# NOTICE TO BID

The Pulaski County Commission is seeking competitive proposals from an accounting firm to conduct an annual certified audit of their operations. This bid should also include separate proposal for audit to comply with the Federal Single Audit Act should one be needed for Pulaski County. Request for proposal may be picked up from David Ernst, County Clerk, 301 Historic Rt. 66 E, Ste. 101, Waynesville, MO 65583 between 8:00 a.m. - 4:30 p.m., Monday – Friday or by calling Pulaski County Clerk 573-774-4701.

**Sealed bids are to be packaged and marked separately for the Pulaski County Commission to the Pulaski County Clerk, 301 Historic Rt. 66 E, Ste. 101, Waynesville, MO 65583 and returned by Thursday, December 12, 2019 at 9:00a.m.**

**We reserve the right to accept or reject or waive any and all bids.**

**Pulaski County**

1. **INTRODUCTION AND GENERAL INFORMATION**
   1. **Introduction:**
      1. This document constitutes a request for competitive, sealed proposals for an annual auditing of Pulaski County for the next three (3) consecutive years starting with 2019 as first audited year, as set forth herein. Also include separate proposal for audit to comply with the Federal Single Audit Act should one be needed for Pulaski County.
      2. Organization – This document, referred to as a Request for Proposal (RFP), is divided into the following parts:
2. Introduction and General Information
3. Contractual Requirements
4. Proposal Submission Information
5. Pricing Page
6. Attachment 1: Background Information

**1.2 Background Information:**

* + 1. The most recent audit report for the two (2) years ended December 31, 2018 is available on the website at <https://app.auditor.mo.gov/Repository/Press/2019089179745.pdf>

**1.3 On-Site Reviews:**

* + 1. The county records are open records and are available for review by appointment. Please call the County Clerk’s Office for scheduling record review at telephone number 573-774-4701.

**2. CONTRACTUAL REQUIREMENTS**

**2.1 General Requirements**

2.1.1 The contractor shall conduct independent financial and compliance audit of the special purpose financial statements of Pulaski County in accordance with provisions and requirements set forth herein.

2.1.2 The contractor shall conduct the audit as required by Pulaski County in accordance with (1) generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants, (2) Government Auditing Standards as issued by the Comptroller General of the United States, and (3) 2 CFR 200 Subpart F (Uniform Guidance) as required.

* + 1. The contractor must be currently licensed by and in good standing with Missouri State Board of Accountancy.
  1. Specific Performance Requirements:
     1. The contractor shall compile special purpose financial statements for Pulaski County for the year ended December 31, 2019. The contractor shall also compile a schedule of expenditures of federal awards for the applicable years ended December 31, 2019, if necessary for compliance with the Uniform Guidance. Such financial statements and schedule shall be prepared on a cash basis. A Management, Discussion and Analysis Findings report will not be required in this audit. The audit for Pulaski County will include all county funds including Senate Bill 40 Board and exclude any funds or entities that are separately audited. All circuit courts (including all divisions-circuit, associate, probate and juvenile) are NOT included in the scope of the county audit.
     2. The contractor shall conduct the audit for the year ended December 31, 2019 and shall provide a final signed audit report to the county. Five signed audit copies each and an electronic copy to the State Auditor’s Office for each entity.
     3. Immediately upon the contractor’s identification or indication of either of the following, the contractor shall verbally inform Pulaski County. The contractor must immediately follow-up any such verbal contact with concurrent written notification to Pulaski County of the indications found.
     4. Indications of unauditable records and/or circumstances requiring audit adjustments;
     5. Indications of defalcation, fraud, abuse, illegal acts, or other irregularities, including all questioned costs found as a result of these acts.
     6. Prior to commencement of audit fieldwork, the contractor shall conduct an audit entrance conference with the Pulaski County Commission. The contractor should provide advance notification of such entrance conference to the entities.
     7. The contractor shall conduct an audit exit conference with the appropriate county officials and the county commission. The contractor should provide advance notification of such exit conference to the county entities. They shall mutually agree upon the scheduling of the exit conference.
     8. The contractor shall agree and understand that the county entities shall have the right to access and review any and all work papers developed as a result of the audit.
  2. Payment and Invoicing Requirements:
     1. The contractor shall submit an invoice after completion and acceptance of the audit to Pulaski County.
     2. The contractor shall be paid in accordance with the firm, fixed total price stated on the Pricing Page for Pulaski County. No other payments or reimbursements to the contractor shall be made.
  3. **Other Contractual Requirements:**

