

Title and Summary

Procurement Method: Competitive Sealed Proposals
Request for Proposal (“RFP”): FY13-0128
RFP Title: External Auditing/Consulting Services

Request for Proposal Publication: As follows:

- 01/11/2013 <http://www.orangeburgcounty.org/>
- 01/11/2013 bulletin board, 3rd Fl., Admin. Centre

Proposal Composition: Request for Proposal No. FY13-0128 is composed of the following:

- Title and Summary pages
- Code Articles 1 through 7
- Scope of Work, including subparts:
 - Scope of Services
 - Deliverables
- Vendor Qualifications and Information
- Evaluation Criteria
- Certified Fee Proposal Form 1 and 2
- Certification of No Exceptions
- Certification of Preference(s)
- Addendum Acknowledgement

Proposal Amendments: If any, will be published/posted on the following:

- <http://www.orangeburgcounty.org/>
- Bulletin boards located in/on
 - 3rd Floor Administrative Center, Procurement
 - 3rd Floor Finance Department

Contracting Entity: Orangeburg County, South Carolina (“Owner”)
A political subdivision of the State of South Carolina

Procurement Coordinator: Procurement Director Jannella Shuler
Orangeburg County Procurement Office
1437 Amelia St. (“Administrative Center”)
Orangeburg SC 29115
(803) 533-6121 Office phone number
(803) 535-2307 Office fax number
jshuler@orangeburgcounty.org

Pre-Submission of Bids

- Questions: If bidders have questions, same shall be Directed to Procurement Director
Mode of Communication via e-mail only
No later than January 18, 2013 by 10:00 a.m.

- Submission Composition: Each submitted proposal is required to be composed of the following, including fully completed and executed forms:
 - Code and Articles Acknowledgment Form
 - Certified Fee Proposal Form 1 and 2
 - Addendum Acknowledgment
 - Vendor's Qualifications Responses
 - Certification of No Exceptions
 - Certification of Preference(s)

- Submission Deadline: January 28, 2013

- Submission Location: 3rd Floor Procurement Office

- Opening Time: 2:05 P.M. (Only names of Proposers Disclosed)

- Opening Location: 3rd Floor Training Center 1437 Amelia Street, Orangeburg, S. C.

Special Conditions

Intent/Award/Contract:

The intent to award, award, and the contract regarding is subject to the following special conditions:

- Only as stated in the documents that compose the Request for Proposal

Code and Articles Acknowledgement

Request for Proposal FY13-0128 External Audit and Consulting.

Incorporation by Reference.

Articles 1 through 7 of the Code are incorporated by reference as if set forth verbatim in this Request for Proposal. As stated in the Code, by submitting a proposal, the vendor agrees that the Code governs this procurement from solicitation through completion of the resulting contract, including disputes, if any.

ACCESS TO CODE. On November 16, 2009, Orangeburg County Council, the governing body of Orangeburg County, repealed all aspects of its procurement policy and enacted the **Orangeburg County Procurement Code** (the “Code”). The Code may be accessed online without charge at <http://www.orangeburgcounty.org/Purchasing/code.html> In addition, a copy of the Code is available for review without charge at the Office of the Procurement Director. If neither of those options meets your needs, a hard-copy of the Code is also available for purchase at the Office of the Procurement Director.

<http://www.orangeburgcounty.org/Purchasing/code.html>

Method of Source Selection.

The source selection method applicable to this procurement is Competitive Sealed Proposal Services, see Code §5-304.

The undersigned vendor understands and agrees to be bound to the Code regarding all matters arising from the Request for Proposal identified above.

Printed Vendor Name

Signature of Vendor’s Authorized Agent

Printed Name of Vendor’s Authorized Agent

Title with Vendor of Vendor’s Authorized Agent

Scope of Work

The County of Orangeburg, South Carolina wish to receive proposals for selection of an independent certified public accounting firm, licensed to practice in the State of South, to provided external independent auditing services to the County for each fiscal year period of four (4) years, beginning with an audit of the financial statements for fiscal year ending June 30, 2013 through June 30, 2016. This must also include the component units Fire District, Detention Center (Detention Center July 1, 2012 thru November 2012 only), and Orangeburg County Library

The County intends for the awarded firm to express an opinion on the fairness with which financial statements present the County's financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information respective changes in financial position and cash flows, where applicalbe, and the respective budgetary comparison for the general fund in conformity with generally accepted accounting principles.

Scope of Services

The proposer selected as a result of this RFP must provide independent auditing services to the County to examine the financial statements, beginning June 30, 2013. The annual examinations by the proposer shall include, but not be limited to, the following.

