claim is made and/or lawsuit is brought, except with respect to the limits of the insurer's liability.

2. All Policies:

- a. Coverage shall not be suspended, voided, canceled, reduced in coverage or in limits, except by the reduction of the applicable aggregate limit by claims paid, until after forty-five (45) calendar days prior written notice, has been given to the County.

F. Acceptability of Insurers

Unless otherwise accepted by the County:

Insurance coverage is to be placed with insurers with a Bests' rating of no less than A: VIII, or, if not rated with Bests', with minimum surpluses the equivalent of Bests' surplus size VIII.

Professional Liability, Errors and Omissions insurance coverage may be placed with insurers with a Bests' rating of B+:VII. Any exception must be approved by the County.

If at any time any of the foregoing policies fail to meet minimum requirements, the Consultant shall, upon notice to that effect from the County, promptly obtain a new policy, and shall submit the same to the County, with the appropriate certificates and endorsements, for approval.

G. Verification of Coverage

The Consultant shall furnish the County with certificates of insurance and endorsements required by this Contract. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates and endorsements for each insurance policy are to be on forms approved by the County and are to be received and approved by the County prior to the commencement of activities associated with the Contract. The County reserves the rights to require complete, certified copies of all required insurance policies at any time.

If Professional Liability coverage is required under this contract, the Certificate of Insurance provided by the Consultant shall specifically state that the activities required under Contract # (TBD) are included under this policy.

H. Sub-consultants

The Consultant shall include all sub-consultants as insureds under its policies, or shall require separate certificates of insurance and policy endorsements from each sub-consultant. Insurance coverages provided by sub-consultants as evidence of compliance with the minimum insurance requirements of this Contract shall be subject to all of the requirements stated herein.

X. CONFLICT OF INTEREST, NONCOMPETITIVE PRACTICES AND DISCLOSURE

A. Conflict of Interest

By entering into this Contract to perform work, the Consultant represents that it has no interest and shall not acquire any interest that conflicts in any manner or degree with the work required to be performed under this Contract. The Consultant shall not employ any person or agent having any conflict of interest. IN the event that the Consultant or its agents, employees or representatives hereafter acquires such a conflict of interest, it shall immediately disclose such conflict to the County. The County shall require that the Consultant take immediate action to eliminate the conflict up to and including termination for default.

B. Contingent Fees and Gratuities

By entering into this Contract to perform Work, the Consultant represents that:

1. No person except as designated by Consultant has been employed or retained to solicit or secure this Contract with an agreement or understanding that a commission, percentage, brokerage, or contingent fee would be paid.
2. No gratuities, in the form of entertainment, gifts or otherwise, were offered or given by the Consultant or any of its agents, employees or representatives, to any official, member or employee of the County or other governmental agency with a view toward securing this Contract or securing favorable treatment with respect to the awarding or amending, or the making of any determination with respect to the performance of this Contract.
3. Any person having an existing Contract with the County or seeking to obtain a Contract who willfully attempts to secure preferential treatment in his or her dealings with the County by offering any valuable consideration, thing or promise, in any form to any County official or employee shall have his or her current Contracts with the County canceled and shall not be able to enter into any other Contracts with King County for a period of two (2) years.

C. Disclosure of Current and Former County Employees; Disclosure of Interests under KCC 3.04.120

To avoid any actual or potential conflict of interest or unethical conduct:

1. County employees or former County employees are prohibited from assisting with the preparation of proposals or contracting with, influencing, advocating, advising or consulting with a third party, including Consultant, while employed by the County or within one (1) year after leaving County employment if he/she participated in determining the Work to be done or processes to be followed while a County employee.
2. Consultant shall identify at the time of offer current or former County employees involved in the preparation of proposals or the anticipated performance of Work if awarded the Contract. Failure to identify current or former County employees involved in this transaction may result in the County's termination of this Contract.
3. After Contract award, the Consultant is responsible for notifying the County of current or former County employees who may become involved in the Contract at any time during the term of the Contract.
4. If the Consultant is providing professional or technical services to the county costing in excess of \$2,500.00, then pursuant to K.C.C. 3.04.120, which is incorporated herein by this

reference, the Consultant shall file both with the County Executive and the King County Board of Ethics a sworn disclosure statement. The Consultant further agrees to comply with all provisions set out in K.C.C. 3.04.120.

XI. NONDISCRIMINATION AND EQUAL EMPLOYMENT OPPORTUNITY

- A. Nondiscrimination in Employment and Provision of Services. During the performance of this contract, neither the Consultant nor any party subconsulting under the authority of this Contract shall discriminate or tolerate harassment on the basis of race, color, sex, religion, national origin, marital status, creed, sexual orientation, age, or the presence of any sensory, mental, or physical disability in the employment or application for employment or in the administration or delivery of services or any other benefits under this Contract. King County Code ("KCC") Chapter 12.16, 12.17 and 12.18 are incorporated herein by reference, and such requirements shall apply to this Contract.
- B. Equal Benefits to Employees with Domestic Partners. Pursuant to Ordinance 14823, King County's "Equal Benefits" (EB) ordinance, and related administrative rules adopted by the County Executive, as a condition of award of a contract valued at \$25,000 or more, the Consultant agrees that it shall not discriminate in the provision of employee benefits between employees with spouses, and employees with domestic partners during the performance of this Contract. Failure to comply with this provision shall be considered a material breach of this Contract, and may subject the Consultant to administrative sanctions and remedies for breach.
- When the contract is valued at \$25,000 or more, the Consultant shall complete a Worksheet and Declaration form for County review and acceptance prior to Contract execution. The EB Compliance forms, Ordinance 14823 (which is codified at KCC Chapter 12.19), and related administrative rules are incorporated herein by reference. They are also available online at: [http://www.kingcounty.gov/operations/procurement/Services/Equal\\_Benefits.aspx](http://www.kingcounty.gov/operations/procurement/Services/Equal_Benefits.aspx).
- C. Nondiscrimination in Subconsulting Practices. During the term of this Contract, the Consultant shall not create barriers to open and fair opportunities to participate in County contracts or to obtain or compete for contracts and subcontracts as sources of supplies, equipment, construction and services. In considering offers from and doing business with subconsultant and suppliers, the Consultant shall not discriminate against any person on the basis of race, color, religion, sex, age, national origin, creed, marital status, sexual orientation or the presence of any mental or physical disability in an otherwise qualified disabled person.
- D. Compliance with Laws and Regulations. The Consultant shall comply fully with all applicable federal, state and local laws, ordinances, executive orders and regulations that prohibit discrimination. These laws include, but are not limited to, RCW Chapter 49.60, Titles VI and VII of the Civil Rights Act of 1964, the American with Disabilities Act and the Restoration Act of 1987. The Consultant shall further comply fully with any affirmative action requirements set forth in any federal regulations, statutes or rules included or referenced in the contract documents.
- E. Small Contractors and Suppliers and Minority and Women Business Enterprises Opportunities. King County encourages the Consultant to utilize small businesses, including Small Contractors and Suppliers (SCS), as defined below, and minority-owned and women-owned business enterprises in County contracts. The County encourages the Consultant to use the following voluntary practices to promote open competitive opportunities for small businesses, including SCS firms and minority-owned and women-owned business enterprises:
1. Inquire about King County's Contracting Opportunities Program. King County has established a Contracting Opportunities Program to maximize the participation of Small Contractors and Suppliers (SCS) in the award of King County contracts. The Program is open to all SCS firms certified by the King County Business Development and Contract Compliance Office (BDCC).

As determined by BDCC and identified in the solicitation documents issued by the County, the Program will apply to specific contracts. However, for those contracts not subject to the Program or for which the Consultant elected not to participate in the Program during the solicitation stage, the Consultant is still encouraged to voluntarily inquire about available firms. Program materials, including application forms and a directory of certified SCS firms, are available at the following Web-site address:  
<http://info.kingcounty.gov/EXEC/contractreporting/Public/SCS/default.aspx>, Telephone 206-205-0700, TTY: Relay 711, for more information

The term "Small Contractors and Suppliers" (SCS) means that a business and the person or persons who own and control it are in a financial condition which puts the business at a substantial disadvantage in attempting to compete for public contracts. The relevant financial condition for eligibility under the Program is set at fifty percent (50%) of the Federal Small Business Administration (SBA) small business size standards using the North American Industry Classification System and Owners' Personal Net Worth less than \$750K dollars.

