

BILL C. PEACOCK
Director - Purchasing



DOUGLAS COUNTY BOARD OF COMMISSIONERS
PURCHASING DEPARTMENT

8700 Hospital Drive • Douglasville, GA 30134
Telephone (770) 920-7247 • Fax (770) 920-7219

September 6, 2017

Subject: Douglas County, Georgia, Board of Commissioners
Request for Qualifications – Annual Audit and Financial Statement
Preparation
Solicitation 17-029


Dear Ladies and Gentlemen:

Enclosed please find the Douglas County Board of Commissioners' Request for Qualifications for Annual Audit and Financial Statement Preparation for Douglas County Georgia.

Your sealed qualifications, one (1) original unbound and four (4) bound copies, in response to this request are **due September 29, 2017 no later than 2:00 pm ET. The Qualifications Opening will be held on September 29, 2017 at 2:00 pm ET** at the Douglas County Courthouse, Purchasing Department Bid Opening Room, Third Floor, 8700 Hospital Drive, Douglasville, Georgia 30134. You are invited to attend, or submit your Qualifications prior to the deadline as stated in the attachments. Each Qualifications should be marked on the outside of the envelope with: **"Request for Qualifications – Audit Services – Solicitation No. 17-029, September 29, 2017"**.

Thank you in advance for your interest and we look forward to your participation.

Sincerely,


Bill C. Peacock
Purchasing Director

Attachments

DOUGLAS COUNTY GEORGIA BOARD OF COMMISSIONERS
Purchasing Department
September, 2017

REQUEST FOR QUALIFICATIONS
ANNUAL AUDIT AND FINANCIAL STATEMENT PREPARATION
SOLICITATION 17-029

The Douglas County Board of Commissioners is soliciting RFQs from qualified firm(s) to provide the professional services of an auditor for annual audit and financial preparation.

The purpose of this Request for Qualifications is to establish a contract for the professional services of an auditor for financial and compliance audits as well as the preparation of the Comprehensive Annual Financial Report (CAFR), and preparation of the Single Audit. The agreement will be for five consecutive fiscal years beginning with the fiscal year ended December 31, 2017, and ending with the fiscal year ended December 31, 2021, subject to annual review and the annual availability of an appropriation for audit services by the government entity. Extending any contract still has to comply with the legal requirements. The Government Finance Officers Association recommends multiyear agreements of at least five years in duration when obtaining the services of independent auditors. Multiyear agreements allow for greater continuity, reduce the potential for disruption in connection with the independent audit, and also reduce audit costs by allowing auditors to recover certain “startup” costs over several years, rather than over a single year.

Copies of this Request for Qualifications may be obtained by contacting the Douglas County Purchasing Department at 8700 Hospital Drive, Douglasville GA 30134, bpeacock@co.douglas.ga.us, and are also available on the Purchasing website located at www.celebratedouglascounty.com.

All Qualifications must be submitted by 2:00 PM on Friday, September 29, 2017. The Qualifications will be publicly opened at 2:00 PM on Friday, September 29, 2017. No late submittals will be opened and shall be returned to the submitter.

A Non-Mandatory Pre-Qualifications conference will be held at 10:00 AM on Wednesday, September 20, 2017, in the Purchasing Conference Room on the third floor of the Douglas County Courthouse located at 8700 Hospital Drive, Douglasville, GA 30134.

All questions must be received by 5:00 P. M., E.T., FRIDAY September 22, 2017 either by e-mail, mail or fax. No questions by telephone will be accepted. All responses will be provided by or no later than 5:00 P.M., E.T., September 25, 2017. No other County staff or officials associated with this Project should be contacted regarding this bid.

The County will make payments in accordance with the Douglas County's Financial Policy. The County typically makes payments within 30-45 days after receipt of an approved invoice or certified payment request from the Vendor.

NOTICE TO PROCEED on this Project will be issued following receipt of the correct and fully executed Contract Documents and upon an approved Purchase Order in the contract amount.

Qualifications shall be submitted in a sealed envelope, so marked as "Solicitation No. 17-0029, Annual Audit and Financial Statement Preparation", as well as the Bidder's name, addressed to the Douglas County Board of Commissioners, **ATTENTION:** Purchasing Director's Office, 8700 Hospital Drive, Douglasville, Georgia, 30134.

No Bid will be received or accepted after the above specified time and date of the Bid Opening. Qualifications submitted after the designated time and date will be deemed invalid and returned unopened to the Bidder.