2.4.1 Contract: A binding contract shall consist of: (1) The RFP, Best and Final Offer

(BAFO) (2) the contractor’s proposal including any BAFO and (3) the county’s acceptance of the proposal by “notice of award”.

1. The notice of award does not constitute a directive to proceed before providing equipment, supplies and/or services, the contractor must receive authorization to proceed from the county commission.

1. The contract expresses the complete agreement of the parties and performance shall be governed solely by the specifications and requirements contained therein.
2. Any change to the contract, whether by modification and/or supplementation, must be accomplished by a formal contract amendment signed and approved by and between the contractor and the Pulaski County Commission. The contractor expressly and explicitly understands and agrees that no other method and/or other document, including correspondence from the county, acts, and oral communications by or from any person, shall be used or construed as an amendment or modification to the contract.
   * 1. Contract Period: The original contract period shall be as stated in the Request for Proposal (RFP). The contract shall not bind, nor purport to bind, the county of any contractual commitment in excess of the original contract period. The audit shall be finalized no later than April 30, 2020.
     2. Contractor Liability: The contractor shall be responsible for any and all personal injury

(including death) or property damage as a result of the contractor’s negligence involving any equipment or service provided under the terms and conditions, requirements and specifications of the contract. In addition, the contractor assumes the obligation to save Pulaski County, including its employees, and assignees, from every expense, liability, or payment arising out of such negligent act. The contractor also agrees to hold Pulaski County entities including its employees, and assignees, harmless for any negligent act or omission committed by any person employed by or under the supervision of the contractor under the terms of the contract.

1. The contractor shall not be responsible for any injury or damage occurring as a result of any negligent act or omission committed by the county, including its employees and assignees.
2. Under no circumstances shall the contractor be liable for any of the following: (1) third party claims against the county for losses or damages; (2) loss of, or damage to, the county records or data; or (3) economic consequential damages (including lost profits or savings) or incidental damages, even if the contractor is informed of their possibility.
   * 1. Insurance: The contractor shall understand and agree that Pulaski County cannot save and hold harmless and/or indemnify the contractor or employees against any liability incurred or arising as a result of any activity of the contractor or any activity of the contractor’s employees related to the contractor’s performance under the contract. Therefore, the contractor must acquire and maintain adequate liability insurance in the form and amount sufficient to protect Pulaski County, its employees, its clients, and the general public against any such loss, damage and/or expense related to his/her performance under the contract. Professional liability of at least $1,000,000 will be requested along with general liability.
     2. Contractor Status: The contractor represents himself or herself to be an independent contractor offering such services to the general public and shall not represent himself/herself or his/her employees to be an employee of the State of Missouri. Therefore, the contractor shall assume all legal and financial responsibility for taxes, FICA, employee fringe benefits, worker’s compensation, employee insurance, minimum wage requirements, overtime, E-Verify, etc., and agrees to indemnify, save, and hold Pulaski County, its officers and employees harmless from and against, any and all loss; cost (including attorney fees); and damage of any kind related to such matters.
     3. Coordination: The contractor shall fully coordinate all contract activities with those activities of the county. As the work of the contractor progresses, advice and information on matters covered by the contract shall be made available by the contractor to the county throughout the effective period of the contract.
     4. Confidentiality: The contractor shall agree and understand that all discussions with the county and all information gained by the contractor as a result of the contractor’s performance under the contract shall be confidential and that no reports, documentation, or material prepared as required by the contract shall be released to the public without the prior written consent of the county.