2. Contact the Washington State Office of Minority and Women's Business Enterprises (OMWBE) to obtain a list of certified minority-owned and women-owned business enterprises by visiting their website at <http://www.omwbe.wa.gov/> or by telephone 360-704-1181.
3. Use the services of available community organizations, consultant groups, local assistance offices, the County, and other organizations that provide assistance in the recruitment and placement of small businesses, including SCS firms and minority-owned and business-owned enterprises.

F. Equal Employment Opportunity. The Consultant will implement and carry out the obligations in its Affidavit and Certificate of Compliance regarding equal employment opportunity, and all other requirements as set forth in the Affidavit and Certificate of Compliance.

G. Record-Keeping Requirements and Site Visits. The Consultant shall maintain, for at least 6 years after completion of all work under this Contract, the following:

1. Records of employment, employment advertisements, application forms, and other pertinent data, records and information related to employment, applications for employment or the administration or delivery of services or any other benefits under this Contract; and
2. Records, including written quotes, bids, estimates or proposals submitted to the Consultant by all businesses seeking to participate on this Contract, and any other information necessary to document the actual use of and payments to subconsultant and suppliers in this Contract, including employment records.

The County may visit, at any time, the site of the work and the Consultant's office to review the foregoing records. The Consultant shall provide every assistance requested by the County during such visits. In all other respects, the Consultant shall make the foregoing records available to the County for inspection and copying upon request. If this Contract involves federal funds, the Consultant shall comply with all record keeping requirements set forth in any federal rules, regulations or statutes included or referenced in the Contract.

H. Sanctions for Violations - Any violation of the mandatory requirements of the provisions of this Section shall be a material breach of contract, for which the Consultant may be subject to damages, withholding payment and any other sanctions provided for by contract and by applicable law.

XII. REQUIRED SUBMITTALS

- A. Required Submittals Upon Completion of Work. Upon completion of work and as a condition precedent to final payment, the Consultant shall submit a Final Affidavit of Amounts Paid to King County Business Development and Contract Compliance Section. Identify amounts actually paid, and any amounts owed, to each subconsultant and/or supplier (if applicable) for performance under this Contract. Failure to submit such affidavits may result in withholding of payments or the final payment. The Consultant may contact the King County Business Development and Contract Compliance section for assistance with the requirements of this subsection at 206-205-0700. TTY: Relay 711.

Other assistance is available by contacting the King County Procurement and Contract Services Section at the address below:

Procurement and Contract Services Section  
M/S CNK-ES-0320  
401 – Fifth Avenue, 3<sup>rd</sup> Floor  
Seattle, WA 98104  
Phone: 206-263-9400 TTY: Relay 711

XIII. COMPLIANCE WITH SECTION 504 OF THE REHABILITATION ACT OF 1973, AS AMENDED AND THE AMERICAN WITH DISABILITIES ACT OF 1990

The Consultant has completed a Disability 504/ADA Self-Evaluation Questionnaire for all programs and services offered by the Consultant (including any services not subject to this Contract); and has evaluated its services, programs and employment practices for compliance with Section 504 of the Rehabilitation Act of 1973, as amended ("504"), and the Americans with Disabilities Act ("ADA"). The Consultant has completed a 504/ADA Disability Assurance of Compliance and it is attached as an exhibit to this Contract and is incorporated herein by reference.

XIV. PATENTS, COPYRIGHTS AND RIGHTS IN DATA

Any nonderivative patentable result or materials suitable for copyright arising out of this Contract shall be owned and retained by the County. The County in its sole discretion shall determine whether it is in the public's interest to release or make available any patent or copyright.

The Consultant agrees that the ownership of any plans, drawing, designs, Scope of Work, reports, operating manuals, calculations, notes and other work submitted or which is specified to be delivered under this Contract, whether or not complete (referred to in this subsection as "Subject Data") shall be vested in the County.

All such Subject Data furnished by the Consultant pursuant to this Contract, other than documents exclusively for internal use by the County, shall carry such notations on the front cover or a title page, (or in such case of maps, in the name block), as may be requested by the County. The Consultant shall also place its endorsement on all Consultant-furnished Subject Data. All such identification details shall be subject to approval by the County prior to printing.

The Consultant shall ensure that the substance of foregoing subsections is included in each subcontract for the Work under this Contract.

XV. ENVIRONMENTAL PURCHASING POLICY

In accordance with King County Code 10.16, Consultants are required to use recycled and recyclable products, and both sides of paper sheets for printed and photocopied materials, whenever practicable, in fulfilling contractual obligations to the County.

XVI. ENTIRE CONTRACT/WAIVER OF DEFAULT

The parties agree that this Contract is the complete expression of the terms hereto and any oral or written representations or understandings not incorporated herein are excluded. Both parties recognize that time is of the essence in the performance of the provisions of this Contract. Waiver of any default shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of the Contract shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Contract unless stated to be such through written approval by the County, which shall be attached to the original Contract.

XVII. PUBLIC DISCLOSURE OF CONTRACTS

This Contract shall be considered a public document and will be available for inspection and copying by the public in accordance with the Public Records Act, Chapter 42.56 RCW (the "Act").

If the Consultant considers any portion of any record provided to King County under this Contract, whether in electronic or hard copy form, to be protected under law, the Consultant shall clearly identify each such portion with words such as "CONFIDENTIAL," "PROPRIETARY" or "BUSINESS SECRET." If a request is made for disclosure of such portion, the County will determine whether the material should be made available under the Act. If the County determines that the material is subject to disclosure, the County will notify the Consultant of the request and allow the Consultant ten (10) business days to take whatever action it deems necessary to protect its interests. If the Consultant fails or neglects to take such action within said period, the County will release the portions of record(s) deemed by the County to be subject to disclosure. King County shall not be liable to the Consultant for inadvertently releasing records pursuant to a disclosure request not clearly identified by the Consultant as "CONFIDENTIAL," "PROPRIETARY" or "BUSINESS SECRET."

XVIII. NOTICES

Whenever this Contract provides for notice to be provided by one party to another such notice shall be in writing.

Any time within which a party must take some action shall be computed from the date that the notice is received by said party. Notice shall be provided to:

KING COUNTY:

CONSULTANT:

---

Department/Agency Name  
(Type or print)

---

Consultant Name  
(Type or print)

---

Address Line 1 (Type or print)

---

Address Line 1 (Type or print)

---

City, State, Zip Code (Pls. type or print)

---

City, State, Zip Code  
(Pls. type or print)

---

( )

---

( )

---

Telephone Number (Type or print)

---

Telephone Number  
(Type or print)

---

( )

---

( )

---

FAX Number (Type or print)

---

FAX Number (Type or print)

XIX. CONTRACT AMENDMENTS

Either party may request changes to this contract. Proposed changes, which are mutually agreed upon, shall be incorporated by written amendments to this contract.

XX. APPLICABLE LAW AND FORUM

This Contract shall be governed by and construed according to the laws of the State of Washington, including, but not limited to, the Uniform Commercial Code, Title 62A RCW. Any claim or suit concerning this Contract may only be filed and prosecuted in either the King County Superior Court or U.S. District for the Western District of Washington, in Seattle.