1. Financial Audit – The examination will be a financial and compliance audit made in accordance with generally accepted auditing standards contained in Government Auditing standards issued by the Comptroller General of the United States; and OMB Circular A-128, “Audits of State and Local Governments, the American Institute of Certified Public Accountants’ Audit and Accounting Guide
2. Report of Internal Controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with the law and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the proposer is to perform tests of controls and properly document its assessment. Significant deficiencies and material weaknesses shall be communicated in writing in accordance with generally accepted auditing standards.
3. The examination will be made of all funds under the responsibility of the County.
4. The Audit Committee will meet with the Partner responsible for the audit at least three times throughout each yearly audit, once before fieldwork starts, once in the middle, and once at the conclusion of the audit.
5. County personnel will prepare all trial balances, prepare all bank reconciliations, pull invoices and other supporting documentation, and help prepare introductory and statistical sections of the audit.
6. Additional Services – If, during the contractual period, additional services are needed, the proposer may, at the option of the County, be engaged to perform these services. The proposer shall, upon receipt of a written request from the County Administrator, or authorized designee, perform such additional services.
7. All additional work will be documented by engagement memorandums to be approved by the County Administrator and or authorized designee. The fee for the additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates proposed in accordance with schedule (see Certified Proposal Additional Services page included). The terms of the contract will be for four (4) years. If the accounting firm is unwilling to continue under the terms of the contract, the County may release it from its obligation. However, six (6) months notice by the accounting firm will be required, and it will not be allowed to bid on the next two contracts. If the standard of work performed or other aspects of the audit are not acceptable to the County, the contract can be canceled at the end of any audit.

8. The proposal should include all travel, copy, phone etc. expenses so that all proposals will be all inclusive and comparable.

Deliverables

Time Requirements

Commencement of the Audit – The County will have all records for the audit, as well as all appropriate personnel. Available to meet with the audit team of the successful propose upon acceptance of the proposal and award by the County Council

Schedule of Fiscal Year Audit –

Audit Plan- Within one month of the execution of the contract, a detailed plan will be provided to the County Administrator and Finance Director covering interim and year-end audit procedures for the fiscal year ending June 30, 2013. In the remaining audit years the detailed plan will be required by May 30th.

Fieldwork – For the fiscal year ending June 30, 2013, fieldwork should commence immediately after presentation of the audit plan. In the remaining audit years the field work should commence after audit plan for those years are presented.

Reporting Deadlines – The audit report, in its final form and including the management letter, must be completed each year no later than the last working day in the month of November. The report will be presented to the County Council at its December meeting. At the option of the County, a penalty of \$100.00 per day will be assessed for late delivery.

Provide periodic reports to the county assessing the impact of any significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the Financial Accounting Standards Boards/Governmental Accounting Standards Board or any other significant financial/accounting matters that may affect the County

Working Papers – In all cases, the proposer will retain all working papers for a period of five (5) years at no charge to any or all work papers

Description of the County Government

1. The auditor's principal contact with the County of Orangeburg Government will be Harold M. Young, County Administrator, or a designated representative, who will coordinate the assistance to be provided by County of Orangeburg to the auditor.

2. The County of Orangeburg government serves a land area of approximately 1,106 square miles with an estimated population of 90,845 .The fiscal year begins on July 1 ends on June 30

3. The County of Orangeburg provides the following traditional service to its citizens:

- General Government
- Courts and Legal
- Public Safety
- Environmental and Public Works
- Human Services

The County government is organized into a number of departments and agencies. The accounting and reporting functions are centralized except for the Library and Fire District. The County accounts for and collects merchants, real estate and personal ad valorem taxes for the school district, some municipalities, and all public works districts in the county. It also accounts for and collects taxes for vehicles for the school district, all municipalities, and all public works districts in the county.

4. The County of Orangeburg utilizes fund types and account groups in its financial reporting. In most cases, the Governmental Accounting Standards Board's (GASB) pronouncements are used in accounting for revenue, expenses, and capital improvements in the various funds. The County has a fixed assets program in place as well as a Capital One Cent Sales Project Fund, which will gross in excess of \$74 million dollars in a seven-year span beginning with the 2007 fiscal year.

5. The County of Orangeburg prepares its budget on a basis consistent with generally accepted accounting principles. The County Council adopts an annual budget each year before July 1. Certain provisions of each year's budget are contained in the budget ordinance text. The budget has three readings and a public hearing prior to its adoption. The County of Orangeburg accounted for expenditures of approximately (currently figures not available in the Governmental Fund types for fiscal year 2012). The annual payroll amounts to approximately \$26,678,297 covering the equivalent of 700 employees.

