

REQUEST FOR PROPOSAL AUDIT SERVICES

Grady County Board of Commissioners is issuing this request for proposals (RFP) for furnishing the services described herein. Inquiries for technical information or procurement should be directed to:

Carlos Tobar, County Administrator
carlostobar@windstream.net
229-377-1512

The purpose of this Request for Proposals is to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. It is anticipated that this RFP may result in a contract award to a single contractor. Proposals will be received until **6:00 P.M., Tuesday, December 19, 2017**, at the **Grady County Board of Commissioners' Office 250 North Broad Street, Cairo, Georgia 39828**, at which time and place all proposals will be publicly opened and read. No bid may be withdrawn after the closing time for receipt of bids for a period of sixty (60) days. There is a mandatory pre-bid conference on **Friday, December 8, 2017 at 4:00 P.M.** Interviews will be conducted after the first of the year.

Proposals must be received by the date and time specified. Late proposals will be disqualified. In order to be considered for selection, auditors must submit a complete response to the RFP. Incomplete proposals may not be considered if the omissions are determined to be significant. The auditor will be chosen based on qualifications and cost.

In compliance with this request for proposal and to all the conditions imposed herein, the undersigned offers and agrees to furnish the services in accordance with the attached signed proposal.

GOVERNMENT ENTITY AND RECORDS INFORMATION

Information regarding government entity records, systems, procedures, expenditure levels, and other relevant data is included as Attachment A to this Request for Proposal. Copies of prior audit reports, management letters, financial statements, budgets and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical information coordinator listed on the cover page of this RFP.

AUDIT REQUIREMENTS

The audit shall be conducted in accordance with generally accepted auditing standards, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the Official Code of Georgia Annotated. A Single Audit is required as a part of the annual audit, the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards (GAAS), Government Auditing Standards, the Single Audit Act of 1984, the

Single Audit Act Amendments of 1996, and the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The format of the audited financial statements should be comparable to past audited financial statements. One electronic copy of the audited financial statements is required.

Background Information:

The County operates under a County Commissioner form of government with a Chairman and (4) Commissioners serving on the Board and provides the following services: public safety, highways and streets, fire protection, recreation, and general administrative services.

Grady County serves a 460 square mile area with an estimated population of 25,011. The FYE 2011 annual budget is \$11,007,740. The County currently employs approximately 202 employees.

The County has one component unit which is audited separately. The Grady County Health Department's fiscal year ends June 30.

The County currently uses the following fund types and account groups in its financial reporting:

Fund Type/Account Group	Funds
General Fund:	1
Special Revenue Funds:	7
Law Library	
Confiscation Fund	
Drug Education Fund	
Multiple Grant Fund	
Community Development Block Grant Fund (if awarded)	
SPLOST 2008	
SPLOST 2014	
Fiduciary Funds:	5
Clerk of Court	
Probate Court	
Magistrate Court	
Sheriff's Office	
Tax Commissioner	

Grady County maintains 12 Bank Accounts as follows:

Ameris Bank	5 Accounts
First National Bank	1 Account
Capital City Bank	1 Account
United National Bank	3 Accounts
Bank of Ozark	2 Accounts

Copies of the prior year's audit reports, management letters, financial statements and budget are available in the Finance Office as listed on the RFP's cover sheet and online at www.gradycountyga.gov. The contact for Grady County's external auditor for fiscal year 2016 is:

The County staff will be available during the audit to assist the firm by providing information, documentation, and explanations. The County will provide the auditors with reasonable work space, access to internet, photocopying machines, and fax machines. Audited financial statements are due June 30 of each year. The county requires the audited financial statements to be submitted to county staff by June 1 of each year.

EVALUATION CRITERIA

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. The general approach is to first identify all qualified, responsive proposers and then to award the audit to the lowest proposer in that group.

The following elements will be considered:

QUALIFICATIONS OF STAFF

Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

CONTRACT PERIOD

The contract period shall be for a period of three years beginning with the fiscal year ended December 31, 2018 through the fiscal year ended December 31, 2020 subject to annual review.

CONTRACT LIMITATIONS

During the contract period, the auditor agrees not to submit proposals on or perform any accounting, consulting, compilation and review, or any other services outside the scope of this contract for the government entity without the prior written approval of the government entity.

ADDITIONAL AUDIT WORK

In the event during the course of the audit it is determined by any party a change in the scope of the audit work is necessary, the discovering party shall promptly notify the other parties in writing. The parties shall then determine whether the contract shall be amended to provide for an adjustment in the audit work to be performed by the auditor. In no event shall any payment be made for audit work beyond the scope of the original contract until the contract has been amended.

Evaluation Criteria	Total Possible Points
Capability — the respondents that have the capability to fully perform the contract requirements; the moral and business integrity and reliability that will assure good faith performance; Respondent's knowledge, skills and abilities to provide the products or perform the services stated in the RFP.	20
Experience — respondents experience in providing the services as requested. Has the respondent ever represented other local government?	30
Cost — the cost of the services to the BOC.	20
References - Quality of responses received from references	25
Understanding of Requirements — the degree to which the bidder has responded to the purpose and scope of services to be provided.	5
TOTAL POINTS	100

COST COMPONENT OF PROPOSAL

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs for which the requested work will be done.

	<u>HOURS</u>	<u>HOURLY RATES</u>	<u>TOTAL</u>
PARTNERS			
MANAGERS			
SUPERVISORY STAFF			
OTHER (SPECIFY)			
TOTAL FOR SERVICES DESCRIBED IN RFP			
OUT OF POCKET EXPENSES			
MEALS AND LODGING			
TRANSPORTATION			
OTHER (SPECIFY)			
TOTAL ALL-INCLUSIVE PRICE FOR 2017 AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2018 AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2019 AUDIT			

CONTRACTOR FIRM CERTIFICATION STATEMENT

I (we) certify that the information contained herein is true and correct to the best of my (our) knowledge, and that the person submitting the RFP on behalf of the proposer has the authority to submit this RFP and make all representations contained herein. I (we) understand that the inclusion of false information may result in rejection of the proposal submitted in response to this RFP.

Contractor Firm Name _____ Date _____

Signature of Preparer _____