KING COUNTY:

FOR

---

Signature - King County Executive

---

Date (Type or print)

CONSULTANT:

---

Signature

---

Name (Type or print)

---

Title (Type or print)

---

Date (Type or print)

Approved as to Form:  
OFFICE OF THE KING COUNTY  
PROSECUTING ATTORNEY



**King County Auditor's Office**

**Audit of Medic  
One/Emergency Services  
EMS Levy**

**March 16, 2009**

Miller & Miller, P.S.  
4240 West Cramer Street  
Seattle, WA 98199-1005  
Telephone (206) 281-0281  
Fax (206) 281-0276  
E-mail mandmps@comcast.net

King County Auditor's Office

# Audit of Medic One/ Emergency Services EMS Levy

Proposal to Provide Professional Services

# Table of Contents

---

<b>TABLE OF CONTENTS .....</b>	<b>I</b>
<b>LETTER OF INTEREST .....</b>	<b>I</b>
INTRODUCTION AND BENEFITS TO THE KING COUNTY AUDITOR'S OFFICE..	I
QUALIFICATIONS AND EXPERIENCE .....	I
PROFESSIONAL STAFFING AND PROJECT MANAGEMENT .....	II
COSTS.....	II
DISCLOSURE STATEMENT .....	II
COMMITMENT .....	II
<b>SCOPE, APPROACH, AUDIT METHODOLOGIES AND COSTS ...</b>	<b>1</b>
SCOPE, APPROACH AND METHODOLOGIES.....	1
AVAILABILITY .....	4
COST PROPOSAL AND TRAVEL EXPENSES .....	4
<b>PROJECT MANAGEMENT, QUALIFICATIONS AND EXPERIENCE .....</b>	<b>6</b>
PROJECT MANAGEMENT .....	6
SIMILAR PROJECTS, STAFFING AND REFERENCES.....	6
<i>Financial and Compliance Audits, Performance Audits and Program</i>	
<i>Reviews:</i> .....	7
<i>Internal Control and Risk Assessments:</i> .....	8
<i>Financial Models, Financial Consulting, Cost Allocation and Rate</i>	
<i>Studies:</i> .....	9
<i>Project Staffing:</i> .....	10
<i>References:</i> .....	11
WRITING SAMPLE .....	12
<b>APPENDIX A: RESUMES .....</b>	<b>13</b>

## **LETTER OF INTEREST**

---

### **Introduction and Benefits to the King County Auditor's Office**

We are pleased to present this proposal of Miller & Miller, P.S. to provide the King County Auditor's Office (KCAO) with the very best professional financial and compliance audit services. Our firm's shareholders have a long history of service to state and local governments. We have specific experience in internal controls and risk assessment; business process reengineering; organizational structure and staffing review projects; fiscal and policy analysis; cost of service; managed competition; organizational support and training; financial planning, modeling and analysis; and attest (audit) services in performance, financial and compliance reporting. We bring a unique set of skills, experience and perspective to any professional service need. We have a broad base of experience, including a general knowledge of a variety of government operations, which will allow us to adapt to your needs as they arise. The following are what we believe to be the major reasons you should select Miller & Miller, P. S. for your financial advisory and consulting services needs.

- Using a combination of financial consulting and government audit and financial reporting expertise to provide professional services assures that operational performance and efficiency as well as financial and compliance aspects of the programs and operations will be identified.
- Using only experienced professionals provides for effective consulting outcomes with the minimum of cost and disruption to participating staff.
- Using shareholders to conduct the consulting projects means that judgments and decisions are well informed and are immediate.

With Miller & Miller, P. S. you will receive a superior product, more quickly and at a lower overall cost than other alternatives.

### **Qualifications and Experience**

Miller & Miller, P.S. is well known for our integrity, reliability and expertise. Our firm's expertise in a wide range of audit and consulting engagements will be instrumental in delivering a valued product. Because our firm is experienced in similar engagements involving financial and compliance audits and financial model development and assessments, we efficiently focus our work on effective project outcomes

We have conducted many large audit and consulting projects for state agencies such as the Washington State Department of Transportation's in its cost allocation development project and its performance audit management process, the Department of Labor and Industries for its Industrial Insurance Risk assessment project, the performance review of the workers' compensation program at the Hanford Nuclear Reservation, fee studies for the Driver and Vehicle Licensing Divisions of the Department of Licensing and several engagements for the Office of Financial Management, just to name a few.

We have also provided a wide variety of services for local governments, such as the cities of Seattle, Spokane, Everett, Bremerton, Mountlake Terrace, Marysville, Poulsbo, Pasco and Kennewick. We have also provided consulting services to other governmental entities such as King County, Pierce Transit, Clallam County Public Utility District and the Seattle Community College District VI.

**King County Auditor's Office**  
**Proposal to Provide Professional Services**

---

The King County Auditor's Office should consider our firm as a valuable resource to provide professional services based on specific program audit experience, financial modeling experience and a wide variety of experience with other governmental organizations.

This proposal provides a brief introduction to our firm, as well as summaries of specific client projects. We urge you to contact our references for recent engagements to allow you to learn of our outstanding commitment to excellence in our services.

### **Professional Staffing and Project Management**

We provide our clients with a highly experienced staff complement. Ann Catherine Miller, President, has specific governmental business process assessment, general management and audit experience for 13 years with our firm. Previous to our firm she has ten years of experience in public accounting and private industry. With over 29 years of government auditing and consulting experience, Steven G. Miller, Shareholder, is highly qualified to manage projects to successful completion. Steve has managed many large and complex financial and management consulting projects for his clients and uses this experience to bring efficiency to any project. Feel free to contact Ann Catherine or Steve at (206) 281-0281 or e-mail mandmps@comcast.net if you have any questions regarding our services.

### **Costs**

Our hourly rates are very competitive, especially when considered in light of the years of experience of our shareholders. Rates are but only one factor of your ultimate cost. The hours of professional time required to accomplish the project and the disruption from the project to the staff are other cost factors. We believe that we can accomplish a project's desired outcomes in a very efficient manner, and have proven this in all of our past projects. We have an established reputation for accomplishing our projects within the original agreed upon fee and are confident in our project management experience to bring any specific potential engagements in on time and within budget.

### **Disclosure Statement**

Our firm's shareholders have no existing relationship with any King County departments or personnel. We have provided services to King County under three previous contracts performed from 2000 to 2003.

### **Commitment**

Our shareholders are excited about the opportunity to establish a professional relationship with the King County Auditor's Office. Because of our high level of commitment to our clients, we provide the necessary resources to ensure successfully completed services. We are pleased to provide our references, for you to learn of our client service excellence and high commitment level. We are confident that you will be pleased to have selected Miller & Miller, P.S. for your most important service needs.

*Miller & Miller, P.S.*

March 16, 2009

## SCOPE, APPROACH, AUDIT METHODOLOGIES AND COSTS

---

### Scope, Approach and Methodologies

Based upon the Request for Proposal and our review of Ordinance 15862, the Strategic Plan and the Financial Plan for the EMS levy, we have developed the following initial work plan for this financial and compliance audit. There are two main components in this work: (1) Compliance with Advanced Life Support (ALS) contract requirements and related County EMS internal controls and (2) Assessing the ALS and Basic Life Support (BLS) financial model used in projecting the financial plan through 2013. We expect that there will be some overlap in the area of actual financial results through 2008 affecting both the contract compliance and financial model work. We will design our audit effort relative to actual historical operating results to support the audit objectives in both areas.

### Phase I: Audit Planning and Risk Assessment

The audit planning work will commence immediately upon notice of award and will result in a final work plan delivered within six days of the award on or around April 20, 2009. The first step in our planning process is to meet with KCAO staff and the designated Project Manager to understand the objectives of the audit, establish communication goals and protocols and establish performance benchmarks for the audit. In order to avoid duplication of effort we will obtain an understanding of the audits conducted with respect to the County EMS program and each of the six ALS EMS providers. We will be interested in understanding the nature of the State Auditor's Office internal control work and any work conducted by KCAO. We will obtain an understanding of the accounting systems used by the County EMS program and the five ALS EMS providers subject to site visits to account for the EMS levy proceeds. This initial survey will include the accounting processes involving payroll; cash disbursements; contract billings and revenue; equipment purchases and safeguarding; and program financial reporting.

