



ROANOKE COUNTY

FINANCE DEPARTMENT PURCHASING DIVISION

REQUEST FOR PROPOSAL Professional Services

**RFP # 2020-061
PROFESSIONAL AUDITING SERVICES**

**OPENING DATE: March 25, 2020
OPENING TIME: 2:00 P.M.**

The Request for Proposal and related documents may be obtained during normal business hours from the Purchasing Division, at the Roanoke County Administration Building, 5204 Bernard Drive, Suite 300F, Roanoke, VA 24018. This document may be viewed and/or downloaded from the County of Roanoke Purchasing Division's website at <https://www.roanokecountyva.gov/bids.aspx>. If you have any problems accessing the documents, you may contact Purchasing at (540) 772-2061.

**THIS PUBLIC BODY DOES NOT DISCRIMINATE
AGAINST FAITH-BASED ORGANIZATIONS**

DATE of RFP: February 25, 2020

REQUEST FOR PROPOSAL (RFP)

RFP No. 2020-061
Issue Date: February 25, 2020
Title: PROFESSIONAL AUDITING SERVICES

Issued By: **County of Roanoke**
Roanoke County Administration Building
Purchasing Division
5204 Bernard Drive, SW, Suite 300-F
Roanoke, VA 24018-0798
Phone (540) 772-2020

Email: hhonaker@roanokecountyva.gov

Sealed proposals will be received on or before 2:00 P.M., March 25, 2020 for furnishing the services and/or items described herein. The time of receipt shall be determined by the time clock stamp in the Purchasing office.

All questions must be submitted before 5:00 p.m. on March 17, 2020. If necessary, an addendum will be issued and posted to the County website on the Current Bids/RFP Requests tab at <https://www.roanokecountyya.gov/bids.aspx>.

If proposals are hand delivered or mailed, send directly to the Purchasing Division at the address listed above. If the Roanoke County Administration Building is closed for business at the time scheduled for the proposal opening, the sealed proposal will be accepted and opened on the next business day of the County, at the originally scheduled hour.

THIS PUBLIC BODY DOES NOT DISCRIMINATE AGAINST FAITH-BASED ORGANIZATIONS.

The County reserves the right to cancel this RFP and/or reject any or all proposals and to waive any informalities in any proposal.

This section is to be completed by the Offeror and this page must be returned with the proposal. In compliance with this request for proposal and subject to all terms and conditions imposed herein, which are hereby incorporated herein by reference, the undersigned offers and agrees to furnish the services and/or items requested in this solicitation if the undersigned is selected as the successful Offeror. Unless the proposal is withdrawn, the Offeror agrees that any prices or terms for such proposal shall remain valid for sixty (60) days after opening. Notices of proposal withdrawal must be submitted in writing to the Purchasing Division.

Legal Name and Address of Firm:

Legal Name and Address of Firm: _____ **Date:** _____

By: _____

(Signature in Ink)

Name: _____
(Please Print)

Phone: _____ FAX: _____

Email: _____ Business License# _____

Virginia State Corporation Commission Identification Number:

TABLE OF CONTENTS
REQUEST FOR PROPOSAL NO. 2020-061
PROFESSIONAL AUDITING SERVICES

Contents

INTRODUCTION.....	4
SECTION 1. PURPOSE.....	6
SECTION 2. BACKGROUND.....	7
SECTION 3. INSTRUCTIONS TO OFFERORS.....	18
SECTION 4. MISCELLANEOUS.....	20
SECTION 5. PROTESTS.....	23
SECTION 6. SERVICES AND/OR ITEMS REQUIRED.....	23
SECTION 7. EVALUATION CRITERIA.....	30
SECTION 8. SELECTION PROCESS.....	31
SECTION 9. INFORMATION ON CONTRACT TO BE AWARDED.....	33
ATTACHMENT A: SAMPLE CONTRACT.....	34
EXHIBIT 1: SCOPE OF WORK/FEE SCHEDULE.....	47
ATTACHMENT B: PROPOSAL RESPONSE AND CHECKLIST.....	48
ATTACHMENT C: DIRECT CONTACT WITH STUDENTS FORM.....	55

COUNTY OF ROANOKE, VIRGINIA
REQUEST FOR PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
RFP NUMBER 2020-061

INTRODUCTION

The County of Roanoke, Roanoke County Public Schools, and the Economic Development Authority of Roanoke, Virginia, (Collectively referred to as the "County") is seeking proposals and qualifications from Offerors to provide Professional Auditing Services in accordance with all terms, conditions and specifications as set out in this Request for Proposal (RFP). The RFP and related documents may be obtained during normal business hours from the Purchasing Division, (540) 772.2020. This document may be viewed and/or downloaded from the County of Roanoke Purchasing Division's Current Bid Opportunities website at <https://www.roanokecountyva.gov/bids.aspx>. If you have any problems accessing the documents, you may contact Purchasing at (540) 772-2020 or hhonaker@roanokecountyva.gov.

Proposals, to be considered and evaluated, must be sealed and received on or before 2:00 p.m. on March 25, 2020 in the Purchasing Division, County of Roanoke, 5204 Bernard Drive SW, Suite 300- F Roanoke VA 24018. Proposals appropriately received will be opened at this time. **Proposals received after 2:00 p.m. will not be accepted or considered.** The time of receipt shall be determined by the time clock stamp in the Purchasing Office, or if it is not working, such time shall be determined by the Purchasing official who is to open the proposals. Faxed or e-mailed proposals are not acceptable.

Each proposal, one (1) **original, marked as such and twelve (12) copies, marked as such**, must be appropriately signed by an authorized representative of the Offeror, and must be submitted in a sealed envelope or package. A removable media storage device containing two (2) digital copies of the proposal, one as submitted, and one **redacted to remove all confidential and proprietary material**, must be included in the proposal packet. The notation "**Professional Auditing Services**", **RFP No. 2020-061** and the specified opening time and date must be clearly marked on the front of that sealed envelope or package. If the Roanoke County Administration Building is closed for business at the time scheduled for the proposal opening, the sealed proposal will be accepted and opened on the next business day of the County, at the originally scheduled hour.

The County of Roanoke, Virginia, and its officers, employees or agents will not be responsible for the opening of a proposal envelope or package prior to the scheduled opening if that envelope or package is not appropriately sealed and marked as specified.

The County of Roanoke, Virginia reserves the right to cancel this RFP and/or reject any or all proposals, to waive informalities in any proposal, to award any whole or part of a

proposal, and to award to the Offeror whose proposal is, at the sole discretion of the County of Roanoke, determined to be in the best interest of the County.

Project evaluation and award will be accomplished in accordance with this RFP and Section **10.9** of the County of Roanoke Procurement Policy & Procedures Manual. If an award of a contract is made, notification of such award will be posted for public review on the County of Roanoke Purchasing Division's website under Current Bid Opportunities at <https://www.roanokecountyva.gov/bids.aspx> or you may contact Purchasing directly at (540) 772-2020 to request a copy of the award notification.

Unless the proposal is withdrawn, the Offeror agrees that any prices or terms for such proposal shall remain valid for sixty (60) days after opening. Notices of proposal withdrawal must be submitted in writing to the Purchasing Manager.

Inquiries regarding this RFP should be directed to Heath Honaker, at (540) 283-8146 or via email at hhonaker@roanokecountyva.gov. Inquiries for information regarding procurement procedures and/or proposal submission shall be directed to the Purchasing Division.

This RFP consists of this Introduction, nine (9) numbered sections, and the attachments hereto.

If you download this RFP from the County website and intend to submit a proposal, you should notify Purchasing that you have done so. However, each Offeror is solely responsible for ensuring that such Offeror has the current, complete version of the RFP documents, including any addenda, before submitting a proposal. The County is not responsible for any RFP obtained from any source other than the County. Contact Purchasing by phone at (540) 772-2020, or by email at hhonaker@roanokecountyva.gov.

Respectfully,



W.L. Heath Honaker
Purchasing Division Director

Date: February 24, 2020

County of Roanoke, Virginia
Request for Proposal No. 2020-061

PROFESSIONAL AUDITING SERVICES

SECTION 1. PURPOSE.

The purpose of this Request for Proposal (RFP) is the procurement of PROFESSIONAL AUDITING SERVICES consistent with the terms and conditions herein set forth.

The County of Roanoke is requesting proposals from qualified firms of certified public accountants to audit the financial statements of the following entities:

- County of Roanoke
- Roanoke County Public Schools, including the Student Activity Funds
- Economic Development Authority of Roanoke, Virginia (EDA)

The term of the contract begins for the fiscal year ending June 30, 2020 through June 30, 2022, with the option of renewal for each of the seven (7) subsequent fiscal years. It is our intent to award the audits for the County of Roanoke, Roanoke County Public Schools and Economic Development Authority of Roanoke, Virginia as one individual contract. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the Government Accountability Office (GAO) Government Auditing Standards; the Specifications for Audits of Counties, Cities and Towns and Specifications for Audits of Authorities, Boards and Commissions issued by the Auditor of Public Accounts of the Commonwealth of Virginia; and U.S. Office of Management and Budget 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

TIME REQUIREMENTS

A. Proposal Calendar

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

Request for proposal issued	February	25, 2020
Written questions due to County	March	17, 2020
Due date for proposals	March	25, 2020 at 2:00 pm
Informal Interviews with firms	April	13, 2020
Tentative Date- Selected firm notified	April	17, 2020
Tentative Contract Signature Date	April	30, 2020
Availability to Meet with Audit Committee	May	12 or 26, 2020
Date Audit May Commence		After contract awarded

B. Anticipated Audit Calendar

The following is a list of anticipated key dates for the upcoming audits. These dates are subject to change at the County's sole discretion.