6. The County of Orangeburg receives financial assistance from a variety of sources. During the 2012 fiscal year, the County has received grants from Federal and State sources for a totaling of (2012 Audit incomplete)

7. The County of Orangeburg contributes to the South Carolina Retirement System (SCRS) and to the Police Officers Retirement System (PORS). Generally, all County employees are members of the SCRS, except those full- time employees who are responsible for the preservation of the public. These employees are members of the PORS. Specifics regarding the two pension plans can be found in County of Orangeburg's notes to the financial statements and in the S.C. Retirements System's

annual financial statements.

8. County employees can participate in certain health care, dental, and life insurance programs by payroll deduction. They may also participate in a State sponsored deferred compensation fund. Some employees voluntarily participate in a program, called "Money Plus", whereby some of these deductions are taken before State and Federal withholding taxes are calculated.

9. The County of Orangeburg operates an internal service fund for Vehicle maintenance and a Solid Waste enterprise fund.

10. The County desires assistance with the implementation of GASB 45 as well as future pronouncements.

11. The County of Orangeburg is proud to have received the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association for the past 20 years and look forward to its continuance.

Vendor Qualifications and Information

Request for Proposal FY13-0128 Auditing and Consulting Services

Vendor shall provide with its RFP, the following which should be collated, fastened together, and clearly labeled "Vendor's Certification of Qualifications and Information for Request for Proposal FY13-0128. Consulting firms interested in being considered for this proposal should respond with one (1) original and two (2) copies of the following information:

PROPOSAL REQUIREMENTS:

LETTER OF INTEREST- limit to two printed pages

Current Licensing Documentation of vendor's licenses to demonstrate vendor has sufficient licensing for the scope of work in the State of South Carolina

Qualifications and experience of staff: Identify the audit team (partners, manager's or seniors, etc.) that will be responsible for providing the required audit services, and provide a resume for each proposed team member to include experience on similar governmental projects. Also indicate the specific individual who will serve as the day-to day contact and be responsible for the work product of the proposal. This individual must be available to attend meetings and respond to specific inquires and calls with a 24 hour notice.

BUSINESS ORGANIZATION: State the Offeror's full name and whether the firm is a partnership, corporation, or sole proprietorship. Identify the office and it's location that will be primarily responsible for performing the services described herein and any sub consultants proposed for these services.

PREVIOUS EXPERIENCE/CAPABILITY: Offerors shall provide (3) positive contracted references familiar with the firm's performance on previous projects. (Preferably South Carolina Counties)

A DESCRIPTION OF ANY LITIGATION WITHIN THE LAST 10 YEARS TO WHICH VENDOR HAS BEEN A PARTY.

SUMMARY OF QUALIFICATIONS: The Offeror should provide a narrative designed to convince the selection committee of the Offeror's qualifications and advantages to provide the required services. At a minimum, this narrative should include:

- a) The Offeror's specialized experience audit methodology and approach
- b) Proposed time schedule for conducting the audit detailed by each major objective
- c) A statement of the Offeror's flexibility in performing the work with the firm's current workload.
- d) Any additional information that may prove to the County the Offeror's ability to provide the requested auditing and consulting

Please attach the latest PEER review.

Evaluation Criteria

Request for Proposal FY13-0128

Auditing and Consulting Services

If Orangeburg County decides to go forward with the procurement, the award shall be made to the vendor whose request for proposal determines to be the most advantageous to the County taking into consideration the evaluation factors stated in this section. The evaluation shall be based in part on the County's review and/or verification of the Vendor Qualifications Responses. The factors to be considered in evaluating are as follows, and are listed in order of relative importance: (see note below)

1. Past performance;
2. The ability of professional personnel;
3. Demonstrated ability to meet time and budget requirements;
4. Location;
5. Recent, current, and projected workloads of the firms;
6. Creativity and insight related to the project; and
7. Related experience on similar projects
8. Proposed fee

Note: The method of selection, Request for Proposal, does not require a numerical weighting for each factor. See Code §5-304.7.

Certified Proposal Sheet (1)

The proposer shall provide a firm fixed price for completing the annual County Audit and single audit of the financial statements of the County according to the following schedule.

Fiscal Year Ending Price

June 30, 2013	\$ _____
June 30, 2014	\$ _____
June 30, 2015	\$ _____
June 30, 2016	\$ _____

By signature below, the submitting vendor certifies to Orangeburg County that:

1. The Total Proposed amount, above, is inclusive of all costs to include labor, supervision, materials, supplies, transportation, permits, licenses, taxes or any other costs, incidental or otherwise, for complete and proper performance of the scope of work/services described in this Request for Proposal FY13-0128. Additional services (see Certified Proposal Sheet 2)
2. Vendor understands and agrees that, due to budget constraints, Orangeburg County reserves the right to adjust or amend the work requirements and/or negotiate with the lowest, most responsive, qualified, and responsible bidder in an effort to reach a cost that is fair, reasonable, and acceptable to both parties.
3. The foregoing proposal: contains proposal prices that are firm for a minimum of 60 days from the date of opening; is made without prior understanding, agreement, or connection with any other submitting vendor; and is in all respects fair and without collusion or fraud.