We will conduct an initial risk assessment based on the information obtained as described above. We expect the risk assessment to include the following:

- Risk of material misstatements in the actual historical cost data driving the ALS operational and capital unit allocations.
- Risk of non-compliance with ALS contract billings; internal controls and accounting systems; and equipment purchases, maintenance and ownership requirements.
- Risk of non-compliance with policies and procedures governing the use of the reserved and unreserved fund balances.
- Risk of selection of overly aggressive or conservative financial plan (model) assumptions.

**King County Auditor's Office**  
**Proposal to Provide Professional Services**

---

We will synthesize the results of our initial meeting, prior audit coverage and risk assessments into an audit strategy and plan for discussion with KCAO. Based upon feedback from KCAO on the audit strategy and plan we will develop a detailed audit work plan for submission as the first deliverable. Once the final work plan is approved, we expect to participate in one or more entrance conferences to discuss the planned scope of work; expected assistance from the County EMS program staff and ALS EMS providers; an expected time table for site visits; and establish communication protocols.

**Phase 2: Audit of Historical Financial Information, Contract Compliance and Internal Controls**

The ALS contract compliance and internal control work will focus on transactions and activities during the year ended December 31, 2008. We will obtain financial statements for the program at the county control level and each of the five ASL contract EMS providers. Based upon our review of these program financial statements and discussions with county program staff and each of the five ASL contract EMS providers, we will determine how the population of program billings/revenue, payroll, cash disbursements and equipment purchases/inventory can be segregated, defined and configured such that a valid sampling plan can be developed.

We propose to use a random number generator to select samples from the populations, as defined. We plan to perform dual purpose tests to test for the operation of identified control attributes as well as substantive validation of selected items of revenues and costs. While the actual sample size selected will depend on various factors such as population size and our risk assessment, we would expect that randomly selected samples of 20 or fewer items each for payroll and cash disbursements in each ALS EMS provider will be sufficient as the total sample size for the program as a whole would approach 100. For revenue and billing matters we may decide to conduct audit work on all twelve (12) monthly billings for each service provider. These same billing selections will be used in testing the County's contract management controls. For equipment purchases or equipment inventory control, a much smaller sample (e.g. 5 items) would likely provide a high percentage of those expenditures or control items.

We would provide the sample selections to all service providers in advance of site visits to allow them time to pull the supporting documentation necessary to audit the transactions. Prior to performing tests of transactions or control attributes, we will either obtain documentation of the internal controls in each area or develop such internal control documentation based on interviews with staff that conduct the control procedures. If it is necessary to develop the internal control documentation, we will document the accounting system work flow in flowchart and narrative formats. We will identify the key controls used to manage identified risks regarding financial reporting or contract compliance. We will request that staff from each service provider review the internal control documentation to assure it accurately describes the design of the internal control structure.

Once we are assured that the internal control design is appropriately documented, we will conduct our tests of the sample items selected to determine whether the designed controls are operating effectively. As previously discussed, we will design our specific tests for dual purposes, to test the operation of control activities and substantively validate reported amounts and ALS contract compliance.

At the conclusion of Phase 2 we will provide a portion of our draft report relative to the internal control and compliance assessments to the project manager. Providing a portion of the draft report at the end of Phase 2 accomplishes two objectives. First, the draft report section serves as a required deliverable "to provide a fieldwork summary

## King County Auditor's Office Proposal to Provide Professional Services

---

containing the results of completed work...". The second objective is to provide an early look as to how the draft report will be organized so that communication needs of KCAO can be incorporated in the draft report. We also expect that our preliminary working papers will be available for a technical review soon after the conclusion of Phase 2.

### **Phase 3: Assess ALS and BLS Financial Models and Use of Reserved and Unreserved Fund Balances**

King County Ordinance 15862 states in part:

*The county auditor shall conduct an annual audit of the county programs funded by this levy, comparing actual revenues, expenditures and reserves to those amounts specifically identified in the financial plan adopted by the council each year during the budget process including the roles of: inflation; population growth; call volume; labor agreements and new labor costs; fuel expenses; vehicle maintenance and replacement; and the regional subsidy needed for local basic life safety program in support of emergency medical services ("EMS").*

Based upon the work in Phase 2, we will obtain significant information regarding the actual expenditures incurred by ALS service providers in this levy-funded program. We will obtain or prepare a comparison of actual revenues, expenditures and reserves to those amounts specifically identified in the council-adopted financial plan. We will determine that the actual amounts presented in the comparison are consistent with our audit work in Phase 2 and the budget amounts agree with the final adopted budget.

Similar to our work in phase 2 regarding documentation of internal controls used by the service providers, we propose to obtain or develop documentation of the internal controls surrounding the development of the financial plan. Such controls would include whether base amounts are established on reliable historical financial data and whether assumptions and inflating factors are based on historical trends adjusted for appropriate judgments regarding future cost behaviors and are obtained from appropriate sources. We propose to compare current escalation factors used for 2008 to 2013 projections to historical trends over the past two or three years as a baseline for our assessment as to the reasonableness for use in future years. Of course, recent economic events, such as fuel costs or the decline in the market value of taxable real property are not expected to have been foreseen in earlier financial plan projections. As such, our comparison to actual historical escalation factors is just a baseline upon which further judgments can be made regarding the sufficiency of past projections of future economic activity and cost behavior.

In addition to comparisons of actual results to previously estimated results, we propose to assess risks in the current set of assumptions by conducting a sensitivity analysis of major material assumptions. We expect that property tax assessment growth, wage and benefit inflation and general inflation measured by the Consumer Price Index will be determined to be material assumptions due to their affect on the ALS operational unit costs.

We will obtain an understanding of the policies, procedures and control structure surrounding the use of reserved and unreserved fund balance. We will assess the appropriateness of the design of such internal controls and advise the KCAO as to the adequacy of such policies and procedures. If there are any transactions during 2008 that caused the use of fund balances, we will obtain supporting documentation to determine whether approval controls were followed.



## King County Auditor's Office Proposal to Provide Professional Services

---

At the conclusion of Phase 3 we will provide the remaining portion of our draft report relative to the work in model assessments and fund balance use assessments.

### **Phase 4: Final Report, Exit Conferences and Council Briefings**

While the bulk of our report will be written and provided to the KCAO Project Manager at the conclusion of phase 2 and 3, there will be a need to synthesize the results of each phase and develop any overall project recommendations such as current economic impacts or opportunities for potential millage reductions. We will ask for advice from KCAO on the timing and nature of exit conferences to assure they follow office protocols. We recommend that ALS service providers and King County EMS program staff have an opportunity to review a preliminary draft and offer comments to improve the usefulness of the report before a final draft is prepared. We will finalize a draft report and provide it to the Project manager for review and input by June 29, 2009. We will incorporate the Project Manager's suggested edits and comments in a final draft by July, 10, 2009. Finally, we will be available to support council briefings as needed.

### **Availability**

The following section provides a project timeline by each task and its related estimated cost. Assuming that the contract award and notice to proceed is provided by mid April, there is sufficient time, and we have sufficient availability, to accomplish the project's objectives and meet the deliverable deadlines. Our planned workload anticipates some work for other clients in the April to June timeframe, but that work is expected to be relatively minor in comparison with our scheduled availability. The vast majority of our firm's client service commitments for the year occur after July.

### **Cost Proposal and Travel Expenses**

The following chart provides the anticipated project schedule by each of the four phases described above. We have provided the hours and related costs for each task included in the four phases plus an identification of general project management and support activities. Highlighted activities indicate deliverables under this project. The duration of each project phase has been indicated as estimated start and end dates. Steven G. Miller, Shareholder will conduct the tasks listed below. We have provided costs based on our contracted billing rates of \$185 per hour.

We will not charge for any out-of-pocket expenses other than travel costs, which we believe will be limited to automobile mileage and ferry fees. We expect that all travel costs will not exceed \$500.

The total proposed cost of \$58,775 is composed of \$58,275 of professional time detailed in the following chart and \$500 of travel costs.

