



Jackson County Board of Commissioners

67 Athens Street
Jefferson, Georgia 30549
Phone: (706) 367-6309
Fax: (706) 367-1505
Email: myarbrough@jacksoncountygov.com

TO: Certified Public Accountants/Financial Auditing Companies

DATE: August 11, 2017

SUBJECT: Request for Proposal for conducting State Mandated Annual Financial Audits

You are invited to submit a proposal to the Jackson County Board of Commissioners, Jefferson, Georgia for conducting the mandatory annual audits required by the State of Georgia for all financial accounts under the management of the Jackson County Finance Department.

Attached hereto are the general conditions, technical specifications, and submittal format.

The written requirements contained in this Request for Proposal (RFP) shall not be changed or superseded except by written addendum from Jackson County Purchasing Department. Failure to comply with the written requirements for this RFP may result in disqualification of the submittal by Jackson County.

Submittals are to be sealed, marked with the vendor's name and address and labeled:
"RFP 170020", "Annual Financial Audit Services" and delivered to:

Jackson County Board of Commissioners
Attention: Purchasing Manager
67 Athens Street
Jefferson, GA 30549

no later than **MONDAY, SEPTEMBER 11, 2017 AT 10:00 AM, local time.**

A qualified interpreter for the hearing impaired is available upon request at least 10 (ten) days in advance of the proposal receipt date. Please call (706) 367-6312 for more information for the hearing impaired. This service is in compliance with the Americans with Disabilities Act (ADA).

Jackson County reserves the right to reject any and all submittals, to waive any technicalities or irregularities and to award contracts based on the highest and best interest of Jackson County.

Inquiries regarding this Request for Proposal (RFP) should be made to Myrna Yarbrough, Purchasing Manager at phone number (706) 367-6309, by fax at (706) 367-2505, or by email myarbrough@jacksoncountygov.com .

JACKSON COUNTY GOVERNMENT

REQUEST FOR PROPOSALS
FOR
ANNUAL FINANCIAL AUDIT SERVICES

SUBMISSIONS ARE DUE AT THE ADDRESS SHOWN BELOW NO LATER THAN

MONDAY, SEPTEMBER 11, 2017 AT 10:00AM, local time

JACKSON COUNTY BOARD OF COMMISSIONERS
ATTENTION: PURCHASING MANAGER
67 ATHENS STREET
JEFFERSON, GA 30549

RFP # 170020

THE RESPONSIBILITY FOR SUBMITTING A RESPONSE TO THIS RFP ON OR BEFORE THE STATED DATE AND TIME WILL BE SOLELY AND STRICTLY THE RESPONSIBILITY OF THE OFFEROR.

ISSUE DATE: AUGUST 11, 2017

**JACKSON COUNTY, GEORGIA
REQUEST FOR PROPOSAL
FOR
ANNUAL FINANCIAL AUDIT SERVICES**

SECTION I - REQUEST FOR PROPOSAL OVERVIEW

A. PURPOSE

Jackson County Board of Commissioners is issuing this Request for Proposal (RFP) to Certified Public Accountants/Financial Auditing Companies for conducting the mandatory annual audits required by the State of Georgia for all financial accounts under the management of the Jackson County Finance Department.

B. INFORMATION TO VENDORS

1. RFP TIMETABLE

The anticipated schedule for the RFP is as follows:

RFP Available	August 11, 2017
Deadline for questions	August 31, 2017 AT 3:00 pm
Submittal deadline	Monday, September 11, 2017 10:00 a.m., local time

2. RFP SUBMISSION:

One (1) original and three (3) copies of the complete signed submittal must be received **MONDAY, SEPTEMBER 11, 2017, by 10:00AM, local time.** Proposals must be submitted in a sealed envelope stating on the outside, the vendor's name, address, the **RFP Number 170020** and title (**Annual Financial Audit Services**) to:

**Jackson County Board of Commissioners
Attention: Purchasing Manager
67 Athens Street
Jefferson, GA 30549**

Hand delivered copies may be delivered to the above address **ONLY** between the hours of 8:30 a.m. and 4:30 p.m. ET, Monday through Friday, excluding holidays observed by the Jackson County Government.

Vendors are responsible for informing any commercial delivery service, if used, of all delivery requirements and for ensuring that the required address information appears on the outer wrapper or envelope used by such service.

The Submittal must be signed by a company officer who is legally authorized to enter into a contractual relationship in the name of the vendor.

3. CONTACT PERSON:

Vendors are encouraged to contact **Myrna Yarbrough, Purchasing Manager at (706) 367-6309, by fax at (706) 367-2505 or email myarbrough@jacksoncountygov.com** to clarify any part of the RFP requirements. All questions that arise prior to the DEADLINE FOR QUESTIONS due date shall be directed to the contact person in writing via facsimile or email. Any unauthorized contact shall not be used as a basis for responding to this RFP and also may result in the disqualification of the vendor's submittal.

Vendors may not contact any elected official or other County Employee to discuss the proposal process or proposal opportunities. Contact of this nature will result in immediate disqualification of the vendor.

4. ADDITIONAL INFORMATION/ADDENDA

Jackson County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date. Vendors should not rely on any representations, statements or explanations other than those made in this RFP or in any addendum to this RFP. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail.

Vendors must acknowledge any issued addenda by including the Addenda Acknowledgement Form with the submittal. Proposals which fail to acknowledge the vendor's receipt of any addendum will result in the rejection of the offer if the addendum contains information which substantively changes the Owner's requirements

5. LATE SUBMITTAL, LATE MODIFICATIONS AND LATE WITHDRAWALS

Submittals received after the due date and time will not be considered. Modifications received after the due date will not be considered. Jackson County Government assumes no responsibility for the premature opening of a proposal not properly addressed and identified, and/or delivered to the proper designation.

6. REJECTION OF PROPOSALS

Jackson County Government may reject any and all submittals and reserves the right to waive any irregularities or informalities in any submittal or in the submittal procedure.

Submittals received after said time or at any place other than the time and place as stated in the notice will not be considered.

7. MIMINUM RFP ACCEPTANCE PERIOD

Valid submittals shall not be withdrawn for a period of 60 days from the date specified for receipt of submittals.

8. NON-COLLUSION AFFIDAVIT

By submitting a response to this RFP, the vendor represents and warrants that such proposal is genuine and not a sham or collusive or made in the interest or in behalf of any person not therein named and that the vendor has not directly or indirectly induced or solicited any other vendor to put in a sham proposal, or any other person, firm or corporation to refrain from submitting and that the vendor has not in any manner sought by collusion to secure to that vendor any advantage over any other vendor.

By submitting a proposal, the vendor represents and warrants that no official or employee of Jackson County Government has, in any manner, an interest, directly or indirectly in the proposal or in the contract which may be made under it, or in any expected profits to arise there from.

9. COST INCURRED BY VENDORS

All expenses involved with the preparation and submission of the RFP to the Jackson County Board of Commissioners, or any work performed in connection therewith is the responsibility of the vendor(s).

10. AMERICANS WITH DISABILITIES ACT (ADA)

A qualified interpreter for the hearing impaired is available upon request at least ten (10) days in advance of the proposal due date. This service is in compliance with the Americans with Disabilities Act (ADA). Please call (706) 367-6312 for more information for the hearing impaired.

11. RFP OPENING

The names of the companies submitting a response to this RFP will be read aloud publicly. A list of names of firms responding to the RFP may be obtained from Myrna Yarbrough, Purchasing Manager, after the RFP due date and time stated herein.

12. TAXES.

Selected vendor will be provided with Jackson County's Sales and Use Tax Certificate of Exemption number upon request.

13. VENDOR INFORMATION

All submissions shall include a completed current W-9. Vendors whose place of business is other than the State of Georgia may be required to provide the Purchasing Manager with copies of your state's regulations and/or laws

concerning the application of certain vendor preference requirements to vendors whose place of business is in the applicable state. Failure to provide this information will result in the disqualification of the vendor from submitting a proposal.

14. INSURANCE

Selected vendor will be required to provide proof of liability and workman's compensation insurance before work can begin on this County project. Workman's Compensation Insurance should be as required by the State of Georgia. General Liability should cover \$1,000,000 per incident.

15. TERMINATION

Federal, State, and other Local government agencies may terminate this Agreement in the event funds are not appropriated for it in future periods; provided, however, that funds are also not appropriated for equipment or services that replace those contracted for under this Agreement. Customer shall be obligated for any future annual period if Company is not notified in writing at least thirty (30) days prior to the beginning for the annual period for which non-appropriation is being claimed.

16. ANTI-DISCRIMINATION

By submitting a response to this RFP, all perspective contractors certify to Jackson County that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended.

17. ILLEGAL IMMIGRATION REFORM AND ENFORCEMENT ACT OF 2011

Vendors submitting a response to this RFP must complete the Contractor Affidavit under O.C.G.A. §13-10-91(b)(1) which is provided with the RFP package to verify compliance with the Illegal Immigration Reform and Enforcement Act of 2011.

- A. The form must be signed by an authorized officer of the contractor or their authorized agent.
- B. The form must be notarized.
- C. The contractor will be required to have all subcontractors and sub-subcontractors who are engaged to complete physical performance of services under the final contract executed between the County and the contractor complete the appropriate subcontractor and sub-subcontractor affidavits and return them to the County a minimum of five (5) days prior to any work being accomplished by said subcontractor or sub-subcontractor. Format for this affidavit can be provided to the contractor if necessary.

SECTION II - GENERAL CONDITIONS

1. Purpose:

Jackson County Board of Commissioners is issuing this Request for Proposal (RFP) to Certified Public Accountants/Financial Auditing Companies for conducting the mandatory annual audits required by the State of Georgia for all financial accounts under the management of the Jackson County Finance Department.

2. Contract Period:

Any contract resulting from this RFP shall be for a period of 30 months starting on January 1, 2018 and continuing to June 30, 2020. The County's fiscal year runs from January 1st through December 31st therefore, this contract will allow for the audits of FY 2017, FY 2018, and FY 2019. This contract may be extended for up to two (2) extensions with each extension covering a period of one-year. Therefore, in total this audit services RFP may include up to five (5) fiscal years. The sample contract provided with this RFP will be used by the Board of Commissioners to engage the vendor selected as a result of this RFP process (See Appendix D). If this contract is not to be automatically renewed, the County will provide the vendor with notice in writing not later than 30 days prior to the end of the initial contract period or prior to the end of the extension period.

3. Project Scope:

A. 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 Proposal. Copies of prior audit reports can be reviewed at www.jacksoncountygov.com on the Finance web-page under the Government tab.

B. STATEMENT OF NEEDS

AUDIT REQUIREMENTS

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 and the Official Code of Georgia Annotated. A Single Audit is required as a part of the annual audit, therefore the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards (GAAS), 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.

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, each major fund, and the aggregate remaining fund information and the respective changes in financial position, 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 non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole. In addition, to determine whether accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.
2. To obtain an understanding of internal control over financial reporting sufficient to plan the audit by performing procedures to understand both the design of controls relevant to an audit of financial statements and whether they have been placed in operation, and assess control risk, in accordance with the American Institute of Certified Public Accountants Statement on Auditing Standards (SAS) Number 55, Consideration of Internal Control in a Financial Statement Audit, as amended by SAS Number 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55; and SAS No. 94, The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit..
3. To provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of laws and regulations that have a direct and material effect on the determination of financial statement amounts in accordance with SAS Number 54, Illegal Acts by Clients, as described in SAS Number 74, Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance, and to provide reasonable assurance about whether the financial statements are free of material misstatements (whether caused by error or fraud), as described in SAS Number 99, Consideration of Fraud in a Financial Statement Audit, and SAS Number 47, Audit Risk and Materiality in Conducting an Audit (as amended by SAS Nos. 82, 96, and 98). The Codification of Statements on Auditing Standards, Section AU 317 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 resulting from violations of provisions of contracts or grant agreements that 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 determination of financial statement amounts or other financial data significant to the audit objectives, auditors should apply audit procedures specifically directed to ascertain whether violations of provisions of contracts or grant agreements have occurred or are likely to have occurred. In addition, auditors should be alert to situations or transactions that could be indicative of abuse, and if indications of abuse exist that could significantly affect the financial statement amounts or other financial data, auditors should apply audit procedures specifically directed to ascertain whether abuse has occurred and the effect on the financial statement amounts or other financial data.
5. To consider the results of previous audits and attestation engagements and follow up on known significant findings and recommendations that directly relate to the objectives of the audit being undertaken.
6. To ensure that audit documentation related to planning, conducting, and reporting on the audit should contain sufficient information to enable an experienced auditor who has had no previous connection with the audit to ascertain from the audit documentation the evidence that supports the auditors' significant judgments and conclusions. Audit documentation should contain support for findings, conclusions, and recommendations before auditors issue their 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 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 verify and test expenditures of the government's Special Purpose Local Option Sales Tax funds. 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.

9. To verify that personal service, travel, and per diem and fees reports submitted to the State Auditor agree to the financial records maintained by the government entity and, if necessary, to prepare a reconciliation of the reports to the financial records.

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 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. Auditors should include in their report on the financial statements either a (1) description of the scope of the auditors' testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements and the results of those tests or (2) reference to the separate report(s) containing that information. If auditors report separately, the opinion or disclaimer should contain a reference to the separate report containing this information and state that the separate report is an integral part of the audit and should be considered in assessing the results of the audit.

The auditor's 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.

A sample copy of a Special Purpose Local Option Sales Tax report should be included with proposal.

- b. Report on Internal Controls.

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should describe the scope of the auditor's

testing of compliance with laws and regulations and present the results of those tests. The report should also describe the scope of the auditor's testing of internal control and present the results of those tests. Also separate identification and written communication of all reportable conditions, including those reportable conditions that are individually or cumulatively material weaknesses, is required. As stated in paragraph 5.12 of Government Auditing Standards, "auditors should report, as applicable to the objectives of the audit (1) deficiencies in internal control considered to be reportable conditions as defined in AICPA standards, (2) all instances of fraud and illegal acts unless clearly inconsequential, and (3) significant violations of provisions of contracts or grant agreements and abuse".

- c. Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133. The auditor is required to express an opinion on whether the government entity complied with laws, regulations, and with the provisions of contracts or grant agreements which could have a direct and material effect on each major program and, where applicable, refer to a separate schedule of findings and questioned costs. The report on internal control over major programs should describe the scope of testing internal control and the results of the tests, and, where applicable, refer to a separate schedule of findings and questioned costs.
- d. In accordance with OMB Circular A-133, 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 as to whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion as to 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: Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards (Chapter 10 contains guidance on auditor reporting requirements and other communication considerations).
- e. In accordance with OMB Circular A-133, a schedule of findings and questioned costs is required and should include the following three components: (1) a summary of the auditor's results; (2) findings related to the financial statements which are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.
- f. In accordance with OMB Circular A-133, a single audit(s) may be conducted based on threshold amounts awarded from grants and must be reflected in a schedule of federal awards (SEFA) which shall be prepared in accordance within all guidelines and within generally accepted accounting practices.

- g. In accordance with Government Finance Officers Association (GFOA) and Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB), **preparation of a Comprehensive Annual Financial Report shall be required by the firm with limited assistance from County staff.** The CAFR shall include all required sections for the period being audited and any additional or non-mandatory sections such as Management Discussion & Analysis (MD&A). In addition to any newly required sections for the audited year, the CAFR should include all sections as demonstrated in the FY 2016 CAFR document. If a firm wishes to suggest any alternatives to RFP items, such alternatives must be clearly specified and described in a memo accompanying the proposal.
 - h. Operational assistance may be required on a temporary basis with respect to year-end closing tasks. This may require periods of daily on-site assistance if requested.
 - i. Adjusting and/or reclassifying journal entries shall be given to the County Finance Department at the conclusion of the audit and must be in a format suitable to enter into the current accounting and ledger software system.
2. Fifteen (15) printed copies and one electronic version with a PDF version of the above reports are required.
 3. A written management letter containing matters not included in the auditor's report on compliance and on internal control over financial reporting shall be prepared and presented to the government entity's director at the conclusion of each audit. This letter shall address all exceptions in accounting practices, immaterial instances of noncompliance with laws and regulations, and deficiencies in the internal control that are not reportable conditions as defined in American Institute of Certified Public Accountants Codification of Statements on Auditing Standards, Section AU 325. Such immaterial instances of noncompliance and deficiencies in internal control that are not reportable conditions should be referred to in the report on compliance and on internal control over financial reporting (see Government Auditing Standards, paragraphs 5.16 and 5.20). **It is important to note that all audit findings required to be reported under OMB Circular A-133 must be included in the schedule of findings and questioned costs; a separate letter may not be used to communicate such matters to top management in lieu of reporting them as audit findings in accordance with OMB Circular A-133.** The auditor must offer recommendations for appropriate corrective action for each item contained in the management letter.
 4. Any other reports required shall be submitted to the government entity upon request.
 5. 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 the Jackson County Finance Director, 67 Athens Street, Jefferson, GA 30549.

6. The auditor shall send copies of the reports listed above directly to the Jackson County Finance Director, 67 Athens Street, Jefferson, GA 30549.

C. **PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS**

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. Each firm must complete the Appendix B Pre-qualification Form to be considered by the review team.
- b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. 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 RFP. 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. All cost component documentation should be included in a separate sealed envelope clearly labeled as to contents. Proposals should be organized in accordance with Attachment C: Model Format of Proposal.

2. Oral presentation: Auditors who submit a proposal in response to the RFP 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. Whether an oral presentation is requested is an option of the government entity but not a requirement.

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.

TECHNICAL COMPONENT OF PROPOSAL

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 work plan to accomplish the scope defined in the RFP, 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 proposals. 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.
5. 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.
6. For the firm's office that would be assigned responsibility for the audit, list all county government clients where audit were performed in the last three (4) years that are similar to the engagement described in this request for proposals. 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.

7. The proposal should include a timeline in regards to the schedule of completion of the audit performed.
 - b. There should be no dollar units or total costs included in the technical component of the proposal.
8. The firm must demonstrate the ability to utilize the system-generated reports and data produced by the County Finance Department and other County agencies without additional time constraints placed on the County entities for data clean-up or conversion. The firm shall have the ability to make the necessary data conversions work within its own software.

COST COMPONENT OF PROPOSAL

For use following the technical phase of the procurement, the following information must be included in a **separate sealed** envelope marked "For Cost Phase Only" as specified in this RFP:

- Total hours required to complete the engagement for the first year by personnel levels, i.e. total hours for partner, manager, supervisor, senior and junior.
- Total fees for audit services by contract year.
- An amount of professional services, in hours, allowed for the first year without additional cost to the government entity. Such services will not be directly related to the annual audit.
- Preparation of the financials on behalf of the client **should be included** in the cost estimate provided.

Out-of-pocket expenses for firm personnel (e.g. travel, lodging and subsistence) will be reimbursed at the rates used by the government entity for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format recommended in Attachment C. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. By submitting a proposal, the proposer certifies that the firm will accept reimbursement for travel, lodging and subsistence at the prevailing rates for employees of the government entity.

D. **EVALUATION AND AWARD CRITERIA**

The following factors will be considered during the evaluation:

1. TECHNICAL FACTORS
 - a. 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.
 - Understanding of the County's structure
- b. Technical experience of the firm.
- c. Qualifications of staff, including recent pertinent continuing education.
- d. Size and structure of the firm.
- e. Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.
- f. The firm's current work with other county partner agencies including but not limited to the Water & Sewerage Authority, Department of Family and Children's Services, Chamber of Commerce, Health Department, Industrial Development Authority, etc.
- g. Additional professional services available in timely manner.

2. COST FACTORS

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. The general approach is to first identify all qualified, responsive proposers and then to award the audit to the lowest cost proposer in that group.

If there is reason to believe that an unreasonably low proposal has been made, it will be rejected. One method of measuring reasonableness is to divide the proposed cost by a reasonable average hourly rate to show hours of effort that might be expected.

Any proposal which does not include all the required statements and affirmations called for in this RFP will be automatically rejected as not being responsive.

E. GENERAL TERMS AND CONDITIONS

A Form of Agreement for Audit Services will be executed between the auditor and the government entity is included herein as Attachment D. Sections VI and VII contain general and special terms and conditions which will be incorporated into the Agreement by reference.

1. 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.

2. 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.

3. 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.

4. INVOICES

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor to: Jackson County Finance Director, 67 Athens Street, Jefferson, GA 30549 for approval prior to payment by the government entity.

5. 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.

6. 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.

7. DEFAULT

In case of failure to deliver 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.

F. SPECIAL TERMS AND CONDITIONS

1. 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.

2. CANCELLATION OF CONTRACT

The government entity reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, **upon 30 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 workpaper relating to the audit.

3. AUDIT

The auditor hereby agrees to retain all books, records, working papers, and other

documents relative to this contract for **three (3) years** after final payment. 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.

4. REVIEW AND MONITORING

The government entity reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. This responsibility will be the responsibility of the Jackson County Finance Director.

5. 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.

6. 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. If necessary, a Change Order will be executed in writing to cover the scope of the additional audit work and cost.

7. 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 names, qualifications and experience of their proposed subcontractors. 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.

8. PROPRIETARY INFORMATION

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

9. OFFICE HOURS/LOCATION/PARKING

Office space and a telephone will be provided for the representative of the auditor to perform all fieldwork. 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, the government entity's accounting department will prepare schedules and other data. It is the government entity's policy to aid in the audit process where deemed feasible and

appropriate to help reduce costs. The Jackson County Finance Director 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.

10. INTEGRATED AGREEMENT

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

11. 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.

12. 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 or may require an approved written Change Order.

13. 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 a change to the agreement and will require a written Change Order signed by both parties.

14. 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 proposals 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 a Change Order 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.

15. SEPARATE BILLINGS FOR SPECIFIC COUNTY ENTITIES

For audit or compilation work conducted on any of the various entities of the government that are beyond the general scope of performing the audit work and creating a CAFR for the core governmental funds, a separate billing schedule shall be performed, in example, a different billing statement for each fire district audited individually.

4. Property Description:

The primary location at which the audit will be conducted will be 67 Athens Street, Jefferson, Georgia 30549. However, during the course of the audit, the audit team may be required to conduct on-site visits to the various departments being audited to ensure the accuracy of records or to review processes as part of the audit function.

5. Administration:

The project will be administered by the Jackson County Board of Commissioners through the Director of the Jackson County Finance Department who will be the main point of contact for all questions during the conduct of the audit.

6. Procedures and Miscellaneous Items:

- A. All questions shall be submitted in writing (e-mail is acceptable) and shall be communicated to all firms responding to this RFP.
- B. All materials submitted in connection with this RFP will be public documents and subject to the Open Records Act and all other laws of the State of Georgia, the United States of America and the open records policies of the Jackson County Board of Commissioners. All such materials shall remain the property of the Jackson County Board of Commissioners and will not be returned to the respondent.
- C. All respondents to this RFP shall hold harmless the Jackson County Board of Commissioners, and any of their officers and employees from all suits and claims alleged to be a result of this RFP. The issuance of this RFP constitutes only an invitation to present a proposal. The Jackson County Board of Commissioners reserves the right to determine, at its sole discretion, whether any aspect of a respondent's submittal meets the criteria in this RFP. The Jackson County Board of Commissioners also reserves the right to seek clarifications, to negotiate with any vendor submitting a response, to reject any or all responses with or without cause, and to modify the procurement process and schedule. In the event that this RFP is withdrawn or the project canceled for any reason, the Jackson County Board of Commissioners shall have no liability to any respondent for any costs or expenses incurred in connection with this RFP or otherwise.

- D. The RFP is subject to the provisions of the Jackson County Purchasing Manual and any revisions thereto, which are hereby incorporated into this RFP in their entirety except as amended or superseded herein.
- E. Failure to submit all the mandatory forms from this RFP package shall be just cause for the rejection of the qualification package. However, Jackson County reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a bid as non-responsive.
- F. Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. This shall not affect offers of discounts for payment less than 30 days, however.
- G. In case of failure to deliver services in accordance with the contact terms and conditions, Jackson County, after due oral or written notice, may procure substitute services from other sources and hold the contractor responsible for any resulting additional purchasing and administrative costs. This remedy shall be in addition to any other remedies which Jackson County may have.
- H. By submitting a qualification package, the vendor is certifying that they are not currently debarred from bidding on contracts by any agency of the State of Georgia, nor are they an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of Georgia.
- I. Any contract resulting from this RFP shall be governed in all respects by the laws of the State of Georgia and any litigation with respect thereto shall be brought in the courts of the State of Georgia. Then contractor shall comply with applicable federal, state, and local laws and regulations.
- J. It is understood and agreed between the parties herein that Jackson County shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.
- K. Historical Statistics/Timeline: Past fees were \$67,000 per annual audit. Additional separate amounts were paid for various fire departments ranging from \$1500 to \$2500. The number of journal entries made in last year's audit were 18 reclassifying entries and 13 adjusting journal entries. Software used by elected officials includes ICON, Manatron, and QuickBooks. The Senior Center uses a state software program. Audit timeline is March – items sent to auditor; April – on site fieldwork; May – any follow-up; early June – drafts to be delivered. Deadline for our report to the state is June 30.

7. Final Selection:

Following review of all qualified proposals, selection of a suitable vendor, and preliminary contract negotiations, a recommendation will be made to the Jackson County Board of Commissioners by the project representative. Following Commission approval, the County will complete contract negotiations.

The Jackson County Board of Commissioners reserves the right to accept the response that is determined to be in the best interest of the County. The County reserves the right to reject any and or all proposals.

Every vendor submitting a proposal must complete the form showing compliance with the **Illegal Immigration Reform and Enforcement Act of 2011, OCGA §13-10-90(b)(1)**. The form is provided with this RFP package.

ADDENDA ACKNOWLEDGEMENT

The vendor has examined and carefully studied the Request for Proposals and the following Addenda, receipt of all of which is hereby acknowledged:

Addendum No. _____

Addendum No _____

Addendum No. _____

Addendum No. _____

_____ Authorized Representative/Title (Print or Type)	_____ Authorized Representative (Signature)	_____ (Date)
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Vendors must acknowledge any issued addenda. Proposals which fail to acknowledge the vendor's receipt of any addendum will result in the rejection of the offer if the addendum contained information which substantively changes the Owner's requirements.

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL.

Illegal Immigration Reform and Enforcement Act of 2011
CONTRACTOR AFFIDAVIT UNDER O.C.G.A. §13-10-91(b)(1)

The Jackson County Board of Commissioners and Contractor agree that compliance with the Illegal Immigration Reform and Enforcement Act of 2011 are conditions of this Agreement for the physical performance of services.

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the individual, firm, or corporation which is engaged in the physical performance of services on behalf of the Jackson County Board of Commissioners has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. §13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present and affidavit to the contractor with the information required by O.C.G.A. §13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

E-Verify Employment Eligibility Verification User Identification Number

Date of Authorization to Use Federal Work Authorization Program

NAME OF CONTRACTOR

Annual Audit Services for Jackson County Finance
Name of Project

Jackson County Board of Commissioners
Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 20__ in _____ (City), _____ (State).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE ____ DAY OF _____, 20__

Notary Public

My Commission Expires: _____

ATTACHMENT A: GOVERNMENT ENTITY AND RECORDS INFORMATION

The Jackson County Board of Commissioners reports the following major governmental funds – general, capital projects debt service, SPLOST, Health Insurance. Along with several other non-major funds. Major fiduciary funds are private purpose trust and agency funds. The basis of accounting for each fund conforms to the accounting principles set forth by the Governmental Accounting Standards Board (GASB).

For additional information refer to the Jackson County annual financial report for year ending December 31, 2016.

The Jackson County Board of Commissioners uses the Harris Open Windows financial management system. This system processes transactions of the following function: budgeting, accounts payable, accounts receivable, and general ledger. Payroll and human resources are managed under the KRONOS payroll system that has a feed into the finance system.

The Jackson County Finance Department staff will be available during the audit to assist the firm by providing information, documentation and explanations. Most of the financial support documents are scanned into Laser fiche and access to this database will be made available to the auditing firm. Staff shall also be available to reproduce documents and pull documents, as necessary.

Jackson County Financial Department staff expects to prepare the following for the firm (with minimal/immaterial assistance):

1. Trial Balance.
2. Bank reconciliations
3. Subsidiary Ledgers.

ATTACHMENT B: PRE-QUALIFICATION FORM

To be answered by auditing firm submitting a proposal

Note: This information should be included with the submitted proposal

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 LETTERS 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?	_____	_____

CHECK ONE

YES NO

5. Special Governmental Audit Requirements: Is Contractor Firm familiar with the AICPA's ethical ruling called Interpretation 501-3, "Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits"? (According to this ruling, 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. Also, the auditor must report any deviations from the agreed-upon engagement procedures.)

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, the provisions of OMB Circular A-133 and AICPA Statement of Position 98-3, 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 Work paper: Does Contractor Firm agree to keep work paper and reasonable records to support work claims for at least **3 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.)

CHECK ONE

YES NO

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 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 RFP: Does Contractor Firm agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP?
- _____

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

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 RFP. The following outline includes all the information called for in the RFP.

COMPLETE COPY OF THE REQUEST FOR PROPOSALS

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

TECHNICAL COMPONENT OF PROPOSAL

Title Page

Show the RFP 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 RFP 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 proposals should be provided.

Proposer's Approach to the Audit

Submit a work plan to accomplish the scope defined in Section III of this RFP. 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".

COST COMPONENT OF PROPOSAL (To be included in a SEPARATE SEALED envelope)

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs for which the requested work will be done. State the amount of professional services, in hours, allowed each year without additional cost to the auditee. A separate all-inclusive fee must be stated for each audit for each year.

The recommended format of the cost component is shown on the following page.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE FISCAL YEARS 2017- 2021 FINANCIAL STATEMENTS
 (Complete one Schedule for each year covered by the proposal)

	HOURS	HOURLY RATES	TOTAL
PARTNERS	_____	_____	_____
MANAGERS	_____	_____	_____
SUPERVISORY STAFF	_____	_____	_____
OTHER (SPECIFY)	_____	_____	_____
TOTAL FOR SERVICES DESCRIBED IN RFP			_____
OUT OF POCKET EXPENSES (as defined in RFP)			
MEALS AND LODGING			_____
TRANSPORTATION			_____
OTHER (SPECIFY)			_____
TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT			_____
AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED FOR _____ YEAR WITHOUT ADDITIONAL COST			_____

ATTACHMENT D: FORM OF AGREEMENT

STATE OF GEORGIA,
COUNTY OF JACKSON:

AGREEMENT FOR AUDIT SERVICES

THIS AGREEMENT FOR AUDIT SERVICES, hereinafter referred to as "Agreement", is made and entered into as of the _____ day of _____, 2017, (the "Date Hereof"), by _____ and _____ between _____ a (sole proprietorship, general or limited partnership, professional corporation or business corporation) whose agent and address for purposes of this agreement is _____

hereinafter referred to as "the Auditor" and _____, a the Jackson County Board of Commissioners, whose address for the purposes of this Agreement is 67 Athens Street, Jefferson, Georgia, 30549, herein referred to as "the Auditee".

WITNESSETH THAT:

WHEREAS, the Auditee is a County Government established by legislative action of the State of Georgia; and

WHEREAS, the Auditee is required by the State of Georgia to be audited on a regular basis in accordance with certain specified audit standards; and

WHEREAS, the Auditor is a (describe private entity) organized under the laws of the State of Georgia engaged in the practice of accountancy and business of performing professional audit services; and

WHEREAS, the Auditee desires to utilize the professional services of the Auditor, in accordance with the needs, requirements, terms and conditions contained in a Request for Proposals, Number 170020 (the "RFP"), and the proposal (the "Auditor's Proposal") submitted by the Auditor in response to the RFP, which RFP and Auditor's Proposal are attached hereto and by this reference incorporated herein; and

WHEREAS, the Auditee awarded the contract for audit services to the Auditor in accordance with the RFP and in reliance upon the representations and certifications contained in the Auditor's Proposal; and

WHEREAS, the Auditor and Auditee desire to document the terms and conditions of their Agreement.

NOW, THEREFORE, for and consideration of the mutual covenants contained herein, the receipt and sufficiency of which is hereby acknowledged, it is agreed as follows:

Article 1

BASIC AGREEMENT

The Auditor will perform professional audit services in accordance with the Audit Requirements, Reporting and Delivery Requirements, General Terms and Conditions, and Special Terms and Conditions of the RFP. The Auditee will provide the information required by the RFP. The Auditor shall be compensated for its services as provided in the RFP and the Auditor's Proposal.

Article 2

COVENANTS AND REPRESENTATIONS

2.1 Covenants of the Auditor. The Auditor shall perform professional audit services in accordance with the Auditor's Proposal and the Audit Requirements, Reporting and Delivery Requirements, General Terms and Conditions, and Special Terms and Conditions contained in the RFP, and any attachments thereto, all of which are by this reference incorporated herein.

2.2 Covenants of the Auditee. The Auditee will provide to Auditor all information reasonably necessary, useful or customary pursuant to both standard accounting and auditing practices and customary within Auditee's trade or business activities.

2.3 Representations. To induce the Auditee to enter into this Agreement, the Auditee shall be entitled to rely upon the representations and certifications made by the Auditor in the Auditor's Proposal, without independent investigation and verification, and each such representation or certification shall be deemed to be material to this Agreement. The person negotiating and executing this Agreement on behalf of the Auditor has the full right, power, and authority to enter into, execute and perform this Agreement in accordance with the terms hereof, and when executed and delivered, this Agreement will constitute a valid and binding obligation of the Auditor and will be enforceable in accordance with the terms thereof.

ARTICLE 3

FEES

3.1 The Auditor shall be paid for its services as provided in the schedule of fees and expenses submitted by the Auditor in the Auditor's Proposal in the sealed dollar cost bid as stated in the Cost Component of the RFP, which are by this reference incorporated herein. Additional services shall be compensated in the manner set forth in the Addendum to this Agreement, at the same rates as set forth in the schedule of fees and expenses submitted by the Auditor in the Auditor's Proposal.

ARTICLE 4

CONTINGENCIES

4.1 Contingent Obligations of the Auditee. The obligations of the Auditee are subject to the following conditions:

4.1.1 The ability of the Auditee to carry out the terms of this Agreement in accordance with the laws and Constitution of the State of Georgia.

4.1.2 The timely performance by the Auditor of each and every covenant, agreement, and obligation imposed upon the Auditor in this Agreement.

4.1.3 The truth and accuracy as of the Date Hereof of each and every representation made by the Auditor.

4.1.4 This Agreement is expressly made subject to other laws affecting its subject matter. In the event of any conflict between such laws and this Agreement, such laws shall take precedence.

4.2 Contingent Obligations of the Auditor. The obligations of the Auditor are subject to the following conditions:

4.2.1 The timely performance by the Auditee of each and every covenant, agreement, and obligation imposed upon the Auditee in this Agreement.

ARTICLE 5

TERM

This Agreement shall have an initial term of up to thirty (30) months, commencing on January 1, 2018 and terminating on June 30, 2020 and be subject to renewal for two additional one-year terms, if the Auditee gives notice of its election to renew the Agreement within 120 days prior to the end of the term. The contract is subject to termination without prejudice by either party when providing a 30 day written notice as outlined in the RFP.

ARTICLE 6

NOTICES

All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and given or served either in person or by United States Mail, postpaid, registered or certified with Return Receipt Requested, showing the name of the recipient and the date of delivery. Notices shall be addressed to the party or parties identified and at the address as set forth in the introductory paragraph of this Agreement, and the date upon which such notice is delivered shall be deemed the effective date thereof. Either party may, from

time to time, by five (5) days' prior written notice to the other party, specify a different agent or address to which notices can be delivered. Rejection or other refusal to accept a notice or inability to deliver a notice because of a changed agent or address of which no notice was given shall constitute receipt of the notice on the date when personal service is attempted or the date of the postmark, if mailed.

ARTICLE 7

RIGHTS CUMULATIVE

All rights, powers, and privileges conferred hereunder shall be cumulative and not restrictive of those given by law.

ARTICLE 8

NON-WAIVER

No failure of the Auditee to exercise any right or power given to the Auditee under this Agreement, or to insist upon strict compliance by the Auditor with the provisions of this Agreement, and no custom or practice of the Auditee or the Auditor at variance with the terms and conditions of this Agreement, shall constitute a waiver of the Auditee's right to demand exact and strict compliance with the terms and conditions of this Agreement.

ARTICLE 9

CONTINUITY

Each of the provisions of this Agreement shall be binding upon and inure to the benefit and detriment of the Auditor and the Auditee and the heirs, devisees, legatees, legal representatives, successors and assigns of the Auditor and the Auditee.

ARTICLE 10

DATE FOR PERFORMANCE

If the time period by which any right, option or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, or by which the Closing must be held, expires on a Saturday, Sunday or legal holiday, then such time period shall be automatically extended through the close of business on the next regularly scheduled business day.

ARTICLE 11

TIME OF THE ESSENCE

All time limits stated herein are of the essence of this Agreement.

ARTICLE 12

CAPTIONS

The brief headings or titles preceding each provision hereof are for purposes of identification and convenience only and should be completely disregarded in construing this Agreement.

ARTICLE 13

COUNTERPARTS

This Agreement is executed in two (2) counterparts which are separately numbered but each of which is deemed an original of equal dignity with the other and which is deemed one and the same instrument as the other.

ARTICLE 14

NO ASSIGNMENT, NO THIRD PARTY BENEFICIARIES

14.1 This Agreement is a personal retention of Auditor as an independent contractor. Auditor must perform by utilizing employees of the firm and may not delegate, subcontract, assign, transfer, or otherwise obtain its performance of this Agreement, without the express written consent of Auditee.

14.2 Nothing herein shall be construed as conferring upon or giving to any person, other than the parties hereto, any rights or benefits under or by reason of this Agreement.

IN WITNESS WHEREOF, the Auditor and the Auditee have caused these presents to be duly signed, sealed and delivered on the day, month, and year first above written.

AUDITOR

By _____

(Seal)

Name: _____

Title: _____

(If corporation, fill in below)

Attest: _____

(Seal)

Name: _____

Title: _____

(Corporate seal affixed)

AUDITEE

By _____

(Seal)

Name: Tom Crow

Title: Chairman