Roanoke County and Roanoke County Public Schools

Planning Meeting	No later than May 15th
Single Audit, APA and Interim	
Work Scheduled and	
Interim PBC Requests Made	No later than May 22nd
Single Audit, APA and Interim	
Work Substantially Complete	No later than June 30th
Final PBC List from Auditor	No later than June 30th
Fieldwork for Student Activity Funds	Completed No later than July 31st
Fieldwork	September 21st through October 16th
Exit Conference	October 16th
Draft Report to Auditor	October 23th
Response to Draft Report from Auditor	October 30th
Final Report Complete	November 6th
Presentation to the School Board	November 12th
Presentation to the Board of Supervisors	November 17th
Reports Processed	November 13th
Transmittals to Auditor for Review	November 19th
Transmittal Review Complete	November 25 th

Audited financial statements available at the listed web site:

County Of Roanoke – <http://www.roanokecountyva.gov>

Roanoke County Public Schools – <https://www.rcps.us/Page/1700>

Final scope of services will be negotiated with the successful Offeror.

SECTION 2. BACKGROUND.

DESCRIPTION OF THE ENTITIES

A. Information Overview

A description of the entities in Section I Part A along with pertinent background information has been included in the attached Information Overview located in the appendices.

B. Current Funds

The following are the current reported funds of the government:

County

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund
- Internal Service Funds
 - OPEB and Health Insurance Fund
 - Dental Insurance Fund
 - Risk Management Fund
- Pension Trust Fund – Fire and Rescue Pension Trust Length of Service Awards Program
- Agency Funds
 - Roanoke Valley Resource Authority Fund
 - Commonwealth Fund
 - Special Welfare Fund
 - Cable TV Fund
 - Roanoke Valley Greenway Commission Fund
 - Regional Fire Training Center Fund
 - Virginia Recreation Facilities Authority Fund
 - Western Virginia Regional Jail Authority Fund
 - Regional Center for Animal Care and Protection
- Component Units
 - Economic Development Authority Fund
 - South Peak Community Development Authority Fund

Roanoke County Public Schools

- General Fund, including:
 - Instructional Resources Fund
 - Fleet Replacement Fund
 - Technology Replacement Fund
- Grant Fund
- School Nutrition Fund
- Student Activity Fund
- Capital Projects Fund
- Internal Service Funds
 - Health Insurance Fund
 - Dental Insurance Fund
 - Risk Management Fund
- OPEB Trust Fund

Fiscal Agent Entities

Other Entities included in the County General Ledger for which the County of Roanoke is fiscal agent are:

- Economic Development Authority of Roanoke, Virginia
- Roanoke Valley Greenway Commission (not included in RFP)
- South Peak Community Development Authority (not included in RFP)
- Explore Park (Virginia Recreational Facilities Authority) (not included in RFP)
- Roanoke Valley Resource Authority (not included in RFP)
- Western Virginia Regional Jail Authority (not included in RFP)
- Regional Center for Animal Care and Protection (not included in RFP)

County of Roanoke and Roanoke County Public Schools

A. Background Information

Description of Locality

The County of Roanoke contains approximately 251 square miles and is located at the southern end of the Shenandoah Valley of Virginia with the Blue Ridge Mountains to the Southeast and the Appalachian Range to the Northwest. The County is located adjacent to Craig, Botetourt, Bedford, Franklin, Floyd and Montgomery Counties, and surrounds the independent and autonomous Cities of Salem and Roanoke, and contains the Town of Vinton.

The County is governed by a charter approved by the 1986 session of the Virginia General Assembly, which grants additional authority to the County Administrator. The Board of Supervisors is the governing body of the County. Members of the Board, one from each of five magisterial districts, are elected to four-year terms. Board members annually select a Chairman and Vice-Chairman to each serve a one-year term.

Description of Schools

Roanoke County Public Schools is the 19th largest of 132 school systems in the Commonwealth of Virginia. The School System is a progressive school division in the largest urban area west of Richmond and is also one of the largest employers in the Roanoke Valley. The School System provides a broad spectrum of educational opportunities for approximately 14,000 students, including classroom instruction, preschool, special education, gifted, vocational, and adult basic education. The School System is made up of 16 elementary schools, 5 middle schools, 5 high schools, and 1 specialty center.

Office Locations

County Administration: 5204 Bernard Drive SW, Suite 300, Roanoke, Virginia 24018

School Administration: 5937 Cove Road, Roanoke, Virginia 24019

Burton Center for Arts and Technology: 1760 Boulevard, Salem, Virginia 24153

Cave Spring High: 3712 Chaparral Drive, Roanoke, Virginia 24018

Glenvar High: 4549 Malus Drive, Salem, Virginia 24153

Project: 2020-061

RFP for Professional Auditing Services
Revised 2/2020

Hidden Valley High: 5000 Titan Trail, Roanoke, Virginia 24018
Northside High: 6758 Northside High School Road, Roanoke, Virginia 24019
William Byrd High: 2902 Washington Avenue, Vinton, Virginia 24179

Website Addresses
www.roanokecountya.gov
www.rcps.us

Population

The latest population estimate from the Weldon Cooper Center for the County of Roanoke was approximately 93,650 (which is an approximately 1.6% increase since the 2010 census). We anticipate that this amount will continue growing each year.

Services Provided

The County takes great pride in the municipal services provided to citizens. Services include: police and fire protection, rescue services, sanitation services, general public improvements, planning and zoning management, judicial administration, parks, recreation and cultural, health and welfare services, and general administrative services.

Fiscal Year End

June 30

Personnel/Payroll

At June 30, 2019, the County of Roanoke employed 1,005 full-time and 420 part-time employees, and Roanoke County Public Schools employed 1,813 full-time and 765 part-time employees. The County and Roanoke County Public Schools issued approximately 95,000 payroll checks/advices for the year. The total payroll expenses (approximate) was \$57,500,000 for the County and \$93,320,000 for the Schools while the combined expense for FYE June 30, 2019 totaled \$150,820,000. The County and Schools payroll are processed in the same department.

Tax Collections

For the 2019 tax year, there were approximately 89,000 real estate bills issued in two halves and 79,700 original and 44,000 supplemental or corrected personal property bills issued. The amount of assessments for FYE June 30, 2019 was approximately \$131,070,000 and the amount of collections was approximately \$126,870,000 or 96.8%.

Purchasing and Accounts Payable

For fiscal year 2019, the County issued approximately 8,700 purchase orders. There were also 150 bids, requests for proposals, or requests for quotations issued for the year. There were 48,000 vouchers processed and 24,000 checks generated for payment to County, School, and Fiscal Agent vendors. The County and Schools disbursements are processed in the same department.

Roanoke County Public Schools Student Activity Funds payments are disbursed by the bookkeeper at each school. Below is a summary of the disbursement activity.

Project: 2020-061

RFP for Professional Auditing Services
Revised 2/2020

	Total # POs	Total PO Amount	Total # Checks	Total Check Amount
Cave Spring High	931	\$ 664,858	745	\$ 850,418
Glenvar High	1113	\$ 748,453	658	\$ 748,248
Hidden Valley High	576	\$ 465,696	705	\$ 893,894
Northside High	1611	\$ 812,789	864	\$ 839,411
William Byrd High	1198	\$ 739,264	829	\$ 773,352
Burton Center For Arts & Technology	396	\$ 213,245	154	\$ 320,260
Cave Spring Middle	498	\$ 279,868	366	\$ 377,412
Glenvar Middle	489	\$ 240,492	308	\$ 239,266
Hidden Valley Middle	544	\$ 165,449	368	\$ 250,243
Northside Middle	424	\$ 294,082	383	\$ 302,655
William Byrd Middle	633	\$ 289,743	396	\$ 407,701
Back Creek Elementary	203	\$ 57,341	170	\$ 60,066
Bonsack Elementary	210	\$ 61,706	209	\$ 63,229
Burlington Elementary	215	\$ 64,187	126	\$ 70,239
Cave Spring Elementary	187	\$ 103,385	100	\$ 103,985
Clearbrook Elementary	144	\$ 59,707	112	\$ 63,615
Fort Lewis Elementary	121	\$ 33,384	157	\$ 37,172
Glen Cove Elementary	197	\$ 60,510	134	\$ 70,540
Glenvar Elementary	107	\$ 45,300	156	\$ 64,203
Green Valley Elementary	334	\$ 91,114	170	\$ 91,268
Herman L. Horn Elementary	262	\$ 94,645	205	\$ 97,244
Masons Cove Elementary	106	\$ 22,472	78	\$ 32,618
Mount Pleasant Elementary	153	\$ 46,596	238	\$ 60,546
Mountain View	81	\$ 26,107	142	\$ 47,287
Oak Grove Elementary	14	\$ 6,242	222	\$ 72,350
Penn Forest Elementary	231	\$ 58,213	117	\$ 61,624
W.E. Cundiff Elementary	117	\$ 85,812	193	\$ 111,091
	11095	\$ 5,830,659	8305	\$ 7,109,934

Bank Accounts

Following is a table showing the number and type of bank accounts maintained by the County, indicating the deposit frequency and amount for each type of account:

Name of Bank	Type of Account	Average Monthly Activity	
		Number of Deposits	Amount of Deposits
Suntrust (concentration - 0483)	checking	810	\$ 34,826,654.67
Suntrust (payroll - 0467)	checking	23	\$ 8,761,080.03
Suntrust (cafeteria - 2788)	checking	406	\$ 227,103.20
Suntrust (School Flexible spending - 3936)	checking	5	\$ 105,859.35
Suntrust (County Flexible Spending - 3951)	checking	4	\$ 65,851.49
Suntrust (WVRJ Flexible Spending - 3944)	checking	3	\$ 13,036.86
Suntrust (Special Welfare - 3253)	checking	5	\$ 7,727.42
Suntrust (Special Welfare Backpay - 0108)	checking	1	\$ 468.30
Suntrust (overpayments and collections - 0475)	checking	4	\$ 2,487.47
Suntrust (RVRA Bond - 6268)	Money Market	1	\$ 128.04
Suntrust (Quantum -6482)	checking	18	\$ 13,756.21
Suntrust (RVRA Credit Card - 9392)	checking	59	\$ 326,757.84
Suntrust (Hub - 5898)	checking	3	\$ 93,764.80

Roanoke County Public Schools Student Activity Funds maintain their own bank. Below is a summary of the deposit frequency and amount for each account.