**King County Auditor's Office  
Proposal to Provide Professional Services**

<b>TASK</b>	<b>ACTIVITY</b>	<b>START</b>	<b>END</b>	<b>HOURS</b>	<b>COST</b>
<b>Phase 1</b>	<b>Audit Planning and Risk Assessment</b>	4/14/2009	4/20/2009		
1.1	Initial scope and project meeting.			6	\$ 1,110
1.2	Obtain understanding of recent audit coverage.			4	740
1.3	Obtain understanding of accounting systems used by County and ALS service providers.			10	1,850
1.4	Conduct initial risk assessment.			8	1,480
1.5	Prepare initial audit strategy and plan for KCAO review and input.			4	740
1.6	Submit final detailed work plan and obtain approval.			8	1,480
1.7	Prepare for and participate in entrance conference(s)			4	740
<b>Phase 2</b>	<b>Audit of Historical Financial Information, Contract Compliance and Internal Controls</b>	4/22/2009	6/2/2009		
2.1	Obtain program financial statements, discuss population definitions with staffs.			10	1,850
2.2	Select samples and provide to staffs.			4	740
2.3	On-site work for County EMS program management and five ALS EMS service providers: Obtain or prepare internal control documentation. Identify risks and key controls.			30	5,550
2.4	Perform dual purpose tests of control attributes, substantive financial and contract compliance:				
2.4.1	County program and contract management and overall program financial reporting.			12	2,220
2.4.2	Payroll and cash disbursement systems at five sites.			40	7,400
2.4.3	Revenue and billing at five sites			25	4,625
2.4.4	Equipment and other contract compliance at five sites.			15	2,775
2.5	Summarize results, finalize working papers and draft report section.			20	3,700
<b>Phase 3</b>	<b>Assess Financial Models and Use of Fund Balances</b>	5/18/2009	6/2/2009		
3.1	Comparison of actual results to projected budget.			8	1,480
3.2	Assess internal controls used in financial plan development.			8	1,480
3.3	Compare assumptions and escalation factors to historical trends.			8	1,480
3.4	Perform sensitivity analysis and assess risks in current assumptions.			10	1,850
3.5	Review fund balance use policies and procedures.			8	1,480
3.6	Summarize results, finalize working papers and draft report section.			20	3,700
<b>Phase 4</b>	<b>Finalize recommendations and report</b>	6/2/2009	7/10/2009		
4.1	Preliminary draft report.		6/29/2009	16	2,960
4.2	Prepare for and participate in exit conference(s)			6	1,110
4.3	Final draft report		7/10/2009	12	2,220
4.4	Council briefings, as requested		Sept.-Oct. 2009	4	740
	<b>Project management and support</b>	4/14/2009	7/10/2009	15	2,775
	<b>TOTAL PROPOSED HOURS AND COST</b>			<b>315</b>	<b>\$ 58,275</b>

## PROJECT MANAGEMENT, QUALIFICATIONS AND EXPERIENCE

---

### Project Management

As discussed in the previous section, our collaboration with the KCAO and the project manager begins with the very first task in our planning phase. This task involves understanding the objectives of the audit, establishing communication goals and protocols and establishing performance benchmarks for the audit. We will measure the project outcomes against these criteria throughout the project. Our approach to project management and progress reporting is to provide project status reports that show time incurred for each subtask and the estimated time necessary to complete the project by subtask. We also will provide, at each scheduled progress reporting date, a budget to actual analysis and any preliminary report sections completed. We typically provide a status report at the end of each week via email correspondence with the Project Manager. In addition to the weekly status reports, we typically have frequent communication with the Project Manager to discuss any issues identified as the work progresses.

Our projects have always been delivered on time and within budget. We are confident in our project management experience to deliver this project to KCAO on time and within our budget.

### Similar Projects, Staffing and References

The clients of Miller & Miller, P.S. have selected this firm to provide innovative solutions for their business issues and improve their organizations. The main reason these government clients select Miller & Miller, P.S. is that only highly experienced professionals deliver solutions to their service needs. The firm provides services to government in fiscal and policy analysis, process reengineering, process improvement, organizational reviews, cost of service, managed competition, financial planning and analysis and attest (audit) services in performance measurement, financial and compliance reporting. Our service philosophy, unlike many larger firms, is to treat any engagement as a consultative experience. We take the time to understand our client's culture and to determine which alternatives are feasible and which would be a good fit to assure real and meaningful improvements.

Our firm provides professional services to state and local governments. We serve only governments and not as a small portion of our practice as other firms operate. Your Request for Proposal provides the criteria for evaluating the consultant's knowledge, specialized experience and competence. It specifies knowledge and experience in internal control systems for governments and financial models used for budgeting purposes.

We have presented our experience with program audits, internal control, risk assessments and financial models in the following description of relevant qualifications. However, our consulting experience with a wide variety of governments will be useful to

## King County Auditor's Office Proposal to Provide Professional Services

---

the KCAO. We have briefly described a few of our relevant qualifications to provide exceptional professional services to the KCAO. We would be pleased to provide additional information regarding our substantial financial and management consulting experience to serve the professional service needs of the KCAO.

We have some familiarity with regional EMS support services. During 2006 we conducted a limited-scope engagement regarding the activities involved in the certification and compliance program for the Emergency Management Services managed by the City of Kennewick for the Tri-Cities and surrounding Fire Districts.

### **Financial and Compliance Audits, Performance Audits and Program Reviews:**

**North Pacific Marine Science Foundation:** We have performed the annual OMB circular A-133 single audit for the North Pacific Marine Science Foundation since 2000. This Foundation serves as a pass-through organization for Federal Awards to a consortium of northwest universities, other universities and not-for-profit organizations. The North Pacific Universities Marine Mammal Research Consortium is composed of the University of British Columbia (UBC), the University of Washington, the University of Alaska and Oregon State University. UBC performs administration duties on behalf of the Consortium and the Foundation regarding the federal awards. Contact information for this client is contained in the References section below.

**Washington State Department of Labor & Industries Performance Review of Hanford's Workers Compensation Program (2006):** This project was performance review of the workers' compensation system managed by the U.S. Department of Energy at its Hanford site. This project provided us with an in-depth understanding of the workers' compensation claims adjudication process used by a major self-insured employer. We prepared flow charts documenting the internal control systems for each of the major operating processes including the claims adjudication and payment processes. In addition, we assessed the performance in managing the workers' compensation program. A final report, which discussed the identified issues and recommendations to improve the performance of the workers' compensation program at Hanford, was issued and reviewed with L&I executive management, the U.S. Department of Energy and a public meeting was held to present our findings. Contact information for this client is contained in the References section below.

**City of Spokane Audit Committee (2003-2004):** Miller & Miller, P.S. assisted this newly formed citizen's audit committee in establishing its corporate governance structure and performed an initial audit assessment before the City Auditor was hired. The Audit Committee's Charter, Bylaws, objectives and work plan were developed during this engagement. The initial audit assessment covered all city operations and provided a short-term and intermediate-term audit plan for use by the committee and the City Auditor. Contact information for this client is contained in the References section below.

**Performance Audit for the State of Washington's Claims and Benefits Administration (2002):** This project involved assessing the performance of seven programs and five state agencies. The programs covered 30% of the state's operating budget plus \$3.4 billion of employer funded accounts. Management's performance was assessed in how well performance was managed, the systems and controls used, program effectiveness measured against relevant benchmarks and identification of best practices. The results included grading of program performance and the recommendations for improvement had significant financial affects.

**King County Auditor's Office**  
**Proposal to Provide Professional Services**

---

**Internal Control and Risk Assessments:**

**Washington State Housing Finance Commission (2008):** We conducted an internal control process review and risk assessment of the Commission's accounting and financial reporting processes and systems. The process review and risk assessment consulting project included its single family and multifamily bond programs, its program investment fund investments, revenue and accounts receivable management, procurement and accounts payable management, payroll and budgeting activities. Contact information for this client is contained in the References section below.