Douglas County reserves the right to waive any informality, to reject any and all proposals, to evaluate proposals, to accept portions of any proposals which, in its opinion, may be in the best interest of the County. Douglas County reserves the right to add to or delete from the scope of the project when the firm is selected and during contract negotiation. No proposal may be withdrawn within ninety (90) days after the proposed opening and all proposals shall remain firm during this period.

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I. **GENERAL INFORMATION**

A. PURPOSE

The purpose of this Request for Qualifications is to establish a contract for the professional services of an auditor for financial and compliance audits as well as the preparation of the Comprehensive Annual Financial Report (CAFR), and preparation of the Single Audit. The agreement will be for five consecutive fiscal years beginning with the fiscal year ended December 31, 2017, and ending with the fiscal year ended December 31, 2021, subject to annual review and the annual availability of an appropriation for audit services by the government entity. Extending any contract still has to comply with the legal requirements. The Government Finance Officers Association recommends multiyear agreements of at least five years in duration when obtaining the services of independent auditors. Multiyear agreements allow for greater continuity, reduce the potential for disruption in connection with the independent audit, and also reduce audit costs by allowing auditors to recover certain “startup” costs over several years, rather than over a single year.

B. ***ANTICIPATED SCHEDULE OF EVENTS***

The timetable for this RFQ is presented below:

<u><i>Activity</i></u>	<u><i>Target Date</i></u>
<i>Issue Request for Qualifications</i>	<i>09-06-2017</i>
<i>Proposers' Conference</i> <i>Purchasing Conference Room</i> <i>3rd Floor of the Douglas County Courthouse</i> <i>8700 Hospital Drive</i> <i>Douglasville, GA 30134</i>	<i>09-20-2017</i>
<i>Proposals due by 2:00 EST</i>	<i>09-29-2017</i>

II. 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 Qualifications. If a proposer's conference is scheduled to answer questions of potential contractors, the date and location are specified in Section I, Part B of this RFQ. 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 RFQ.

III. STATEMENT OF NEEDS

A. AUDIT REQUIREMENTS

As required by the Official Code of Georgia Annotated, the audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. If 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, Government Auditing Standards, 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 (for federal grants awarded after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the major governmental funds involved in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.
2. To obtain an understanding of the five components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks

of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.

3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase “laws and governmental regulations” generally has been interpreted to implicitly include the provisions of contract and grant agreements. U.S. Auditing Standards – AICPA (Clarified) AU-C Section 250 paragraph .13 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor’s responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.
4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.
5. To evaluate whether the government entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant

to the audit objectives. Auditors should use this information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.

6. To ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
7. To determine whether the government entity complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
8. To determine whether the government entity complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
9. To verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated

cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

10. To certify that funds were expended in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134 for governments collecting or expending any 9-1-1 charges or wireless enhanced 9-1-1 charges. This Code section requires that an annual report of collections and expenditures be prepared and certified by the recipient local government as well as the local government auditor.

B. REPORTING AND DELIVERY REQUIREMENTS

The auditor will prepare the required audit reports including those required by Government Auditing Standards and Office of Management and Budget Circular A-133 for federal awards prior to December 26, 2014. For federal awards after December 26, 2014 the auditor will use the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F and the Official Code of Georgia Annotated at the completion of the audit.

1. a. Standard report on the financial statements:
Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. In the same or in separate report(s), the auditor should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. Auditor should state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When auditor reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, they should state in the financial statement audit report that they are issuing those additional reports.

The auditors' report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds is presented fairly in all material respects in relation to the financial statements taken as a whole.

- b. Report on Internal Control Over Financial Reporting and on Compliance and

Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. The auditor should report, as applicable to the objectives of the audit, and based upon the audit work performed, (1) significant deficiencies and material weaknesses in internal control; (2) instances of fraud and noncompliance with provisions of laws and regulations and have a material effect on the audit and any other instances that warrant the attention of those charged with governance; and (3) noncompliance with provisions of contracts or grant agreements that has a material effect on the audit; (4) abuse that has a material effect on the audit.

- c. ***(For federal awards prior to December 26, 2014)*** - Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.

This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

(For federal awards after December 26, 2014) – Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With UGG Subpart F.

This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and compliance and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

- d. ***(For federal awards prior to December 26, 2014)*** In accordance with OMB Circular A-133, ***(or for federal awards after December 26, 2014)*** In accordance with UGG Subpart F Section 515(a), the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) shall include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors

should follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards and Circular A-133 Audits.

