

SUBMISSION INFORMATION

Franklin County Fiscal Court
Attn: Huston Wells, County Judge/Executive
321 West Main Street
Frankfort, Kentucky 40601

BID/PROPOSAL AUDIT ACCOUNTS BID OPENING DATE:
JULY 9, 2019
TIME: 3:00 P.M.

Submit 1 original and 3 copy(s) of the bid/proposal.

DATE OF RFB/RFP JUNE 12, 2019

REQUEST FOR BID/PROPOSAL INFORMATION

Date: _____ Telephone: _____

Company Name: _____ Fax: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Title: _____

Cell Phone: _____ E-mail: _____

Authorized Signature: _____

The signee hereby certifies that they have read and understand the contents of this solicitation and agree to furnish at the prices shown any or all of the items listed, subject to all instructions, conditions, specifications and attachments hereto. The bidder/offeror affirms to the Franklin County Fiscal Court the ability to meet all requirements and further affirms that the work will be done in compliance with all Federal, State and Local codes, ordinances, and regulations.

**FRANKLIN COUNTY FISCAL COURT
REQUEST FOR BIDS/PROPOSALS: TERMS AND CONDITIONS**

1. **AUTHORITY** This Request for Bids/Proposals is issued pursuant to applicable provisions of the Franklin County Purchasing Ordinance.

BID/PROPOSAL OPENING Sealed bids/proposals will be received at the Franklin County Fiscal Court, Attn: Huston Wells, County Judge/Executive until the date and time specified above, at which time they shall be opened in public. Late bids/proposals shall be rejected and returned unopened to the sender.

2. **BID/PROPOSAL PREPARATION** Bids/Proposals must be submitted on the bid/proposal form when provided and all information and certifications called for must be furnished. Bids/Proposals submitted in any other manner, or which fail to furnish all information or certificates required, may be summarily rejected. Bids may be modified or withdrawn prior to the time specified for the opening of bids/proposals. Bids/Proposals shall be filled out legibly in ink or typewritten with all erasures, strikeouts and corrections initialed in ink by the person signing the bid. The bid shall include the legal name of the bidder, the complete mailing address, and be signed in blue ink by a person or persons legally authorized to bind the bidder/offeror to a contract. Name of person signing should be typed or printed below the signature.
3. **BID/PROPOSAL ENVELOPES** Envelopes containing bids/proposals must be sealed and addressed to the Franklin County Fiscal Court, Attn: Huston Wells, County Judge/Executive. The title of the bid/proposal as specified in the RFB/RFP document must be shown on the outside of the envelope.
4. **ERRORS IN BIDS/PROPOSALS** Bidders/Offerors are cautioned to verify their bids/proposals before submission. Negligence on the part of the bidder/offeror in preparing the bid/proposal confers no right for withdrawal or modification of the bid/proposal after it has been opened. In case of error in the extension of prices in the bid/proposal, the unit prices will govern. All price extensions are to be checked by the buyer to ensure the total bid/proposal is accurate.
5. **RESERVED RIGHTS** Franklin County reserves the right at any time and for any reason to cancel this Request for Bids/Proposals, accept or reject any or all bids/proposals or any portion thereof, or to accept an alternate bid/proposal. Franklin County reserves the right to waive any immaterial defect in any bid. Franklin County may seek clarification from any bidder/offeror at any time and failure to respond promptly is cause for rejection.
6. **INCURRED COSTS** Franklin County will not be liable for any costs incurred by bidders/offers in replying to this Request for Bids/Proposals
7. **AWARD** It is the intent of Franklin County to award a contract to the lowest responsible bidder/offeror meeting specifications. Franklin County reserves the right to determine the lowest responsible bid/offer on the basis of an individual item, groups of items, or in any way determined to be in the best interests of Franklin County. Award will be based on the following factors (where applicable): (a) adherence to all conditions and requirements of the bid/proposal specifications; (b) price; (c) qualifications of the bidder/offeror, including past performance, financial responsibility, general reputation, experience, service capabilities, and facilities; (d) delivery or completion date; (e) product appearance, workmanship, finish, taste, feel, overall quality, and results of product testing; (f) maintenance costs and warranty provisions; and (g) repurchase or residual value.