	Bank	Type	Average Monthly Deposit	
			Quantity	Amount
Cave Spring High	Skyline National Bank	Checking	23	\$ 70,207
Glenvar High	Atlantic Union Bank	Checking	38	\$ 60,773
Hidden Valley High	Skyline National Bank	Checking	39	\$ 70,611
Northside High	Bank of Botetourt	Checking	35	\$ 67,098
William Byrd High	Pinnacle	Checking	30	\$ 63,753
Burton Center For Arts & Technology	BB&T	Checking	16	\$ 25,681
 Cave Spring Middle	 Skyline National Bank	 Checking	 36	 \$ 32,058
Glenvar Middle	Atlantic Union Bank	Checking	25	\$ 20,357
Hidden Valley Middle	HomeTown Bank	Checking	26	\$ 21,024
Northside Middle	Bank of Botetourt	Checking	23	\$ 27,191
William Byrd Middle	BB&T	Checking	25	\$ 34,320
 Back Creek Elementary	 BB&T	 Checking	 10	 \$ 4,823
Bonsack Elementary	Bank of Botetourt	Checking	13	\$ 5,611
Burlington Elementary	Bank of Botetourt	Checking	18	\$ 5,500
Cave Spring Elementary	BB&T	Checking	24	\$ 9,150
Clearbrook Elementary	BB&T	Checking	13	\$ 5,380
Fort Lewis Elementary	BB&T	Checking	10	\$ 3,310
Glen Cove Elementary	Bank of Botetourt	Checking	13	\$ 5,860
Glenvar Elementary	BB&T	Checking	11	\$ 5,659
Green Valley Elementary	BB&T	Checking	14	\$ 6,901
Herman L. Horn Elementary	Union Bank & Trust	Checking	16	\$ 8,558
Masons Cove Elementary	Atlantic Union Bank	Checking	17	\$ 2,750
Mount Pleasant Elementary	Union Bank & Trust	Checking	8	\$ 4,972
Mountain View	Bank of Botetourt	Checking	15	\$ 4,158
Oak Grove Elementary	SunTrust Bank	Checking	16	\$ 5,771
Penn Forest Elementary	BB&T	Checking	21	\$ 5,219
W.E. Cundiff Elementary	Union Bank & Trust	Checking	65	\$ 9,187
 Cave Spring High	 Skyline National Bank	 Money Market	 1	 \$ 1
Cave Spring High	Skyline National Bank	Money Market	1	\$ 3
Cave Spring High	Skyline National Bank	Savings	1	\$ 20
Hidden Valley High	Skyline National Bank	Money Market	1	\$ 7
Northside High	Bank of Botetourt	CD	0	\$ -
William Byrd High	BB&T	Money Market	1	\$ 70
 Northside Middle	 Hometown Bank	 CD	 1	 \$ 1
Northside Middle	Bank of Botetourt	CD	1	\$ 12
 Penn Forest Elementary	 BB&T	 Savings	 1	 \$ 4
W.E. Cundiff Elementary	Union Bank & Trust	CD	1	\$ 27
W.E. Cundiff Elementary	Union Bank & Trust	Savings	1	\$ 10

Accounting Records

The accounting, purchasing, budget, and capital asset systems are maintained in Microsoft Dynamics AX (DAX). This is an integrated online system providing inquiry capabilities to most departments in the County. Generally, data input is decentralized to the departments.

Roanoke County Public Schools Student Activity Funds are maintained in School Funds Online by TRA. The bookkeeper processes all transactions in their own school within the program.

B. Basis of Accounting

The County and Schools prepares their budget and financial statements on a basis of accounting consistent with generally accepted accounting principles (GAAP). With the implementation of GASB Statement No. 84, Fiduciary Activities, this will be the first year the Student Activity Fund will be reported on the modified accrual basis of accounting for incorporation in the School CAFR's Governmental Activities. Previously, the amounts were reported on the cash basis of accounting.

C. Federal Assistance

The Schedule of Expenditures and Federal Awards is included in the Comprehensive Annual Financial Report.

D. Pension Plans and GASB 74 & 75 OPEB Liabilities

The County and Schools contributes to the Virginia Supplemental Retirement System (VSRS), an agent multiple-employer defined benefit public employee retirement system. The County and Schools offer health insurance to retirees and participate in the VML VaCO Trust. The County also has a Fire and Rescue Pension Trust Length of Service Awards Program, which is a single employer, noncontributory defined benefit plan.

The County and Schools implemented GASB 74 in 2017 and GASB 75 in 2018. Currently, the County has contracted with Findley, Inc. to provide actuarial services for retiree insurance and VFIS to provide actuarial services for the Fire and Rescue Pension Trust.

E. GASB Statement No. 84, Fiduciary Activities

Although the Student Activity Funds has been presented as an Agency Fund in the Roanoke County Public Schools CAFR historically, during the fiscal year ended June 30, 2020, they will be moved to a Special Revenue Fund and included in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds. In addition, it is expected that the separately issued financial statement for which an opinion was obtained, will be fully absorbed in the main CAFR with each school's schedule of receipts and disbursements included as a supplemental schedule.

F. Reporting Entity

The governing body has created the following separately functioning Authorities, Boards and Commissions:

Roanoke Valley Resource Authority
Roanoke Regional Airport Commission
Roanoke Valley Detention Commission
Blue Ridge Behavioral Healthcare Board
Fifth Planning District Disability Services Board
Regional Center for Animal Care and Protection
South Peak Community Development Authority
Western Virginia Water Authority
Western Virginia Regional Jail Authority
Roanoke Valley Greenway Commission
Explore Park (Virginia Recreational Facilities Authority)
Roanoke Valley Broadband Authority
Western Virginia Regional Industrial Facility Authority

G. Internal Audit Function

The County maintains an internal audit function. Finance personnel also randomly conduct audits of various transactions.

H. Personnel Qualifications

The County Finance and Management Services Department includes the following individuals who are responsible for work on the County and other agencies audit:

Laurie L. Gearheart, CPA, Director of Finance and Management Services – 30+ years of experience in governmental, not-for-profit and public accounting. Member of American Institute of Certified Public Accountants (AICPA), Virginia Society of Certified Public Accountants (VSCPA), Government Finance Officers Association (GFOA), Virginia Government Finance Officers Association (VGFOA), and the Association of Governments Accountants (AGA).

Evan C. Malone, CPA, Accounting Manager – 11 years of combined experience in private-industry and governmental accounting. Member of Virginia Government Finance Officers Association (VGFOA), American Institute of Certified Public Accountants (AICPA), Virginia Society of Certified Public Accountants (VSCPA), and Government Finance Officers Association (GFOA).

Cynthia L. Kakouras, Finance Manager – 30+ years of combined experience in the governmental and private-industry accounting. Member of the Virginia Government Finance Officers Association (VGFOA).

Amy B. Meacham, Finance Manager – 30+ years of combined experience in private-industry and governmental accounting. Member of the Virginia Government Finance Officers Association (VGFOA).

Shannon L. Lecas, CPA, Finance Manager – 17 years of combined experience in the governmental, private-industry, and public accounting. Member of the Virginia Government Finance Officers Association (VGFOA).

Jessica C. Lovell, MBA, Senior Financial Analyst I – 11 years of combined experience in private-industry and governmental accounting. Member of the Virginia Government Finance Officers Association (VGFOA).

Joshua B. Pegram, Financial Analyst – 7 years of experience in private-industry and governmental accounting. Member of Virginia Government Finance Officers Association (VGFOA).

The School Finance Department includes the following individuals who are responsible for work on the School audit:

Susan Peterson, MA, CPA, SFO, Director of Finance – 23 years combined experience in governmental, public and industry accounting. Member of American Institute of Certified Public Accountants (AICPA), Association of School Business Officials International (ASBO), Southeastern Association of School Business Officials (SASBO), Virginia Association of School Board Officials (VASBO), and Government Finance Officers Association (GFOA).

Jessica Beemer, CPA, Finance Manager – 7 years combined experience in governmental, public, and industry accounting. Member of Association of School Business Officials (ASBO), Southeastern Association of School Business Officials (SASBO), Virginia Association of School Business Officials (VASBO), Government Finance Officers Association (GFOA), and Virginia Government Finance Officers Association (VGFOA).

Courtney Deeds, CPA, Finance Manager – 10 years combined experience in governmental, public, and industry accounting. Member of Southeastern Association of School Business Officials (SASBO), Virginia Association of School Business Officials (VASBO), Government Finance Officers Association (GFOA), and Virginia Government Finance Officers Association (VGFOA).

Benjamin Hoyt, Finance Manager – 8 years combined experience in governmental, public, and industry accounting. Member of Virginia Government Finance Officers Association (VGFOA), Virginia Association of School Business Officials (VASBO), and Virginia Government Finance Officers Association (VGFOA).

Kathie Rawlings, Accountant – 6 years combined experience in governmental and non-profit accounting, with 17 years in public school employment capacities. Member of Virginia Association of School Business Officials (VASBO) and Virginia Government Finance Officers Association (VGFOA).

More detailed information on the government and school division can be found in the Comprehensive Annual Financial Reports.