- e. *(For federal awards prior to December 26, 2014)* In accordance with OMB Circular A-133, *(or for federal awards after December 26, 2014)* In accordance with UGG Subpart F Section 515(a), a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.
2. One (1) original of the above reports and one electronic copy in an agreed upon format of each of the above reports are required.
3. A written management letter should be used to communicate violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but warrant the attention of those charged with governance; the management letter should also communicate information about ways to improve operational efficiency and effectiveness or otherwise improve internal control or other policies or procedures (other than those for which communication is required by generally accepted auditing standards or *Government Auditing Standards*). If the management letter contains items required to be communicated to officials by auditing standards, the auditor should refer to the management letter in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. It is important to note that the schedule of findings and questioned costs should include all audit findings required to be reported under (for federal awards prior to December 26, 2014) OMB Circular A-133, (or for awards after December 26, 2014) UGG Subpart F Section 515(a); a separate communication (such as a management letter) may not be used to communicate such matters.
4. The auditor must offer recommendations for appropriate corrective action for each item reported in accordance with U.S. Auditing Standards – AICPA (Clarified) AU-C Section 265 paragraph .11; or included in the Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards or in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance In Accordance with (for federal awards prior to December 26, 2014) OMB Circular A-133, (or for federal awards after December 26, 2014) In accordance with UGG Subpart F Section 515(a); or contained in the management letter.
5. Any other reports required shall be submitted to the government entity upon request.

6. A preliminary draft of all reports shall be submitted to the government entity prior to their release. The government entity will review and approve the release of all draft reports. Draft reports should be submitted to Jennifer Hallman, Finance Director, 8700 Hospital Drive, Douglasville, GA 30134. Phone correspondence at (770) 920-7422.

C. COMPREHENSIVE ANNUAL FINANCIAL STATEMENT

Experience in the preparation of Comprehensive Annual Financial Report (CAFR) is required. Knowledge regarding the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting program is required as well. The auditing firm is required to prepare the Financial Section (which includes notes to the financial statements), County staff will prepare the Introductory Section and Statistical Section. The auditing firm will be responsible for typesetting and putting together the final draft of the CAFR. The auditing firm selected will also be responsible to respond in writing to the appropriate Finance staff member in regards to any GFOA request for follow ups on exceptions noted by the GFOA on the previous year's CAFR.

IV. **PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS**

A. GENERAL PROPOSAL PREPARATION REQUIREMENTS

1. Proposal Preparation
 - a. Proposals shall be signed by an authorized representative of the auditor. All information requested must be submitted. The mandatory requirements listed in Part IV, Section B, Paragraph 1b are required by law, regulation or will not be waived and are not subject to negotiation.
 - b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFQ. Emphasis should be placed on completeness and clarity of content.
 - c. Each copy of the technical proposal shall be bound in a single volume and relate solely to the response to the RFQ. Nothing shall be included in the technical proposal which would indicate, in whole or in part, the cost component of the proposal or would be otherwise indicative of the dollar amount associated with the technical proposal. Proposals should be organized in accordance with Attachment C: Model Format of Proposal.
 - d. Ownership of all data, materials and documentation prepared for and submitted to the government entity in response to the RFQ shall belong exclusively to the government entity and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.
2. Oral presentation: Auditors who submit a proposal in response to the RFQ may be

required to give an oral presentation of their proposal to the government entity representatives. This provides an opportunity for the auditor to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not contemplate or authorize negotiation. Oral presentation is an option of the government entity in its sole discretion at the government entity's request.

3. Costs incurred to prepare a proposal are solely those of the proposer. Nothing contained within this RFQ is indicative of an intent by the government entity to reimburse the proposer, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.

B. SPECIFIC PROPOSAL PREPARATION REQUIREMENTS

Proposals shall be as thorough and detailed as possible so that the government entity may properly evaluate the auditor's capabilities to provide the required services. Proposals should be organized in accordance with Attachment C: Model Format of Proposal. Offerors shall submit the following items as a complete proposal:

1. COMPLETE, SIGNED COPY OF THE REQUEST FOR QUALIFICATIONS

- a. The return of this complete RFQ, signed and filled out as required.
- b. The completed Mandatory Pre-Qualification Form, Attachment B. The purpose of the Mandatory Pre-Qualification Form is to determine if the auditor meets the following mandatory criteria:
 1. The proposer is properly licensed for public practice as a certified public accountant.
 2. The proposer meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
 3. The auditor's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.
 4. The auditor does not have a record of substandard audit work.
 5. The proposer agrees to abide by the terms and conditions established in Section VI, General Terms and Conditions and Section VII, Special Terms and Conditions.

