
Bid # 2011106-138

Commodity title: INDEPENDENT AUDITING SERVICES

Proposal deadline: July 29, 2011 at 1:00 PM

Location/address: Taney County Commission
PO Box 1086, 127 David St.
Forsyth, MO 65653

Directions: The Commission's Office is on the upper level of the
the administration building (old courthouse in Forsyth).

Proposal contents: 1) Introduction and General Terms and Conditions
2) Primary Specifications
3) Response Presentation and Review
4) Response Form

Introduction and General Conditions of Bidding

- 1.1 **Invitation** – The County of Taney, through efforts of the Commission and Auditor’s Office invites responses that offer to provide the goods and or services identified on the title page and greater detail in Section 2.
- 1.2 **Definitions**
 - 1.2.1 **County** – This term refers to the County of Taney, a duly organized public entity. It may also be used for various subsets of the County organization, including, as the text will indicate:
 - Auditor** – The Auditors department including the Auditor and his staff.
 - Department/s or Office/s** – The County Department/s of Office/s for which this is prepared, and which will be the end user/s of the goods and/or services sought.
 - Designee** – The County employee/s assigned as your primary contact/s for interaction regarding contract performance.
 - 1.2.2 **Respondent** – This term refers those entities submitting a response to this request. This response does not indicate any obligations other than those set forth in this document.
 - 1.2.3 **RFP** – This entire document, including attachments.
 - 1.2.4 **Response** – The written, sealed document submitted according to the RFP instructions.
 - 1.2.5 **RFP Clarification** – Questions regarding this request should be directed in writing, preferably by fax, to the Auditor’s office at 417-546-4908. Answers, citing the question asked but not identifying the questioner, will be distributed to all known prospective respondents.
- 1.3 **Respondents Responsibility** – The respondent is expected to be thoroughly familiar with all specifications and requirements of this request. Respondents’ failure or omission to examine any relevant form, article, site or document will not relieve them from any obligation regarding this RFP. By submitting a response, Respondent is presumed to concur with all terms, conditions and specifications of the RFP.
- 1.4 **Award** – Award will be made to the Respondent/s whose offer/s provide the greatest value to the County from the standpoint of suitability to purpose, quality, service, previous experience, price, ability to deliver, or for any other reason deemed by Purchasing to be in the best interest of the County.
- 1.5 **Contract Execution** – This RFP and the Response will be made part of any resultant contract/engagement letter and will be incorporated in the contract as set forth, verbatim.

Primary Specifications

- 2.1 **Purpose of this solicitation** – The purpose of this document is to define the general requirements of and to solicit proposals for INDEPENDENT AUDITING SERVICES for Taney County, Missouri.
- 2.2 **Scope of services** – The successful firm shall audit the general-purpose financial statements of Taney County as of and for the year ending December 31, 2011. The audit will result in the rendering of the auditor’s opinion of the financial statements prepared by the County. If the auditor’s opinion is other than unqualified, the reasons for qualifying the opinion, disclaiming the opinion or rendering an adverse opinion will be furnished to the County on a timely basis. The successful respondent shall furnish all labor, materials, and equipment necessary to perform the work required.
- 2.2.1 **Auditing standards** – All funds and account groups of the County shall be audited in accordance with applicable generally accepted auditing standards; the standards for financial audits and contained in Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133, and any other applicable professional standards.
- 2.2.2 A copy of the previous years audits, performed by the Independent Auditor are available in the Auditor’s Office.
- 2.3 **Proposed solicitation/award schedule**
 - 2.3.1 June 22, 2011 – June 30, 2011 Advertising of Request for Proposal
 - 2.3.2 July 6, 2011 Deadline for submitting questions
 - 2.3.3 July 29, 2011 1:00 P.M. Proposal due date
 - 2.3.4 Aug 1, 2011 9:00 A.M. Proposal opening date
 - 2.3.5 Aug 1, 2011 – Aug 4, 2011 Proposal review and reference checking
 - 2.3.6 Aug 4, 2011 Contract Award
- 2.4 **Engagement contract requirements**
 - 2.4.1 **Duration** – The initial audit services contract shall be for the fiscal year ending December 31, 2011. The contract is subject to renewal for four (4) additional fiscal year audits following expiration of the first contract period. Any termination by either party must be provided in writing prior to October first of the fiscal year subject to audit.
 - 2.4.2 **Provisions for Termination** – Termination notification shall be consistent with the requirements set forth in section 2.4.1. The contract may be terminated by the County for any of the following reasons or under any of the following circumstances.
 - 2.4.3 Due to a material breach of any term or condition of this agreement.
 - 2.4.4 If in the opinion of the Taney County Auditor’s Office, delivery of product/s services are delayed or product/services delivered are not in conformity with the contract documents.
 - 2.4.5 If appropriations are not made available and budgeted for in any calendar year.
 - 2.4.6 **Contract documents** – The successful respondent shall be obligated to enter into a written contract with the County within 15 days of award on contract forms provided by the County. If respondents desire to contract under their own written agreement, any such proposed agreement shall be submitted in blank with their