Economic Development Authority of Roanoke, Virginia

A. Organization and Purpose

The Economic Development Authority of Roanoke County, Virginia was created as a political subdivision of the Commonwealth of Virginia by ordinance of the Roanoke County Board of Supervisors on August 11, 1971, pursuant to the provisions of the Economic Development and Revenue Bond Act (Chapter 49, Section 15.2 et. seq., of the Code of Virginia (1950, as amended). It is reported as a discretely presented component unit of the County of Roanoke.

It is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Roanoke.

In addition, the Authority is authorized to issue revenue bonds for the purpose of obtaining and constructing facilities.

B. Basis of Accounting

The Authority prepares its budgets on a basis of accounting consistent with generally accepted accounting principles.

C. Accounting Records

Financial System – Microsoft Dynamics AX

2019 Audit Fees

<i>Auditor</i>	<i>Service</i>	<i>Base Fee</i>
Brown Edwards	County Audit	\$ 63,037
Brown Edwards	Schools Audit	\$ 38,522
Brown Edwards	Student Activity Fund Audit	\$23,000
Brown Edwards	Sheriff Internal Control Assessment	\$ 4,670
Brown Edwards	Economic Development Authority	\$3,260

Brown Edwards	VRS APA Procedures	\$ 7,200 (50% County/50% Schools)
	TOTAL AUDIT FEES	\$ 139,689

SECTION 3. INSTRUCTIONS TO OFFERORS.

- A. Proposals must be submitted in accordance with the instructions and requirements contained in this RFP, including the Introduction. Failure to do so may result in the proposal being considered non-responsive and it may be rejected. An Offeror must promptly notify the Purchasing Division of any ambiguity, inconsistency, or error which may be discovered upon examination of the RFP. An Offeror requiring clarification or interpretation of this RFP should contact Heath Honaker at (540) 283-8146.
- B. Until such time that an award is published, direct contact with any County employee without the express permission of the Purchasing Manager or her designated representative, on the subject of this proposal, is strictly forbidden. Violation of this Instruction may result in disqualification of Offeror's proposal.
- C. Prospective Offerors, sometimes referred to as providers, operators, contractors, consultants, or vendors, are to address the criteria below at a minimum as part of their submitted proposal. Each proposal should include a transmittal letter and management overview of the proposal. Proposals are to include and may be evaluated on the following factors, together with such other factors as will protect and preserve the interests of the County of Roanoke, which may also be considered.
 - 1. Organizational structure of firm and qualifications of management personnel. Prospective Offerors should submit at a minimum the length of time in the business, corporate experience, strengths in the industry, business philosophy, and a description of the organizational structure of the firm; a description of the organizational structure for the management and operation of the services requested and/or provision of the items referred to in this RFP, including an organizational chart denoting all positions and the number of personnel in each position. (See Attachment B)
 - 2. Financial condition of the firm and ability to perform all obligations of any resultant contract.
The sufficiency of the financial resources and the ability of the Offeror to comply with the duties and responsibilities described in this RFP. Each Offeror shall provide a current annual financial report and the previous year's report and a statement regarding any recent or foreseeable mergers

or acquisitions. Financial statements may be marked as "confidential" in accordance with the requirements set out in Section 4(A) of this RFP. (See Attachment B)

3. Each Offeror is to state whether or not any of Offeror's owners, officers, employees, or agents, or their immediate family members, is currently, or has been in the past year, an employee of the County of Roanoke or has any responsibility or authority with the County that might affect the procurement transaction or any claim resulting therefrom. If so, please state the complete name and address of each such person and their connection to the County of Roanoke. Each Offeror is advised that the Ethics in Public Contracting and Conflict of Interests Act of the Virginia Code, as set forth in Section 4 of this RFP, apply to this RFP. (See Attachment B)
4. Experience in providing the services and/or items requested by this RFP. (See Attachment B)
5. The ability, capacity, and skill of the Offeror to provide the services and/or items described in this RFP and in a prompt and timely manner without delay or interference.
6. The character, integrity, reputation, judgment, experience, efficiency, and effectiveness of the Offeror.
7. The quality and timeliness of performance of previous contracts or services of the nature described in this RFP.
8. Compliance by the Offeror with laws and ordinances regarding prior contracts, purchases, or services. (See Attachment B)
9. The conditions, if any, of the proposal. (See Attachment B)

D. Each Offeror should provide the names, addresses, and telephone numbers of at least five (5) references in connection with supplying the services or items requested in this RFP, especially from **other** local government operations similar to those being requested in this RFP by the County. Each reference should include organizational name, official address, contact person, title of contact, and phone number. (See Attachment B)

E. The proposal should be limited to the minimum amount of sheets as possible (printing on back and front is acceptable) in length. Also include any other materials you may want to submit as part of your proposal response.

F. Responses to this RFP must be in the prescribed format.

Offeror shall provide one redacted copy of its proposal fit for public dissemination, in the event the County must respond to a Freedom of Information Act request. A removable media storage device containing two (2) digital copies of the proposal, one as submitted, and one **redacted to remove all confidential and proprietary material**, must be included in the proposal packet. Offeror shall not mark its entire proposal as confidential and/or redact the entire proposal; doing so may result in the disqualification of Offeror's proposal.

- G. The County may request additional information, clarification, or presentations from any of the Offerors after review of the proposals received.
- H. The County has the right to use any or all ideas presented in reply to this RFP, subject only to the limitations regarding proprietary/confidential data of Offeror.
- I. The County is not liable for any costs incurred by any Offeror in connection with this RFP or any response by any Offeror to this RFP. The expenses incurred by Offeror in the preparation, submission, and presentation of the proposal are the sole responsibility of the Offeror and may not be charged to the County.
- J. Only the County will make news releases pertaining to this RFP or the proposed award of a Contract.
- K. Each Offeror who is a stock or nonstock corporation, limited liability company, business trust, or a limited partnership or other business entity shall be authorized to transact business in the Commonwealth of Virginia as a domestic or foreign business entity if required by law. Each such Offeror shall include in its proposal response the Identification Number issued to it by the Virginia State Corporation Commission (SCC) and should list its business entity name as it is listed with the SCC. Any Offeror that is not required to be authorized to transact business in the Commonwealth as a domestic or foreign business entity as required by law shall include in its proposal response a statement describing why the Offeror is not required to be so authorized. (See Va. Code Section 2.2-4311.2).
- L. Each Offeror is required to state if it has ever been debarred, fined, had a contract terminated, or found not to be a responsible bidder or Offeror by any federal, state, or local government, and/or private entity. If so, please give the details of each such matter and include this information with the proposal response.

SECTION 4. MISCELLANEOUS.

- A. Ownership of Material - Ownership of all data, materials, and documentation originated and prepared for the County pursuant to the RFP shall belong exclusively to the County and be subject to public inspection in accordance with the *Virginia Freedom of Information Act*. Trade secrets or proprietary information submitted by the Offeror shall not be subject to public disclosure under the

Freedom of Information Act, unless otherwise required by law or a court. **However, the Offeror must invoke the protection of Section 2.2-4342(F) of the Code of Virginia, in writing, either before or at the time the data or other material is submitted. The written notice must SPECIFICALLY identify the data or materials to be protected and state the reason why protection is necessary. The proprietary or trade secret material submitted must be identified by some distinct method such as highlighting or underlining and must indicate only the specific words, figures, or paragraphs that constitute trade secret or proprietary information.** The classification of an entire proposal document, line item prices, and/or total proposal prices as proprietary, or trade secrets, is NOT ACCEPTABLE and may result in REJECTION of the proposal.

B. As this is a RFP, no information regarding the proposal records or the contents of responses will be released except in accordance with Section 2.2-4342 of the Code of Virginia. Once an award has been made, all proposals will be open to public inspection subject to the provisions set forth above.

C. **IMPORTANT NOTICE - ADDENDUMS AND NOTICES OF AWARD**

Any interpretation, correction, or change of the RFP will be made by an addendum. The County Purchasing Division or its designee will issue Addenda that will be posted to the County website on the Current Bids Opportunities tab at <https://www.roanokecountyva.gov/bids.aspx>.

Interpretations, corrections or changes of this RFP made in any other manner will not be binding and Offerors must not rely upon such interpretations, corrections, or changes.

Vendors may visit <http://roanokecountyva.gov/list.aspx> to sign up to receive emails or text message notices about bids, proposals, addendums, bid tabulation and awards. Vendors can sign up to receive notification in selected commodity/service categories. It is the vendor's responsibility to keep information current in the system in order to receive the notifications. The sign up only requires an email address and/or a cell phone number for receiving text messages (if your phone is capable) and your choice of categories. **However, each Offeror is solely responsible for ensuring that such Offeror has the current, complete version of the RFP documents, including any addenda, before submitting a proposal. The County is not responsible for any RFP obtained from any source other than the County.**

Although 'Notify Me' will be the only way to receive automatic notification, all BIDS/RFP Information will continue to be posted on our website, and can be picked up at the Purchasing Division, 5204 Bernard Drive, Suite 300F, Roanoke, VA 24018. Phone # (540) 772-2020.

The County is not responsible for any IFB obtained from any source other than the County. Contact Heath Honaker by phone at 540-283-8146, or by email at hhonaker@roanokecountyva.gov.

- D. No Offeror shall confer on any public employee having official responsibility for a purchasing transaction any payment, loan, subscription, advance, deposit or money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is exchanged.
- E. The County may make investigations to determine the ability of the Offeror to perform or supply the services and/or items as described in this RFP. The County reserves the right to reject any proposal if the Offeror fails to satisfy the County that it is qualified to carry out the obligations of the proposed contract.
- F. The successful Offeror must comply with the nondiscrimination provisions of Virginia Code Section 2.2-4311, which are incorporated herein by reference.
- G. The successful Offeror must comply with the drug-free workplace provisions of Virginia Code Section 2.2-4312, which are incorporated herein by reference.
- H. It is the policy of the County of Roanoke to maximize participation whenever possible by minority and women owned business enterprises in all aspects of County contracting opportunities.
- I. The successful Offeror shall comply with all applicable County, State, and Federal laws, codes, provisions, and regulations. The successful Offeror shall not during the performance of any resultant contract knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.
- J. Providers of any outside services shall be subject to the same conditions and requirements as the successful Offeror in regards to law, code, or regulation compliance. The County reserves the right of approval for any subcontract work, including costs thereof.
- K. Ethics in Public Contracting. The provisions, requirements, and prohibitions as contained in Sections 2.2-4367 through 2.2-4377, of the Virginia Code, pertaining to bidders, offerors, contractors, and subcontractors are applicable to this RFP.
- L. Conflict of Interests Act. The provisions, requirements, and prohibitions as contained in Sections 2.2-3100, et seq., of the Virginia Code are applicable to this RFP.
- M. The procurement provisions of the Virginia Public Procurement Act as well as the County Procurement Manual, apply to this RFP, unless specifically modified herein. The County's Procurement Manual can be reviewed on the County's electronic procurement website.

N. Insurance Requirements:

Successful Offeror, and any of its subcontractors, shall, at its sole expense, obtain and maintain during the life of the resulting Contract the insurance policies and/or bonds required. Any required insurance policies and/or bonds shall be effective prior to the beginning of any work or other performance by successful Offeror, or any of its subcontractors, under any resultant Contract. The policies and coverages required are those as may be referred to in the sample contract and/or the terms and conditions attached to this RFP. All such insurance shall be primary and noncontributory to any insurance or self-insurance the County may have.

SECTION 5. PROTESTS.

Any Offeror who wishes to protest or object to any award made or other decisions pursuant to this RFP may do so only in accordance with the provisions of Sections 2.2-4357, 4358, 4359, 4360, 4363, and 4364 of the Code of Virginia, and only if such is provided for in such Code section. Any such protest or objection must be in writing signed by a representative of the entity making the protest or objection and contain the information required by the applicable Code Sections set forth above. Such writing must be delivered to the County Purchasing Manager within the required time period.

SECTION 6. SERVICES AND/OR ITEMS REQUIRED.

A description and/or listing of the services and/or items that the successful Offeror will be required to provide to the County under this RFP are those that are set forth in this RFP, below, referred to in any way in the sample contract, in any terms and conditions, and/or in any attachments to this RFP.

Each Offeror should carefully read and review all such items and should address such items in its proposal. However, the final description of the services and/or items to be provided to the County under this RFP is subject to negotiations with the successful Offeror, and final approval by the County.

Such services will include, but are not necessarily limited to, the following:

A. General

The County of Roanoke is soliciting the services of qualified firms of certified public accountants to audit the financial statements of the entities in Section I Part A for the fiscal year ending June 30, 2020 through June 30, 2022, with the option to audit the financial statements for each of the seven (7) subsequent fiscal years based on written mutual agreement of both parties annually. These audits are to

be performed in accordance with the provisions contained in this request for proposal.

B. Scope of Work to be Performed

The County of Roanoke desires the auditor to express an opinion on the fair presentation of the financial statements of the entities noted in Section I Part A in conformity with generally accepted accounting principles.

Financial Audit – The County of Roanoke desires the auditor to express an opinion on the fair presentation of its financial statements and schedules in conformity with generally accepted accounting principles. The auditor is not required to audit the supporting schedules contained in the comprehensive annual financial report. However, the auditor is to provide an “in-relation-to” opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.

The auditor shall also be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the schedule of expenditures of federal awards. However, the auditor is to provide an “in-relation-to” report on those items based on the auditing procedures applied during the audit of the financial statements.

Virginia Retirement System (VRS) – The auditor shall express an opinion on the accuracy and completeness of the census data reported to the VRS by the County according to the requirements to be met by participants in the VRS as defined in the Code of Virginia §51.1-136.

Transmittal Forms – The Auditor of Public Accounts requires all local governments to complete transmittal forms in accordance with the provisions of the Uniform Financial Reporting Manual for Virginia Counties and Municipalities. The auditor shall render their opinion on the transmittal forms within five (5) days of receipt of such forms from the County.

Sheriff Internal Controls – The Auditor of Public Accounts requires the Sheriff to be responsible for having sufficient controls and procedures in place to satisfy statutory requirements and prevent fraud, misuse, or loss of funds and assets in accordance with the Virginia Sheriffs Accounting Manual. The auditor shall identify all sources of funds of the Sheriff's office. The auditor shall render an opinion as to whether the Sheriff has maintained a proper system of internal controls and records.

Additional Financial Audits – The independent auditor shall also audit and render separate opinions on the entities detailed in Section I Part A.

Continuing Professional Education

The County requests that the Auditor selected to serve the County, Schools and Economic Development Authority include, as part of the engagement, an agreement to provide at least eight (8) hours of continuing professional education to County and School staff at no additional charge.

C. Auditing Standards to Be Followed

To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth by the Government Accountability Office *Government Auditing Standards*, the provisions of U.S. Office of Management and Budget (OMB) 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *Specifications for Audits of Counties, Cities and Towns and Audits of Authorities, Boards and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

D. Reports to be Issued

Reports 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 and other required supplementary information (if applicable) in relation to the audited financial statements.
2. A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

In the required report(s) on compliance and internal controls, the auditor shall communicate any significant deficiencies or material weaknesses found during the audit. A significant deficiency shall be defined as a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statement that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness shall be defined as a significant deficiency or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls and on compliance and other matters.

3. A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
4. A report on compliance for each major program and report on internal control over compliance required by OMB 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
5. A report on compliance and internal control shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.
6. A report on applying agreed upon procedures to the Comparative Report Transmittal forms in accordance with the requirements of the Uniform Financial Reporting Manual.
7. A report on applying agreed upon procedures to the Virginia Retirement System census data in accordance with the requirements of the Code of Virginia §51.1-136.
8. A report providing assurance as to whether the Sheriff has maintained a proper system of internal controls and records in accordance with the Code of Virginia.
9. A management letter for each school including the discrepancies in testing, along with a division-wide letter.
10. A communication with the Roanoke County/Roanoke County Public Schools audit committee of the following:
 - The auditor's responsibility under professional standards;
 - Significant accounting policies and unusual transactions;
 - Management judgments and accounting estimates;
 - Uncorrected and corrected misstatements;
 - Other info in documents containing audited financial statements.

- Disagreements with management;
- Management's consultation with other accountants;
- Significant issues discussed, or subject to correspondence with management;
- Significant difficulties encountered during the audit.

The Auditor will be required to make a public presentation to the Board of Supervisors and to the School Board at a regularly scheduled meeting following the conclusion of the audit.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Board of Supervisors, Audit Committee, County Administrator, Director of Finance and Management Services, School Superintendent or Director of Finance at the Schools.

E. Special Considerations

The County of Roanoke and Roanoke County Public Schools will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to review the prepared report to determine if the County and Schools meet the requirements of that program. In addition, Roanoke County Public Schools submits its comprehensive annual financial report to the Association of School Business Officials International for review in their Certificate of Excellence in Financial Reporting Program.

The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the comprehensive annual financial report.

Fieldwork for the Student Activity Funds will be conducted at each high school in an appropriate secured area provided by the school. The fieldwork for substantive testing will be completed during the summer. The auditing firm will provide a comprehensive manage letter including audit comments by school to the Director of Finance of Roanoke County Public Schools.

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 five (5) years, unless the firm is notified in writing by the County of Roanoke 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:

- County of Roanoke
- Entities in Section I Part A
- U.S. Government Accountability Office (GAO)
- Parties designated by the federal or state governments or by the County of Roanoke as part of an audit quality review process
- Auditors of entities of which the entities mentioned in Section I Part A is a 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.

ASSISTANCE TO BE PROVIDED TO THE AUDITOR

County of Roanoke, Roanoke County Public Schools, and Economic Development Authority of Roanoke, Virginia

A. *Staff and Clerical Assistance*

The staff of the County Finance and Management Services and School Finance departments and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.

B. *Location of Records*

County Finance and Management Services, School Finance, Economic Development Offices, and High Schools

C. *Statements and Schedules to be Prepared*

1. A final trial balance of each fund;
2. A final trial balance of each school;
3. A final trial balance of each subsidiary ledger;
4. A schedule of insurance in force during the year and of insurance expense for the year;
5. A schedule of capital asset activity during the year;
6. A schedule of accounts receivable at statement date;
7. A schedule of investments and pooled cash of all funds at statement date;

8. A schedule of accounts payable at statement date;
9. A schedule of compensated absences at statement date;
10. A schedule of accrued payroll and other liabilities at statement date;
11. A schedule of any debt outstanding at statement date;
12. Copies of all grant agreements during the year;
13. Minutes of Board meetings throughout the year are available online;
14. Copies of relevant policies in force at statement date and any policy changes that occur during the statement period.
15. Copies of contracts in force at statement date of a material amount.

Additional items as requested by the Auditor and agreed to by management.

REPORT PREPARATION

County of Roanoke and Roanoke County Public Schools

A. Draft Reports

The Auditor shall have reviewed drafts of the audit reports and recommendations to management available for review by the Governing Board and/or Audit Committee.

B. Submission of Reports to the APA

A copy of the Comprehensive Annual Financial Report (CAFR), including the Auditors' reports on internal controls and compliance and other matters, applying agreed upon procedures for the Comparative Report Transmittal Forms must be submitted to the Auditor of Public Accounts (APA) no later than November 30th following the end of the fiscal year. In addition, reports, must be submitted to the Auditor of Public Accounts for each state agency that provided federal funds to the County. The Auditor will submit these reports.

C. Submission of Report to the GFOA

The County of Roanoke and Roanoke County Public Schools will send their CAFR to the Government Finance Officers Association (GFOA) of the United States for review in its certificate of achievement program no later than December 30th following the end of the fiscal year.

D. Submission of Report to the ASBO

Project: 2020-061

RFP for Professional Auditing Services
Revised 2/2020

Roanoke County Public Schools will send their CAFR to the to the Association of School Business Officials International for review in their Certificate of Excellence in Financial Reporting Program in accordance with program deadlines.

E. Report Preparation

Report preparation, editing and printing for the County of Roanoke and Roanoke County Public Schools CAFRs shall be the responsibility of the County of Roanoke and Roanoke County Public Schools. The audit firm will provide electronic copies of all signed opinions to be included in these separate reports.

SECTION 7. EVALUATION CRITERIA.

Offerors will be evaluated for selection on the basis of those most qualified to meet the requirements of this RFP. The County of Roanoke does not use a numerical or weighted scoring system when evaluating selection criteria. Major criteria to be considered in the evaluation may include, but shall not necessarily be limited to, the items referred to above and those set forth below:

- A. The background, education and experience of the Offeror in providing similar services or items elsewhere, including the level of experience in working with municipalities and the quality of services performed or items supplied.
- B. The Offeror's responsiveness and compliance with the RFP requirements and conditions.
- C. Determination that the selected Offeror has no contractual relationships which would result in a conflict of interest with the County's contract.
- D. The Offeror's ability, capacity and skill to fully and satisfactorily provide the services and/or items required in this RFP.
- E. The quality of Offeror's performance in comparable and/or similar projects.
- F. Whether the Offeror can provide the services and/or deliver the items in a prompt and timely fashion.
- G. Offeror's willingness to accept the County's sample contract (Attachment A).
- H. The skill, experience, and training of the firm and specified persons who will be performing the service requested.
- I. The Auditor's understanding of the system of accounting obtained through prior experience or discussion with the appropriate officials.
- J. The prior experience and reputation of the Auditor in auditing similar entities.

K. Ability to complete the audit and submit the financial statements in order to meet required deadlines.

SECTION 8. SELECTION PROCESS.

A. Pursuant to Section 2.2-4302.2 (A)(4) of the Code of Virginia, selection of the Offeror will be as follows:

1. The County's designee, shall engage in individual discussions with two or more Offerors, if there be that many deemed fully qualified, responsible and suitable on the basis of initial responses with emphasis on professional competence to provide the required services. Repetitive informal interviews shall be permissible. Such Offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the proposed projects as well as alternative concepts. These discussions may encompass nonbinding estimates of total project costs including, where appropriate, design, construction, life cycle cost, nonbinding estimates of price for services, and other matters. Methods to be utilized in arriving at a price for services may also be discussed. Properly designated proprietary information from competing Offerors shall not be disclosed to the public or competitors, except as may be required by law.
2. At the conclusion of discussions, outlined in the paragraph above, on the basis of evaluation factors published in the RFP and all information developed in the selection process to this point, the two (2) or more Offerors whose professional qualifications and proposed services are deemed most meritorious shall be ranked in order of preference.
3. Negotiations shall then be conducted, beginning with the Offeror ranked first. If a contract satisfactory and advantageous to the County can be negotiated at a price considered fair and reasonable, the award shall be made to that Offeror. Otherwise, negotiations with the Offeror ranked first shall be formally terminated and negotiations conducted with the Offeror ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. Should the County determine in writing and in its sole discretion that only one Offeror is fully qualified, or that one Offeror is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that Offeror.

B. All proposals submitted in response to this RFP will be reviewed by the Purchasing Division or its designee for responsiveness prior to referral to a selection committee or person. A committee consisting of County personnel and/or others and/or an appropriate individual will then evaluate all responsive proposals,

conduct the negotiations, and make recommendations to the County as appropriate. The award of a contract, if made, will be made to the Offeror whose proposal best furthers the interest of the County. The County reserves the right to reject any and all proposals, to waive any informality or irregularity in the proposals received, and to make the award to the Offeror whose proposal is deemed to be in the best interest of the County.

C. Oral Presentation: Offerors who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to the selection committee or person. This provides an opportunity for the Offeror to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not include negotiation. Oral presentations are strictly at the option of the County and may or may not be conducted.

Such offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the audit. This Request for Proposal, is not, however, requesting that offerors furnish estimates of man hours or cost for services. At the discussion state, the County will discuss non-binding estimates of costs per audit for each entity.

Separate cost estimates may be requested for the following components; however, these estimates should **NOT** be provided until the discussion state:

County of Roanoke and Economic Development Authority

- Audit of financial statements prepared by the County and provided to the Auditor, including the Single Audit
- Audit of the Economic Development Authority, which is to be included as a discretely presented component unit of the County and will not have a separately issued report
- Preparation of APA cost transmittal
- Assurance report as to the Sheriff's internal controls
- Assurance report on the Virginia Retirement Census Data
- Review of the report and completion of GFOA checklist to ensure compliance with GFOA requirements
- Preparation of data collection form
- Audit of each major program as defined by the Single Audit Act in excess of six (6) per year, which shall be automatically included in the above price

Roanoke County Public Schools

- Audit of CAFR prepared by the Schools and provided to the Auditor
- Audit of the activity funds included in the Roanoke County Public Schools CAFR
- Review of the report and completion of GFOA checklist to ensure compliance with GFOA requirements
- Assurance report on the Virginia Retirement Census Data

Additionally, the selected firms should provide agreed upon billing rates for various staff levels should the County require additional services not discussed in this request.

The County will notify the selected firm of the actual services to be provided upon final selection.

Selected firms should also prepare the estimated hours to complete the engagement by personnel levels (i.e. partner, manager, supervisor, senior, and junior)

NOTE: THERE SHALL BE NO COSTS INCLUDED OR ALLUDED TO IN THE TECHNICAL PROPOSAL DOCUMENT.

D. MEETINGS

Conferences between the Auditor, responsible staff and management should be scheduled by the selected Auditor before the preliminary work, weekly during field work, and an exit conference at the end of field work. The purpose of the meetings is to keep the staff and management informed on the scope and progress of the audit.

E. The County reserves the right to make multiple awards as a result of this solicitation.

SECTION 9. INFORMATION ON CONTRACT TO BE AWARDED.

The Sample Contract marked as Attachment A to RFP # 2020-061contains terms and conditions that the County plans to include in any contract that may be awarded, but such terms and conditions may be changed, added to, deleted, or modified as may be agreed to between the County and the Offeror during negotiations. However, if an Offeror has any objections to any of the terms or conditions set forth in the Sample Contract or any changes or additions thereto that the Offeror wants to discuss during negotiations, the Offeror should set forth such objections, changes, or additions in such Offeror's proposal submitted in response to this RFP. Otherwise, submission of a proposal by an Offeror will obligate such Offeror, if it is the successful Offeror, to enter into a contract containing the same or substantially similar terms and conditions as contained in such Sample Contract. Other terms and conditions, if necessary, will be negotiated with the successful Offeror.

END

ATTACHMENT A: SAMPLE CONTRACT

**COUNTY OF ROANOKE, VIRGINIA
CONTRACT FOR CONSULTANT SERVICES**

This Contract, made at Roanoke, Virginia, on _____, 20____, by and between the County of Roanoke, Virginia (hereinafter referred to as the "County" or "Owner"), and _____ (hereinafter referred to as "Consultant").

WITNESSETH:

NOW THEREFORE, for and in consideration of the benefits which will accrue to the parties hereto by virtue of this Contract and the Respective Covenants contained herein, IT IS MUTUALLY COVENANTED AND AGREED AS FOLLOWS:

SECTION 1. PROJECT.

The term Project as used in this Contract refers to the following:

- General Project Description
- Special Features
- Purpose of the Project

SECTION 2. CONSULTANT SERVICES.

Consultant shall provide the following professional services together with the preparation of Project plans, design drawings and specifications for the orderly development of the Project:

A. **SCOPE OF SERVICES.**

The Consultant shall commence, carry on, and complete the Project with all dispatch in a sound, economical, and efficient manner, in accordance with the provisions hereof and all applicable laws. In accomplishing the Project, the Consultant shall take reasonable professional efforts to ensure that the work involved is properly coordinated with any related work being carried on by the County or by other County employees, consultants, representatives, or attorneys.

[Insert Detailed Scope of Services for the Project here or as Exhibit 1. Scope may need to be negotiated with selected offeror]

1. Attend general public meetings (conducted and scheduled by the Owner) as the Owner may request. ____ meetings are anticipated for this project.
2. Record a written record of all Project meetings with the Owner. Meeting minutes shall be submitted to the Owner not more than 10 days after the meeting.
3. This Project is a Design to Budget Project. The budget for this Project is \$____, and this amount includes all of the Consultant's fees, costs, and expenses. This cost will include all work required for a complete, usable and properly working Project. The Consultant is specifically advised of budget constraints for this Project and the Owner expects and the Consultant agrees to provide an acceptable design in accordance with the Project description and within the stated budget.
4. The Consultant and the Owner agree that should the Design to Budget cost identified in the paragraph above be exceeded by the low bidder by more than 10%, any revision to the Project plans and specifications necessary to bring the cost of the Project within the Design to Budget cost will be completed by the Consultant at no additional cost to the Owner.
5. A detailed cost estimate commensurate with the level of design shall be supplied by the Consultant with each Project phase submittal. Should any cost estimate indicate a problem in securing a bid within the Design to Budget cost, the Consultant shall notify the Owner to redefine the Project scope, materials of construction, etc., as necessary to resolve the estimated cost of construction within the Design to Budget cost.
6. The County may, from time to time, require changes in the scope of the services of the Consultant to be performed hereunder. Such changes, which are mutually agreed upon by and between the County and the Consultant, shall be incorporated in written amendments to this Contract. Any changes requiring any increase in the Contract sum shall be subject to the verification of funding by the County's finance department and approval by the County.