Failure to meet the mandatory criteria will result in immediate rejection of the entire proposal and no evaluation of the remainder of the technical component or of the cost proposal will be made.

2. TECHNICAL COMPONENT OF PROPOSAL

- a. Detailed written narrative statements on each of the following:
 1. A description of the auditor's firm rendering the proposal, including whether the firm is international, national, regional, or local; the number of years in business; and the number of employees in the local office.
 2. Experience in providing the services described herein, including relevant knowledge of and experience in applying applicable federal and state regulations.
 3. Biographies, including experience of the individuals who will be assigned to

the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the government entity, and recent (past 24 months) continuing professional education of each individual assigned to the engagement.

4. A copy of the audit firm's most recent peer review should be included in the proposal.
5. A work plan to accomplish the scope defined in Section III of the RFQ, including information on the timing of field work, and any overview and start up work that would be required in the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports. The work plan must include time estimates for and identification of each significant segment of the work and the staff level to be assigned. The work plan must also include an explanation of the audit methodology to be followed to perform the services required in this request for qualifications. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:
 - a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
 - b. Extent of the use of EDP software in the engagement;
 - c. Type and extent of analytical procedures that may be used in the engagement;
 - d. Approach to be taken to gain and document an understanding of the government entity's internal control;
 - e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
 - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
6. The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems, and any special assistance that will be requested from the government entity.
7. For the firm's office that would be assigned responsibility for the audit, list the most significant audit engagements (maximum of five) performed in the last three (3) years that are similar to the engagement described in this request for qualifications. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partner(s), total hours, and the name and telephone number of the client contact.
8. There should be no dollar units or total costs included in the technical component of the proposal.

V. **EVALUATION AND AWARD CRITERIA**

The following factors will be considered during the evaluation:

A. TECHNICAL FACTORS

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed, including making all required statements and affirmations. Proposals should be organized in accordance with Attachment C: Model Format of Proposal.

The following elements will be considered:

- Appropriateness and adequacy of proposed procedures.
 - Necessity of procedures.
 - Reasonableness of time estimates.
 - Appropriateness of assigned staff levels.
 - Timeliness of projected completion.
2. Technical experience of the firm.
 3. Qualifications of staff, including recent pertinent continuing education.
 4. Size and structure of the firm.
 5. Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

VI. **GENERAL TERMS AND CONDITIONS**

Sections VI and VII contain general and special terms and conditions which will be incorporated into the Agreement by reference.

A. APPLICABLE LAW AND COURTS

This solicitation and any resulting contract shall be governed in all respects by the laws of the State of Georgia. The auditor shall comply with applicable federal, state, and local laws and regulations.

B. ETHICS IN PUBLIC CONTRACTING

By submitting their proposals, all auditors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that they have not conferred on any government entity employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged. Auditors specifically certify by submitting their proposal that they are not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions. Auditors contracting with the State of Georgia (as defined in the Official Code of Georgia Annotated, Section 45-10-20) further certify that Official Code of Georgia Annotated, Title 45, Chapter 10, Article 2, which prohibits certain public officials and employees of the

State of Georgia from transacting business with certain state agencies, has not been and will not be violated in any respect by execution of this proposal and any contract resulting therefrom.

C. DEBARMENT STATUS

By submitting their proposals, all auditors certify that they are not currently debarred from submitting Qualifications or proposals on contracts by any agency of the State of Georgia or the federal government, nor are they an agent of any person or entity that is currently debarred from submitting Qualifications on contracts by any agency of the State of Georgia or the federal government.

D. MANDATORY USE OF TERMS AND CONDITIONS

Return of the complete document is required. Modification of or additions to the General Terms and Conditions of the solicitation may be cause for rejection of the proposal; however, the government entity reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a proposal.

E. CLARIFICATION OF TERMS

If any prospective auditor has questions about the specifications or other solicitation documents, the prospective proposer should contact the procurement information coordinator whose name appears on the face of the solicitation no later than five working days before the due date. Any revisions to the solicitation will be made only by addendum issued by the government entity.

F. INVOICES

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor to: Douglas County Board of Commissioners, ATTN: Finance Department, 8700 Hospital Drive, Douglasville, GA 30134 for approval prior to payment by the government entity.

G. PAYMENT TERMS

The government entity will make payment within 30 days of receipt of a proper invoice for interim and final billings, provided that the billing has been approved by the government entity.

