

REQUEST FOR PROPOSAL  
COMPENSATION AND BENEFITS STUDY  
WESTERN TIDEWATER REGIONAL JAIL  
SUFFOLK, VIRGINIA

Western Tidewater Regional Jail Authority (WTRJA) is seeking proposals from qualified firms for a comprehensive compensation and benefits study. The submittal consisting of the original proposal and six (6) additional copies marked, “**A Proposal for Compensation and Benefits Study**”, will be received no later than **3:00 p.m. on Monday, April 1, 2019, by:**

IN PERSON OR U.S. POSTAL SERVICE

Western Tidewater Regional Jail

Attn: Laura Conway

2402 Godwin Blvd.

Suffolk, Virginia 23434

**This Request for Proposal is available on the WTRJA website at: [www.wtrj.org](http://www.wtrj.org) under the Procurement tab.**

Any proposal received after **3:00 p.m. on Monday April 1, 2019**, whether by mail or otherwise, will be returned unopened. The time of receipt shall be determined by the clock in the WTRJA Administrative Offices. Proposals shall be placed in a sealed, marked envelope with RFP title. Offeror(s) are responsible for ensuring their proposal is stamped by Administration Office personnel by the deadline indicated. Proposals may not be submitted by facsimile or email.

Nothing herein is intended to exclude any responsible firm or in any way restrain or restrict competition. On the contrary, all responsible firms are encouraged to submit proposals. WTRJA reserves the right to accept or reject any or all proposals submitted. The awarding authority for this contract is the WTRJA. Questions concerning this Request for Proposal should be directed to Laura Conway, Human Resources Manager, at [conwayl@wtrj.org](mailto:conwayl@wtrj.org) or 757-539-3119 ext.529.

**I. PURPOSE AND GENERAL INFORMATION:**

The purpose and intent of this Request for Proposal (RFP) is to solicit proposals from qualified firms for a comprehensive compensation and benefits study for employees of the Western Tidewater Regional Jail Authority (WTRJA). WTRJA wishes to ensure there is an equitable compensation system in place that compensates employees fairly in terms of external comparison and also reflects responsible public expenditure and policy. It is the desire of the WTRJA to address the competitiveness of the WTRJA compensation as it relates to those governmental and private employers with which the surrounding Counties and Cities compete for employees.

A. The Western Tidewater Regional Jail Authority also referred to as “Western Tidewater Regional Jail” is located in Suffolk, Virginia. It is a regional facility, which began operations in March 1992. The facility is contracted to house inmates from its member cities and county. The average daily census of inmates for FY2011 was 660. The current average daily population is 699. Approximately 180 employees staff the facility including the medical staff. The Western Tidewater Regional Jail contains approximately 130,000 square feet and was constructed in 1992. The Jail is a single story, low-rise podular design with both perimeter cells and dormitory layouts. The Western Tidewater Regional Jail Authority was formed in 1989 by the Cities of Franklin, Suffolk and the County of Isle of Wight, Virginia. The inmates consist of male and female adults, a small number of certified juveniles and in certain occasions juveniles with the following statuses: pre-trial, post-trial, and convicted and waiting transfer to state institutions.

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The facility receives arrestees directly from each of its member jurisdictions as well as some transfers from other facilities. The facility has an operational capacity of 900 inmates. The Regional Jail has a contract with the United States Marshals Service to house USMS Inmates on a space available basis. The Regional Jail reserves the right to admit federal inmates and inmates from any other jurisdictions. The current operating budget is \$16 million.

- B. WTRJA is governed by a NINE-member Authority Board made up of the sheriffs', council members and city/county administrators. WTRJA operates one regional jail located in Suffolk, Virginia. WTRJA currently employs 178 employees. The FY 2018-2019 budget for WTRJA is \$16 million.
- C. The basis of the contract form will be provided by the WTRJA.

