

A RESOLUTION BY TRANSPORTATION COMMITTEE AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT FOR PROJECT NUMBER FC-6642, CONCESSIONS AUDIT SERVICES WITH TAX & ACCOUNTING SOLUTIONS, INC., AT HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT, IN AN AMOUNT NOT TO EXCEED \$300,000.00. ALL SERVICES WILL BE CHARGED TO AND PAID FROM FDOA: 5501 (AIRPORT REVENUE FUND) 180104 (DOA AVIATION INTERNAL AUDIT) 5212001 (CONSULTANT/PROFESSIONAL SERVICES) 7563000 (AIRPORT); AND FOR OTHER PURPOSES.

Review List:

Patricia E McIver	Completed	11/18/2013 12:58 PM
Kristen M. Rectenwald	Completed	11/18/2013 2:16 PM
Louis Miller	Completed	11/18/2013 2:59 PM
Procurement	Completed	11/18/2013 4:15 PM
Adam Smith	Completed	11/18/2013 4:19 PM
Mayor's Office	Completed	11/19/2013 10:58 AM
Office of Research and Policy Analysis	Completed	11/19/2013 12:28 PM
Transportation Committee	Pending	
Atlanta City Council	Pending	
Mayor's Office	Pending	

LEGISLATION HISTORY – BLUE BACK

Certified by Presiding Officer	Certified by Clerk
<p>Mayor's Action</p> <p><i>See Authentication Page Attachment</i></p>	

A RESOLUTION BY TRANSPORTATION COMMITTEE AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT FOR PROJECT NUMBER FC-6642, CONCESSIONS AUDIT SERVICES WITH TAX & ACCOUNTING SOLUTIONS, INC., AT HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT, IN AN AMOUNT NOT TO EXCEED \$300,000.00. ALL SERVICES WILL BE CHARGED TO AND PAID FROM FDOA: 5501 (AIRPORT REVENUE FUND) 180104 (DOA AVIATION INTERNAL AUDIT) 5212001 (CONSULTANT/PROFESSIONAL SERVICES) 7563000 (AIRPORT); AND FOR OTHER PURPOSES.

WHEREAS, the City of Atlanta (“City”), as owner and operator of Hartsfield-Jackson Atlanta International Airport (“H-JAIA”), has undertaken a major expansion program to accommodate increasing passenger traffic; and

WHEREAS, the Department of Aviation’s General Manager has directed its internal audit team to partner with an external auditing firm to coordinate and conduct performance assessments of 100 retail, food and beverage and service concessions throughout the atrium and seven concourses; and

WHEREAS, the purpose of this independent audit is to ensure that concessionaires have complied with contract terms, conditions and financial obligations; and

WHEREAS, the City solicited proposals for Project Number FC-6642, Concessions Audit Services on behalf of the Department of Aviation; and

WHEREAS, the Aviation General Manager and Chief Procurement Officer recommend that a contract for FC-6642, Concessions Audit Services, be awarded to Tax & Accounting Solutions, Inc., in an amount not to exceed \$300,000.00.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, that the Mayor is authorized to execute a contract with Tax & Accounting Solutions, Inc. on behalf of the Department of Aviation, in an amount not to exceed \$300,000.00.

BE IT FURTHER RESOLVED, that Tax & Accounting Solutions, Inc. is expected to complete the project within 180 calendar days from the contract’s effective date.

BE IT FURTHER RESOLVED, that the City Attorney is directed to prepare an appropriate contract for execution by the Mayor.

BE IT FURTHER RESOLVED, that all contracted work will be charged to and paid from FDOA: 5501 (Airport Revenue Fund) 180104 (DOA Aviation Internal Audit) 5212001 (Consultant/Professional Services and for Other Purposes) 7563000 (Airport).

AND FINALLY BE IT RESOLVED, that the contract will not become binding on the City, and the City will incur no liability or obligation under it until it has been executed by the Mayor, attested to by the Municipal Clerk, approved by the City Attorney as to form, and delivered to Tax & Accounting Solutions, Inc.

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: CANDACE L. BYRD

Dept.'s Legislative Liaison: Anita Williams

Contact Number: 404-530-6600

Originating Department: Aviation

Committee(s) of Purview: Transportation

Chief of Staff Deadline: 11/08/13

Anticipated Committee Meeting Date(s): 11/27/13

Anticipated Full Council Date: 12/02/13

Legislative Counsel's Signature: Cheryl Treadwell *Cheryl Treadwell*

Commissioner's Signature: *[Signature]*

Chief Financial Officer: N/A

Chief Information Officer Signature (for IT Procurements) N/A

Chief Procurement Officer Signature: *[Signature]*

CAPTION

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT FOR PROJECT NUMBER FC-6642, CONCESSIONS AUDIT SERVICES WITH TAX & ACCOUNTING SOLUTIONS, INC., AT HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT, IN AN AMOUNT NOT TO EXCEED \$300,000.00. ALL SERVICES WILL BE CHARGED TO AND PAID FROM FDOA: 5501 (AIRPORT REVENUE FUND) 180104 (DOA AVIATION INTERNAL AUDIT) 5212001 (CONSULTANT/PROFESSIONAL SERVICES) 7563000 (AIRPORT); AND FOR OTHER PURPOSES.

FINANCIAL IMPACT: (if any) \$300,000.00

Mayor's Staff Only

Received by CPO: 11/11/13
(date)

Received by LC from CPO: _____
(date)

Received by Mayor's Office: 7/1 11.8.13
(date)

Reviewed by: *[Signature]*
(date)

Submitted to Council: _____
(date)

Attachment: Concessions Audit Services Transmittal (13-R-3862 : Concessions Audit Services)

Legislative White Paper

Committee of Purview: Transportation

Caption:

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT FOR PROJECT NUMBER FC-6642, CONCESSIONS AUDIT SERVICES WITH TAX & ACCOUNTING SOLUTIONS, INC., AT HARTSFIELD-JACKSON ATLANTA INTERNATIONAL AIRPORT, IN AN AMOUNT NOT TO EXCEED \$300,000.00. ALL SERVICES WILL BE CHARGED TO AND PAID FROM FDOA: 5501 (AIRPORT REVENUE FUND) 180104 (DOA AVIATION INTERNAL AUDIT) 5212001 (CONSULTANT/PROFESSIONAL SERVICES) 7563000 (AIRPORT); AND FOR OTHER PURPOSES.

Council Meeting Date: 12/02/13

Legislation Title: Concessions Audit Services with Tax & Accounting Solutions, Inc.

Requesting Dept.: Aviation

Contract Type: Professional Services

Source Selection: Request for Proposals

Bids/Proposals Due: October 17, 2013

Invitations Issued: September 19, 2013

Number of Bids/

Proposals Received: Six

Bidders/Proponents: Tax and Accounting Solutions, Inc.; Nichols, Stopp, & Van Hoy, LLC; Banks, Finley, White, & Co.; Jones & Company, PSC; Bronner Group, LLC; and M. H. Miles Company, CPA, PC.

Background:

The City of Atlanta's Department of Aviation (DOA) has directed its Internal Audit Unit to partner with an external auditing company to coordinate and conduct audits of Airport Concessionaires to determine whether reported gross receipts and remitted revenues meet their respective contract requirements. The Department of Procurement has solicited for and received proposals for Concessions Audit Services (FC-6642). DOA has evaluated the proposals received from Department of Procurement, and is recommending award to the top-ranked, responsible, responsive proponent, Tax and Accounting Solutions, Inc., in an amount not to exceed \$300,000.00.

Tax and Accounting Solutions, Inc. will conduct up to 100 gross receipts audits of various concessionaires operating at Hartsfield-Jackson Atlanta International Airport. The audits will cover a specific six (6) month period established by DOA and within which an independent auditor will determine compliance with gross receipts requirements and evaluate business practices used to capture and report all sales including, but not limited to, point-of-sale transactions. The independent auditors will review concession contracts, sales receipts, and Georgia sales tax and Use reports. The independent auditors will also interview the concessionaires' managers and staff, including DOA concession managers, develop an audit plan, perform tests, and issue audit reports based upon the work performed.

Source of Funds: Airport Revenue Fund

Fiscal Impact: \$300,000.00

Term of Contract: 180 calendar days

Method of Cost Recovery: N/A

Approvals:

DOF: yes

DOL: yes

Prepared By: Anita Williams

Contact Number: 404-382-2313

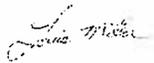


KASIM REED
Mayor

LOUIS E. MILLER
Aviation General Manager

Date: October 31, 2013

To: Adam L. Smith, Esq. CPPB, CPPO, CPPM, CPP
Chief Procurement Officer

From: Louis Miller 
Aviation General Manager

Subject: FC-6642 – Concessions Audit Services
Recommendation for Award

Based on the attached Final Scores received from DOP for the subject project, the Department of Aviation hereby recommends award to the top-ranked, responsible, responsive proponent, **Tax and Accounting Solutions, Inc.**

If any additional information is required, please contact Philip Keller, Contracting Officer, at 404-382-2234.

Attachment

Cc: R. Council
W. Self
A. Johnson
E. Jenkins
P. Keller
A. Williams
G. Geeter
L. Page
J. Hunt
File



City of Atlanta • Department of Aviation
P.O. Box 20509 • Atlanta, GA USA 30320-2509 • Tel: (404) 530-6600
www.atlanta-airport.com

Attachment: Concessions Audit Services Transmittal (13-R-3862 : Concessions Audit Services)

FC-6642, Concession Audit Services; Tax & Accounting Solutions, Inc.

This project involves auditing one hundred (100) Airport Concessionaires for contract compliance. The scope includes assessing six (6) months of gross receipts reported by Concessionaires to the Department of Aviation during a specific period, evaluating internal controls, and reviewing pricing.

FC-6642, Concession Audit Services

Authorizing Resolution: TBD

Adopted: TBD

Approved: TBD

Contract Term: 182 calendar days from Notice to Proceed

Tax & Accounting Solutions:

Tax & Accounting Solutions, Inc., is a full service CPA firm committed to providing excellence in professional services for small to midsize companies. Our services include income tax preparation, accounting, audit and business consulting.

Tax & Accounting Solutions, Inc., is a premier provider of internal auditing and related risk assessment services that identify risks & related controls & control weaknesses. Tax & Accounting Solutions, Inc. delivers uniquely focused expertise in internal auditing and related risk assessment services to corporate clients. We understand internal control and have an appreciation for what constitutes a solid internal control structure. Our knowledge and expertise in Sarbanes-Oxley compliance auditing enables us to provide our clients with greater value.

Domicile:

Tax & Accounting Solutions
3915 Cascade Road
Suite T-145
Atlanta, GA 30331
(404) 472 – 0702

Contact:

Regina D. Page
3915 Cascade Road
Suite T-145
Atlanta, GA 30331
(404) 472-0702

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

A. To be completed by Legislative Counsel:

Committee of Purview:

Caption:

Council Meeting Date:

Requesting Dept.:

FAC Confirmed by:

B. To be completed by the department:

1. Please provide a summary of the purpose of this legislation (Justification Statement).

The City of Atlanta's Department of Aviation (DOA) has directed its Internal Audit Unit to partner with an external auditing company to coordinate and conduct audits of Airport Concessionaires to determine whether reported gross receipts and remitted revenues meet their respective contract requirements. The Department of Procurement has solicited for and received proposals for Concessions Audit Services (FC-6642). DOA has evaluated the proposals received from Department of Procurement, and is recommending award to the top-ranked, responsible, responsive proponent, **Tax and Accounting Solutions, Inc.**, in an amount not to exceed \$300,000.00.

2. Please provide background information regarding this legislation.

Tax and Accounting Solutions, Inc. will conduct up to 100 gross receipts audits of various concessionaires operating at Hartsfield-Jackson Atlanta International Airport. The audits will cover a specific six (6) month period established by DOA and within which an independent auditor will determine compliance with gross receipts requirements and evaluate business practices used to capture and report all sales including, but not limited to, point-of-sale transactions. The independent auditors will review concession contracts, sales receipts, and Georgia sales tax and Use reports. The independent auditors will also interview the concessionaires' managers and staff, including DOA concession managers, develop an audit plan, perform tests, and issue audit reports based upon the work performed.

3. If Applicable/Known:

- (a) **Contract Type** (e.g. **Professional Services, Construction Agreement, etc**): Professional Services
- (b) **Source Selection**: Request for Proposals
- (c) **Bids/Proposals Due**: October 17, 2013
- (d) **Invitations Issued**: September 19, 2013
- (e) **Number of Bids**: N/A
- (f) **Proposals Received**: 6
- (g) **Bidders/Proponents**: Tax and Accounting Solutions, Inc.; Nichols, Stopp, & Van Hoy, LLC; Banks, Finley, White, & Co.; Jones & Company, PSC; Bronner Group, LLC; and M. H. Miles Company, CPA, PC.
- (h) **Term of Contract**: 180 calendar days

4. **Fund Account Center (Ex. Name and number)**: 5501 (Airport Revenue Fund) 180104 (DOA Internal Audit) 5212001 (Consultant/Professional Services) 7563000 (Airport).

5. **Source of Funds**: Airport Revenue Fund

6. **Fiscal Impact**: \$300,000.00

This Legislative Request Form Was Prepared By: Angela Johnson, Department of Aviation, Audit Division