H. ASSIGNMENT OF CONTRACT

A contract shall not be assignable by the auditor in whole or in part without the written consent of the government entity.

I. CHANGES TO THE CONTRACT

The government entity may order changes within the general scope of the contract at any time by written notice to the auditor. Changes within the scope of the contract include, but are not limited to, things such as the place of delivery. The auditor shall comply with the notice upon receipt. The auditor shall be compensated for any additional costs incurred as the result of such order and shall give the government entity a credit for any savings. Said compensation shall be determined by mutual agreement between the government entity and the auditor in writing.

J. DEFAULT

In case of failure to deliver goods or services in accordance with the contract terms and conditions, the government entity, after due notice, may procure them from other sources and hold the auditor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the government entity may have.

K. PRECEDENCE OF TERMS

Paragraphs A through J of these General Terms and Conditions shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

VII. **SPECIAL TERMS AND CONDITIONS**

A. QUALIFICATIONS OF AUDITORS

The government entity may make such reasonable investigations as deemed proper and necessary to determine the ability of the auditor to perform the work and the auditor shall furnish to the government entity all such information and data for this purpose as may be requested. The government entity further reserves the right to reject any bid if the evidence submitted by, or investigations of, such auditor fails to satisfy the government entity that such auditor is properly qualified to carry out the obligations of the contract and to complete the work/furnish the item(s) contemplated therein.

B. CANCELLATION OF CONTRACT

The government entity reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 60 days written notice to the auditor. Any contract cancellation notice shall not relieve the auditor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation. In the event of termination by mutual agreement, the auditor shall be compensated for all hours worked at the specified contractual rate.

If, through any cause other than acts of god, floods, fires, storms, strikes, lockouts, riot, insurrection, acts of the public enemy, war, or other like restrictions beyond the control of the parties rendering performance under the contract impossible, the auditor fails to fulfill in a timely and proper manner obligations under the contract, the government entity shall have the right to terminate the contract on written notice to the auditor specifying the effective date of termination.

The auditor shall not be relieved of liability to the governmental entity for damages sustained by virtue of any breach of the contract by the auditor. The government entity may withhold or require to be withheld any payment to the auditor for the purpose of setoff until such time as the exact amount of damages is agreed upon or is otherwise determined.

In the event of termination, for whatever reason, all property and finished or unfinished documents, data, studies, and reports prepared by the auditor shall become the property of the government entity. Nothing contained herein shall prevent the auditor from preparing and maintaining a complete set of workpapers relating to the audit.

C. AUDIT

The auditor hereby agrees to retain all books, records, working papers, and other documents relative to this contract for five (5) years after final payment. The auditor further acknowledges that the AICPA's Statement on Auditing Standards No. 103 requires the auditor to adopt reasonable procedures to retain and access audit documentation for a period of time sufficient to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention. Such retention period, however, should not be shorter than five years from the report release date. The government entity, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the government entity or any other entity authorized to examine said materials.

D. REVIEW AND MONITORING

The government entity reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the government entity will be designated as audit monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the auditor by way of comments and suggestions for enhancements to the report prior to its preparation in final form. The monitor will also be available for technical assistance concerning the interpretation of state laws, regulations and policies.

E. CONTRACT PERIOD

The contract period shall be for a period of five years beginning with the fiscal year ended December 31, 2017 through the fiscal year ended December 31st, 2021 subject to annual review and the annual availability of an appropriation for audit services by the government entity.

F. 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.

G. 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 as provided in Section VII, Item M, Integrated Agreement.

H. IDENTIFICATION OF PROPOSAL ENVELOPE

If a special envelope is not furnished, or if return in the special envelope is not possible, the signed proposal shall be returned in a separate envelope or package, sealed and identified as follows:

From:	_____	_____	_____
	Name of Auditor	Due Date	Time
	_____	_____	
	Street, or Box Number	RFQ Number	
	_____	_____	
	City, State, Zip Code	RFQ Title	

Name of Buyer: Douglas County Board of Commissioners

The envelope shall be addressed as directed on the cover page of this solicitation. Contained within the envelope will be (1) a completed, signed copy of this Request for Qualifications, (2) all information necessary for the technical proposal.

Proposals may be hand delivered to the designated location in the office issuing the solicitation. No other correspondence or other proposals should be placed in the envelope.

I. INDEMNIFICATION

The auditor agrees to indemnify, defend and hold harmless the government entity, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the auditor/any services of any kind or nature furnished by the auditor, provided that such liability is not attributable to the sole negligence of any government entity employee or to failure of government entity employees to use the materials, goods, or equipment in the manner described by the auditor on the materials, goods, or equipment delivered.