**II. SCOPE OF SERVICES:**

This Scope of Services shall include data as requested by the WTRJA as follows:

1. Review of current compensation.
2. Compare market data of benchmarked jobs with the surrounding correctional and law enforcement agencies, as well as surrounding regional jails.
3. Conduct a market analysis for positions as identified by the WTRJA.
4. Work with WTRJA Human Resources to slot any un-benchmarked positions and determine market and total compensation rates.
5. Conduct internal equity audit analysis and make recommendations for internal equity adjustments in order to ensure employees are getting comparable pay for knowledge, skills, and abilities.
6. Perform analysis and evaluation on incumbent data, to include experience, education, certifications/credentials, etc.
7. Recommend salary ranges, including percentage spreads between ranges and within ranges for positions.
8. Recommend changes to current compensation policies to continue fair, competitive, transparent, and fiscally responsible programs, to include recommendation for revisions to salary enhancement practices and career development programs. Salary enhancement practices may include career development programs, promotions and transfers, reclassifications, competing offers, rehires, etc.
9. As a separate component to compensation review and analysis, perform analysis and evaluation of benefit plans, including any recommended changes.
10. Prepare and present an analysis outlining the fiscal impact of the recommendations, to include presentation of findings for WTRJA staff and governing Boards.

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11. Complete a Study Report to include the following:
  - a. Report of recommendations, including discussion of methodology, techniques, and data used to develop the Compensation and Benefits Plan.
  - b. Provide instructional and pricing information, if any, to allow WTRJA staff to conduct individual salary audits and adjustments consistent with study methods until the next formal study is completed. Such information should also include instructions in the event of new positions and reclassifications.
  - c. Prepare a multi-year implementation plan to implement recommendations.
  - d. Attend meetings as requested throughout the process with employees and the WTRJA Board.

**III. WTRJA RESPONSIBILITIES:**

WTRJA will each assign a Managerial Staff member who will coordinate the successful Offeror(s)'s tasks. The Manager shall have the authority to transmit instructions, receive information, and interpret and define city/county positions, policies and decisions with respect to the project.

**IV. CONTRACT AWARD SCHEDULE:**

It is essential that the project design and construction are performed in a timely manner. The following schedule details the dates for the initial proposal/interview/contract portions of the project:

- Request for Proposal Distributed: March 1, 2019
- Receipt of written proposals for services: April 1, 2019 at 3:00 p.m.
- Evaluation of written proposals: TBA
- Interview of firms selected (if necessary): TBA
- Negotiation of contract: May 1, 2019
- Award of contract: May 17, 2019

This schedule may be shortened if evaluations and/or negotiations progress more rapidly.

**V. GENERAL CONTRACT TERMS AND CONDITIONS:**

**A. AWARD OF CONTRACT:**

1. WTRJA reserves the right to reject any or all proposals and to waive any informality.
2. WTRJA reserves the right to enter into one joint contract or two separate contracts, as determined by the respective governing bodies.
3. The successful Offeror(s) shall, within fifteen (15) calendar days after prescribed documents are presented for signature, execute and deliver to WTRJA Administrator's Office.
4. The basis of the contract form will be WTRJA standard form contract.

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**B. COLLUSION:**

By submitting a proposal in response to this Request for Proposal, the Offeror represents that in the preparation and submission of this proposal, said Offeror did not, either directly or indirectly, enter into any combination or arrangement with any person, Offeror or corporation or enter into any agreement, participate in any collusion, or otherwise take any action in the restraint of free, competitive bidding in violation of the Sherman Act (15 U.S.C. Section 1) or §59.1-9.1 through 59.1-9.17 or §59.1-68.6 through 59.1-68.8 of the Code of Virginia.

**C. CONTRACT PERIOD:**

The proposed term of the contract shall be negotiated.

**D. CONTROLLING LAW; VENUE:**

This contract is made, entered into, and shall be performed in the City of Suffolk, Virginia, and shall be governed by the applicable laws of the Commonwealth of Virginia. Any dispute arising out of the contract resulting from this RFP, its interpretations, or its performance shall be litigated only in the City of Suffolk General District Court or the Circuit Court of the City of Suffolk, Virginia.

