



**COUNTY OF COLE
JEFFERSON CITY, MISSOURI**

REQUEST FOR PROPOSAL

2018-12: AUDITING SERVICES

SUBMISSIONS SHALL BE ACCEPTED UNTIL

THURSDAY, MARCH 8 at 3:30 p.m. CENTRAL

AND RECEIVED AT:

**COLE COUNTY COMMISSION
311 EAST HIGH STREET, ROOM 200
JEFFERSON CITY, MO 65101**

Company Name

Direct Contact Name (Typed/Printed)

Mailing Address

Title

City/State/Zip

Email

Office Telephone Number

Direct Line or Extension

I hereby certify that I am submitting the following information on behalf of the above-listed company and understand that by virtue of executing and returning with this response this REQUIRED RESPONSE FORM, I further certify full, complete and unconditional acceptance of the terms and conditions of this solicitation, all attachments and the contents of any Addendum released hereto. (Submission must be signed by an officer or employee having authority to legally bind the respondent.)

Authorized Signature

Authorized Name (Typed/Printed)

Title

Date

REQUEST FOR PROPOSAL

Sealed offers will be accepted by the Cole County Commission for consideration in provision of the following:

2018-12 AUDITING SERVICES

Submissions will be received at the office of the Cole County Commission, 311 East High Street, Room 200, Jefferson City, MO 65101 until 3:30 p.m. on Thursday, March 8, at which time they will be publicly opened and taken under advisement. Bidders should be aware that submissions are public record under state law. Specifications are available at www.colecounty.org or by contacting Jennifer Prenger at jprenger@colecounty.org or (573) 634-9168.

NEWS TRIBUNE: February 11, 18 & 25

Legal Notices
Cole County Commission
311 East High Street
Jefferson City MO 65101

COLE COUNTY COMMISSION

PURCHASING

311 EAST HIGH STREET, ROOM 200
JEFFERSON CITY, MISSOURI 65101

REQUEST FOR PROPOSAL

1.0 OVERVIEW

- 1.1 NOTIFICATION.** Cole County is seeking offers for auditing services for the fiscal year ending December 31, 2018 with options for 2019, 2020, 2021 and 2022 fiscal year audits at the County's option. This document constitutes a request for competitive, sealed offers per the Terms and Conditions of Bidding and any special conditions identified for the provision of services as described herein.

Respondents are responsible for being thoroughly familiar with all specifications and requirements of this solicitation. Failure to examine any relevant document or provision thereof will not relieve the successful respondent from any obligation under this bid. Qualified organizations are invited to prepare an offer in response to this document and in doing so, concur with all terms, conditions, specifications and addenda to this bid unless specifically noted otherwise in a separate section titled "EXCEPTIONS" within their submission.

- 1.2 PRE-PROPOSAL MEETING.** No pre-proposal meeting is anticipated at this time.

- 1.3 QUESTIONS, REQUESTS FOR CLARIFICATION OR INTERPRETATION.** Respondents are advised that all questions concerning the meaning or intent of these specifications must be submitted **in writing** and received at least five (5) business days prior to the date scheduled for bid opening. All inquiries shall be directed to:

Jennifer Prenger
jprenger@colecounty.org

As of the issuance date of this solicitation and continuing until the final date for acceptance of submissions, **all respondents or potential respondents are specifically directed not to discuss, hold meetings, conferences, or technical discussions with any County employee for the purpose of responding to this solicitation except as otherwise permitted by this bid document.** Respondents should not otherwise ask any County official or employee questions about the bid or related issues, either orally or by written communication. Respondents directly contacting other County employees risk elimination from further consideration.

- 1.4 ISSUANCE OF ADDENDA.** Every attempt shall be made to ensure that all written questions receive an adequate and prompt response. However, in order to maintain a fair and equitable bid process, all respondents will be advised of any questions submitted, the County's response, and any other pertinent information related to this solicitation via the issuance of addenda, which will be posted at www.colecounty.org. All issued addenda are incorporated by reference as if fully set out herein. Respondents are cautioned that the only official position of the County is that which is issued in these specifications or by addendum thereto; no other means of communication, whether written or oral, shall be construed as a formal or official response or statement.

An addendum may contain information that could affect bid responses. It shall be the responsibility of the respondent to verify whether addenda have been issued prior to submitting an offer and to incorporate that information into their response; the County assumes no liability for respondents' failure to do so. Further, failure to have requested an addendum covering any questions affecting the interpretation of these specifications shall not relieve the awarded party from delivering the completed project, product and/or service in accordance with the intent of these specifications.

