



# TANEY COUNTY MISSOURI

Purchasing Department 132 David Street / P. O. Box 1630  
Forsyth, Missouri 65653

REQUEST FOR PROPOSAL # 201710-387

COMMODITY TITLE: INDEPENDENT AUDITING SERVICES

PROPOSAL DEADLINE: Tuesday November 28, 2017 at 5:00 P.M.

OPENING DATE / TIME: Wednesday November 29, 2017 at 9:30 A.M.

DEADLINE FOR QUESTIONS: Monday November 20, 2017 at 2:00 P.M. (See item #1.2.5)

OPENING LOCATION/ADDRESS: Taney County Commission Hearing Room  
132 David St.  
Forsyth, MO 65653

Directions: The Commission Hearing Room is on the main level of the Administration Building (old courthouse in Forsyth).

The undersigned certifies that they have the authority to bind this company in an agreement to supply the commodity or service in accordance with all terms, conditions, and pricing specified herein or to offer a "No Bid." Please type or print the information below. Bidder is REQUIRED to complete, sign and return this form with their submittal of Bid as well as all pages initialed. \*An authorized signature is mandatory, lack thereof will result in a determination of "Non-Responsive". Also required is a direct email address in order to receive award results. We do not use USPS for results notification *only* email. Final results will also later be posted on our website at: [www.taneycounty.org](http://www.taneycounty.org). Please do not call for results.

_____ Company Name	_____ Authorized Person (Print)
_____ Address	_____ Signature
_____ City/County/State/Zip	_____ Title
_____ Telephone #                      Fax #	_____ Date    Tax ID #
_____ E-mail	_____ Entity Type (Corporation, LLC, Sole Proprietor, Partnership)

Proposal contents:

- 1.0) Introduction and General Conditions of Bidding.
- 2.0) Primary Specifications. (Including Schedule & Contract Requirements.)
- 3.0) Response Presentation and Review.
- 4.0) Response Form. (Cost)
- 5.0) Instructions and General Requirements.

## 1.0 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 with 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 or 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. (Request for Proposal.)
- 1.2.4 Response – The written, sealed document submitted according to the RFP instructions.
- 1.2.5 RFP Questions / Clarifications – All questions must be submitted prior to the RFP closing and no later than 2:00 P.M. Monday November 20, 2017. Questions are to be emailed to; [rone@co.taney.mo.us](mailto:rone@co.taney.mo.us) “cc” to: [rickf@co.taney.mo.us](mailto:rickf@co.taney.mo.us). All questions received will be answered in one written addendum and emailed to all parties who had previously been part of the original DBI (Direct Bid Invitation) email, or had made email contact during the open RFP questioning timeframe. Addendum email will be sent as close as possible to the day following the deadline listed above. Same addendum will also be posted on the Taney County website in red.
- 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 the Taney County Commission 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.

## 2.0 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, 2017. 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 year’s audits, performed by the Independent Auditor are available in the Auditor’s Office.
- 2.3 Proposed Schedule / Deadlines.
- 2.3.1 October 28, 2017 – November 28, 2017 RFP Release Date / Advertising Period.
- 2.3.2 November 20, 2017 at 2:00 P.M. Deadline for Submitting Questions.
- 2.3.3 November 28, 2017 at 5:00 P.M. Proposal Closing Date.
- 2.3.4 November 29, 2017 at 9:30 A.M. Proposal Opening Date.
- 2.3.5 November 29 - December 10, 2017 Proposal Review and Reference Checking.
- 2.3.6 December 10, 2017 - Contract Award Recommendation to Commission.
- 2.3.7 July 31, 2017 – Audit Completion Deadline.

BIDDER’S INITIALS: \_\_\_\_\_

- 2.4 Engagement Contract Requirements
- 2.4.1 Duration and Renewal -The initial audit services contract shall be for the fiscal year ending December 31, 2017. Taney County shall have the right to renew the audit services contract, and all terms thereof, year by year, for the fiscal years 2017, 2018, 2019 and 2020, by providing written notice of the renewal to the Respondent, said written notice to be provided no later than December one of the fiscal year for which the audit services contract is renewed.
- 2.4.2 Provisions for Termination -Taney County may terminate the audit services contract by providing written notice of termination to the Respondent if Taney County determines any of the circumstances described in Sections 2.4.3, 2.4.4, or 2.4.5 (below) have occurred and termination is appropriate. The termination shall be effective the date written notice of termination is provided to the Respondent.
- 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.
- 2.7 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 as well as supply previous audit information upon request. (Cost, man hours, etc.)
- 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 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.
- 2.11 Designee – Taney County Auditor's Office, PO Box 1407, Forsyth, MO 65653.

### 3.0 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".

BIDDER'S INITIALS: \_\_\_\_\_

- 3.2 Submittal of Responses – Responses must be received by the date and time noted on the title page under “PROPOSAL DEADLINE”. We are not responsible for late or incorrect deliveries from the US Postal Service or any other mail carrier.
- 3.3 Opening – On the date, time and location specified on the title page under “OPENING DATE / TIME”, all timely responses will be opened.
- 3.4 Response Clarification – We reserve the right to reject any or all responses.
- 3.5 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.
- 3.6 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.
- 3.7 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.

4.0 Response Form

4.1 Cost

- 4.2.1 Audit including all required reports 2016: \$ \_\_\_\_\_ single audit cost if required \$ \_\_\_\_\_
- 4.2.2 Renewable for: 2017 \$ \_\_\_\_\_ 2018 \$ \_\_\_\_\_ 2019 \$ \_\_\_\_\_

- 4.3 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.
- 4.4 Proposal Format – The format should include a title page, RFP number, firm name, firm address, phone number, and contact person.
- 4.5 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.