**3. PROPOSAL SUBMISSION INFORMATION**

* + 1. When submitting a proposal, the offeror should include four (4) additional copies along with their original proposal for a total of five (5).
    2. To facilitate the evaluation process, the offeror is encouraged to organize their proposal into distinctive sections that correspond with the individual evaluation categories described herein.

1. Each distinctive section should be titled with each individual evaluation category and all material related to that category should be included therein.
2. The proposal should be paged numbered.
   * 1. Offeror’s Contacts: Offerors and their agents (including employees, Consultants, or anyone else acting on their behalf) must direct all of their questions or comments regarding the RFP, the evaluation, etc. to the county. Inappropriate contacts are grounds for suspension and/or exclusion from specific procurements. Offerors and their agents who have questions regarding this matter should contact the county.
   1. Competitive Negotiation of Proposals:

3.2.1 The offeror is advised that under the provisions of this Request for Proposal, Pulaski

County reserves the right to conduct negotiations of the proposals received or to award a contract without negotiations. If such negotiations are conducted, the following shall apply:

* 1. Negotiations may be conducted in person, in writing, or by telephone.
  2. Negotiations will only be conducted with potentially acceptable proposals. The county, reserves the right to limit negotiations to those proposals which received the highest rankings during the initial evaluation phase.
  3. Terms, conditions, prices, methodology, or other features of the offeror’s proposals may be subject to negotiation and subsequent revision. As part of the negotiations, the offeror may be required to submit supporting financial, pricing and other data in order to allow a detailed evaluation of the feasibility, reasonableness, and acceptability of the proposal.
  4. The mandatory requirements of the Request for proposal shall not be negotiable and shall remain unchanged.
  5. Evaluation and Award Process:

3.3.1 After determining that a proposal satisfies the mandatory requirements stated in the Request for Proposal, the evaluator(s) shall use both objective judgment in conducting a comparative assessment of the proposal in accordance with the evaluation criteria stated below:

Cost, Experience, Reliability, Expertise, and Proposed Method of Performance

* + 1. After an initial screening process, a question and answer conference or interview may be conducted with the offeror, if deemed necessary by Pulaski County. In addition, the offeror may be asked to make an oral presentation of their proposal during the conference. Attendance cost at the conference shall be at the offeror’s expense.
  1. Evaluation of Cost:
     1. The objective evaluation of cost shall be based upon the firm, fixed total price for providing audit services for Pulaski County stated on the Pricing Page.
     2. The offeror should provide an itemized breakdown of the quoted prices(s). Exhibit

A is attached for the purpose of reflecting the offeror’s breakdown of the quoted price.

1. In the event of a discrepancy between the offeror’s price breakdown and the Pricing Page, the Pricing Page shall govern.
2. All information contained in the offeror’s price breakdown may be utilized in the subjective evaluation of any relevant evaluation criteria.
   1. **Evaluation of Offeror’s Experience, Reliability, Expertise, and Method of**

**Performance:**

* + 1. Experience and reliability of the offeror’s organization are considered subjectively in the evaluation process. Therefore, the offeror is advised to submit any information that documents successful and reliable experience in past performances, especially those performances related to the requirements of this RFP. Specifically, the offeror should identify experience related to governmental organizations subject to the requirements of the Single Audit Act amendments of 1996 and U.S. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

1. The offeror should provide the following information related to previous and current services/contracts performed by the offeror’s organization which are similar to the requirements of this RFP or which document experience as stated above:

1) Name, address, and telephone number of client/contracting agency and a representative of that client/agency who may be contacted for verification of all information submitted

2) Dates of the service/contract; and

3) A brief, written description of the specific prior services performed and requirements thereof.

4) The above information may be shown on the form attached to this RFP or in a similar manner.