Printed Vendor Name

Signature of Vendor's Authorized Agent

Date of Signature

Printed Name of Vendor's Authorized Agent

Title with Vendor of Vendor's Authorized Agent

Certified Proposal Additional Services (2)

It is anticipated that the proposer will use staff with a variety of skill and experience levels in providing additional services contemplated such as (ex. Actuarial consulting services, management advisory services, assistance in the preparation of or performance of extended audit procedures etc.) Therefore, firms should propose a comprehensive hourly rate for each type of staff, using the generic guide below. The proposer may offer a separate schedule for each type of additional service offered by the proposer. It is expected that the County will authorize additional services on an individual and negotiable basis.

Staff	Hourly Billing Rate	Qualification (s) * *	Experience/ Specialty
		(Attach sheet if necessary)	
Senior Partner	\$_____		
Manager	\$_____		
Partner	\$_____		

The foregoing proposal: contains proposal prices that are firm for a minimum of 90 days from the date of opening; is made without prior understanding, agreement, or connection with any other submitting vendor; and is in all respects fair and without collusion or fraud.

Printed Vendor Name

Signature of Vendor's Authorized Agent

Date of Signature

Printed Name of Vendor's Authorized Agent

Title with Vendor of Vendor's Authorized Agent

Certification of No Exceptions

Request for Proposal FY13-0128 Auditing and Consultant Services

The Code requires vendors to give written notice with a submission if vendor will not accept a term of the Request for Proposal and the incorporated Code as a contract term. See Code §4-302. In connection with that requirement, a vendor must complete this certification and include it in its submission.

Vendor certifies the following regarding its proposal:

1. Vendor AGREES to all of the terms of the Invitation to Bid (including the incorporated Code terms) and takes NO EXCEPTIONS: ___ Yes ___ No

2. Vendor does NOT AGREE to all of the terms of the Request for Proposal(including the incorporated Code terms), and a COMPLETE LIST OF VENDOR’S EXCEPTIONS to same are listed and described below: ___ Yes ___ No

Identification Of Excepted Term	Description of vendor’s substituted term	Vendor’s Initials
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Exception 1:

Exception 2:

Exception 3:

Exception 4:

The undersigned vendor hereby certifies that the above-listed exceptions comprise the only exceptions vendor has to the Request for Proposal (including the incorporated Code terms). The undersigned vendor understands and agrees that if it is the successful vendor, its attempt to claim any exceptions other than those listed above, shall result in the County having the right to claim the bid security bond, retract the intent to award or award, award to another vendor, and suspend and/or debar the vendor.

Printed Vendor Name

Signature of Vendor’s Authorized Agent

Printed Name of Vendor’s Authorized Agent

Title with Vendor of Vendor’s Authorized Agent

Certification of Preference(s)

Request for Proposal FY13-0128 Auditing and Consulting Services

The Code authorizes specific preferences. See Article 3. If a vendor is qualified for one or more preferences and desires to exercise the preference(s), then the vendor must complete and submit this form with it proposal. If a vendor is either (1) not qualified for any preference OR (2) is qualified, but does not desire to exercise any preference, then the vendor does not need to complete or submit this form with its proposal.

Vendor is qualified for and desires to exercise the following preference(s) as vendor has marked, below:

- Preference 1. Vendor is a resident of the State of South Carolina: ___ Yes ___ No
- Preference 2. Vendor is a resident of Orangeburg County, SC: ___ Yes ___ No
- Preference 3. Vendor is an MBE: ___ Yes ___ No

The undersigned vendor hereby certifies that vendor is qualified for the preference(s) above to which the vendor has indicated "Yes". In addition, the undersigned vendor understands and agrees that if it is not qualified for a preference, but claims to be qualified for a preference on this form, the County shall have the right to suspend and/or debar the vendor in accordance with the Code.

Printed Vendor Name

Signature of Vendor's Authorized Agent

Printed Name of Vendor's Authorized Agent

Title with Vendor of Vendor's Authorized Agent

Addendum Acknowledgement

Request for Proposal FY13-0128 Auditing and Consulting Services

Vendor acknowledges receipt of the follow Addendum to the above-described procurement, agrees that same is/are hereby incorporated and made a part of the above-described procurement as if the Addendum had been included in the original procurement documents:

Addendum No.	Addendum Date	Initials of Vendor's Authorized Agent
_____	_____	_____
_____	_____	_____
_____	_____	_____

Printed Vendor Name

Signature of Vendor's Authorized Agent

Printed Name of Vendor's Authorized Agent

Title with Vendor of Vendor's Authorized Agent