

REQUEST FOR PROPOSAL 22/23-012

BEE COUNTY AUDITOR'S OFFICE ANNUAL FINANCIAL AUDIT

RESPONSES DUE: THURSDAY, AUGUST 3, 2023 AT 10AM

SEALED, QUALIFIED PROPOSALS SHALL BE DIRECTED TO:

**APRIL A. CANTU
BEE COUNTY AUDITOR
111 S. ST. MARY'S ST., SUITE 101
BEEVILLE, TX 78102**

AND CLEARLY MARKED:

**REQUEST FOR PROPOSAL 22/23-012
ANNUAL FINANCIAL AUDIT**

DO NOT OPEN UNTIL: AUGUST 3, 2023 AT 2PM

RFP PACKAGES WILL INCLUDE: 1 ORIGINAL AND 2 COPIES



BID RESPONSES RECEIVED AFTER THE CLOSING TIME AND DATE WILL BE RETURNED TO THE SENDER, UNOPENED. FACSIMILE (FAX) AND ELECTRONIC (EMAIL) BIDS ARE NOT ACCEPTED BY BEE COUNTY.

REQUEST FOR PROPOSALS FOR BEE COUNTY AUDITOR'S OFFICE ANNUAL FINANCIAL AUDIT

The Bee County Auditor's Office is seeking proposals for an Annual Financial Audit. The Bee County Auditor prepares and administers accounting records for all county funds, verifies the validity and legality of all county disbursements, as well as audits the records of the various county departments.

SECTION I

1. The Bee County reserves the right to reject any and all proposals, which in its judgment is in the best interest of the county and its employees.
2. Proposals shall conform to the attached specifications. Any deviation **will** be grounds for rejection of the proposal.
3. Proposals must be submitted to the Bee County Auditor's Office no later than **August 3, 2023 at 10:00 a.m.**
4. Proposals must be sealed, and clearly marked "**ANNUAL FINANCIAL AUDIT Proposal 22/23-012**".
5. All proposals shall include the Offeror's technical qualification, the pricing information, and any signed certifications. These documents will become part of the contract.
6. This contract will be in effect for a period of one (1) year with an option to renew for four (4) additional one-year periods. Upon approval by the Commissioner's Court of Bee County, the contract will begin on October 1, 2023.

SECTION II

SPECIFICATIONS: FINANCIAL AUDITOR FOR BEE COUNTY

1) SCOPE AND INTENT:

- a) To obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror," to perform a financial and single audit of Bee County, as well as assist in the submission of the Annual Comprehensive Financial Report (ACFR) to the Government Financial Officer's Association (GFOA) for their Certificate of Achievement.
- b) The Offeror shall perform the examination and express an opinion on all Bee County funds in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards, Office of Management and Budget (OMB) Single Audit, and any specific requirements of grantor agencies. It will be the responsibility of the audit firm to be knowledgeable of the requirements and to submit the report thereon.
- c) The Offeror will prepare the Schedule of Expenditures of Federal Awards and all applicable compliance and internal control reviews required by the U.S. General Accounting Office's (GAO) Government Auditing Standards, Office of Management and Budget (OMB) Single Audit, including the Data Collection Form (SF-SA) and the electronic filing of the Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations.

2) PROGRAMS/CONTRACTS/GRANTS:

Federal Revenue Reconciliation- FY23

Agency Name	Federal Grant Program	Contract #	Total Fund Revenue
FEMA/Homeland Sec.	Operation Stonegarden	3909803	\$ 63,859.98
FEMA/Homeland Sec.	Operation Stonegarden	3909804	\$ 122,408.30
HUD/Gen Land Office	CDBG-DR Infrastructure/PMUD	20-065-016-C056	
HUD/TDA	TxCDBG Comm Development (CD)	7220019	\$ 291,628.50
US Treasury Department	State & Local Funds Recovery-ARP	SLFRF-5430	\$ 2,883,626.60
FEMA/Homeland Sec.	TDEM-Courthouse Generator	DR-4332-0279	\$ -
DOJ/TxDOT	STEP Grant	2022-Bee-SO	\$ 4,274.58
HUD/TDA	CDBG Tynan CFC Grant	CFC21-0478	\$ 39,750.00
HUD/Gen Land Office	Local Haz Mitigation Program Plan	22-130-003-D508	
OPJ/DOJ	State Criminal Alien Asst Program	#13599147	\$ 3,062.00
			\$ 3,408,609.96

