

**REQUEST FOR PROPOSALS
NUMBER – FIN2021-001
PERFORMANCE OF AUDIT SERVICES**

The Camden County Board of Education (aka: Camden County Schools -CCS) is issuing this request for proposal to establish a contract for professional services of a Certified Public Accountant (“auditor”) for the performance of financial and compliance audits of Camden County Board of Education. The contract will be for five consecutive years (with annual renewal) beginning with the fiscal year ending June 30, 2021 and ending with the fiscal year ending June 30, 2025.

Inquiries for Technical Information Should Be Directed To:
Angela Eason, Assistant Superintendent 912-729-8349

Inquiries for Procurement Information Should Be Directed To:
Angela Eason, Assistant Superintendent 912-729-8349

Notification of Interest

Please indicate your intent to submit a proposal by completing a Notification of Interest in accordance with the sample format shown in Attachment D of this Request for Proposals. Return this Notification of Interest to the address listed below by June 10, 3:00 p.m. EST

Camden County Board of Education
Angela Eason, Assistant Superintendent
912-729-8349

Mailing address: 311 South East Street
Kingsland, GA 31548

Delivery address: 311 South East Street
Kingsland, GA 31548

Proposals

Completed proposals must be received at the delivery address by 4 p.m. EST, Tuesday, June 29, 2021. Proposals must be received by the date and time specified. Late proposals will be disqualified. To be considered for selection, auditors must submit a complete response to the RFP.

Incomplete proposals may not be considered if the omissions are determined to be significant.

Proposals must be submitted in two parts: (A) One (1) original and two (2) copies of the

Technical Proposal and (B) one (1) original of the Cost Proposal. The sealed cost proposal envelop must specify on its face the name of the auditing firm and the government entity to be audited.

Camden County Board of Education reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be awarded to the auditor, who, based upon evaluation of all proposals, is determined to have submitted the best proposal, considering both technical factors and cost.

In compliance with this request for proposals and to all the conditions imposed herein, the undersigned offers and agrees to furnish the services in accordance with the attached signed proposal.

Name and Address of Firm:

Date:

By:

Please Print Name

Signature in Ink

Title:

FEIN:

Telephone

Contact email address:

(_____) _____

I. GENERAL INFORMATION

A. PURPOSE

The purpose of this Request for Proposals is to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. The contract will be for five consecutive fiscal years beginning with the fiscal year ending June 30, 2021, and ending with the fiscal year ending June 30, 2025, subject to annual review and the annual availability of an appropriation for audit services by CCS.

The school district is in Kingsland, GA and serves approximately 8900 students and employees approximately 1600 employees. The district has 1 high school, 2 middle schools, and 9 elementary schools. The school district uses Tyler Technology Inc./Munis software for financial and HR transactions. The most recent audit was conducted by the GA Department of Audits and Accounts (DOAA). The district's financial statements are completed in accordance with GAAP. The board adheres to the fund and modified accrual accounting requirements of the Georgia Department of Education.

B. ANTICIPATED SCHEDULE OF EVENTS

The timetable for this RFP is presented below:

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|---|-----------------------------------|
| Issue Request for Proposal: | May 27, 2021 |
| Notification of Interest/Pre-Bid Qualification: | June 10, 2021 by 4 p.m. EST |
| Proposals due: | June 29, 2021 by 3:00 p.m. EST |
| Recommendation to the CCS Board of Ed. | July 13, 2021 |
| Award Notification: | July 14, 2021 |

II. 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, internal control survey documents, management letters, financial statements, budgets, and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical information coordinator listed on the cover page of this RFP.

III. STATEMENT OF NEEDS

A. AUDIT REQUIREMENTS

The audit shall be conducted in accordance with generally accepted auditing standards, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with 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 of 1984, the Single Audit Act Amendments of 1996, and the Office of Management and Budget (OMB) Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations.

The audits shall be designed to accomplish the following objectives:

1. To determine whether the general-purpose financial statements present fairly the financial position and results of financial operations and cash flows in accordance with generally accepted accounting principles and the supplementary information is fairly presented in all material respects in relation to the 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.
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 82, Consideration of Fraud in a Financial Statement Audit, and SAS Number 47, Audit Risk and Materiality in Conducting an Audit. 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 are the same as that for errors and irregularities. In addition, the auditor should be aware of the possibility that illegal acts that may, 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 noncompliance with provisions of contracts or grant agreements that have a direct and material effect on the determination of financial statement amounts. If specific information comes to the auditors' attention that provides evidence concerning the existence of possible noncompliance that could have a material indirect effect on the financial statements, auditors should apply audit procedures specifically directed to ascertaining whether that noncompliance has occurred.

5. To follow up on known material findings and recommendations from previous audits.

6. To prepare working papers containing sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the auditors significant conclusions and judgments.

7. To determine whether Camden County Board of Education 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. Regarding internal control over compliance, the auditor is required to do the following (in addition to 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 Camden County Board of Education Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, as amended by House Bill 1433 in the 1998 Session of the Georgia General Assembly, 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 annual schedule of personal service, travel, and per diem and fees reports submitted to the State Auditor agree to the financial records maintained by CCS and, if necessary, to prepare a reconciliation of the reports to the financial records.

10. To verify and provide supplementary report that may be required by the GA Dept. of Education.

B. 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 Uniform Guidance 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. The report on the financial statements should either (1) describe the scope of the auditors' testing of compliance with laws and regulations and internal controls and present the results of those tests or (2) refer to separate reports containing that information.

Specific reference should be made, in accordance with American Institute of Certified Public Accountants, Codification of Statements on Auditing Standards Section AU 551, that the Supplementary Schedule of Salaries, Travel and/or Per Diem reconciles to financial records maintained by the government entity

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.

b. Report on Internal Controls.

1. A report on reportable conditions is required and may be written or oral in accordance with the American Institute of Certified Public Accountants, Codification of Statements on Auditing Standards, Section AU 325.
 2. 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.
 3. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Uniform Guidance. 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.
- c. In accordance with OMB Uniform Guidance, 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 are presented fairly in all material respects in relation to the financial statements taken as a whole. (Auditors should follow the guidelines contained in the American Institute of Certified Public Accountants' Statement of Position 98-3, paragraph 10.8 for additional guidance on Auditor's reports).
- d. In accordance with OMB Uniform Guidance, 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.

2. The final report should be contained within one bound volume which includes financial statements, schedule of expenditures of federal awards, MD&A, Notes, and such other information deemed appropriate or necessary. Two hard copies in addition to an electronic copy 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. It is important to note that all audit findings required to be reported under OMB Uniform Guidance 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 Uniform Guidance. 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.

6. Audit periods, delivery instructions, and due dates:

1. Camden County Board of Education and component units general purpose financial statements as of June 30, 2021, 2022, 2023, 2024 and 2025 and for years then ended.
2. Delivery instructions- All audit reports and letters rendered under the agreement resulting from this RFP shall be delivered to the Assistant Superintendent of CCS as follows:

Mailing: 311 South East Street
Kingsland, GA 31548

Delivery address: 1311 South East Street
Kingsland, GA 31548

3. Due dates – All reports related to years ending June 30 are due no later than the subsequent February 25.

IV. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS

A. 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. The mandatory requirements listed in Part IV, Section B, Paragraph 1b are required by law, regulation or will not be waived and are not subject to negotiation.

b. Proposals shall be prepared simply and economically, providing a straight forward, 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.

d. Ownership of all data, materials and documentation prepared for and submitted to the government entity in response to the RFP shall belong exclusively to the government entity and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.

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. Oral presentation is an option of the government entity in its sole discretion at the government entity's request.

3. Costs incurred to prepare a proposal are solely those of the proposer. Nothing contained within this RFP is indicative of an intent by the government entity to reimburse the proposer, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.

B. 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. Offerors shall submit the following items as a complete proposal:

1. TECHNICAL COMPONENT OF PROPOSAL

a. The return of this complete RFP, signed and filled out as required.

b. The completed Mandatory Pre-Qualification Form, Attachment B. The purpose of the Mandatory Pre-Qualification Form is to determine if the auditor meets the following mandatory criteria:

1. The proposer is properly licensed for public practice as a certified public accountant.

2. The proposer meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.

3. The auditor's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.

4. The auditor does not have a record of substandard audit work.

5. The auditor must have a minimum of 5 years' experience auditing Georgia K-12 public school districts.

6. The auditor must have a minimum of 5 years' experience auditing Splost financial records for Georgia K-12 public school districts.

7. The proposer agrees to abide by the terms and conditions established in Section VI, General Terms and Conditions and Section VII, Special Terms and Conditions.

Failure to meet the mandatory criteria will result in immediate rejection of the entire proposal and no evaluation of the remainder of the technical component or of the cost proposal will be made.

c. 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 continuing professional education of each individual assigned to the engagement.

4. A general audit plan, 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.

5. A work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. 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.

6. 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.

7. For the firm's office that would be assigned responsibility for the audit, list the most significant audit engagements (maximum of five) performed in the last three (3) 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.

d. There should be no dollar units or total costs included in the technical component of the proposal.

2. 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, Section VII, Part H:

Total hours required to complete the engagement for each year by personnel levels, i.e. total hours for partner, manager, supervisor, senior and junior.

Total fees, including all out-of-pocket expenses for audit services for each year.

An amount of professional services, in hours, allowed each year without additional cost to the government entity. Such services will not be directly related to the annual audit.

A separate cost proposal is required for each year of the contract period specified in Section VII, Part E of this Request for Proposals.

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.

V. EVALUATION AND AWARD CRITERIA

The following factors will be considered during the evaluation:

A. TECHNICAL FACTORS

1. 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.

2. Technical experience of the firm.
3. Qualifications of staff, including recent pertinent continuing education.
4. Size and structure of the firm.
5. Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

B. 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 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.

VI. GENERAL TERMS AND CONDITIONS

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

A. APPLICABLE LAW AND COURTS

This solicitation and any resulting contract shall be governed in all respects by the laws of the State of Georgia. The auditor shall comply with applicable federal, state, and local laws and regulations.

B. 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 (or entities thereof as defined in the Act) 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.

C. DEBARMENT STATUS

By submitting their proposals, all auditors certify that they are not currently debarred from submitting bids or proposals on contracts by any agency of the State of Georgia and the federal government, 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 or the federal government.

D. 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.

E. 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 buyer.

F. INVOICES

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor to: Angela Eason, Assistant Superintendent, Camden County Schools, 311 South East Street, Kingsland, GA 31548 for approval prior to payment by the government entity.

G. PAYMENT TERMS

The government entity will make payment within 30 days of receipt of a proper invoice for interim and final billings, provided that the billing has been approved by the

government entity.

H. 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.

I. CHANGES TO THE CONTRACT

CCS 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 CCS a credit for any savings. Said compensation shall be determined by mutual agreement between CCS and the auditor in writing.

J. DEFAULT

In case of failure to deliver goods or services in accordance with the contract terms and conditions, CCS, 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.

K. PRECEDENCE OF TERMS

Paragraphs A through J of these General Terms and Conditions shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

VII. SPECIAL TERMS AND CONDITIONS

A. QUALIFICATIONS OF AUDITORS

CCS 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 CCS all such information and data for this purpose as may be requested. CCS further reserves the right to reject any bid if the evidence submitted by, or investigations of, such auditor fails to satisfy CCS 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.

B. CANCELLATION OF CONTRACT

CCS reserves the right to cancel and terminate any resulting contract,

in part or in whole, without penalty, upon 60 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 workpapers relating to the audit.

C. 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. CCS, 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.

D. REVIEW AND MONITORING

CCS reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of CCS will be designated as audit monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the auditor by way of comments and suggestions for enhancements to the report prior to its preparation in final form. The monitor will also be available for technical assistance concerning the interpretation of state laws, regulations, and policies.

E. CONTRACT PERIOD

The contract period shall be for a period of five years beginning with the fiscal year

ended June 30, 2021 through the fiscal year ended June 30, 2025 subject to annual review and the annual availability of an appropriation for audit services by CCS.

F. 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 CCS without the prior written approval of CCS.

G. 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. In no event shall any payment be made for audit work beyond the scope of the original contract until the contract has been amended as provided in Section VII, Item M, Integrated Agreement.

H. IDENTIFICATION OF PROPOSAL ENVELOPE

The signed proposal shall be returned in a separate envelope or package, sealed and identified as follows:

From: _____
Name of Auditor

Due Date

Time

Street, or Box Number

City, State, Zip Code

RFP Number

RFP Title

Name of Buyer: Camden County Board of Education

For the technical proposal, clearly mark the envelope “Technical Proposal”

For the cost proposal, clearly mark the envelope “For Cost Phase Only”

Proposals may be hand delivered or sent by courier to the designated location in the office issuing the solicitation. No other correspondence or other proposals should be placed in the envelope.

I. INDEMNIFICATION

The auditor agrees to indemnify, defend and hold harmless CCS, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the auditor/any services of any kind or nature furnished by the auditor, provided that such liability is not attributable to the sole negligence of any CCS employee or to failure of CCS employees to use the materials, goods, or equipment in the manner described by the auditor on the materials, goods, or equipment delivered.

J. SUBCONTRACTS

No portion of the work shall be subcontracted without prior written consent of CCS. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish CCS 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.

K. PROPRIETARY INFORMATION

CCS 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.

L. OFFICE HOURS/LOCATION/PARKING

Office space and a telephone will be provided for the representative of the auditor to perform all field work. 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, schedules and other data will be prepared by the government entity's accounting department. It is CCS'S policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity 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.

M. INTEGRATED AGREEMENT

Any resulting contract represents the entire and integrated agreement between the auditor and CCS 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 CCS.

N. WORKERS' COMPENSATION

The auditor shall be required at all times during the term of this agreement to subscribe and comply with the Workers' Compensation laws of the State of Georgia and to save Harmless CCS from any and all liability from or under said act.

O. 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.

P. HIGHER LEVEL AUDIT SERVICES

If the auditor becomes aware that CCS 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.

Q. 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 provided by Section VII, Item G, Additional Audit Work and Section VII, Item M, Integrated Agreement.

R. RATES FOR ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for CCS 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 an addendum to the contract between CCS and the firm. Any such additional

work agreed to between CCS 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.

S. COMPLIANCE WITH STATE VENDOR MANUAL

By submitting their proposals, all auditors certify that they are in compliance with applicable provisions of the State of Georgia Vendor Manual prepared by the Department of Administrative Services, Purchasing and Surplus Property Division, including Article IX, Ethics and Unlawful Actions.

T. DRUG FREE WORKPLACE

Auditors contracting with the State of Georgia (or entities thereof as defined in the Act) further certify that they will comply with the Drug-Free Workplace Act, Official Code of Georgia Annotated, Section 50-24-1 et. seq. in carrying out any contract resulting from this proposal.

U. CONFIDENTIALITY

Except as otherwise provided by law or rule, Auditor agrees not to publish or distribute any information concerning work done for Auditee.

ATTACHMENT A: GOVERNMENT ENTITY AND RECORDS INFORMATION

1. Entity Information: Camden County Board of Education Board of Education is a political subdivision of the State of Georgia and is governed by the Camden County Board of Education Board of Education (CCS). CCS consists of five members elected at large within the City for staggered four-year terms. CCS has the responsibility to provide all basic education services required by law and the policies of the State Board of Education and the State Department of Education. These services include Pre-k thru 12th grade. Additional services include in after school programs. The instructional program currently provides services to approximately 8900 students in grades Pre-k though 12. General fund revenues exceeded \$ 100 million for FY 2020. General fund expenditures exceeded \$93.4 million for FY 2020. The general fund balance in 2020 was 38.2 million. The Board of Education sets the millage rate for the district.

An area of significant activity is the school districts capital projects fund. The district passed a SPLOST in 2013 and in 2018. The district has no outstanding debt.

2. Description of funds and financial statements: CCS maintains its financial records and prepares its financial statements in accordance with generally accepted accounting principles for governmental entities. The general purpose financial statements for June 30, 2020, included the following: governmental fund types – general, special revenue, debt service, and capital outlay; proprietary funds; and a fiduciary funds.

The financial statements of CCS are prepared on the modified accrual basis of accounting.

3. Describe systems, records, and procedures:

- a. All policies and procedures approved by the CCS are documented in an automated system. The policies for CCS are online with GSBA.

- b. Virtually all financial records are maintained using automated systems. A description of the hardware, operating system, and software packages follows.

Operating System: Windows Server

Software: Munis version 11.3 (Tyler Technology Inc.)

Peripherals: Ultrium (offsite backup systems)

Physical Environment: Modern Fireproof construction; locked equipment room; dedicated air conditioner; UPS/Generator

- c. Description of internal audit program, staff size, and extent of internal audit coverage: The internal auditing is the responsibility of the Assistant Superintendent. The auditing

of the local school accounts is conducted by the assistant superintendent and the district level bookkeeper.

d. Identify individuals responsible for maintaining records and preparing reports: The Finance Department is responsible for the financial records of CCS. The department is staffed by a director, 2 bookkeepers, 2 payroll/benefits clerks and 2 accounts payable clerks.

e. There are no known problems related to the accounting system, internal control, or other problems. There are no known exceptions to generally accepted accounting principles or any other accounting problems.

5. The most recent statement's and auditors' reports may be reviewed by appointment. Call the technical information contact specified on the face of this RFP.

6. Describe sub-recipient entities and related records to be audited: There are no sub-recipient entities at this time.

7. CCS has been audited by the State of Georgia Department of Audits. The CCS has had unqualified opinions. Audit reports are available on the district website or by contacting the technical contact in the is RFP.

8. State the names of staff available to assist the proposer by providing information and explanations.

a. Accounting staff are available to reproduce documents, pull documents, and other activities to assist in an expeditious audit.

b. Internal audit work programs, work papers, and reports related to all projects completed during the period being audited will be available for review and use by the independent auditor.

9. Generally, management letters are signed by:

Dr. John Tucker, Superintendent
Angela Eason, Assistant Superintendent

10 All interfund and interdepartmental reconciliations are maintained up-to date, and will be available for preliminary and final field work.

11. Field work will be conducted in the Administration Office at 311 South East Street, Kingsland, GA 31548 except the Food Services accounting field work will be conducted at 412 S Hamilton Street, Dalton, GA 30720.

12. Questions may be submitted to Angela Eason - aeason@camden.k12.ga.us

13. The federal cognizant agency for CCS is the U. S. Department. Some programs are coordinated through the State of Georgia Department of Education. Contract names and telephone numbers are available.

ATTACHMENT B: MANDATORY PRE-QUALIFICATION FORM

To be answered by Contractor

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? _____

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 of 1984, the Single Audit Act Amendments of 1996, the provisions of OMB Uniform Guidance 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 papers: Does Contractor Firm agree to keep work papers 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.) _____

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?

17. Does the auditor must have a minimum of 5 years' experience auditing Splost financial records for Georgia K-12 public school districts?

18. The auditor must have a minimum of 5 years' experience auditing Georgia K-12 public school districts?

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.

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.

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.

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 supervisory 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 below.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE (enter year (s)) FINANCIAL STATEMENTS

(Complete one Schedule for each year covered by the proposal if not the same for all years)

HOURS HOURLY RATES TOTAL

PARTNERS _____

MANAGERS _____

SUPERVISORY STAFF _____

OTHER (SPECIFY) _____

TOTAL FOR SERVICES DESCRIBED IN RFP _____

OUT OF POCKET EXPENSES (See Section IV.B.2 for allowability):

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: SAMPLE FORMAT FOR NOTIFICATION OF INTEREST LETTER

On firm Letter head:

Camden County Board of Education
Angela Eason, Assistant Superintendent

Mailing Address:
311 South East Street
Kingsland, GA 31548

Delivery address:
311 South East Street
Kingsland, GA 31548

Delivery email:
aeason@camden.k12.ga.us

Dear Ms. Eason:

Our (my) Firm is interested in submitting a proposal to provide audit services as specified in your Request for Proposal Number Fin2021-0012004, issued May 27, 2021.

SELECT ONE OF THE FOLLOWING PARAGRAPHS

We plan to submit a bid for the open RFP (FIN2021-001). The pre-bid qualification form is included.

Sincerely,
[Audit Firm]