B. PROJECT SCHEDULE.

1. The Owner and the Consultant agree that time is of the essence and that delays in the design or construction may significantly impact the feasibility and/or cost of the Project.
2. The Project design development will correspond to the following definitions:
 - a. Conceptual Design Phase shall include surveys, design drawings and outline specifications to refine the Project scope and confirm project feasibility and the Design to Budget cost.
 - b. Preliminary Design Phase shall include subsurface investigations, detailed design drawings and specifications in sufficient detail to clearly define all items which may affect the project Design to Budget cost.

- c. Final Design Phase shall include final detailed design drawings, specifications and contract documents in a ready to bid form.
- d. Project Bid Phase shall include all consulting services necessary to advertise the Project, conduct a pre-bid conference, provide contract addenda as necessary, receive bids, evaluate and tabulate bids and provide a recommendation for award of the construction contract.
- e. Construction Phase shall include all consulting services necessary to administer the construction of the Project.

3. The following is the Project schedule:
 - Conceptual Design Phase
 - Preliminary Design Phase
 - Final Design Phase
 - Bidding Phase
 - Construction Phase
 - Record Drawings

C. PROJECT DELIVERABLES.

The Consultant agrees to deliver to the Owner in a timely and proper manner the following:

1. Completed set of original plan sheets deemed constructible by the County Engineer with original certification seals and signatures. Such plans shall be printed on bond paper (20 pound minimum) or as otherwise requested by the County Engineer.
2. Prepare and provide all Project documents with original certification and regulatory approval signatures.
3. Reproducible copy of all Project documents prepared by the Consultant.
4. All Project drawings in AutoCAD (Release 2012 or newer) format together with any related symbol and/or font libraries.
5. Copies of all Project calculations including complete reproducible calculation notebook(s) with a CD, or other agreed upon digital format, containing final electronic files used to generate calculations, details, certifications, cost estimates, survey notes, charts, reports, studies, sketches, maps, and other documentation as may be reasonably required by the County Engineer for the Project.

D. PERSONNEL.

1. The Consultant hereby designates assignments for this Project as follows:
 - Principal in Charge:
 - Project Manager:
 - Project Architect:

- Civil Engineer:
- Structural Engineer:
- Mechanical Engineer:
- Electrical Engineer:

2. Where circumstances require substitution for any of the above listed personnel assignments, the Consultant shall so advise the Owner in writing. The substitute shall be of the same or greater level of expertise and experience as the personnel being replaced. The Owner reserves the right to accept or reject any initial or substituted Project personnel. The Consultant's Project Manager shall not be reassigned or replaced during the term of the Contract without the express written approval of the Owner.

SECTION 3. CONSULTANT FEES.

The Consultant and Owner agree as follows:

- A. All work under this Contract shall be on a lump sum basis. The lump sum fee shall be determined on the basis of man-hours and associated hourly rates for all work required by the Project Description. The Consultant agrees that the lump sum fee is full and complete compensation for the completed Project design, contract documents, and all costs incurred and services rendered by the Consultant, without condition or limitation.
- B. A task list showing Project tasks and associated man-hours is attached as Attachment A.
- C. Hourly rates for all personnel associated with the Project are included in Attachment B. These rates shall remain in effect for the Contract term. Escalation of rates is not permitted.
- D. The lump sum fee for the Project will be paid, subject to approval by the Owner of the Consultant's services, in accordance with the following Project phases:
 - Conceptual Design Phase
 - Preliminary Design Phase
 - Final Design Phase
 - Bidding Phase
 - Construction Phase
 - Total Lump Sum Fee
- E. Work shall not begin on any phase of the Project without express written authorization from the Owner. The Owner and the Consultant agree that the Owner has the right to terminate or stop, in whole or in part, with or without cause, the Consultant's services at any time and the Owner may cancel this Contract at any time with or without cause and without incurring any liability, damages, or cost to the Consultant, except as set forth in Section 6E.

SECTION 4. PAYMENT FOR CONSULTANT SERVICES.

The Owner and Consultant agree that the Owner will only pay the Consultant a portion of the total lump sum fee set forth above for each project phase completed and accepted by the Owner. The Consultant shall submit a request for payment not more than once each month. The payment requested shall be in proportion to the services completed by Project phase and approved by the Owner. The Owner shall have the final decision with respect to the proportion of the Project completed. A written progress report detailing work completed, identified problems, and remaining work shall accompany each request for payment.

SECTION 5. SPECIAL CONDITIONS.

- A. It is agreed by the Parties hereto that one (1) reproducible copy each of the drawings, tracings, construction plans, specifications, maps, and other documents (including electronic data) prepared or obtained under the terms of the Contract shall be delivered to and become the property of the Owner and basic survey notes and sketches, charts, computations, and other data shall be made available, upon request, to the Owner without restriction or limitation on their use at no additional cost to the Owner.
- B. It is agreed by the Parties hereto that the Consultant shall proceed to furnish professional services on any phase of the Project under the terms provided in this Contract only after a Notice to Proceed with the next phase has been given to the Consultant in writing by the Owner.
- C. Each party binds itself, its principals, successors, executors, administrators, and assigns to perform all covenants and provisions of this Contract. Except as above noted, neither the Owner nor the Consultant shall assign or transfer its interest in this Contract without the written consent of the other Party hereto, which consent shall not be unreasonably withheld.
- D. The term of this Contract will be completed upon final approval and acceptance of the completed Project by Owner and any participating agencies. However, nothing contained herein shall be construed to establish a period of limitation with respect to any obligation which the Consultant might have under the Contract or the law of Virginia, including liability for errors and omissions.
- E. The Consultant agrees to conduct all the services in compliance with all applicable requirements imposed by or pursuant to Title VI of the Civil Rights Act of 1964, Part 21 of the Regulations of the Secretary of Transportation and Executive Order No. 11246, "Equal Employment Opportunity" as supplemented in Department of Labor Regulations (41 CFR, Part 60); and agrees to comply with all applicable standards, orders, or regulations issued pursuant of the Clean Air Act of 1970; and will maintain an Affirmative Action Program, if required by applicable law.
- F. Owner advises Consultant that failure of Consultant to carry out the requirements set forth in 45 Federal Register 21186, Section 23.43 (a) (1980) dealing with minority business enterprise, where appropriate, shall constitute a breach of contract and may result in termination of this Contract or such remedy as Owner deems appropriate.
- G. Consultant agrees that the work and services (which shall include, but not be limited to, all plans, drawings, and specifications) Consultant provides for the Owner pursuant to this Contract will comply with all applicable federal, state, and local laws, codes, and

regulations that are in effect as of the date of the Contract. Furthermore, Consultant shall, in a timely manner, inform in writing the Owner, during the term of the Contract and until completion of the Consultant's services, about changes or modifications of all such laws, codes, or regulations that may affect or require modification or changes to any part of the Project so that Owner will be able to determine if changes or modifications should be made to the Project before completion. Consultant further agrees that Consultant does not, and shall not during the performance of this Contract, knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.

- H. The Consultant agrees that the Owner, and any approving Federal or State Agency or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the Consultant which are pertinent to this Project for the purpose of making an audit, examinations, excerpts, or transcriptions.
- I. The Consultant shall, at its sole expense, obtain and maintain during the life of this Contract the insurance policies and bonds required by this Section. Any required insurance policies and bonds shall be effective prior to the beginning of any work or other performance by the Consultant under this Contract. All such insurance shall be primary and noncontributory to any insurance or self-insurance the County may have. The following policies and coverages are required:
 - 1. Commercial General Liability. Commercial General Liability insurance shall insure against all claims, loss, cost, damage, expense or liability from loss of life or damage or injury to persons or property arising out of the Consultant's performance under this Contract. The minimum limits of liability for this coverage shall be \$1,000,000 combined single limit for any one occurrence.
 - 2. Contractual Liability. Broad form Contractual Liability insurance shall include the indemnification obligation set forth in this Contract.
 - 3. Workers' Compensation. Workers' Compensation insurance covering Consultant's statutory obligation under the laws of the Commonwealth of Virginia and Employer's Liability insurance shall be maintained for all its employees engaged in work under this Contract. Minimum limits of liability for Employer's Liability shall be \$100,000 bodily injury by accident each occurrence; \$500,000 bodily injury by disease (policy limit); and \$100,000 bodily injury by disease (each employee). With respect to Workers' Compensation coverage, the Consultant's insurance company shall waive rights of subrogation against the County, its officers, employees, agents, volunteers and representatives.
 - 4. Automobile Liability. The minimum limit of liability for Automobile Liability Insurance shall be \$1,000,000 combined single limit applicable to owned or non-owned vehicles used in the performance of any work under this Contract.
 - 5. Professional Liability. Minimum limits of insurance coverage for Professional Liability shall be \$1,000,000.
 - 6. Umbrella Coverage. The insurance coverages and amounts set forth in subsections (1), (2), (3), and (4) of this Section may be met by an umbrella liability policy following the form of the underlying primary coverage. Should an umbrella

liability insurance coverage policy be used, such coverage shall be accompanied by a certificate of endorsement stating that it applies to the specific policy numbers indicated for the insurance providing the coverages required by subsections (1), (2), (3), and (4), and it is further agreed that such statement shall be made a part of the certificate of insurance furnished by the Consultant to the County.