1. The offeror should provide information regarding previous experience with a given county.
2. The offeror should provide the following information related to the offeror’s organization.

1) The name of the external quality/peer review program in which the organization participates.

2) The results of the most recent quality/peer review, specifically indicating whether such review included a review of specific government engagements.

* The offeror should submit a copy of the quality/peer review report with his/her proposal.
* The offeror should submit a copy of the letter of comments (finding and recommendations) received by the offeror as a result of the organization’s most recent quality/peer review.
* If NO letter of comments (findings and recommendations) was received by the offeror as a result of the organization’s most recent quality/peer review, the offeror should indicate such.
  + 1. Business Compliance – The offeror must be in compliance with the laws regarding conducting business in the State of Missouri. The Offeror shall provide documentation of compliance. The compliance to conduct business in the state shall include, but not necessarily be limited to:

1. Registration of business name (if applicable)
2. Certificate of authority to transact business/certificate of good standing (if applicable)
3. State certification
   * 1. The qualifications of the personnel proposed by the offeror to perform the requirements of this RFP. Therefore, the offeror should submit detailed information related to the experience and qualifications, including education and training, of proposed personnel particularly related to the services required in this RFP.
4. The offeror should provide a resume including references detailing education qualifications and previous work assignments as may relate to this RFP for key personnel to be assigned to the audit.
5. The offeror may summarize the personnel information and should submit detailed resumes for proposed key personnel.
   * 1. The offeror should indicate the nature and extent of any disciplinary action taken against the offeror’s proposed personnel by the American Certified Public Accountants, any state board or society of Certified Public Accountants, or any federal, state, or local governmental authority.
     2. Proposals will be subjectively evaluated based on the offeror’s distinctive plan for performing the requirements of the RFP. Therefore, the offeror should present a written narrative which demonstrates the method or manner in which the offeror proposes to satisfy these requirements. The language of the narrative should be straightforward and limited to facts, solutions to problems, and plans of action.
     3. The offeror should also provide a sequential step-by-step description of the tasks or effects that are proposed to accomplish the requirements of the RFP and the number of work hours required to perform the task or event.

PULASKI COUNTY

* + 1. **PRICING PAGE**
  1. Price for Service:
     1. The offeror must state a firm, fixed total price for providing audit for Pulaski County.

All costs associated with providing the required audit services shall be included in the stated price.

## Firm, Fixed Total Price $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**COUNTY OF PULASKI**

**REQUEST FOR PROPOSAL**

#### ISSUE DATE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

#### PHONE NO: 573.774.4701

**RETURN PROPOSALS NO LATER THAN 12 December, 2019**

**RETURN PROPOSALS SEALED TO:**

**David Ernst, COUNTY CLERK**

**301 Historic Rt. 66 Suite 101**

**Waynesville, MO 65583**

The offeror hereby declares understanding, agreement and certification of compliance to provide the items and/or services, at the prices quoted, in accordance with all terms and conditions, requirements, and specifications, and specifications of the RFP. The offeror should, as a matter of clarity and assurance, also sign and return RFP document. The offeror agrees that the language of the RFP shall govern in the event of a conflict with his-her proposal. The offeror further agrees that upon receipt of an authorized purchase order from Pulaski County, a binding contract shall exist between the offeror and Pulaski County.

### SIGNATURE REQUIRED

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AUTHORIZED SIGNATURE DATE

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COMPANY NAME

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MAILING ADDRESS

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CITY, STATE, ZIP

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FEDERAL EMPLOYMENT ID NO. SOCIAL SECURITY NO. IF FED. EMPLOYMENT NO. NOT APPLICABLE

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PHONE NO. FAX NO. E-MAIL ADDRESS

**NOTICE OF AWARD (PULASKI COUNTY USE ONLY)**

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PRESIDING COMMISSIONER ASSOCIATE COMMISSIONER ASSOCIATE COMMISSIONER