**E. DEFAULT:**

If the successful Offeror(s) is wholly responsible for failure to make delivery or complete implementation and installation, or if the system fails in any way to perform as specified herein, WTRJA may consider the successful Offeror(s) to be in default. In the event of default WTRJA will provide the successful Offeror(s) with written notice of default, and the successful Offeror(s) will be provided twenty (20) calendar days to provide a plan to correct said default.

**F. EXCEPTIONS TO THE RFP OR CONTRACT:**

Any exception to any provisions of this RFP or contract shall be explicitly identified in a separate "Exceptions to RFP or Contract" section and included with proposal submission. Exceptions will be resolved to the satisfaction of the WTRJA before any contract negotiations. In case of any conflict between the RFP, the contract or any other contract document, the RFP shall control unless the contract or contract documents explicitly provide otherwise.

**G. DRUG-FREE WORKPLACE TO BE MAINTAINED BY THE CONTRACTOR:**  
(Code of Virginia §2.2-4312)

1. During the performance of this contract, the contractor agrees to (i) provide a drug-free workplace for the contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace and specifying the actions that will be taken against employees for violations

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- of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor; (v) provide Vendor Certification Form including statement regarding prohibition of employing anyone on site that has been convicted of crimes against children.
2. For the purposes of this section, “*drug-free workplace*” means a site for the performance of work done in connection with a specific contract awarded to a contractor in accordance with the Virginia Public Procurement Act, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract.

**H. EMPLOYMENT DISCRIMINATION BY OFFEROR PROHIBITED:**

1. During the performance of this contract, the successful Offeror(s) agrees as follows (Code of Virginia §2.2-4311):
  - a. The successful Offeror(s) shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The successful Offeror(s) agrees to post in conspicuous places, to employees and applicants for employment, notices setting the provisions of this nondiscrimination clause.
  - b. The successful Offeror(s), in all solicitations or advertisements for employees placed by or on behalf of the successful Offeror(s), shall state that such contractor is an equal opportunity employer.
  - c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.
  - d. The successful Offeror(s) shall include the provisions of the foregoing paragraphs of this section in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

**I. INDEMNIFICATION:**

The successful Offeror(s) agrees to indemnify, defend (at County’s Option) and hold harmless the Western Tidewater Regional Jail Authority including the Cities of Suffolk, Franklin and Isle of Wight County, its officers, county designated volunteers, agents and employees from and against any and all claims, demands, defense costs, damages, suits, actions, liability or consequential damages of any kind or nature arising directly out of or in connection with negligent acts, errors or omissions in the performance of its professional services of the successful Offeror(s), including its agents, consultants and subcontractors, under the terms of the contract; except those which arise out of the negligence of the WTRJA.

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**J. INSURANCE REQUIREMENTS:**

The successful Offeror(s) shall maintain insurance to protect itself, the Western Tidewater Regional Jail Authority from claims under the Workers' Compensation Act, and from any other claim for damages for personal injury, including death, and for damages to property which may arise from operations under this contract, whether such operations be by itself or by any subcontractor or anyone directly employed by either of them. Such insurance shall conform to the Insurance Specifications in **Attachment A**.

**K. SMALL, WOMEN-OWNED AND MINORITY OWNED (SWAM) BUSINESSES:**

The WTRJA welcomes and encourages the participation of small businesses and businesses owned by women and minorities in procurement transactions made by WTRJA. The WTRJA actively solicits both small business, women-owned and minority (SWAM) businesses to respond to all Invitations for Bids and Requests for Proposals. All solicitations are posted on the WTRJA's Internet site at [www.wtrj.org](http://www.wtrj.org) and may be viewed under Request for Proposals under the link on the homepage.

**L. NO DISCRIMINATION AGAINST FAITH-BASED ORGANIZATIONS:**

WTRJA does not discriminate against faith-based organizations as that term is defined in Virginia Code §2.2.-4343.1.

**M. SEVERABILITY:**

Each paragraph and provision of the contract will be severable from the entire agreement and if any provision is declared invalid the remaining provisions shall nevertheless remain in effect.