State Revenue Reconciliation- FY23

Agency Name	State Grant Program	Contract #	Total Fund Revenue
Office of the Attorney General	Texas SAVN/Vine Grant	2218345	\$ 18,592.27
Texas Indigent Defense Commission	Indigent Defense Sustainability Grant	SG-22-220	\$ -
Texas Indigent Defense Commission	Indigent Defense Formula Grant	212-22-013	\$ 31,435.00
Homeland Security Office of the Governor	Border Prosecution Unit (BPU 2-ys)	2536910	\$ 212,691.62
Homeland Security Office of the Governor	Operation Lone Star - HB9	4374201	\$ 126,076.93
Homeland Security Office of the Governor	Local Border Security Program	2996007	\$ 65,168.60
GLO/TxDOT	County Trans Infrastructure Grant (CTIF)	CTIF-02-013	\$ 59,804.12
Homeland Security Office of the Governor	Operation Lone Star - Sheriff	4369701	\$ 304,831.62
			\$ 818,600.16

3) PERFORMANCE:

- a) Bee County's records should be audited through 9/30/2023.
- b) The objectives of the audits are to have you express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepts accounting principles and to report on the fairness of the additional information, as required, when considered in relation to the financial statements taken as a whole.
- c) The objective also includes reporting on internal controls related to the financial statements and compliance with laws, regulations, noncompliance with which could have a material effect on the financial statements in accordance with the U.S. General Accounting Office's (GAO) Government Auditing Standards, Office of Management and Budget (OMB) Single Audit, and any specific requirements of grantor agencies (if necessary).
- d) The audit should include tests of accounting records and other procedures you consider necessary to enable you to express such an opinion and to render the required reports.

4) EXIT CONFERENCE:

- a) An exit conference with the Bee County Auditor and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be discussed with the Bee County Auditor.

5) DELIVERY SCHEDULE:

- a) The Offeror shall deliver fifteen (15) final audit reports to Bee County Auditor's Office no later than March 25th, annually.
- b) Reports may be submitted earlier than the schedule above. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports that do not conform to all of the provisions of this contract, Bee County may, by written notice of default to the Offeror, terminate the whole or any part of this contract.
- c) Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.
- d) Complete Harvester submission of ACFR to Federal Clearing House before March 31st, annually.
- e) Provide assistance to the Auditor with Q&A grading results from GFOA for Certificate of Award (COA) application submission before March 31st, annually.

6) PRICE AND PAYMENT:

- a) The Offeror's proposed price should be submitted. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated.
- b) Payment will be made when Bee County has determined that the total work effort has been satisfactorily completed.
- c) Should Bee County reject a report, Bee County's authorized representative will notify the Offeror in writing of such rejection, giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.
- d) Progress payments will be allowed to the extent that Bee County can determine that satisfactory progress is being made.
- e) Upon delivery of the fifteen (15) final audit reports to Bee County and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

7) AUDIT REVIEW:

- a) To ensure compliance with the audit standards and guidelines, all audit reports prepared under this contract will be presented to and reviewed by Bee County Commissioner's Court in the 4th week of March.

8) TECHNICAL QUALIFICATIONS:

- a) The Offeror, in its proposal, shall, as a minimum, include the following:
 - Prior Auditing Experience
 - Organization, Size, and Structure
 - Staff Qualifications
 - Certifications

9) CERITIFCATIONS:

a) On behalf of the Offeror

- 1) The individual certifies that he or she is authorized to contract on behalf of the Offeror.
- 2) The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- 3) The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- 4) The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- 5) The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- 6) The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- 7) The individual signing certifies that the offender meets the independence standards of the *Government Auditing Standards*.
- 8) The individual signing certifies that he or she is aware of and will comply with the GAO's continuing Education Requirement of 80 hours of continuing education every two years and 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- 9) The individual signing certifies that he or she has read and understands all of the information in this Request for Proposal, including the information on the programs/contracts/grants to be audited.
- 10) The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government.