5.0 INSTRUCTIONS AND GENERAL REQUIRMENTS

- 5.1 Delivery of: Sealed Proposals, subject to Instructions and General Conditions and any special conditions set forth herein, will be received at the: Taney County Purchasing Office until the Proposal closing date and time indicated herein for furnishing the County with goods, and or, services as detailed within this RFP. Mail or hand deliver to:  
*Taney County Purchasing Department (Second Floor)  
P. O. Box 1630 (PO Box MUST be used for normal mail.)  
132 David St. (Physical Address MUST be used for package delivery.)  
Forsyth, MO 65653  
Attn: Ron Erickson, Director of Purchasing  
Phone: 417-546-7281 / FAX: 417-546-3931  
[rone@co.taney.mo.us](mailto:rone@co.taney.mo.us)*
- 5.2 Closing: Sealed Proposals must be delivered before 5:00 P.M. central time on Tuesday November 28, 2017 to the Taney County Purchasing Department as listed above. Bidders should take into account all possible risks of their Proposal not arriving in time when electing to mail in Proposals too close to the above closing date. Often the Post Office leaves a “pick up slip” in our PO Box which may / may not allow us time to retrieve said item. It is the Bidder’s responsibility, not the county, nor the Post Office – to ensure their sealed Proposals are delivered in time to the Purchasing Department. (Be extra careful when your Proposal response involves a large package or box.)
- 5.3 The County will not accept any Proposals received after the above listed closing date/time and will consider such late Proposals as NON-RESPONSIVE. They will remain on file unopened.

BIDDER’S INITIALS: \_\_\_\_\_

- 5.4 Opening: Proposals will be opened publicly at 9:30 AM on Tuesday November 29, 2017 and read aloud. (Vendor Names only.)
- 5.5 Proposals may be withdrawn on written request from the Offeror at the address shown in this RFP prior to the time of acceptance of the Proposal.
- 5.6 Sealed Proposals must include three (3) complete marked copies and one (1) marked original all within a single sealed envelope, clearly marked on the outside with your company name and return address, the proposal number and the due date and time. No fax or electronic transmitted Proposals will be accepted.
- 5.7 This County is not responsible for any expenses which proposers may incur in estimating, inspecting, nor preparing and submitting Proposals called for in this Request for Proposal.
- 5.8 The County reserves the right to conduct personal interviews or require presentations of any or all proposers prior to selection. The County will not be liable for any costs incurred by the proposer in connection with such interviews or presentations (i.e. travel accommodations, etc.)
- 5.9 All Proposals submitted shall be binding, and remain firm for ninety (90) calendar days following the opening. Pricing / Costs submitted within this response **MUST BE HONORED** within that set timeframe, **NO EXCEPTIONS**. Offerors should **NOT** respond unless certain on this point.
- 5.10 The Taney County Commission reserves the right to reject any or all Proposals, when such rejection is in the best interest of the County.
- 5.11 Proposals may be awarded to one company or multiple companies; when such award is deemed in the best interest of the County.
- 5.12 County standard payment terms are Net 30 after receipt of invoice. **(NO EXCEPTIONS.)**  
This agreement shall take effect upon the approval by the Taney County Commission.
- 5.13 Sunshine Laws: Due to applicable sunshine laws and regulations concerning public documents, all Proposal responses will be considered public information after award and then become a part of public record releasable to any person or firm that requests it. Requests for copies, of Proposal responses, must be made through the Taney County Clerk's Office (417-546-7202) requiring a Public Service Request Form (PSR). By law charges for time spent as well as a cost per page apply. Payment for copying fees is required prior to the making of copies. (Section 610.026, RSMo.)

BIDDER'S INITIALS: \_\_\_\_\_



**Taney County, Missouri**  
**Independent Auditing Services RFP #201710-387**  
**Addendum, November 20, 2017**

This addendum is issued in accordance with item#1.2.5 in this Request for Proposal and is hereby incorporated into and made a part of the RFP documents. Also, by this formal/official addendum we are meeting the listed timeframe/deadline for answering all submitted questions. Receipt of this addendum will be allowed by email or can be submitted with Bidder's full response. This will be the ONLY Addendum for this RFP.

Specifications for the above noted RFP and the work covered thereby are herein modified as follows, and except as set forth herein, otherwise remain unchanged and in full force and effect:

This office has received the following questions as listed below. Answers, provided by Taney County Auditor Rick Findley are listed below in red.

1. *What date is the County normally ready for the audit fieldwork to begin? **After Jan 31.***
2. *Typically how many auditors are on site and for how many days to complete the audit fieldwork? **2 for 4 to 6 days.***
3. *What were the fees paid for the audit of the year ended December 31, 2016? **\$21000.00***
4. *Did the fees for the audit of the year ended December 31, 2016 include a single audit? **No.***
5. *Do you expect a single audit will be required for the year ended December 31, 2017? **No.***
6. *Are your current auditors being asked to bid? **Yes. It is an open bid process as posted on the County website.***

Thank you.

**By,**  
**Ron Erickson, Director of Purchasing**  
**132 David Street / P.O. Box 1630 Forsyth, Mo. 65653**  
**Phone: 417-546-7281 Fax: 417-546-3931**  
**E-mail: [rone@co.taney.mo.us](mailto:rone@co.taney.mo.us)**

OFFEROR has examined a copy of this Addendum to **Independent Auditing Services RFP #201710-387**, receipt of which is hereby acknowledged:

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Authorized Representative Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Representative Printed Name: \_\_\_\_\_