9. **PRICING** The price quoted for each item is the full purchase price, including delivery to destination, and includes all transportation and handling charges, premiums on bonds, material or service costs, patent royalties and all other overhead charges of every kind and nature. Unless otherwise specified, prices shall remain firm for the contract period.
10. **DISCOUNTS** Prices quoted must be net after deducting all trade and quantity discounts. Where cash discounts for prompt payment are offered, the discount period shall begin with the date of receipt of a correct invoice or receipt or final acceptance of goods, whichever is later.
11. **SPECIFICATIONS** Reference to brand names and numbers is descriptive, but not restrictive, unless otherwise specified. Bids/Proposals on equivalent items will be considered, provided the bidder/offeror clearly states exactly what is proposed to be furnished, including complete specifications. Unless the bidder/offeror specified otherwise, it is understood the bidder/offeror is offering a referenced brand item as specified or is bidding/offering as specified when no referenced, and does not propose to furnish an "equal." Franklin County reserves the right to determine whether a substitute offer is equivalent to and meets the standard of quality indicated by the brand name and number.
14. **SAMPLES** Samples of items, when called for, must be furnished free of expense and, if not destroyed in the evaluation process, will, upon request, be returned at the vendor's expense. Request for the return of samples must accompany the sample and include UPS Pickup Slip, postage or other acceptable mode of return. Individual samples must be labeled with bidder/offeror's name, item reference, manufacturer's brand name and number.
15. **INTERPRETATION OR CORRECTION OF BIDDING DOCUMENTS** Bidder/Offerors shall promptly notify Franklin County of any ambiguity, inconsistency or error which they may discover upon examination of the bidding documents. Interpretations, corrections and changes will be made by addendum. Each bidder/offeror shall ascertain prior to submitting a bid that all addenda have been received and acknowledged in the bid.
16. **VARIANCES** State or list by reference on the reverse side of the Bid/Proposal form herein any variations to specifications, terms and/or conditions.
17. **INDEMNIFICATION** The Seller shall indemnify and hold harmless Franklin County, its agents, officials, and employees from and against all injuries, losses, claims, suits, costs and expenses which may accrue against Franklin County as a consequence of granting the Contract.
18. **DEFAULT** Time is of the essence of this contract and if delivery of acceptable items or rendering of services is not completed by the time promised, Franklin County reserves the right, without liability, in addition to its other rights and remedies, to terminate the contract by notice effective when received by Seller, as to stated items not yet shipped or services not yet rendered and to purchase substitute items or services elsewhere and charge the Seller with any or all losses incurred. Franklin County shall be entitled to recover its attorney's fees and expenses in any successful action by Franklin County to enforce this contract.
19. **INSPECTION** Materials or equipment purchased are subject to inspection and approval at Franklin County's destination. Franklin County reserves the right to reject and refuse acceptance of items which are not in accordance with the instructions, specifications, drawings or data of Seller's warranty (express or implied). Rejected materials or equipment shall be removed by, or at the expense of, the seller promptly after rejection.
20. **WARRANTY** Seller warrants that all goods and services furnished hereunder will conform in all respects to the terms of this solicitation, including any drawings,

specifications or standards incorporated herein, and that they will be free from latent and patent defects in materials, workmanship and title, and will be free from such defects in design. In addition, Seller warrants that said goods and services are suitable for, and will perform in accordance with, the purposes for which they are purchased, fabricated, manufactured and designed or for such other purposes as are expressly specified in this solicitation. Franklin County may return any nonconforming or defective items to the Seller or require correction or replacement of the item at the time the defect is discovered, all at the Seller's risk and expense. Acceptance shall not relieve the Seller of its responsibility.