J. SUBCONTRACTS

No portion of the work shall be subcontracted without prior written consent of the government entity. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish the government entity the name(s),

qualifications and experience of their proposed subcontractor(s). The auditor shall, however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

K. PROPRIETARY INFORMATION

The government entity will not accept responses to Requests for Qualifications in cases where the auditor declares the entire response to the RFQ to be proprietary information. The auditor must designate in the smallest increments possible, that part of the proposal which is deemed to be proprietary.

L. OFFICE HOURS/LOCATION/PARKING

Office space and a telephone will be provided for the representative of the auditor to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, schedules and other data will be prepared by the government entity's accounting department. It is the government entity's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity will be responsible for notifying the contractor of the location of the accounting and financial records, government entity office hours, and the availability of parking at the government entity location.

M. INTEGRATED AGREEMENT

Any resulting contract represents the entire and integrated agreement between the auditor and government entity and supersedes all prior negotiations, representations, or agreements, whether written or oral. The contract may only be amended by written agreement of the auditor and the government entity.

Engagement Letter – As discussed in the AICPA Audit Guide “Audits of Local Governments” Section 202 Establishing Terms of the Engagement - both GAAS and the Yellow Book require the auditor to establish a written understanding with the client about the services to be performed for each engagement. The auditor and client ought to have a clear understanding about certain matters normally found in engagement letters, related to such matters as the need for receiving written management representations, any agreed-upon client assistance, and limitations on the responsibility for the detection of fraud and defalcations. One of the preconditions for an audit is to obtain the agreement of management that they acknowledge and understand their responsibilities. That agreement generally is obtained through the use of an engagement letter. The auditor will submit a draft engagement letter that, if accepted by the auditee, will be incorporated into the contract with the auditor.

N. WORKERS' COMPENSATION

The auditor shall be required at all times during the term of this agreement to subscribe and comply with the Workers' Compensation laws of the State of Georgia and to save harmless the government entity from any and all liability from or under said act.

O. SOCIAL SECURITY/EMPLOYMENT TAXES

The auditor shall be and remain an independent contractor with respect to all services performed hereunder and shall accept full exclusive liability for the payments of any and all contributions or taxes for social security, unemployment benefits, pensions, and annuities now or hereafter imposed under any state or federal laws which are measured by the wages, salaries, or other remuneration paid to persons employed by the auditor on work performed under the terms of this agreement.

The auditor further shall obey or satisfy all lawful rules, regulations, and requirements issued or promulgated under said respective laws by any duly authorized state or federal officials. The auditor shall indemnify and save harmless the government entity from any contributions, taxes, or liability referred to in this article.

P. HIGHER LEVEL AUDIT SERVICES

If the auditor becomes aware that the government entity is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the government entity's audit monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.

Q. CHANGES IN AUDITING STANDARDS/FEDERAL REQUIREMENTS

As professional auditing standards or federal auditing requirements change, the auditor shall adjust his/her auditing techniques and reporting formats and criteria so the new standards and requirements are met. Any additional hours used by the auditor as a result of such changes that would cause the auditor to exceed the proposed hours as submitted in the Cost Proposal shall be treated as provided by Section VII, Item G, Additional Audit Work and Section VII, Item M, Integrated Agreement.

R. RATES FOR ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for the government entity to request the auditor to render any additional services to either supplement the services requested in this request for qualifications or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the government entity and the firm. Any such additional work agreed to between the government entity and the firm shall be performed at the same rates as set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