**N. SUBCONTRACTS:**

No portion of the work shall be subcontracted without prior written consent of the WTRJA. In the event that the Offeror desires to subcontract some part of the work specified in the contract, the Offeror shall furnish WTRJA the names, qualifications, and experience of the proposed subcontractors. The Offeror shall; however, remain fully liable and responsible for the work to be done by his/her subcontractor(s) and shall assure compliance with all the requirements of the contract.

**O. EMPLOYMENT OF UNAUTHORIZED ALIENS PROHIBITED:**

During the performance of the contract, the Offeror will agree that it does not and will not knowingly employ an unauthorized alien as defined in the Federal Immigration Reform Act of 1986.

**P. AUTHORIZED TO TRANSACT BUSINESS IN VIRGINIA:**

The Offeror shall be authorized to transact business in the Commonwealth of Virginia as a domestic or foreign business entity if so required by Title 13.1 or Title 50 of the Code of Virginia (1950), as amended, or as otherwise required by law.

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**VI. PROPOSAL SUBMISSION REQUIREMENTS:**

- A. WTRJA will not accept oral proposals, nor proposals received by telephone, FAX machine, or other electronic means.
- B. The Proposal Signature Sheet, Attachment B, must accompany any proposal(s) submitted and shall be signed by an authorized representative of the Offeror. If the Offeror is a firm or corporation, the Offeror must print the name and title of the individual executing the proposal. All information requested should be submitted. Failure to submit all information required may result in the WTRJA requiring prompt submission of missing information and or giving a lowered evaluation of the proposal.
- C. All erasures, interpolations, and other changes in the proposal shall be signed or initialed by the Offeror.
- D. The proposal, the proposal security, if any, and any other documents required, shall be enclosed in a sealed opaque envelope. The envelope containing the proposal shall be sealed and marked in the lower left-hand corner with the number, title, hour, and due date of the proposal.
- E. The time proposals are received and shall be determined by the time clock in the WTRJA Administrator's Office. Offeror(s) are responsible for ensuring that their proposals are stamped by Administration Office personnel by the deadline indicated.
- F. By submitting a proposal in response to this Request for Proposal, the Offeror represents that it has read and understands the Scope of Services and has familiarized itself with all federal, state, and local laws, ordinances, and rules and regulations that in any manner may affect the cost, progress, or performance of the contract work.
- G. The failure or omission of any Offeror to receive or examine any form, instrument, addendum, or other documents or to acquaint themselves with conditions existing at the site, shall in no way relieve any Offeror from any obligations with respect to its proposal or to the contract.
- H. Trade secrets or proprietary information submitted by an Offeror in response to this Request for Proposal shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the Offeror must invoke the protection of this section prior to or upon submission of data or materials, and must identify the data or other materials to be protected and state the reasons why protection is necessary (§2.2-4342 of the Code of Virginia).
- I. A proposal may be modified or withdrawn by the Offeror any time prior to the time and date set for the receipt of proposals. The Offeror shall notify the WTRJA Administration Office in writing of its intentions.

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1. If a change in the proposal is requested, the modification must be so worded by the Offeror as to not reveal the original amount of the proposal.
  2. Modified and withdrawn proposals may be resubmitted to the WTRJA Administrator's Office up to the time and date set for the receipt of proposals.
  3. No proposal can be withdrawn after the time set for the receipt of proposals and for one-hundred and twenty days (120) days thereafter.
- J. Comments as to how the proposal documents, scope of services, etc. can be improved are welcome. Offeror(s) requesting clarification or interpretation of or improvements to the proposal general terms, conditions, and scope of services shall make a written request which shall reach the WTRJA's Office at least eight (8) days prior to the date set for the receipt of proposals. Any changes to the proposal shall be in the form of a written addendum from the WTRJA's Office and it shall be signed by a duly authorized representative. Each Offeror shall be responsible for determining that all addenda issued by the WTRJA's Office have been received before submitting a proposal.
- K. All proposals received in the WTRJA's Office on time shall be accepted. All late proposals received by the WTRJA's Office shall be returned to the Offeror unopened. Proposals shall be open to public inspection only after award of the contract.