21. **REGULATORY COMPLIANCE** Seller represents and warrants that the goods or services furnished hereunder (including all labels, packages and container for said goods) comply with all applicable standards, rules and regulations in effect under the requirements of all Federal, State and local laws, rules and regulations as applicable, including the Occupational Safety and Health Act as amended, with respect to design, construction, manufacture or use for their intended purpose of said goods or services. Seller shall furnish "Material Safety Data Sheets" on all chemicals.
22. **EQUAL EMPLOYMENT OPPORTUNITY** Contractor shall comply with the Kentucky Human Rights Act, HRA 344.150 – 344.270 as amended and any rules and regulations promulgated in accordance therewith, including, but not limited to the Equal Employment Opportunity EEO 45.550 – 45.640 which is incorporated herein by reference. Furthermore, the Contractor shall comply with the Employment Discrimination Act, EDA 344.040, 344.050 as amended.
25. **ROYALTIES AND PATENTS** Seller shall pay all royalties and license fees. Seller shall defend all suits or claims for infringement of any patent, copyright or trademark rights and shall hold Franklin County harmless from loss on account thereof.
26. **LAW GOVERNING** This contract shall be governed by and construed according to the laws of the Commonwealth of Kentucky. Pursuant to the provisions of KRS 45A.343, the contractor or vendor is required to reveal to Franklin County any final determination of a violation of KRS Chapters 136, 139, 141, 337, 338 and 342 by the contractor or vendor within the previous five (5) years; and further that said contractor or vendor has been and is in continuous compliance with the provisions of KRS Chapters 136, 139, 141, 337, 341, and 342 for the duration of the contract. The failure of a contractor or vendor to reveal a final determination of a violation to a local government, or to comply with the statutory requirements, is considered grounds for cancellation of a contract and disqualification of the contractor or vendor from eligibility for any Franklin County contracts for a period of two (2) years.
27. **WORKERS' COMPENSATION** A Workers Compensation certificate shall accompany all bidding documents as proof of payment. Franklin County may request proof of Certification at such other times during the life of the Contract as it deems necessary.

GENERAL

The Franklin County Fiscal Court is requesting proposals from qualified accounting firms to perform the County's annual audit for its fiscal year ending June 30, 2019.

REQUIRED SERVICES

1. Perform and complete a financial and compliance audit of the financial statements of all governmental, proprietary including jail commissary fund and fiduciary funds of the County.
2. In accordance with KRS 91A.040 the auditor shall:
 - a. Examine the financial statements of all governmental, proprietary including jail commissary fund and fiduciary funds of the County;

- b. Prepare all audit information in accordance with generally accepted governmental auditing standards, which includes such tests of the accounting records and such auditing procedures as considered necessary in the circumstances. Where the audit covers the use of state or federal funds, appropriate state or federal guidelines and program compliance shall be utilized and determined;
- c. Prepare ten (10) printed bound reports and one (1) unbound report embodying financial statements and opinions.
- d. Express and overall opinion as to whether the statements of revenues and expenditures presents fairly the financial position of the County, or state the reasons why an overall opinion cannot be expressed;
- e. Reviews internal accounting controls, prepares assessment surveys of such control and outlines deficiencies and makes recommendations for improvement of controls;
- f. Be available for consultation on items that will have a material effect on the financial schedule;
- g. Schedule at least one post audit conference with the County Judge Executive and the County Treasurer prior to the preparation of the final completed audit;
- h. Present the completed audit and all accompanying documentation to the state auditor for review as required by KRS.

Special provisions:

- a. Prepare a general audit schedule which outlines anticipated dates for starting the engagement, completing specific components, post audit conference and presentation to the County Judge Executive;
 - b. Schedule a pre-audit conference with the County Treasurer to discuss scheduling procedures related to the audit.
3. Should the circumstance disclosed by the audit call for more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the County in writing of the need for such additional investigation and the changed agreement shall comply with KRS 91A.040. Any evidence of fraud, such as misappropriation, misfeasance, malfeasance, embezzlement, defalcation or illegal acts shall be immediately reported to the County Attorney, Attorney General and the Auditor of Public Accounts.

4. Provided Information:

- a. Upon request from the bidder the County will provide the report of the Fiscal Year 2018 audit.

5. Proposal Submissions:

- a. **FIRM INFORMATION** Include the firm name, size, address of office responding, telephone number, contact person with title, and historic information on establishment including parent company, if applicable. State local presence in the region, if any, and indicate the office locations(s) where the majority of work will be performed.
- b. **QUALIFICATIONS** Provide all of the following information; the types of services offered, the firm's in-house capabilities and those services which are typically subcontracted to outside firms; the number of professional CPA's on staff who have worked on audits of a similar nature.

- c. **EXPERIENCE** Provide a summary table listing county/municipal audits completed by the firm within the last three years. List the experience providing assistance to local governments implementing of GASB34. The fiscal year being audited is Franklin County's first year of implementing GASB34.
- d. **STAFFING.** Provide the names of the key people who would be available and proposed for assignment to the audit. Include a resume in a standard format, providing title, length of time with the firm, previous employment and total years of experience, professional registrations, awards, and a brief summary of related experience. Each resume should not exceed two (2) pages.
- e. **QUALITY ASSURANCE AND QUALITY CONTROL PROCEDURES.** Provide a description of the techniques used by the firm to provide quality control and assurance.
- f. **REFERENCES.** Provide complete list of references, including contact person and telephone number for at least five governmental auditing accounts performed in Kentucky.

6. Bid Pricing:

All proposed cost/hours are as bid as a flat rate fixed price. No additional cost/hours will be accepted.

FISCAL YEAR 2019 AUDIT \$ _____

Proposed Completion Date: _____

Franklin County Fiscal Court is subject to Continuing Disclosure Requirements (CDR) related to Public Properties Corporation (PPC) Debt. Deadlines are within 210 days of completion of Fiscal Year (January 26) and no later than 9 months after completion of Fiscal Year (March 31).

**COUNTY OF FRANKLIN, KENTUCKY
SOLICITATION OF PROPOSAL TO CONDUCT AUDIT
SUPPLEMENTAL DATA**

1. Franklin County uses accounting software including:

Software Solutions – General Ledger
Paycor – Payroll
Software Solutions – Accounts Payable
Gov Collect – Occupational License

2. During the audit, the entire accounting department staff will be available to assist the auditor. Every effort is made to provide requested data as quickly as possible.

PAYMENT FOR WORK

Payment to the Bidder will be made upon presentation of a properly documented Invoice. No state use taxes are applicable. All billing should be made to the Franklin County Fiscal Court.

DEFAULT OF CONTRACT

The Franklin County Fiscal Court reserves the right to cancel the contract and to render services elsewhere without penalty or total due if services are not completed within three (3) months of proposed completion date.

BID NOTICE

Pursuant to the provisions of KRS 45A.343, the contractor or vendor is required to reveal to the County any final determination of a violation of KRS Chapters 136, 139, 141, 337, 338 and 342 by the contractor or vendor within the previous five (5) years; and further that said contractor or vendor has been and is in continuous compliance with the provisions of KRS Chapters 136, 139, 141, 337, 341, and 342 for the duration of the contract. The failure of a contractor or vendor to reveal a final determination of a violation to a local government, or to comply with the statutory requirements, is considered grounds for cancellation of a contract and disqualification of the contractor or vendor from eligibility for any County contracts for a period of two (2) years.

The Franklin County Fiscal Court reserves the right to reject any and all Proposals, to waive formalities, and to negotiate with the apparent qualified bidder to such an extent as may be determined by the Fiscal Court.

SUBMITTING THE BID

Sealed Bids are due in the office of Franklin County Fiscal Court, Attn: Huston Wells, County Judge/Executive, 321 West Main Street, Frankfort, Kentucky, 40601 no later than 2:00 P.M., Tuesday, July 9, 2019. Bidders shall submit an executed original of the Bid Form and two (2) copies thereof along with three (3) copies of all supporting documents. All bids must be returned in a sealed envelope and must be clearly marked on the outside of the envelope as a "FCFC AUDIT". Bids not so marked may be rejected at the discretion of the Fiscal Court. Facsimile bids will not be accepted. Opening of the bids will be at 3:00 P.M., Tuesday, July 9, 2019 at the same location as stated above. The County is not responsible for the delivery of mail or other services, therefore only the bids received in the Purchasing Office prior to the opening will be considered.