- response. County reserves the right to modify any proposed form agreement or withdraw its award to a successful respondent if any proposed agreement contains terms and conditions inconsistent with its request or are unacceptable to county legal counsel.
- 2.5 **Minimum respondent qualifications**
- 2.5.1 Respondents must be independent certified public accountants, licensed in the State of Missouri.
- 2.5.2 Respondents must have qualified personnel with governmental accounting background, experience in MAS90 (or software capability to get data from MAS90), and be familiar with GASB.
- 2.6 **Contractor responsibilities**
- 2.6.1 Prepare a detailed management letter of County issues with recommendations for improvement in internal controls, accounting systems, and procedures. This letter shall be issued under separate cover and presented to the Taney County Auditor.
- 2.6.2 To obtain and compile component unit information and insure that same is appropriately presented in the general purpose financial statements; to prepare footnotes and other required supplementary disclosures, subject to County Auditor approval.
- 2.6.3 Prepare and complete the data collection form SF-SAC for remittance to the Single Audit Clearing House.
- 2.6.4 To assist the Taney County Auditor's Office in drafting and preparing responses to the Government Finance Officers Association in conjunction with the Excellence in Financing Reporting Program.
- 2.7 **County Responsibilities**
- 2.7.1 Prepare draft and final camera-ready general purpose financial statements, these should also be provided in electronic format, individual fund and combining schedules, draft Schedule of Expenditures of Federal Awards, and statistical tables.
- 2.8 **Anticipated project schedule** – The anticipated schedule for completing this project should include a pre-audit planning meeting, a schedule for field work, and presentation of the management letter to the Taney County Commission. During the pre-audit planning meeting a final schedule will be developed and agreed to by both parties. Both parties will be required to adhere to this schedule. Changes or deviations from the schedule are not allowed unless authorized by the Taney County Auditor in writing.
- 2.9 **Insurance** – The respondent shall purchase and maintain in force, at its own expense, such insurances that will protect the respondent and County from claims which may arise out of or result from the respondents execution of the work, whether such execution be by himself, his employees, agents, or by anyone for whose acts any of them may be liable. The insurance shall be such as to fully cover the County and the general public from any and all claims for injury and damage resulting by any actions on the part of the respondent or their agents and employees as enumerated above. Respondent shall provide the County proof of this coverage.
- 2.10 **RFP questions** – All questions must be faxed or mailed to the Taney County Auditor, PO Box 1407, Forsyth, MO 65653 facsimile 417-546-4908.

- 2.11 **Billing and payment** – All invoices must be submitted to the Taney County Auditor’s Office. The County will issue progress payments based upon the percentage of work completed and accepted throughout the engagement and upon receipt of correct invoice. Complete and final payment shall be due and payable thirty (30) days after completion and acceptance of all items required by the contract and upon receipt of a request for said payment.
- 2.12 **Designee** – Taney County Auditor’s Office, PO Box 1407, Forsyth, MO 65653.

Response Presentation and Review

- 3.1 **Response content** – In order to enable direct comparison of competing responses, you must submit your response in strict conformity to the requirements stated here. Failure to adhere to all requirements may result in your response being disqualified as non-responsive. Every question must be answered and if not applicable, the section must contain “N/A”.
- 3.2 **Submittal of responses** – Responses must be received by the date and time noted on the title page under “Proposal submission information and deadline”. We are not responsible for late or incorrect deliveries from the US Postal Service or any other mail carrier.
- 3.3 **Submittal package** – Submit, to the location specified on the title page, three (3) complete copies and one (1) original of your response in a sealed envelope, clearly marked on the outside with your company name and return address, the proposal number and the due date and time.
- 3.4 **Opening** – On the date, time and location specified on the title page under “Proposal opening”, all timely responses will be opened.
- 3.5 **Response clarification** – We reserve the right to reject any or all responses.
- 3.6 **Evaluation process** – The responses will be reviewed by County officials. Our sole purpose in the evaluation process is to determine from among the responses received which one is best suited to meet the County’s needs at the lowest possible cost.
- 3.7 **Method of evaluation** – The criteria used in evaluating the responses to this RFP include, cost, skill and experience, prior experience and reputation, respondents understanding of County requirements, knowledge of GASB, and familiarity with MAS90.
- 3.8 **Acceptability** – All proposals will be reviewed to ensure compliance with the design concept and for compliance with the specifications. The County reserves the sole right to determine whether goods and/or services offered are acceptable for our use.

Response Form

- 4.1 **Company name:** _____
- 4.2 **Address:** _____
- 4.3 **City/zip:** _____
- 4.4 **Phone:** _____
- 4.5 **Fax number:** _____
- 4.6 **Federal Tax ID:** _____

4.7 **Cost**

4.7.1 Audit including all required reports for single year audit. \$ _____

4.7.2 Price per year four year contract \$ _____

4.8 **Response information** – Respondents are subject to written proposals, which present the respondents qualifications and understanding of the work to be performed. Respondents are required to address all evaluation criteria and to be specific in presenting their qualifications.

4.9 **Proposal format** – The format should include a title page, RFP number, firm name, firm address, phone number, and contact person.

4.10 **Proposal content** – At a minimum the proposal should contain a history of the firm, office which will serve as the managing office, a statement of understanding of the work to be done, a description of the audit approach, staff whom will be performing the audit and their credentials, and experience of both the auditing staff and of the firm itself.

The undersigned offers to furnish and deliver the articles or services as specified at the prices and terms stated and in strict accordance with all requirements contained in the Invitation for Bid which have been read and understood, and all of which are made part of this order.

_____ Date: _____
Authorized Representative (sign by hand)

Type or hand print authorized representative name and title