ATTACHMENT A: GOVERNMENT ENTITY AND RECORDS INFORMATION AS OF THE DATE OF THE RFQ

1. Douglas County has a population of 142,224 according to U.S. Census Bureau. The 2017 budget is \$134,351,007 which includes the General Fund, Special Revenue Funds, Debt Service Funds, an Enterprise Fund and net of the Internal Service Funds. The Board of Health is Douglas County's only discretely component unit.
2. Douglas County uses mostly cash basis of accounting during the year and modified accrual basis of accounting at year end for its Governmental Fund types such as the General Fund, fourteen (14) Special Revenue Funds, one (1) Debt Service Fund and four (4) Capital Project Fund. Proprietary Fund types are accounted for on the full accrual basis of accounting which includes two (2) Internal Service Funds and one (1) Enterprise Fund. The auditor will report on the basic financial statements with accompanying required supplementary information and, in addition to these statements, report on the combining and individual non-major fund financial statements and schedules. The budgetary comparison for the general fund and each major special revenue fund will be reported as required supplementary information.
3. Douglas County's approved budget records along with budget maintenance records are recorded in the New World System Financial Software. The Finance Department administers thirty-five (35) bank accounts with the majority being held at SunTrust Bank. There are also a few other bank accounts administered in other departments that Finance is not in control of. The County's largest receivable is EMS billing followed by the Solid Waste Disposal Fund receivables. Currently, Douglas County has 1,137 (full-time and part-time) employees.
4. Douglas County's main financial system operates on the New World System software.
 - a. The County has a purchasing manual, merit system manual and the financial policies and budget process can be found in the annual budget document.
 - b. The accounting transactions are computerized and the source documents are attached to each transaction in a PDF format.
 - c. The County currently does not have an internal auditor, however our Senior Accountant has her CPA and is responsible for smaller internal/compliance audits. The larger scale projects will be performed by an external entity on a per project basis.
5. Copies of the prior year's audit reports, financial statements, and budget are available for review in the Finance Department. The CAFR and Budget Books are also available online: http://www.celebratedouglascounty.com/view/departments/view_dept/&cdept=68&departm ent=Finance
6. Douglas County participates in the GFOA Certificate of Achievement for Excellence in Financial Reporting program and has won the award for thirteen consecutive years.
7. Nichols, Cauley & Associates, LLC conducted the most recent audit for fiscal year end 2016 on June 23, 2017 with an unmodified opinion.
8. The accounting staff can prepare schedules, reproduce documents, pull documents, etc. Sabrina Cogburn (Senior Accountant), Michelle Green (Financial Analyst), and Jennifer Hallman (Finance Director) will be the primary contacts during the audit. A location will be made available for auditor work area in close proximity to accounting staff and records. A separate login in the financial software New World Systems will also be made available.

This login will allow inquiry access only and access to all reports.

9. Most interfund and interdepartmental reconciliations have been made. Only minor adjustments are needed after the auditor reviews each Constitutional Officer's records.
10. The following dates should be specified to the extent applicable. The RFQ should state that the dates are firm unless waived in writing by an authorized person.
 - a. Dates audit work can be commenced:
 1. Preliminary work prior to closing accounts.
 2. Postclosing work.
 3. The frequency of progress reporting conferences, and with whom and where the conferences will be held should be stated, if applicable.
 - b. Date for preliminary report completion and exit conference.
 - c. Date for final report submission. The audit report normally should be submitted as soon as possible after the audit exit conference. The Single audit reporting package (and the data collection form) must be submitted by the auditee within the earlier of 30 days after the receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit. Local government audit reports are due within six months after the end of the local government's fiscal year unless an extension is granted by the Georgia Department of Audits and Accounts.

ATTACHMENT B: MANDATORY PRE-QUALIFICATION FORM

To be answered by Contractor

Section A - General Information

1. Firm Name: _____
 Contact Person: _____ Telephone Number: _____
2. Address: _____

3. Firm FEI Number: _____
4. Firm's Georgia CPA State License Registration Number: _____
5. Type of Accounting Practice (place an "X" next to the appropriate response)
 - a. _____ Individual
 - b. _____ Partnership
 - c. _____ Corporation - Give name of the State where incorporated:

Section B - Contractor Firm's Quality Program For Audits

Please answer each of the following questions by placing an "X" in the proper column at the right.

	CHECK ONE	
	YES	NO
1. Quality Control: Does the Contractor Firm have internal procedures to ensure proper quality control for its governmental audit assignments? (If yes, ATTACH A DESCRIPTION OF THE PROCESS)	_____	_____
2. Quality Review: Does Contractor Firm participate in an External Quality review program every 3 years? (If yes, ATTACH A COPY OF LAST PEER REVIEW OR QUALITY REVIEW REPORT AND LETTER OF COMMENT. PLEASE ENTER ENDING DATE OF LAST PERIOD COVERED BY REVIEW _____) If no, explain the reason and your plan to participate.	_____	_____
3. Professional Membership: Do the partners of the Contractor Firm belong to either the AICPA or the Georgia Society of CPAs?	_____	_____
4. Proper License: Is Contractor Firm properly licensed to practice public accounting in Georgia?	_____	_____
5. Special Governmental Audit Requirements: Is Contractor Firm familiar with the AICPA's Code of Professional Conduct ET		

CHECK ONE

YES NO

Section 1.400.055 – “Governmental Audits”? (According to this section, if a CPA agrees to follow specified standards, guides, rules and procedures in addition to GAAS, then the CPA is OBLIGATED to follow all such requirements.)