DATED THIS _____ DAY OF _____, 20_____

OFFEROR'S FIRM NAME

SIGNATURE OF OFFEROR'S REPRESENTATIVE

PRINTD NAME AND TITLE OF INDIVIDUAL SIGNING

SECTION III

INSTRUCTIONS TO VENDOR

Bee County reserves the right to withdraw the request for proposals for any reason or to reject any or all proposals or parts of all any specific proposal or proposals. Bee County further reserves the right to accept part or all of any specific proposal or proposals.

Proposals cannot be altered, amended, or withdrawn by the vendor after the proposal-opening deadline. Any interlineations, alteration, or erasure made before this deadline, must be initialed by the signer of the proposal, guaranteeing authenticity.

Bee County is exempt from Federal Excise and State Sales Tax; therefore, tax must not be included in the proposal price.

All prices quoted by the vendor will remain firm for a minimum of 90 days from the date of the proposal unless otherwise specified by the County or vendor.

All products offered shall be designated Freight On Board (FOB) Destination, with all delivery charges to be prepaid by the vendor. The vendor shall specify date of delivery.

Guarantees and warranties should be attached as a part of the proposal as they may be a consideration in awarding the contract.

The successful vendor's rights and duties awarded by the contract may not be assigned to another without the written consent of Bee County and signed by the County's Authorized Agent. Such consent shall not relieve the assigner of the liability in the event of default by the assignee.

Should there be a decline in the market price of the commodities provided during this contract, then Bee County shall have the benefit of such decline.

The proposal shall be based on, but not necessarily limited to:

- A. Unit price
- B. Total price
- C. Delivery price
- D. Quality and length of warranty
- E. Special needs and requirements of Bee County
- F. Bee County's experience with products proposed
- G. Vendor's past performance record with Bee County
- H. Bee County's evaluation of Vendor's ability

Bee County reserves the right to hold all proposals for thirty (30) days before final decision and ordering is made for this purchase.

Any ambiguity in the proposal as a result of omission, error, and lack of clarity or non-compliance by the vendor with specifications instructions and all conditions of proposing shall be construed in the favor of the County.

Bee County reserves the right to terminate the contract upon ten (10) days written notice if the vendor fails to perform in a manner deemed acceptable to the County. If the County chooses to terminate the contract, or if the vendor cannot supply the product, the second lowest vendor may be given an opportunity to complete the contract.

No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing and shall

not be effective unless signed by an authorized representative of Bee County.

Bee County may, by written notice to the successful vendor, cancel this contract with liability to the vendor if it is determined by the County that gratuities or bribes in the form of entertainment, gifts, or otherwise, were offered or given by the successful vendor, or its agent or representative to any county official, employee or elected representative with respect to the performance of the contract. In addition, the successful vendor may be subject to penalties, as stated in Title 8 of the Texas Penal Code.

Invoices shall be sent directly to:

Bee County Auditor's Office
111 S. St. Mary's St., Suite 101
Beeville, Texas 78102.

Payments are processed after the Auditor's office has been notified that the delivery is complete and has been accepted by an authorized representative of Bee County.

Bee County utilizes an automated purchase order system which requires the release of a purchase order number prior to delivery of all orders, supplies, equipment, and services. Bee County is not responsible for verbal orders placed by an employee outside the County Auditor Department. Vendors should always ask for a purchase order.

If a conflict of interest exists, the offer must be accompanied by a CONFLICT OF IINTEREST QUESTIONNAIRE (FORM CIQ), as described in LGC Sec. 176.006 available upon request.

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ**For vendor doing business with local governmental entity****This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.**

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed._____
Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐

Yes

☐

No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐

Yes

☐

No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7_____
Signature of vendor doing business with the governmental entity_____
Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity.
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.