**VII. PROPOSAL RESPONSE FORMAT:**

Offeror(s) shall submit a written proposal that presents the Offeror's qualifications and understanding of the work to be performed. Offeror(s) are asked to address each evaluation criterion and to be specific in presenting their qualifications. The proposal should provide all the information considered pertinent to the Offeror(s) qualifications. The Offeror(s) should include in its proposal as a minimum the following:

A. Table of Contents

B. Introduction

1. Cover Letter
2. Proposal Signature Sheet (Attachment B)

C. Narrative Summary shall include, as a minimum, the following information as part of their proposals:

1. Project Understanding & Methodology. Briefly describe the understanding of the scope of work to be accomplished and describe the proposed approach to providing the required services. Explain how the project will be organized and steps anticipated. Indicate a timely for required and option tasks. Clearly state your ability to meet or exceed the requested services.
2. Offeror/Staff Experience. Indicate the project manager and each individual with a proposed role in the project. For each individual involved show:



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- a. The role of the individual on this project.
  - b. The corporate affiliation of the individual.
  - c. The projected availability of the individual over the next four (4) months.
  - d. The proportion of the total project effort to be provided by the individual.
  - e. A resume of prior related experience. For each project listed on the individual's resume, indicate the role of the individual on that project, the number of equivalent full-time months worked by the individual on that project, and the recentness of that project. Resumes of individuals who will not be directly involved with the proposed project should not be included.
3. Additional Firm Experience. Include a brief statement of the Offeror's experience in providing the services stated in the Scope of Services. Include experience of key individuals to be assigned to this contract, emphasizing their experience in working with similar contracts and local governments and school systems. Show only experience directly related to their assigned duties under the proposed contract.
  4. References. Provide a list of at least three (3) clients (preferably in Virginia) for whom similar services of similar size and scope have been provided and dates when the service was provided. Include project name, types of services performed, client name, individual contact name, address, telephone number, and e-mail address.
  5. Summary. Include a brief summary of the reasons that the Offeror believes qualify the Offeror to be the most qualified for this project.
  6. Pricing. See **Attachment C** to provide pricing breakdown.
  7. Sample Reports. Provide a sample report of a project in similar size and scope.

**VIII. PROPOSAL EVALUATION/SELECTION PROCESS:**

- A. Offeror(s) are to make written proposals which present the Offeror's qualifications and understanding of the work to be performed. Offeror(s) are asked to address each evaluation criteria and to be specific in presenting their qualifications. Proposals should be as thorough and detailed as possible so that the County may properly evaluate capabilities to provide the required goods/services.
- B. Selection of the successful Offeror(s) will be based upon submission of proposals meeting the selection criteria. The minimum selection criteria will include:
- C.
  1. Demonstrated understanding of the tasks and requirements listed in the proposal. **(20 points)**
  2. Expertise, experience, and qualifications of the firm and assigned staff in providing services on projects of similar size and scope. **(10 points)**
  3. Ability to manage projects expeditiously; approach to problem/task resolution; methodology /data gathering techniques and procedures; demonstrated cohesiveness of the project team. **(10 points)**
  4. Additional firm experience to include the variety and extent of related projects. **(10 points)**
  5. Current workload and the ability to manage and complete project within city/county time constraints. Include proposed organizational and staff plans. **(10 points)**
  6. Conciseness and clarity of proposal organization including relevance of staff to this project. **(10 points)**
  7. References on recent projects. **(5 points)**
  8. Proposed schedule for completion of the work. **(5 points)**
  9. Pricing. **(20 points)**

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- D. WTRJA may engage in individual discussions with two or more Offeror(s) deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required service. These Offeror(s) may be requested to make an oral presentation to a Selection Committee to explain their proposal and answer questions.
  
- E. At the conclusion of discussion, and on the basis of evaluation factors as stated in the Request for Proposal and all information developed in the selection process to this point, WTRJA shall select in the order of preference two or more Offeror(s) whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted; beginning with the top ranked Offeror(s). If contract(s) is satisfactory and advantageous to the WTRJA it can be negotiated at a price considered fair and reasonable, contract(s) shall be awarded to one or more top ranked Offeror(s). Otherwise, negotiations with the said Offeror(s) ranked first shall be formally terminated and negotiations conducted with the next Offeror ranked second, and so on until such a contract(s) can be negotiated at a fair and reasonable price. Should the WTRJA determine in writing and in its sole discretion that only one Offeror is fully qualified or that one Offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that Offeror.

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**ATTACHMENT A**

**INSURANCE SPECIFICATIONS FOR SUCCESSFUL OFFEROR(S)/CONSULTANT**

The successful Offeror(s)/Consultant shall carry Public Liability Insurance in the amount specified below, including contractual liability assumed by the successful Offeror(s)/Consultant, and shall deliver Certificate of Insurance from carriers acceptable to the owner specifying such limits. The Certificate shall show the County of Warren named as an additional insured for the Commercial General Liability, Automobile Liability (including owned, non-owned and hired car coverage), Umbrella Liability, and Professional Liability coverage.

The coverage shall be provided by a carrier(s) rated "Excellent" by A.M. Bests. In addition, the insurer shall agree to give the County 30 days' notice of its decision to cancel coverage.

1. Workers' Compensation and Employer's Liability:
  - Coverage A statutory Virginia limits
  - Coverage B \$100,000 per occurrence
  - Coverage C \$100,000/3100,000 accident and/or disease
  - All States Endorsement
  
2. Automobile Liability, including Owned, Non-Owned, and Hired Car Coverage Limits of Liability:
  - Bodily Injury \$1,000,000 each occurrence
  - \$1,000,000 annual aggregate
  - Property Damage \$1,000,000 each occurrence
  
3. Comprehensive General Liability Limits of Liability:
  - Bodily Injury \$1,000,000 each occurrence
  - \$1,000,000 annual aggregate
  - Property Damage \$1,000,000 each occurrence
  - \$1,000,000 annual aggregate Including Completed Operations/Products.
  - Contractual Liability for specified Agreement (Note 1). Personal Injury. (XCU) Explosion, Collapse and Underground Coverage. Broad Form Property Damage.
  
4. Professional Liability:
  - \$1,000,000 each occurrence
  - \$2,000,000 aggregate

Note 1: Contractual Liability covers the following indemnity agreement: "The successful Offeror(s)/Consultant shall indemnify and hold harmless the owner against and from all liability, claims, damages and costs, including attorney's fees of every kind and nature and attributable to bodily injury, sickness, disease or death or to damage or destruction of property resulting from or in any manner arising out of or in connection with the project and the performance of the work under the contract."

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**ATTACHMENT B**

PROPOSAL SIGNATURE SHEET

My signature certifies that the proposal as submitted complies with all Terms and Conditions as set forth in the RFP. My signature also certifies that by submitting a proposal in response to this Request for Proposal, the Offeror represents that in the preparation and submission of this proposal, said Offeror did not, either directly or indirectly, enter into any combination or arrangement with any person, firm or corporation or enter into any agreement, participate in any collusion, or otherwise take any action in the restraint of free, competitive bidding in violation of the Sherman Act (15 U.S.C. Section 1 et seq.) or Sections 59.1-9.1 through 59.1-9.17 or Sections 59.1-68.6 through 59.1-68.8 of the Code of Virginia.

I hereby certify that I am authorized to sign as a Representative for the Firm:

NAME OF OFFEROR: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

FED ID NO: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

NAME (print clearly): \_\_\_\_\_

TITLE: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

FAX: \_\_\_\_\_

DATE: \_\_\_\_\_

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**ATTACHMENT C**

**PRICING BREAKDOWN**

Provide pricing breakdown as follows:

Compensation Study for WTRJA:	\$
Benefits Study for WTRJA:	\$
Total Compensation & Benefits Studies for WTRJA:	\$