**Washington State Department of Labor and Industries, Operational Risk Assessment (2005-2006):** This project involves documenting the major industrial insurance processes with a combination of flowcharts and narrative descriptions. Once the major processes were documented, a risk assessment or "gap analysis" was presented. Recommendations related to areas where the control objectives are not consistent with related risks were identified.

**Lynnwood Public Facilities District (2004-2005):** Our firm was selected to conduct a review of the management controls over this district's internal operation, monitoring convention center and real estate operating contractors and monitoring the facilities construction program. A significant part of this engagement was the understanding of the various inter-local agreements governing the operations of the PFD, the risk of non-compliance and the control procedures necessary to manage the associated risk. Recommendations regarding reduction and expansion of certain control activities were provided to management and the Board of Directors. We have also assisted this public facilities district in other matters regarding accounting and procurement policies and the selection of a banking service provider.

**Process Improvement Studies:** We have conducted many different process improvement consulting projects most of which involved internal control assessment, benchmarking techniques and involved financial management and budget processes. We have provided such services to the cities of Mountlake Terrace, Bremerton, Poulsbo and Pasco as well as other agencies such as the Washington State Investment Board, Clallam County Public Utility District and Pierce Transit. We addressed budget processes and issues in services to the Cities of Poulsbo, Spokane and Tacoma, the Washington State Housing Finance Commission, the Washington State Public Stadium Authority and Pierce Transit.

We were selected by the **Office of Financial Management** for two separate engagements. The first project involved developing a suite of risk assessment tools in personal service and client service contracting for the state. The second phase of this project involved testing the tools by reviews of selected procurements in three large agencies (**Department of Social and Health Services, Community, Trade and Economic Development and Department of Health**). We held focus groups with representatives from these state agencies to determine areas of potential overlap in providing client services. This project involved administrative processes in managing contracting for client services under similar programs of different state agencies. We reported the results for each agency and on a combined basis. We also provided our recommendation for best practices in state contracting.

The second project also involved developing a suite of risk assessment tools for use in accounting and financial services provided by OFM's Small Agency Client Services Group. This project also involved performing risk assessments for a large portion of its client agencies (approximately 18 different agency risk assessments).

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

**Financial Models, Financial Consulting, Cost Allocation and Rate Studies:**

**City of Tacoma Cost Allocation Plan Development and Overhead Study (2008):** This project involved developing an OMB Circular A-87 compliant central service cost allocation plan for this city and a final report on the results of the overhead study. Both deliverables were used in the city's budget development process. Various methods of allocating central service (administration) costs were explored. Recommendations regarding the appropriate methods were provided and the cost allocation plan and model was developed. This project included benchmarking cost allocation methods, use of service level agreements and other matters with several other "Peer" cities. Contact information for this client is contained in the References section below.

**Washington State Department of Early Learning Public Assistance Cost Allocation Plan (2007-2008):** This project involved developing a public assistance cost allocation plan and model for this new state agency. Various methods of allocating agency management costs were explored. Recommendations regarding the appropriate methods were provided and the cost allocation plan was developed for submission to the oversight Federal agency.

**Washington State Department of Licensing Driver and Vehicle Services Fee Study (2007):** This project is required by statute to be provided to the Washington State Legislature and involved the development of a very complex cost model to determine the cost of administering approximately 300 different fee types managed by the Driver Services and the Vehicle Services Divisions. Staffing effort and costs that are accumulated in over 200 different cost centers were required to be allocated to the cost of administering each of the approximately 300 different fee types. Each of the cost centers had a specific relationship to the fees. As such, we developed a complex linked Excel cost model to address the specific relationships. Cost allocations from various agency and division support functions were analyzed and were included with the direct costs to determine both total costs and per-unit costs of administering the divisions' fees. In addition, this study required a benchmarking comparison of selected fees charged by ten other peer states. Our report was provided to the Legislature and their staff. We also conducted the 2005 Vehicle Services Division Fee Study.

**Washington State Department of Agriculture Dairy Program Cost Study (2006):** Our firm conducted a project involving the examination of costs related to the Food Safety and Microbiology program regulatory activities for the Dairy Program. This project required determining the direct costs of the dairy program by segregating certain defined activities from other non-dairy activities. Methodologies for allocating supervision, agency, division and program overhead were developed and applied to report the total cost of dairy program activities. The result of this project was used in determining the rate for fees charged for various regulatory activities.

**Washington State Utilities and Transportation Commission Rate Study and Cost Allocation Plan (2004-2005):** This project involved developing very complex financial models to present various options for rates to fund the Pipeline Safety Program and assisting in the development of a Federal cost allocation plan for the agency as a whole. Options and the recommended fee methodology were presented to stakeholders in two separate meetings. Each of the many options presented to stakeholders involved detailed Excel reports, showing the effort data and costs allocated to various fee-payer groups as well as individual fee-payers. Some of the options involved complicated "stop-loss" mechanisms, whereby increases to certain fee-payers were limited to predefined percentages and the excess was allocated to others. Stakeholder feedback was utilized in designing the recommended fee methodology.

## King County Auditor's Office Proposal to Provide Professional Services

---

**Washington State Department of General Administration, Purchasing and Contract Administration (2004):** We assisted this division (PCA) in its review of rates and rate structure used in recovering its costs of managing state wide contracts and specific purchasing activity. We also analyzed the statewide spending in certain areas for use in strategic planning.

**Washington State Department of Natural Resources (2004):** We assisted this state agency in statistical and economic financial analysis to determine possible impacts from changing its aquatic land lease program from a property tax assessment basis to an income model. One portion of the project was designed to determine whether statistically valid conclusions could be drawn from an incomplete data set. The other portion was to estimate, on an economic basis, what lease rates might be under an annual income-reporting model.

**Washington State Department of Ecology:** This project involved a financial feasibility assessment of another government's ability to fund an environmental remediation project. A significant deliverable under this work request was the development of a very complex financial model so that the Department's staff could continue to evaluate financial feasibility issues in ensuing years.

**City of Seattle, Executive Services Department, Facilities Management Division:** The firm conducted an attestation and financial feasibility consulting engagement to investigate the financial affairs of one of the City's tenants. The main purpose of the engagement was to assist in the formation of strategy for lease negotiations. Evaluation and risk assessments of financial reporting and business management systems were components of this engagement. Developing historical trending information and projecting costs and operating results in future years were also key components of this project.

### **Project Staffing:**

The resumes of our firm's shareholders are provided in Appendix A to this proposal. We hope you agree that our shareholders are tremendously experienced and skilled in financial and compliance audit services to governments.

Management audits, management information systems assessments and management consulting engagements for governmental entities are areas of public accounting practice that require a very high skill level. Miller & Miller, P.S. provides you with professionals who have performed many financial, performance and management audits as well as cost of service projects for several entities in our state. As such, we are very familiar with both operational as well as financial and compliance aspects of government operations.

Our project team structure is very simple. The shareholder in charge of this engagement is Steven G. Miller, who will perform the audit services. He will report to the KCAO Project Manager. Ms. Ann Catherine Miller, President, will perform the concurring shareholder review function.

The practice of the most experienced professionals actually performing the required tasks differentiates Miller & Miller, P.S. from most other firms, especially in the public sector environment. Our shareholders, who have the requisite experience in the requested services, will conduct all of the hours involved in this project. All of the firm's engagements are managed and performed by its shareholders with sub-contractors

## King County Auditor's Office Proposal to Provide Professional Services

---

utilized when they will benefit the client. The following identifies the responsibilities of our team members for this contract.

**Ann Catherine Miller, President:** As president and majority shareholder of the firm, Ann Catherine has ultimate responsibility and final authority for the firm's work and our relationship with our clients. Her level of involvement varies from client to client but she monitors all client services. Ann Catherine has performed performance and financial audits under the yellow book standards for state and local governments. She will be the technical and quality control reviewer for this contract, a role she fulfills for other firm clients. In addition to being an extra resource to the client, she provides another communication link to our firm to ensure that if service issues were ever to arise, they could be promptly addressed without undue conflict.

**Steven G. Miller, Shareholder:** Steve has devoted his entire 29-year public accounting career to serving Washington State agencies, local governments and not-for-profit organizations. Because of his experience with governmental program financial and compliance audits and financial model development, he will serve as the Shareholder in Charge of this contract and will perform substantially all of the specific project tasks. As such, he will have prime responsibility for the work. Prior to joining Miller & Miller, P.S., Steve was the Partner in Charge of the Public Sector Practice for the Seattle Office of Deloitte & Touche LLP. In that role, Steve was either the lead client service professional or a concurring partner on all of the Seattle Office's government audit clients. Steve has conducted all of the projects listed in this proposal.

Our clients have expressed their appreciation for our approach to staffing our engagements. They appreciate that we do not staff our projects with new inexperienced staff and use their projects as a training ground for these new staff members. This practice reduces the amount of administration effort required to manage the projects both by our client's personnel and us. Our shareholders conducted all of the projects previously described.

### References:

As requested in your RFP, we are providing several references for whom we have provided services within the last five years.

**Washington State Housing Finance Commission:** Internal Control and Risk Assessment. Ms. Debra L. Stephenson, Senior Controller (206) 287-4465, Contact's E-mail: [Debra.L.Stephenson@wshfc.org](mailto:Debra.L.Stephenson@wshfc.org)

**City of Tacoma:** Cost Allocation and Overhead Study. Ms Amy Palmer, Budget Officer (253) 594-5816, Contact's E-mail: [apalmer@cityoftacoma.org](mailto:apalmer@cityoftacoma.org)

**Washington State Department of Early Learning:** Public Assistance Cost Allocation Plan. Ms. Debra Wilhelmi, Finance Manager (360) 725-4920, Contact's E-mail: [debra.wilhelmi@del.wa.gov](mailto:debra.wilhelmi@del.wa.gov)

**City of Spokane Audit Committee:** Bob Cole, Chairman (509) 329-4010, Contact's E-mail: [bobc@kxly.com](mailto:bobc@kxly.com).

**Washington State Department of Labor & Industries:** Performance review of the Hanford Workers' compensation program. Ms. Jean Vanek, Self-Insurance Program Manager (360) 902-6907, Contact's E-mail: [VANJ235@LNI.WA.GOV](mailto:VANJ235@LNI.WA.GOV).



**King County Auditor's Office**  
**Proposal to Provide Professional Services**

---

**North Pacific Marine Science Foundation:** Annual OMB circular A-133 Audit. Mr. David Hanson, PhD, Foundation President, (206) 281-1667, Email: [dave@psmfc.org](mailto:dave@psmfc.org) Pamela Rosenbaum, Grant Manager (604) 822-8181, Email: [rosenbau@zoology.ubc.ca](mailto:rosenbau@zoology.ubc.ca) Farrell Born, CPA, contracted accountant (206) 774-7918, Email: [farrellborn@comcast.net](mailto:farrellborn@comcast.net)

**Writing Sample**

We have provided a PDF copy of our report on the Review of the Workers' Compensation Program at the Hanford Site in the CD-ROM provided with this proposal. Links to this and other publically available examples of our reports are as follows:

**Washington State Department of Labor & Industries:** Performance review of the Hanford Workers' compensation program:

[www.lni.wa.gov/ClaimsIns/Files/SelfIns/HanfordProjectFinalReport.pdf](http://www.lni.wa.gov/ClaimsIns/Files/SelfIns/HanfordProjectFinalReport.pdf)

**Performance Audit for the State of Washington's Claims and Benefits Administration:**

<http://www.sao.wa.gov/stategovernment/performanceaccountability/archive/claimsandbenefitsperformanceaudit.pdf>

**City of Spokane Audit Committee:** Report on Initial City Audit Assessment:

[http://www.spokanecity.org/services/documents/file/ViewAttachment.aspx?FILUP\\_ID=3510](http://www.spokanecity.org/services/documents/file/ViewAttachment.aspx?FILUP_ID=3510)

## APPENDIX A: RESUMES

---

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

**Resume of:** **Ann Catherine Miller**

**Present position** President  
Miller & Miller, P.S.  
Seattle, Washington

**Professional Experience:** Ann Catherine is the majority shareholder in Miller & Miller, P.S. and serves as its President. The firm specializes in consulting and attest services for governments and not-for-profit clients. With Miller & Miller, P.S. Ann Catherine manages the operations of the firm, which provides a wide variety of consulting to public sector clients that include local government, special purpose authorities and State agencies as well as not for profit organizations. Her direct client responsibilities include the Washington State Department of Transportation, the Port of Seattle, Everett Housing Authority and the Silver Lake Water District.

Prior to forming Miller & Miller, P.S., Ann Catherine began her professional career in 1980 with Ansell Johnson & Co., P.S., a public accounting firm eventually merged with KPMG Peat Marwick. Ann Catherine was promoted to the Senior position, which entailed managing audits of not-for-profit organizations, seafood, manufacturing, and diversified industrial clients. She also was responsible for the preparation of corporate, partnership, trust and individual Federal and State Income Tax returns. Her experience with not-for-profit organizations included serving such clients as the Seattle Opera, the Pacific Northwest Ballet and the Seattle Foundation.

Ann Catherine held the position of Assistant Controller and then Tax Manager for 8 years with Mayne Nickless, Inc., the parent company of numerous U.S. companies, with a national presence, and interests in foreign corporations. This demanding position was responsible for relationships and negotiation with the U.S. Internal Revenue Service and numerous state and international taxing authorities, preparation of monthly-consolidated financial statements, tax related information technology systems implementation, training and personnel matters.

**Relevant Client Experience:** **City of Mountlake Terrace:** Management audit of three city departments.  
**Everett Housing Authority:** Financial and compliance audit services.  
**King County:** Review of system conversion issues.  
**Port of Seattle:** Contracting process review services.  
**Seattle Center Foundation:** Audit services.  
**Silver Lake Water District:** Financial review services  
**Washington State Auditor's Office:** Contracted audit services.  
**Washington State Public Stadium Authority:** Accounting systems and tax consulting services.

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

<b>Resume of:</b>	<b>Ann Catherine Miller (continued)</b>
<b>Relevant Client Experience:</b> (Continued)	<p>Washington State Department of Transportation: Cost allocation audit project.</p> <p>Ann Catherine has served as the concurring shareholder for services to the following Miller &amp; Miller, P.S. clients:</p> <p>City of Bremerton City of Seattle Dain Bosworth DuPen, Inc. King County Wastewater Treatment Division North Pacific Marine Science Foundation Pierce County Housing Authority Seattle Community College District VI Seattle Housing Authority Washington State Department of Ecology Washington State Department of Health Washington State Department of Labor &amp; Industries Washington State Office of Financial Management</p>
<b>Education:</b>	University of Puget Sound, Masters of Business Administration, BA in Business Administration. Graduated Cum Laude
<b>License:</b>	CPA, State of Washington, 1981
<b>Professional and Civic Activities:</b>	<ul style="list-style-type: none"><li>• American Institute of Certified Public Accountants</li><li>• Washington Society of Certified Public Accountants</li><li>• Past Secretary, Past Treasurer and Board of Trustee Member - Magnolia Co-operative Preschool</li><li>• Past Member, Board of Commissioners -- Our Lady of Fatima School</li></ul>

**King County Auditor's Office**  
**Proposal to Provide Professional Services**

---

**Resume of:** **Steven G. Miller**

**Present position** Shareholder  
Miller & Miller, P.S.  
Seattle, Washington

**Professional Experience:** Steve is one of two founding shareholders in Miller & Miller, P.S. The firm specializes in consulting and attest services for governments and not-for-profit clients. With Miller & Miller, P.S. Steve has provided a wide variety of consulting to over thirty clients.