1.5 SUBMISSION REQUIREMENTS. A fully executed bid, including the specification pages comprising this invitation and any related illustrative documentation and/or all issued addenda shall be:

- submitted in a sealed envelope identified by bid number, bid title, and bid opening date/time;
- complete and signed by an official authorized to obligate the agency or company submitting the bid;
- **inclusive of (1) complete original bid and two (2) exact duplicates.**

It is the responsibility of each respondent to deliver its submission to the office of the Cole County Commission, 311 East High Street, Room 200, Jefferson City, Missouri on or before the date and exact time indicated for public bid opening. Fax and email submissions will not be considered. Responses will be time and date stamped; those received late will be determined non-responsive and returned unopened to the sender **without exception**.

1.6 BID OPENING. Submissions will be publicly opened in the Cole County Commission Chambers at 311 East High Street, Room 200, Jefferson City, Missouri on Thursday, March 8 at 3:30 p.m. Central. Respondents and the public are invited but not required to attend the formal bid opening. All documents will be made available for public inspection, but no decision relating to the award of the contract or agreement will be made at the bid opening.

1.7 ADVICE OF AWARD. Upon bid award by the Cole County Commission, award notification letters with a bid tabulation summarizing responses received will be sent via email to all parties that submitted a response to this invitation.

2.0 TERMS AND CONDITIONS

2.1 INCURRING COSTS. Cole County shall not pay for any information requested herein nor be obligated or liable for any cost incurred by any respondent in submitting a response.

2.2 RESERVATIONS. The right is hereby reserved to reject any or all submissions for any reason, in part or in whole, received in response to this solicitation; to waive or not waive informalities or irregularities in any response or the bidding procedures; to request supplementary information from respondents as determined necessary to effectively evaluate responses; to cancel this solicitation, advertise for new and/or purchase off of cooperative purchasing contract(s); and to accept, request clarification or further negotiate the terms, conditions and/or methodology of any response if, in Cole County's sole judgment, the best interests of Cole County will be so served.

2.3 MODIFICATION/WITHDRAWAL. Receipt of written notice or an in-person request from a properly identified individual prior to the official date and time set for bid opening must occur in order to modify or withdraw a submission which has been delivered to the office of the Cole County Commission.

2.4 VALIDITY. Respondents agree that submissions will remain valid for consideration by the County for a minimum period of ninety (90) calendar days after the date specified for bid opening.

- 2.5 **RESPONSE MATERIAL OWNERSHIP.** All material submitted in response to this solicitation becomes the property of Cole County and may be disclosed upon proper Sunshine Law request per 610.021(12) RSMo.
- 2.6 **EXCEPTIONS.** The wording of this invitation may not be changed or altered in any manner. Changes, additions or limiting provisions made on the invitation will render the bid informal and may cause its rejection. Taking exception to any clause in part or in whole does not necessarily disqualify a respondent; any such exception shall be clearly identified and described in full detail in the respondent's submission on a separate page clearly titled "EXCEPTIONS." Any exception will be evaluated and accepted or rejected by Cole County, whose decision shall be final and conclusive. In the absence of such declaration(s), the response shall be accepted as in strict compliance with all terms, conditions, and specifications requested and the awarded party shall be held responsible for providing the product or service accordingly.
- 2.7 **RESTRICTIVE LANGUAGE.** It shall be the responsibility of respondents to ask questions, request changes or clarification, or otherwise advise Cole County if any language, specification or requirement of this solicitation appears to be ambiguous, contradictory, and/or arbitrary, or appear to inadvertently restrict or limit responses to a single source. Such notification must be directed to the Purchasing Agent and received at least five (5) business days prior to the date set for bid opening.
- 2.8 **INTERPRETATION.** If a respondent has any questions which arise concerning the true meaning or intent of these bid documents, plans or any part thereof which affect the cost, quality, quantity, or character of the project or service, respondent shall request in writing that an interpretation be made and an addendum be issued which shall then be posted at www.colecounty.org. Failure to have requested an addendum covering any questions affecting the interpretations of the bid documents shall not relieve the successful respondent from delivering the product, service or completed project in accordance with the intent of the bid documents. Should any differences arise as to the meaning or intent of these specifications, Cole County's interpretation shall be final and conclusive.
- 2.9 **EQUIVALENT MATERIAL/EQUIPMENT.** Any listed manufacturer/model number(s) or a definite reference to a particular material or piece of equipment is intended to establish a minimally acceptable design, type, quality, functional capacity, and/or desired performance level. It is to be understood that any equivalent alternate which will perform adequately the duties imposed by the general design may be proposed and bid so long as sufficient details necessary to establish equivalency are included in the submission. Acceptance is subject to approval of the County which may request further information, sample(s) and/or a demonstration prior to bid award. Cole County shall be the sole judge of equivalency.
- 2.10 **LIKE OR SIMILAR PRODUCT.** Cole County reserves the right, at its sole discretion, to obtain "like or similar" product(s) and/or service(s) to that which has been specified herein when use of such product or service is deemed in the best interest of the County of Cole
- 2.11 **BID FORMS.** Bids made on anything other than the official bid form(s), if furnished by Cole County, will render the bid informal and may cause its rejection.
- 2.12 **QUALIFICATIONS OF RESPONDENTS.** Cole County may make such investigations as deemed necessary to determine the ability of any respondent to provide the product and/or service described herein. Respondent shall furnish to the County all such information and data for this purpose that the County may request. The County reserves the right to reject any submission if the evidence submitted by the respondent or investigation of such respondent fails to satisfy the County that such respondent is properly qualified to carry out the obligations of the contract and/or to complete the work contemplated herein.

- 2.13 **PRICES.** Prices must be stated in units of quantity specified and must be firm. Pricing submitted shall include all cost, of whatever nature, that is involved in achieving the good or service per the bid documents.
- 2.14 **TAX EXEMPTION.** Cole County is funded by public monies and as such has been approved by the State of Missouri for sales/use tax-exempt status. The Missouri tax identification number and certificate is available to the successful respondent upon request.
- 2.15 **ACCEPTANCE.** No equipment, supplies, materials and/or services received by Cole County pursuant to this solicitation shall be deemed accepted until the County has had reasonable opportunity to inspect. Cole County reserves the right to reject anything that does not comply with reasonable expectations based on the specifications outlined herein.
- 2.16 **DELIVERY.** The delivery date(s) or when work will start shall be stated in definite terms as they may be taken into consideration when making award. Cole County reserves the right to cancel all or any part of an order or service if delivery is not made or work not started as guaranteed.
- 2.17 **DEFAULT.** The County reserves the right to cancel any or all of an order or contract if delivery is not made or work is not started as guaranteed. In case of delay, the Contractor must contact the County to notify of said delay and arrange an alternate schedule if agreeable to the County. In case of default by the bidder or contractor, the County may procure the articles or services from other sources and hold the bidder or contractor responsible for any excess cost occasioned thereby.
- 2.18 **REGULATIONS.** In submitting a bid, the respondent warrants that it has complied with all applicable laws, rules, regulations and ordinances of the United States, Missouri or any other governmental authority or agency in providing the product(s) or service(s) specified herein. The awarded party shall bear the responsibility to apply for, pay for, and obtain any permit, license, and/or inspection required.
- 2.19 **APPLICABLE LAW.** In submitting a bid, the respondent warrants that it has complied with all applicable laws, rules and ordinances of the United States, Missouri or any other governmental authority or agency in providing the product(s) or service(s) specified herein. Any contract resulting from this solicitation is to be interpreted by the laws of Missouri. The parties agree that the proper forum for litigation arising out of the contract resulting from this solicitation is Cole County, Missouri.
- 2.20 **SHIPPING.** Deliveries shall be F.O.B. destination freight prepaid to Jefferson City, Missouri and included in pricing.
- 2.21 **AS NEEDED, IF NEEDED.** The contractor shall provide product or service on an “as needed, if needed” basis for Cole County in accordance with the provisions and requirements stated herein. Any usage quantities included in this request are based on estimated need; Cole County reserves the right to increase or decrease quantities to meet actual needs and maintain the quoted pricing.
- 2.22 **EVALUATION.** The County’s sole purpose in the evaluation process is to determine from among the responses received which one is best suited to meet the County’s needs at the lowest possible cost. Any final analysis or weighted point score does not imply that one Bidder is superior to another, but simply that in our judgment the Contractor selected appears to offer the best overall solution for our current and anticipated needs at the lowest possible cost.
- 2.23 **BASIS OF AWARD.** Award shall be made to the lowest responsible bidder(s) whose offer best responds to the quality, capacity, and service requirements of Cole County, as determined by the

County. Award may be made on an item-by-item basis to the lowest and best bids or award may be made to the lowest and best bid overall, whichever the County determines is in its best interest. A staff recommendation will be made to the Cole County Commission who will ultimately make the award decision.

- 2.24 **SUCCESSFUL OFFER AS PART OF CONTRACT.** Offers received in response to this solicitation, at the County's discretion, may be incorporated into the awarded contract and may serve as basic terms and conditions for the ultimate contract. Therefore, applicants are advised that, if successful, they will be held responsible for levels of services proposed at the funding levels quoted. The County reserves the right to not execute a contract following this solicitation and to negotiate modifications or revisions to any awarded contract.
- 2.25 **ASSIGNMENT.** The selected company shall not assign the Contract, subcontract it, or sublet it as a whole without the prior written consent of Cole County. Assignment, subcontracting, or subletting without such consent will in no way relieve the company of its obligations under this Contract unless specifically stated in writing by the County.
- 2.26 **PREFERENCE.** In making bid awards, Cole County shall give preference to all firms, corporations, or individuals that maintain office or places of business within the County of COLE when the quality of the commodity or performance promised is equal or better and the price quoted is the same or less.
- 2.27 **FUNDS.** Financial obligations of Cole County payable after the first fiscal year the system is in place are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available. In the event funds are not appropriated, any resulting Contract will become null and void, without penalty to Cole County.
- 2.28 **PROGRESS PAYMENTS.** Periodic progress payments may be made by the County for up to 75 percent (75%) of the total contract prior to acceptance of the audit. The final payment will be made upon acceptance of the audit by the County Commissioners and the County Auditor.
- 2.29 **CHANGE ORDERS.** The final contract between Cole County and the successful respondent will include, by reference, the awarded party's response and the specifications of this invitation. The County may make changes within the general scope of these specifications and/or the contract resulting from this solicitation, yet all departures from the accepted plans and specifications will be considered unauthorized unless the awarded party has obtained a change order, signed by the Cole County Commission, authorizing and directing such changes or departures. All unauthorized work, and the correction of such work, shall be at the successful respondent expense. No other individual is authorized to modify the contract in any manner.
- 2.30 **COLLUSION CLAUSE.** Any agreement or collusion among Respondents and prospective Respondents to illegally restrain freedom of competition by agreement to fix prices, or otherwise, will render the responses of such Respondents void.
- 2.31 **COMPLIANCE WITH EMPLOYMENT LAWS.** In connection with the furnishing of supplies or performance of work under this Contract, the company agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable Federal and State laws and further agrees to insert the foregoing provisions in all subcontracts awarded hereunder. Respondents are informed pursuant to Section 285.530, RSMo, as a condition of the award of any contract in excess of five thousand dollars (\$5000.00), the successful bidder shall, by sworn affidavit and the provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection to the contracted services. Successful Respondents shall also sign an affidavit affirming

that it does not knowingly employ any person who is an unauthorized alien in connection to the contracted services.

2.32 **COOPERATIVE PROCUREMENT.** Respondents may choose whether or not to participate in cooperative purchasing. Various State Agencies, City, and County Offices may or may not request an unknown quantity of goods or services under this bid during the bid period or resulting agreement period at the same prices, terms and conditions stated herein.

It is agreed and understood that each participating political subdivision will make its own separate contract with the successful respondent, that each participating political subdivision shall only be liable to the successful respondent for materials or supplies contracted for by that political subdivision without any liability for purchases contracted for by any other participating political subdivision, and each successful respondent shall be required to bill each participating political subdivision directly for those materials or supplies for which it has purchased.

In the event of any dispute between a political subdivision and a successful bidder arising after a contract of purchase has been executed, such dispute shall be handled by and between the particular political subdivision affected and the contractor.

2.33 **CONTRACT TERMINATION.**

2.33.1 **TERMINATION FOR DEFAULT.** If, through any cause, the awarded party shall fail to fulfill, in a timely and proper manner, its obligations under the contract resulting from this solicitation, or if the awarded party shall violate any of the covenants, agreements, or stipulations of said contract, Cole County shall thereupon have the right to terminate this contract for cause by giving written notice to the awarded party of its intent to terminate and at least ten (10) calendar days to cure the default or show cause why termination is otherwise not appropriate. In the event of termination, all finished or unfinished documents, data, studies, survey, drawings, maps, models, photographs, and reports or other material prepared by the awarded party under this contract shall, at the option of Cole County, become its property, and the awarded party shall be entitled to receive just and equitable compensation for any services and supplies delivered and accepted. The awarded party shall be obligated to return any payment advanced under the provisions of this contract.

Notwithstanding, the awarded party shall not be relieved of liability to Cole County any damages sustained by the County by virtue of any breach of the contract by the awarded party, and the County may withhold any payment to the awarded party for the purpose of mitigating its damages until such time as the exact amount of damages due the County from the awarded party is determined.

If after such termination it is determined, for any reason, that the awarded party was not in default, or that the awarded party's action/inaction was excusable, such termination shall be treated as a termination for convenience.

2.33.2 **TERMINATION FOR CONVENIENCE.** The performance of work under the contract resulting from this solicitation may be terminated by Cole County in whole or in part at such time that the Cole County Commission determines that such termination is in the best interest of Cole County. Any such termination will be affected by delivery to the awarded party of a letter of termination specifying the extent to which performance of work under the contract is terminated and the date upon which such termination is effective.

After receipt of a termination letter the awarded party will:

- Stop work on the contract on the date and to the extent specified in the letter.

- Place no further orders for materials, services or facilities except as may be necessary to complete any portions of the work under contract not terminated.
- Complete on schedule such part of the work as will not be terminated.

3.0 SCOPE OF WORK

- 3.1 OVERVIEW.** Cole County is seeking a qualified, independent certified public accounting firm to provide Financial Statement Audit Services and Compliance Audit Services (Single Audit Services) and to issue all required reports in accordance with applicable standards for the fiscal year ending December 31, 2018 with options for 2019, 2020, 2021 and 2022 fiscal year audits at the County’s option. Scope of service shall include a thorough examination of the 2018 financial records and procedures for internal financial operations and expression of audit opinions as required by applicable auditing standards. Services shall also include consultation with the County Auditor’s staff prior to beginning the audit engagement to review and evaluate audited preparedness. The audit firm’s opinion and published report must be completed in sufficient time to meet the County’s June 30th deadline for reporting requirements. Firms interested in providing these services to Cole County should carefully read and follow all instructions provided in this Request for Proposal.
- 3.2 EXTENSIONS.** The County will negotiate extensions with the selected firm prior to September 1 of the four subsequent fiscal years to be audited. The total increase for each subsequent contract shall not exceed the State of Missouri Consumer Price Index increase for the previous calendar year. The County will negotiate a revised fee in the event of potential significant changes in reporting or auditing standards, particularly those that might be related to significant new changes created by GASB.
- 3.3 PRE-QUALIFICATIONS.** To be considered, any audit firm responding to this RFP must be a Certified Public Accountant Firm and must have qualified personnel with governmental accounting and auditing expertise with previous experience in auditing similar local government entities, single audits and CAFRs.
- 3.4 COUNTY RESPONSIBILITIES:**
- 3.4.1** The County will be fully responsible for the preparation of the draft and final copy of the Basic Financial Statements, Management’s Discussion and Analysis, Required Supplementary Information, Other Supplementary Information, Statistical Tables, Introductory Section and a draft SEFA (Schedule of Expenditures of Federal Awards) as well as any charts, graphs, or photographs in camera-ready form.
- 3.4.2** The various County departments and elected officials will make all necessary records available for examination by the independent accountants on the premises of the County at any time during normal working hours.
- 3.4.3** The County Auditor will provide copies of accounting records, reports, and balances of financial statements as well as other such schedules and analyses required and identified in advance in the Prepared by Client (PBC) listing. The County is able to provide electronic files if desired.
- 3.4.4** The County will prepare letters of confirmation as requested.

- 3.4.5 The County will provide, for use by the audit firm, a room on or near the floor where the accounting records and data entry facilities are housed. There will be adequate desk space for six people with access to a photocopy machine and telephone.
- 3.5 **AUDIT FIRM RESPONSIBILITIES.** The primary objective of these services will be to make an annual examination of the combined financial statements of the County, express audit opinions as required by the applicable auditing standards, and to report on such examination to the County Commission. The scope of the examination will also include the necessary audit and the expression of an opinion on the schedule of expenditures of federal awards (Single Audit Report) in relation to the basic financial statements taken as a whole.
- 3.5.1 Perform a financial and compliance audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*.
- 3.5.2 Issue a separate management letter setting forth their suggestions for improvement in operating procedures and internal controls. This letter should include a statement of audit findings and recommendations affecting the financial statements, internal controls, accounting, accounting systems, legality of actions, instances of noncompliance with laws and regulations, and any other material matters. The auditor's comments should be reviewed with management and appropriate officials prior to finalizing the letter. Responses to these comments by the affected department heads shall be included in the final management letter.
- 3.5.3 Using information provided by the County Auditor, prepare draft footnotes for the Auditor's review and approval; prepare final camera ready footnotes for inclusion in the CAFR; and as needed, advise County Auditor regarding changes to footnotes.
- 3.5.4 Prepare the CAFR Table of Contents; print and publish 40 bound copies of the CAFR and Single Audit Report and 40 copies of the management letter; and prepare cover design and color, overall layout and tab sections subject to County Auditor approval. The audit firm must provide a PDF version of the reports as well. The partner in charge of the audit shall be available to attend one public meeting at which the audit report will be discussed.
- 3.5.5 Prepare and complete the data collection form SF-SAC for remittance to the Single Audit Clearing House.
- 3.5.6 If needed, assist the County Auditor in drafting and preparing responses to GFOA recommendations.
- 3.5.7 Meet deadlines for the draft of the CAFR, the Single Audit Report and the management letter which will be due to the County Commissioners and County Auditor on or before June 1, 2019 for review. The final reports and management letter will be required by June 15, 2019. The audit firm will be required to incorporate the audit into the CAFR report which may be submitted to GFOA.
- 3.6 **AVAILABILITY TO COUNTY AUDITOR AND OTHER ELECTED OFFICIALS.** During the engagement, the auditors should be available to meet with the County Auditor to review the audit scope and progress. Additionally, at the completion of the examination, the Commission and department heads may wish to meet with the auditors to discuss financial statements and the management letter in exit conference.

3.7 **ACCESS TO WORK PAPERS.** The audit firm shall make available its working papers to the Missouri State Auditor's office, the County Auditor, and any designated cognizant agency of the federal government, upon request.

3.8 **OCCASIONAL CONSULTATION/ADDITIONAL WORK.** The auditing firm's fee should also include occasional consultation with the County Auditor on routine accounting and financial matters throughout the year. However, should any request for assistance involve substantial amounts of time or require visiting County offices, the County would be billed for such consultation at the standard rates and overall cost estimate for such services as provided to and approved by the County in advance in writing.

3.9 **ASSISTANCE AVAILABLE TO AUDITOR**

3.9.1 **PREVIOUS AUDIT.** The audit of the year ended December 31, 2016 was performed by Williams-Keepers, CPAs, Jefferson City, Missouri. The opinion was expressed on the combined financial statements of Cole County. The County's audited financial statements and single audit reports are available on the County's web site: www.colecounty.org through the Cole County Auditor's Office page. Additional information is available regarding the County in the annual Budget document, which is also available on the County's web site through the Cole County Auditor's Office page.

3.9.2 **GENERAL INFORMATION.** The following is some general information about Cole County to assist in accurately gauging the size and scope of the environment in which the audit will take place. All figures are from 2016.

Number of full-time employees	311
Number of part-time employees	75
Total accounting transactions	26,562
Bank accounts for County funds	10
Bank accounts for other (agency) funds	10
Accounting software	BS&A
Collector software	Devnet

3.10 **ANTICIPATED PROJECT SCHEDULE.** The following is the anticipated schedule for completing this project. During the pre-audit planning meeting a final schedule will be developed and agreed to by both parties. Changes or deviations from the agreed upon schedule must be discussed with and approved by the County Auditor.

January 2019	Pre-audit planning meeting
Late March/ Early April 2019	Interim field work and testing
Late April/ Early May 2019	Draft Financials and PBC's completed; final fieldwork begins
June 2019	Final report due to meet reporting deadlines

4.0 EVALUATION AND SELECTION

4.1 **EVALUATION AND SELECTION METHOD.** Initially, the proposals will be reviewed to confirm their positive response to the following pre-qualifications: the firm is a CPA firm and has experience in auditing similar governmental entities. Representatives from submitting firms may be invited to discuss their proposal. Among topics and question discussed during the interview could be the firm's estimates of costs for their auditing services. The fee for services may be negotiated during the final interview process before a final response is accepted. The following technical criteria will be used by the County Auditor to evaluate those firms meeting the initial criteria:

4.1.1 **RESPONSIVENESS.** Responsiveness of the proposal in clearly stating an understanding of the work to be performed:

- A. Audit Approach
- B. Realistic time estimates of each major segment of the work plan and the estimated number of hours for each staff level including consultants
- C. Approach to implementing new standards

4.1.2 **TECHNICAL EXPERIENCE.** Technical experience of the firm to include but not be limited to:

- A. Recent auditing of similar type governmental entities
- B. Responses from references

4.1.3 **QUALIFICATIONS.** Qualifications of staff to be assigned to the audit including education levels of the audit team and continuing education courses taken during the past 3 years. Other team criteria:

- A. Experience of the audit team
- B. Supervision to be exercised over the audit team by upper level firm management

4.1.4 **OFFICE AND SUPPORT.** Size and structure of the office and support available

4.1.5 **COST.** Cost of the work performed

4.1.6 **INTERVIEWS.** Results of oral interviews where proposals are sufficiently similar in quality

5.0 AWARD OF CONTRACT

5.1 **AWARD OF CONTRACT.** It is the intention of the County Auditor to make a recommendation to the County Commissioners prior to April 17, 2018. Audit work may commence at any time as mutually agreeable after the awarding of the contract, at the convenience of the successful respondent and Cole County Auditor's Office.

6.0 PROPOSAL SUBMISSION REQUIREMENTS

To facilitate comparison of proposals, respondents must submit offers in a format that corresponds with the following sections. **SUBMIT ONLY THAT INFORMATION THAT IS REQUESTED.** Each page of the proposal should state the name of the respondent, the RFP number and the page number. Respondents must respond on the forms provided unless noted that additional information may be attached. Please submit the information required in this section in total as your response to the RFP.

6.1 **TITLE PAGE** (*Page 1 of this Document*)

6.2 **TABLE OF CONTENTS**

6.3 **LETTER OF TRANSMITTAL**

The letter of transmittal should be limited to three pages and should include the following:

- Briefly state the firm's understanding of the work to be performed and a commitment to perform the work within the time period.
- Include any additional relevant information not otherwise requested in the RFP.
- The signature shall be a person authorized to represent and bind the firm.

6.4 **FIRM PROFILE** (*Use Form 1, Attached*)

6.5 **RESUMES.** Resumes of Firm Personnel to be Assigned to the Audit

6.6 **APPROACH.** Submit a work plan to accomplish the work contemplated herein. Included shall be time estimates for each significant segment of work and the staff level to be assigned- individual staff members should be named

6.7 **NEW STANDARDS.** The firm shall state how it will implement any new auditing standards to ensure the auditor has addressed them.

6.8 **EXPERIENCE AND REFERENCES.** Experience and references to include audits of a similar scope with which this firm is currently involved or which it has completed within the past 5 years. Please include the following for each reference:

- Name of Government Entity
- Audit Date
- Name, Title, Address, Phone of Person to Contact
- Firm People Involved in Audit
- Status

6.9 **ADDITIONAL INFORMATION** (*Use Form 2, Attached*)

6.10 **FEE PROPOSAL** (*Use Form 3, Attached*)

FIRM PROFILE

1. Firm name: _____

2. State whether firm is national, regional, or local: _____

3. Year established _____ CPA firm? Yes _____ No _____

4. Business address of office handling audit engagement:

5. Personnel profile of office handling engagement:

	Assigned Total Staff to Audit	Est. Hours	Hourly Rate
Partners/Principals	_____	_____	_____
Managers	_____	_____	_____
Supervisors	_____	_____	_____
Seniors	_____	_____	_____
Accountants	_____	_____	_____

6. Firm's continuing professional education policy: _____

7. Does firm have quality control document or plan? _____

8. Has firm been subject to peer review within past 3 years _____
 (If yes please submit copy)

9. Additional services provided by firm without the use of outside consultants:

ADDITIONAL INFORMATION

I. Work space requirements:

II. County staff support required:

III. County data processing support required:

FEE PROPOSAL

The firm of: _____

Located at: _____

Proposes to provide the auditing services to Cole County in accordance with RFP dated
_____ for a fee of \$_____. The fee is intended to be all inclusive.

SIGNED: _____

TITLE: _____

DATE: _____