6. Subcontracts: Does Contractor Firm agree not to subcontract any work required without the prior express written consent of the auditee?

7. Federal Audit Laws and Rules: If federal audit work is required, does Contractor Firm agree to perform the audit work in accordance with the Single Audit Act Amendments of 1996, (for federal awards prior to December 26, 2014) the provisions of OMB Circular A-133, (for federal awards after December 26, 2014) UGG Subpart F, and AICPA Audit Guide “Government Auditing Standards and Circular A-133 Audits”, as necessary?

8. Confidentiality: Does Contractor Firm agree not to publish or distribute any information concerning work done for auditee, except as provided by law or rule?

9. Access to Records and Workpapers: Does Contractor Firm agree to keep workpapers and reasonable records to support work claims for at least 5 years and make them available for audit or review by any authorized parties?

10. Other Federal and State Laws and Rules: Does Contractor Firm agree to comply with all other Federal and State laws, rules and regulations which pertain to this engagement?

11. Independence: Does Contractor Firm meet the independence standards of the current "Government Auditing Standards", issued by the Comptroller General of the United States? (If "No", attach a brief summary of facts.)

12. Continuing Education: Does Contractor Firm have sufficient staff who meet continuing professional education requirements for government audits as set forth in "Government Auditing Standards"?

13. Conflict of Interest: Does Contractor Firm declare that there is no public or private interest which would conflict in any

CHECK ONE

YES

NO

manner with performance of an audit for the auditee or would violate any laws of the State of Georgia?

14. No Substandard Work: Do Contractor Firm and all proposed Audit Team Members have a record of an acceptable standard of audit work? (Contractor Firm must answer this question "No" if the Firm or any Audit Team Member has received an enforcement action for substandard audit work during the past three years or has a related investigation pending by a professional or regulatory group. Attach a brief summary of any enforcement actions.)

15. Ethics: Does Contractor Firm certify that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that it has not conferred on any government entity employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged; that it is not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions?

16. Provisions of RFQ: Does Contractor Firm agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFQ?

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 RFQ on behalf of the proposer has the authority to submit this RFQ 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 RFQ.

Contractor Firm Name

Date

Signature of Preparer

ATTACHMENT C: MODEL FORMAT OF PROPOSAL

To simplify the review process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFQ. The following outline includes all the information called for in the RFQ.

COMPLETE COPY OF THE REQUEST FOR QUALIFICATIONS

1. Provide a complete copy of the Request for Qualifications, including all Attachments.
2. Sign the Request for Qualifications in ALL places requiring signature.
3. Complete and sign the Mandatory Pre-Qualification Form.

TECHNICAL COMPONENT OF PROPOSAL

Title Page

Show the RFQ subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and the date.

Table of Contents

Include a clear identification of the material by section and by page number.

Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done. Make a positive statement that deadlines specified in the RFQ will be met.
2. State the names of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
3. State that the person signing the letter will be authorized to bind the proposer.
4. State the name of the partner assigned to this engagement and the name of the partner assigned the responsibility for the quality of the report and working papers.

Profile of the Proposer

1. State whether the firm is local, regional, national or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Summary of the Proposer's Qualifications

1. State the identity of the partners and managers who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)

Specify governmental CPE attended in the past 24 months by the partner(s) and each person to be assigned to this engagement.

2. Describe the recent local office auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Indicate the scope of work,

dates when work was performed, engagement partner(s), total hours, and the name and telephone number of the client contact. A maximum of 5 (five) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for qualifications should be provided.

Proposer's Approach to the Audit

Submit a work plan to accomplish the scope defined in Section III of this RFQ. The work plan must include time estimates for and identify each significant segment of the work and the staff level to be assigned. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
- b. Extent of the use of EDP software in the engagement;
- c. Type and extent of analytical procedures that may be used in the engagement;
- d. Approach to be taken to gain and document an understanding of the government entity's internal control;
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.

Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be separately bound. The proposer's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, include a statement as the last section of the technical component of the proposal that "there is no additional information we wish to present".

BID FORM

Solicitation 17-029
Annual Audit and Financial Statement Preparation

BIDDERS' COMPANY NAME _____

REPRESENTATIVE _____

TELEPHONE NUMBER _____

E-MAIL ADDRESS _____

Based on the information and specifications given, bidders are to indicate pricing:

\$ _____ Total Costs

List any other additional costs associated with this project:

