

CITY OF WOODRUFF

REQUEST FOR PROPOSAL

FOR

PROFESSIONAL AUDITING SERVICES

**For the Fiscal Year Ending
June 30, 2019**

**RFP Released
January 15, 2019**

**PO Box 1389
231 East Hayne St
Woodruff, SC 29388**

City of Woodruff

REQUEST FOR PROPOSAL

TABLE OF CONTENTS

- I. INTRODUCTION
 - A. General Information
 - B. Term of Engagement
 - C. Subcontracting

- II. NATURE OF SERVICES REQUIRED
 - A. General
 - B. Scope of Work to be Performed
 - C. Auditing Standards to be Followed
 - D. Reports to be Issued
 - E. Special Considerations
 - F. Working Paper Retention and Access to Working Papers

- III. DESCRIPTION OF THE GOVERNMENT
 - A. Name and Telephone Number of Contact Persons
 - B. Background Information
 - C. Fund Structure
 - D. Budgetary Basis of Accounting
 - E. Federal and State Financial Assistance
 - F. Pension Plans
 - G. Component Units
 - H. Magnitude of Finance Operations
 - I. Computer Systems
 - J. Internal Audit Function
 - K. Availability of Prior Reports and Working Papers
 - L. Special State Reporting Requirement

- IV. TIME REQUIREMENTS
 - A. Proposal Calendar
 - B. Notification and Contract Dates
 - C. Audit Commencement Date
 - D. Schedule for the 2018-2019 Fiscal Year Audit
 - 1. Interim Work
 - 2. Detailed Audit Plan and Programs
 - 3. Field Work
 - 4. Draft Reports
 - E. Entrance Conferences, Progress Reporting and Exit Conferences

F. Date Final Report Due

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- A. Finance Department and Clerical Assistance
- B. Statements and Schedules to be Prepared by the Staff of the City of Woodruff
- C. Work Area, Telephone, Photocopying and Fax Machines
- D. Report Preparation

VI. PROPOSAL REQUIREMENTS

- A. General Requirements
 - 1. Obtain Official Request for Proposal
 - 2. Pre-proposal Conference and On-site Inspections
 - 3. Inquires
 - 4. Submission of Proposals
- B. Technical Proposal
 - 1. General Requirements
 - 2. Independence
 - 3. License to Practice in South Carolina
 - 4. Firm Qualifications and Experience
 - 5. Partner, Supervisory and Staff Qualifications and Experience
 - 6. Prior Engagements with the City of Woodruff
 - 7. Similar Engagements with Other Government Entities
 - 8. Specific Audit Approach
- C. Dollar Cost Bid
 - 1. Total All-Inclusive Maximum Price
 - 2. Rates by Partner, Specialist, Supervisory and Staff Level Time Hours Anticipated for Each
 - 3. Out-of-Pocket Expenses for the Total All-Inclusive Maximum Price and Reimbursement Rates
 - 4. Rates for Additional Professional Services
 - 5. Manner of Payment

VII. EVALUATION PROCEDURES

- A. Review Committee
- B. Evaluation Criteria
 - 1. Mandatory Elements
 - 2. Technical Qualifications
 - 3. Price
- C. Oral Presentations
- D. Final Selection
- E. Right to Reject Proposals

APPENDICES

- A. List of Key Officials, Office Locations and Telephone Numbers
- B. Proposer Guarantees
- C. Proposer Warranties
- D. Format for Schedule of Professional Fees and Expenses For the Audit of the 2018-2019 Financial Statements
- E. Format for Schedule of Professional Fees and Expenses For OMB Circular A-133

City of Woodruff

REQUEST FOR PROPOSAL

I. INTRODUCTION

A. General Information

The City of Woodruff is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2019, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards* (1994), the provisions of the Federal Single Audit Act of 1984 (as amended in 1996) and the United States Office of Management and Budget (OMB) circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*, when applicable. Proposers are requested to indicate the fees associated with an A-133 audit separately on the attached bid form.

There is no expressed or implied obligation for the City of Woodruff to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Any inquires concerning this request for proposal should be addressed to Lee Bailey, City Manager.

To be considered, proposals must be received by the City Manager, Lee Bailey, at 231 East Hayne Street Woodruff, South Carolina by 2:00 p.m. on March 15, 2019. The City of Woodruff reserves the right to reject any or all proposals submitted.

The City Manager and Finance Director of the City of Woodruff will evaluate the proposals submitted.

During the evaluation process, the City of Woodruff reserves the right, where it may serve the City of Woodruff's best interest, to request additional information or clarifications from proposers and to allow corrections of errors or omissions. At the discretion of the City of Woodruff, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City of Woodruff reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected.

Submission of a proposal indicates acceptance by the firm or the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Woodruff and the firm selected.

It is anticipated the selection of a firm will be completed and approved by City Council by April 30, 2019. Following the notification of the selected firm, it is expected a contract will be executed between both parties by May 30, 2019.

B. Term of Engagement

A one (1) year contract is contemplated with the option of being extended two (2) years, subject to an annual review, the satisfactory negotiation of terms (including a price acceptable to both the City of Woodruff and the selected firm), and the concurrence of the City of Woodruff and the annual availability of appropriations.

C. Subcontracting

Subcontracting of the primary functions of the audit will not be allowed. However, if it is determined necessary that any specialty work be subcontracted, it will only be allowed with prior written consent of the City of Woodruff.

II. NATURE OF SERVICES REQUIRED

A. General

The City of Woodruff is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2019, with the option to audit the City of Woodruff's financial statements for each of the two (2) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The City of Woodruff will be including its financial statements in a Comprehensive Annual Financial Report ("CAFR") in compliance with GASB Statement # 34. The auditor is to provide an audit report on the fair presentation of that set of financial statements sufficient to satisfy the requirements of the Government Finance Officers Association's Certificate of Achievement Program and in a form that complies with the AICPA's definition of the appropriate form of the independent auditor's report for audits of GASB 34 governments as defined in its current edition of Audits of State and Local Government Units. The audit

must also cover the City's Schedule of Federal Awards (if any), which will be included in the CAFR.

C. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the United States General Accounting Office's *Government Auditing Standards* (1994), the provisions of the Federal Single Audit Act of 1984 (as amended in 1996) and the provisions of the United States Office of Management and Budget (OMB) Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations* when applicable.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
3. If needed a report on compliance and internal control over compliance applicable to each major federal financial assistance program and on internal control over compliance in accordance with OMB Circular A-133.

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management.

The report on compliance shall include all material instance of non-compliance. All non-material instances of non-compliance shall be reported in a separate management letter.

Fraud and illegal acts. Auditors shall be required to make an immediate, written report of all fraud and illegal acts of which they become aware to the City Manager and Finance Director.

Reporting to the City Manager and Finance Director: Auditors shall assure themselves that the City Manager and Finance Director are informed of each of the following:

1. The Auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

E. Special Considerations

1. None.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of Woodruff of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- City of Woodruff
- United States Government
- United States General Accounting Office (GAO)
- Parties designated by the federal or state governments or by the City of Woodruff as part of an audit quality review process
- Auditors of entities of which the City of Woodruff is sub-recipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons

The auditor's principal contact with the City of Woodruff will be Lee Bailey, City Manager, (864) 476-8154, who will coordinate the assistance to be provided by the City of Woodruff to the auditor.

A list of key personnel with the location of their principal offices and phone numbers is attached (Appendix A).

B. Background Information

The City of Woodruff serves an area of approximately 5 square miles with a population of 4,200 per the 2010 census. The City of Woodruff's fiscal year begins July 1 and ends on June 30.

The City of Woodruff provides general governmental services of public safety, public works, parks and recreation, business and development services, and other general governmental services.

The City of Woodruff has a total payroll of approximately \$2,000,000 covering approximately 30 full-time and part-time employees.

The City of Woodruff is organized into six (6) departments and a component unit. The accounting and financial reporting functions of the City of Woodruff are centralized in the Finance Department.

C. Fund Structure

The City of Woodruff uses the following fund types and account groups in its financial reporting:

Fund Type	Number of Individual Funds	Number With Legally Adopted Annual Budgets
General fund	1	1
Special revenue funds	1	1
Capital projects funds	1	1
Enterprise funds	1	1
Trust and Agency funds	0	0

D. Budgetary Basis of Accounting

The City of Woodruff prepares its budgets on a basis consistent with generally accepted accounting principles and does not make regular amendments to the budgets.

E. Federal and State Financial Assistance

During the fiscal year to be audited, the City of Woodruff does not expect to break the threshold requirement as set forth in OMB Circular A-133.

F. Pension Plans

The City of Woodruff participates in the following pension plans: State of South Carolina Police Retirement System and the State of South Carolina Retirement System, both of which are defined benefit cost-sharing multiple-employer public employee retirement systems, as well as the State of South Carolina 401(k) and 457 Deferred Compensation Plans. Actuarial services for these plans are provided by the State of South Carolina.

G. Component Units

None.

H. Magnitude of Administration Operations

City Manager, Lee Bailey oversees the Administration Department with (3) employees. The principal functions performed and the numbers of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounts Payable / Purchasing	1
Human Resources	1
Payroll / Accounts Receivable	1
Permits / Business Licensing	1

I. Computer Systems

Each employee has a computer workstation that is connected to the wide area network with access to the necessary modules needed to accomplish assigned tasks. The primary software for all accounting functions is CSI Accounting Plus from CSI Outfitters, Inc., and QS1 for utility billing and business liceness. The following modules of CSI and QS1 Accounting Plus software are installed and in use by the City of Woodruff:

Fund Ledger	Payroll
Business License	Cash Receipts
Accounts Payable	Accounts Receivable
Human Resources	Fixed Assets
Purchasing	Cash Collections
Bank Reconciliation	Budget Prep

J. Internal Audit Function

The City of Woodruff does not maintain an internal audit division. The Finance Director and City Manager complete certain internal audit tasks.

K. Availability of Prior Audit Reports and Work Papers

Interested proposers who wish to review prior years’ audit reports and management letters can do so by requesting the information from Lee Bailey at lbailey@cityofwoodruff.com.. The City of Woodruff will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

L. Special State Reporting Requirement

SC Code of Laws Section 14-1-208 requires that the annual audit include a review of accounting controls over court assessments and further requires the City to include, in its audited financial statements, a supplementary schedule detailing the disposition of court assessments and amounts required to be used for victim services activities. The law requires that the schedule be included in the external auditor’s report by an “in relation to” paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor-submitted documents.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are to be submitted:

- | | |
|--------------------------------|-------------------|
| 1. Request for proposal issued | January 15, 2019 |
| 2. Last day for questions | February 22, 2019 |
| 3. Due date for proposals | March 15, 2019 |

B. Notification and Contract Dates

- | | |
|---------------------------|----------------|
| 1. Selected firm notified | April 28, 2019 |
| 2. Contract Date | May 30, 2019 |

C. Date Audit May Commence Any date subsequent to September 2019

The City of Woodruff will have all records ready for audit and all management personnel available to meet with the firm’s personnel in September 2019. At the discretion of the auditor, interim work may be scheduled prior to June 30, 2019, on a mutually agreed upon date.

D. Schedule for the 2019 Fiscal Year Audit

The audit schedule will be determined subsequent to awarding of the contract. A similar time schedule will be developed for audits of future fiscal years if the City of Woodruff exercises its option for additional audits.

Each of the following should be completed by the auditor no later than the dates indicated.

1. Interim Work

The auditor shall complete interim work, if desired, on a yet to be determined date.

2. Detailed Audit Plan

The auditor shall provide the City of Woodruff by August 15, 2019, a list of all schedules to be prepared by the City of Woodruff.

3. Fieldwork

The auditor shall complete all fieldwork by October 31, 2019.

4. Draft Reports

The auditor shall have proposed adjusting journal entries and recommendations to management available for review by the Finance Director by November 7, 2019.

E. Entrance Conferences, Progress Reporting and Exit Conferences

A similar time schedule will be developed for audits of future fiscal years if the City of Woodruff exercises its option for additional audits.

1. Entrance Conference Week of August 1, 2019

The auditor will meet with all key finance department personnel if necessary. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish an overall liaison for the audit and to arrange for workspace and other needs of the auditor.

2. Progress conference with the Finance Director As agreed and needed

The purpose of this meeting will be to summarize the results of the preliminary review and to maintain an open channel of communication and cooperation.

3. Exit conference with the Finance Director To be Determined

The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.

F. Date Final Report is Due

The signed Auditor reports must be delivered to the Finance Director and City Manager on or before November 19, 2019. Once all issues for discussion are resolved, the final signed report shall be presented to City Council on or before November 26, 2019.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department and Clerical Assistance

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. Statements and Schedules to be prepared by the staff of the City of Woodruff.

The staff of the City of Woodruff may prepare all statements and schedules for the auditor which are requested by the due date required which are reasonable and customary.

C. Work area, telephone, photocopying and fax machines.

The City of Woodruff will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and fax machines and WiFi.

D. Report Preparation

Report preparation and editing shall be the responsibility of the auditor. The final signed report is to be provided in electronic format and (10) hard copies.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Obtain official Request for Proposal Package.

Firms interested in submitting a proposal should become familiar with the proposal prior the deadline for questions.

2. Inquiries

Inquiries concerning the request for proposals must be made to:

The City of Woodruff
Attn: Lee Bailey
City Manager
PO Box 1389
Woodruff, South Carolina 29388
(864) 476-8154
lbailey@cityofwoodruff.com

3. Submission of Proposals

The following material is required to be received by 2:00 PM, March 15, 2019, for a proposing firm to be considered:

a. A copy of a Technical Proposal to include the following:

i. Title Page

Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be the best qualified firm to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 90 days.

iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B of this request for proposals.

v. Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposal (Appendix B and Appendix C.)

- b. The proposer shall submit the dollar cost bid, detailed in the format provided in Appendix D and Appendix E, following the Technical Proposal, as a separate, tab-divided section.
- c. Proposers should mail or hand-deliver the completed proposal to the following address:

The City of Woodruff
Attn: Lee Bailey
City Manager
231 East Hayne St (FedEx or UPS)
PO Box 1389
Woodruff, South Carolina 29388

All proposals must be received by 2:00 PM on March 15, 2019, to be considered.

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Woodruff in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

There should be no dollar units or total costs included in the technical proposal document. These costs are contained in the separate, tab-divided section of the proposal following the Technical Proposal.

The Technical Proposal should address all the points outlined in the request for proposal (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, item numbers 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firms should provide an affirmative statement that is independent of the City of Woodruff as defined by generally accepted auditing standards and the United States General Accounting Office's *Government Auditing Standards* (1994).

The firm should also provide an affirmative statement that it is independent of all of the component units of the City of Woodruff as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the City of Woodruff or any of its agencies or component units for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the City of Woodruff written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in South Carolina

An affirmative statement should be included that the firm and all assigned key professional staff are licensed to practice in South Carolina.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information, the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. Indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which staff is to be assigned to the audit which reflects the City of Woodruff's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if they leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City of Woodruff. However, in either case, the City of Woodruff retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the City of Woodruff, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer if replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the City of Woodruff

List separately all engagements within the last five years, ranked on the basis of total staff hours, for the City of Woodruff by the type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this

Request for Proposal including the level of staff and number of hours to be assigned to the major segments of the engagement. The following information is requested and provided to help with the development of the work plan.

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the City of Woodruff's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

C. Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request For Proposal. The total all-inclusive maximum price bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The City of Woodruff will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar costs bid. Such costs should not be included in the proposal.

The dollar costs bid should include the following information:

- a. Name of firm
- b. Certification that the persons signing the proposal are entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City of Woodruff.

- c. A total all-inclusive maximum price for the 2019 engagement. Firms should include an all-inclusive maximum price for each of the engagement years.
2. Rates by partner, specialist, supervisory and staff level, times hours anticipated for each.

The dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in Appendix D, that supports the total all-inclusive maximum price. The costs of additional audit services as may be required by OMB Circular A-133 should be disclosed separately and presented in the format provided in Appendix E.

3. Out-of-pocket expenses included in the total all-inclusive maximum price and reimbursement rates.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the City of Woodruff for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar costs bid in the format provided in Appendix D. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar costs bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing rates for the City of Woodruff's employees.

4. Rates for Additional Professional Services

If it should become necessary for the City of Woodruff to request the auditor to render any additional services to either supplement the services requested in the Request for Proposal 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 the City of Woodruff and the firm. Any such additional work agreed to between the City of Woodruff and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar costs bid.

5. Manner of Payment

A lump sum payment will be made once the City has received a final version of the audit. Payment will be made within 20 business days after receipt of invoice for services rendered. A late payment fee is not applicable shall be included in the contract for service.

VII. EVALUATION PROCEDURES

A. Review Committee

Submitted proposals will be evaluated by the City Manager, Finance Director.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The principal selection criteria that will be considered during the evaluation process are as follows:

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in South Carolina.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Woodruff.
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Quality

a. Expertise and Experience

- i. The firm's past experience and performance on comparable government engagements.
- ii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel is to be available for technical consultation.

b. Audit Approach

- i. Adequacy of proposed staffing plan for various segments of the engagement
- ii. Adequacy of sampling techniques
- iii. Adequacy of analytical procedures

3. Price

Cost will not be the primary factor in the selection of an audit firm.

C. Oral Presentations

During the evaluation process, the Review Committee may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Review Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The City Council will select a firm based upon the recommendation of the Review Committee.

It is anticipated that a firm will be selected by April 28, 2019. Following notification of the firm selected, it is expected a contract will be executed between both parties by May 30, 2019.

E. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm on the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Woodruff and the firm selected.

The City reserves the right without prejudice to reject any or all proposals, and to waive any technicalities and informalities in any proposal and to award the proposal in the best interest of the City of Woodruff.

APPENDICES

- A. List of Key Officials, Office Locations and Telephone Numbers
- B. Proposer Guarantees
- C. Proposer Warranties
- D. Format for Schedule of Professional Fees and Expenses For the Audit of the 2019 Financial Statements
- E. Format for Schedule of Professional Fees and Expenses For OMB Circular A-133

APPENDIX A

LIST OF KEY PERSONNEL, OFFICE LOCATIONS, AND TELEPHONE NUMBERS

Lee Bailey City Manager	City Hall	(864)-476-8154
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Bekki Phillips City Clerk/ Finance Director	City Hall	(864) 476-8154
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APPENDIX B

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

- A. Proposer warrants that it is willing and able to comply with the State of South Carolina laws with respect to foreign (non-state of South Carolina) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Woodruff.
- D. Proposer warrants that it will maintain worker's compensation coverage on all staff working on the audit.
- E. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX D

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2019 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>	<u>Total</u>
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
Subtotal				_____
Out of pocket expenses:				_____
Meals and lodging				_____
Transportation				_____
Other (specify)				_____
Total all-inclusive maximum cost for the 2019 audit:				=====

APPENDIX E

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2014 FINANCIAL STATEMENTS SUPPORTING SCHEDULE FOR OMB CIRCULAR A-133

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>	<u>Total</u>
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
Subtotal				_____
Out of pocket expenses:				_____
Meals and lodging				_____
Transportation				_____
Other (specify)				_____
Total all-inclusive maximum cost for the 2019 audit required by OMB Circular A-133 (if required):				=====