Previous to Miller & Miller, P.S., Steve was the partner in charge of public sector and not-for-profit services for the Seattle office of Deloitte & Touche LLP (D&T). He has sixteen years of experience (from 1980 to 1996) serving public sector entities with D&T. Steve has served state agencies, county and city governments, including central services, insurance pools and enterprise operations. Steve consults on tax-exempt financing issues including conduit debt financing for public/private partnerships. Services included cost allocation, rate setting, concessionaire contracts, management contracts, public asset sales, financial analysis, operations reviews, internal control projects, and reengineering business processes. Steve was the quality control reviewer on single audit engagements for the Seattle office of D&T in addition to its own single audit clients.

Steve has also served clients in the private sector including Securities and Exchange Commission registrants. His private sector experience includes utilities, real estate, manufacturing and natural resources industries.

**Knowledge of Governmental Finance:** Government Finance Officers Association, Special Review Committee. As one of only a few individuals in the State of Washington designated as a member of the special review committee, Steve has reviewed comprehensive annual financial reports of state and local governments for GFOA's certificate of achievement for excellence in financial reporting program since 1986.

Government Accounting and Auditing Committee of the Washington Society of Certified Public Accountants. During 1992 and 1993, Steve was the Chairman of this State Society Committee, which is responsible for responding to requests for public comments on proposed accounting and auditing standards. He has continually served on this committee since 1985.

**Relevant Experience: Municipal Finance** **King County-** Steve conducted a cost allocation study for this county government, which was necessitated by the Merger of the former Municipality of Metropolitan Seattle into King County.

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

<b>Resume of:</b>	<b>Steven G. Miller (continued)</b>
<b>Relevant Experience: Municipal Finance (continued)</b>	<p><b>King County Wastewater Treatment Division:</b> Review of system conversion issues and overhead rate assessment services.</p> <p><b>City of Bremerton-</b> Steve conducted a management audit of the Administrative Services Department.</p> <p><b>City of Seattle-</b> Steve has conducted seven engagements for various city departments involving financial analysis and management controls, management systems, or auditing related needs.</p> <p><b>City of Mountlake Terrace-</b> Steve conducted a management audit of the Administrative Services, Public Works and Recreation and Parks Departments.</p> <p><b>City of Everett-</b> Steve performed audits and assisted in financial reporting issues.</p> <p><b>City of Tacoma-</b> Steve conducted numerous engagements related to contracted services for parking facilities or Tacoma Dome operations, investigated the cost sharing agreement between the city and Pierce County regarding its joint health facilities operation and other financial or auditing related services.</p> <p><b>City of Bellevue-</b> Steve participated in control studies of various departmental operations. Steve also consulted on pre-operating issues of their convention center.</p> <p><b>City of Tempe, Arizona, North Slope Borough, Alaska-</b> Steve was the concurring partner for the financial statement audits of these entities.</p>
<b>ICMA Comparative Performance Measurement Study</b>	<p>Steve participated in the International City/County Management Association (ICMA) research project on the subject of local governmental performance measurement. His role in this project was to work with a participating jurisdiction in collecting data and calculating measures on a consistent basis.</p>
<b>Relevant Experience: State Agencies</b>	<p>Steve has experience in consulting and audit services for many different Washington State agencies. The following is a list of clients and nature of the service provided.</p> <p><b>University of Washington - Metropolitan Tract:</b> Audit and tenant lease services.</p> <p><b>Washington State Department of Transportation-Marine Division:</b> Audit services.</p> <p><b>Washington State Department of Transportation:</b> Cost allocation and program audit services.</p> <p><b>Washington State Public Stadium Authority:</b> Systems development and advisory services.</p> <p><b>Washington State Health Care Authority:</b> Audit services.</p> <p><b>Washington State Housing Finance Commission:</b> Audit, financial analysis and training services.</p> <p><b>Washington State Department of Ecology:</b> Financial feasibility assessment and model development services.</p>

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

<b>Resume of:</b>	<b>Steven G. Miller (continued)</b>
<b>Relevant Experience: State Agencies (continued)</b>	<p><b>Washington State Office of Financial Management:</b> Systems control consulting, contracting and agency risk assessments.</p> <p><b>Washington State Department of Health:</b> Rate review services.</p> <p><b>Washington State Treasurer's Office-</b> Steve provided governmental finance expertise to a strategic systems feasibility study.</p> <p><b>Seattle Community College District VI:</b> Business process review for grants and contracts management/</p> <p><b>Washington State Department of Labor and Industries -</b> accounting, actuarial and investment study.</p> <p><b>Washington State Department of Fisheries,</b> accounting and internal control systems engagement.</p> <p><b>Washington State Legislature:</b> Review of State Pension Systems management.</p> <p><b>Washington State Auditor's Office:</b> Five engagements involving audit and consulting services.</p> <p>Served as Director of Finance for the <b>Washington State Convention and Trade Center</b> from May 1983 to May 1984. Responsible for all aspects of financial management for this state agency.</p>
<b>Client Experience: Public Sector</b>	<ul style="list-style-type: none"><li>- American Samoa Government</li><li>- Bellevue Convention Center</li><li>- City of Bellevue</li><li>- City of Bremerton</li><li>- City of Everett</li><li>- City of Mountlake Terrace</li><li>- City of Seattle</li><li>- City of Tacoma</li><li>- City of Tempe, Arizona</li><li>- King County</li><li>- North Slope Borough, Alaska</li><li>- Snohomish County</li><li>- Pierce County Housing Authority</li><li>- Peninsula School District</li><li>- Port of Grays Harbor</li><li>- Port of Seattle</li><li>- Seattle Housing Authority</li><li>- Student Loan Financial Association</li><li>- Tacoma Public School District</li><li>- University of Washington -- Metropolitan Tract</li><li>- Washington Higher Education Facilities Authority</li><li>- Washington State Convention and Trade Center</li><li>- Washington State Department of Ecology</li><li>- Washington State Department of Labor &amp; Industries</li><li>- Washington State Department of Fisheries</li><li>- Washington State Department of Transportation</li><li>- Washington State Ferry System</li><li>- Washington State Health Care Authority</li><li>- Washington State Housing Finance Commission</li><li>- Washington State Legislature</li><li>- Washington State Public Stadium Authority</li></ul>

**King County Auditor's Office  
Proposal to Provide Professional Services**

---

<b>Resume of:</b>	<b>Steven G. Miller (continued)</b>
<b>Client Experience:</b> (continued)	Junior Achievement Museum of Flight Museum of Flight Development Authority Museum of History and Industry North Pacific Marine Science Foundation Northwest Education Loan Association Seattle Center Foundation Seattle Children's Home Seattle Opportunities Industrialization Center Seattle-King County Chapter of the American Red Cross The Bush School Woodland Park Zoological Society
<b>Not-for Profit</b>	
<b>Other Clients Served with Miller &amp; Miller, P.S.</b>	Boeing Employees Credit Union Dain Bosworth Developmental Research and Programs, Inc. DuPen, Inc. Various other consulting and CPA firms Pacific Technologies of Washington Yakima Herald-Republic
<b>Education:</b>	University of Puget Sound, BA in Business Administration, 1979
<b>License:</b>	CPA, State of Washington, 1980
<b>Professional and Civic Activities:</b>	<ul style="list-style-type: none"><li>• Public Member-Port of Seattle Audit Committee, 2008-2009</li><li>• Past President, Washington Society of Certified Public Accountants, 1998-1999</li><li>• Council Member, American Institute of Certified Public Accountants, 1997-2000</li><li>• Government Finance Officers Association</li><li>• Washington Finance Officers Association</li><li>• Board of Directors -- Washington Society of Certified Public Accountants (WSCP), 1995-2000</li><li>• WSCP Government Accounting and Auditing Committee</li><li>• Steering Committee Member -- Yes for Homes</li><li>• Past Treasurer and Board of Trustee Member -- Plymouth Housing Group</li><li>• Board of Directors -- Lawton Wood Community Council</li><li>• Past National Board Member--National Court Appointed Special Advocate Association</li><li>• Past Treasurer and Board Member -- Community Psychiatric Clinic</li><li>• Past Treasurer and Board Member -- Concepts for Independent Living</li></ul>