7. Evidence of Insurance. All insurance, with the exception of Professional Liability Insurance, shall be written on an occurrence basis. Professional Liability Insurance may be written on a claims-made basis. In addition, the following requirements shall be met:

- a) Consultant shall furnish the County a certificate or certificates of insurance showing the type, amount, effective dates and date of expiration of the policies. Certificates of insurance shall include any insurance deductibles.
- b) The Consultant shall notify the County in writing within five (5) calendar days if any of the insurance coverages or policies are cancelled or materially altered and Consultant shall immediately replace such policies and provide documentation of such to the County.
- c) The required insurance policies and coverages, excluding those for Workers Compensation and Professional Liability, shall name the County of Roanoke, its officers, agents, volunteers and employees as additional insureds, and the certificate of insurance shall show if the policies provide such coverage. Where waiver of subrogation is required with respect to any policy of insurance required under this Section, such waiver shall be specified on the certificate of insurance. Additional insured and waiver endorsements shall be received by Roanoke County from the insurer within 30 days of the beginning of this contract. The County's may approve other documentation of such insurance coverages.
- d) Insurance coverage shall be in a form and with an insurance company approved by the County which approval shall not be unreasonably withheld. Any insurance company providing coverage under this Contract shall be authorized to do business in the Commonwealth of Virginia.

J. The Consultant agrees to and shall indemnify and hold harmless Owner and its officers, agents, volunteers, and employees against any and all liability, losses, damages, claims, causes of action, suits of any nature, cost, and expenses, including reasonable attorney's fees, resulting from or arising out of Consultant's or agent's, subcontractor's and/or sub consultant's negligent activities or omissions on or near any of the Owner's property or easements involved in this Project or arising out of or resulting from Consultant's negligence in providing any of the services under this Contract, including, without limitation, fines and penalties, violations of federal, state, or local laws, or regulations promulgated thereunder, or any personal injury, wrongful death, or property damage claims of any type.

K. While on Owner's property and in its performance of this Contract, Consultant or its agents, subcontractor's and/or sub consultant's shall not transport, dispose of, or release any hazardous substance, material, or waste, except as necessary in performance of its work under this Contract and Consultant shall comply with all federal, state, and local laws, rules, regulations, and ordinances controlling air, water, noise, solid wastes, and other

pollution, and relating to the storage, transport, release, or disposal of hazardous materials, substances, or waste. Regardless of Owner's acquiescence, Consultant agrees to and shall indemnify and hold Owner, its officers, agents, volunteers, and employees harmless from all costs, damages, liabilities, fines, or penalties, including attorney's fees, resulting from violation of this paragraph and agrees to reimburse Owner for all costs and expenses incurred by Owner in eliminating or remedying such violations. Consultant also agrees to reimburse Owner and hold Owner, its officers, agents, volunteers, and employees harmless from any and all costs, damages, expenses, attorney's fees and all penalties or civil judgments obtained against any of them as a result of Consultant's or its agents, subcontractors and/or sub consultants use or release of any hazardous material, substance, or waste onto the ground or otherwise, or into the water or air from or upon or near Owner's property or easements.

- L. The provisions, requirements, and prohibitions as contained in Sections 2.2 - 4367 through 2.2 - 4377 of the Virginia Code (Ethics in Public Contracting), pertaining to bidders, offerors, contractors, and subcontractors are applicable to this Project.

SECTION 6. SPECIAL PROVISIONS.

- A. If any of the services furnished under this Contract by the Consultant are furnished by obtaining such services outside the Consultant's organization, the Consultant shall provide an executed contract between the person(s) or firm and the Consultant and shall outline the services to be performed and the charges for the same. Such contracts shall be subject to approval by the Owner. Two copies of the executed contract shall be submitted to the Owner for approval prior to the services being performed. Approval shall not be unreasonably withheld. The Consultant shall be solely responsible for all costs and expenses in connection with any such contracts.
- B. The Owner shall make available to the Consultant all reasonable technical data that is in the Owner's possession, including maps, surveys, property descriptions, borings, and other information requested by the Consultant and relating to its work. The Owner and the Consultant agree that the Owner may decide in its sole discretion the reasonableness of any information requested by the Consultant. The Owner shall designate, in writing to the Consultant, the name of the Owner's Project manager for the Project.
- C. The Consultant shall review for locations of archeological sites within the County of Roanoke and shall notify the Owner of any potential conflicts between the proposed Project and such sites.
- D. The Owner shall pay for the following: (1) publishing costs for advertisements of notices, public hearings, requests for bids, and other similar items; (2) for all permits and licenses that may be required by local, state, or federal authorities; and (3) for the necessary land, easements, and rights-of-way required for the Project.
- E. The Owner by seven days written notice may terminate this Contract, with or without cause, in whole or in part at any time. Upon receipt of such notice, the Consultant shall immediately discontinue all services affected (unless the notice directs otherwise), and deliver to the Owner all data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Consultant in performing this Contract whether completed or in process.

1. If the termination is due to the failure of the Consultant to fulfill any of its Contract obligations, the Owner may take over the work and prosecute the same to completion by Contract or otherwise. In such case, the Consultant shall be liable to the Owner for any damages allowed by law, and upon demand of Owner shall promptly pay the same to Owner.
2. Should the Contract be terminated not due in any way to the fault of the Consultant, the Consultant shall only be entitled to compensation for services actually performed prior to notice of termination and approved by the Owner and any applicable federal or state approving agency. No profit, overhead, or any other costs of any type are allowed after the date of such notice of termination.
3. The rights and remedies of the Owner provided in this Section are in addition to any other rights and remedies provided by law or under this Contract and Owner may pursue any and all such rights and remedies against Consultant as it deems appropriate.

F. If the documents called for by the Contract are completed in accordance with criteria and/or decisions made by the Owner and such documents are substantially changed or revised, for any reason other than the fault of the Consultant in preparing same, then the Consultant shall be entitled to compensation as mutually agreed upon between the Owner and Consultant for rendering the services necessary to complete the changes. The amount of this fee shall be negotiated between the parties. The fee for the changes shall be due and payable when the revisions are approved by the Owner. If agreement cannot be reached between the parties for rendering such services, then the Owner can terminate the Contract without any liability of any type for any damages or compensation to the Consultant, and the Owner will owe nothing further to the Consultant. However, if such changes or revisions are due in any way to the fault of the Consultant, the Owner can require the Consultant to perform the services required under this Contract and make such changes and revisions without any additional charges by the Consultant and pursue such other remedies available to the Owner under this Contract or by law, or any combination of such remedies as the Owner deems appropriate.

G. By virtue of entering into this Contract the Consultant submits itself to a court of competent jurisdiction in the County of Roanoke, Virginia, and further agrees that this Contract is controlled by the laws of the Commonwealth of Virginia and that all claims, disputes, and other matters shall only be decided by such a court according to the laws of the Commonwealth of Virginia.

H. Consultant agrees that no payment, final or otherwise, nor partial or entire use, occupancy, or acceptance of the Project by the Owner shall be an acceptance of any professional services not in accordance with the Contract, nor shall the same relieve the Consultant of any responsibility for any errors or omissions in connection with the Project or operate to release the Consultant from any obligation under the Contract.

I. The Consultant shall be fully responsible to the Owner for all acts and omissions of all succeeding tiers of subcontractors, agents, and sub consultants performing or furnishing any of the work just as the Consultant is responsible for its own acts and omissions.

J. During the performance of this Contract, the Consultant agrees as follows:

1. The Consultant will not discriminate against any subcontractor, employee, or applicant for employment because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by State law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Consultant. The Consultant agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
2. The Consultant, in all solicitations or advertisements for employees placed by or on behalf of the Consultant, will state that such Consultant is an equal employment opportunity employer.
3. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.
4. The Consultant will include the provisions of the foregoing Subsections (1, 2, and 3) in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

K. Consultant agrees that the County's waiver or failure to enforce or require performance of any term or condition of this Contract or the County's waiver of any particular breach of this Contract by the Consultant extends to that instance only. Such waiver or failure is not and shall not be a waiver of any of the terms or conditions of this Contract or a waiver of any other breaches of the Contract by the Consultant and does not bar the County from requiring the Consultant to comply with all the terms and conditions of the Contract and does not bar the County from asserting any and all rights and/or remedies it has or might have against the Consultant under this Contract or by law.

L. If any provision of this Contract, or the application of any provision hereof to a particular entity or circumstance, shall be held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Contract shall not be affected and all other terms and conditions of the Contract shall be valid and enforceable to the fullest extent permitted by law.

M. (1) During the performance of this Contract, the Consultant agrees to (i) provide a drug-free workplace for the Consultant's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the Consultant's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the Consultant that the Consultant maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

(2) For the purpose of this section, "drug-free workplace" means a site for the performance of work done in connection with a specific contract awarded to a Contractor, the employees of whom are prohibited from engaging in the unlawful

manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the Contract.

- N. Pursuant to Virginia Code Section 2.2 - 4343.1, be advised that the County of Roanoke does not discriminate against faith-based organizations.
- O. The Consultant agrees that Consultant will comply with the requirements of Section 2.2-4354 of the Va. Code regarding Consultant's payment to other entities and that Consultant will take one of the two actions permitted therein within seven (7) days after receipt of amounts paid to Consultant by the County. The Consultant agrees that Consultant shall indemnify and hold the County harmless for any lawful claims resulting from failure of the Consultant to make prompt payments to all persons supplying him equipment, labor, tools, or material in prosecution and completion of the Work provided for in the Contract. In the event of such claims, the County may, after providing written notice to the Consultant, withhold from any progress and/or final payment the unpaid sum of money deemed sufficient to pay all lawful claims and associated costs in connection with the Contract.
- P. **Data on Convictions for Certain Crimes and Child Abuse and Neglect Certification of Contractor:** The Consultant certifies that none of the persons who will provide services requiring direct contact with students on school property during school hours or during school-sponsored activities has been convicted of any of the following felony or misdemeanor offenses: felony sex or violence offenses, other felony offenses or misdemeanor sex offenses within the past ten years.

The Consultant further understands and acknowledges (1) that if he makes a materially false statement regarding any of the above offenses, he will be guilty of a Class 1 misdemeanor and may forfeit profits derived from the contract. Further, the Consultant understands and acknowledges that before any person is permitted to provide such services subsequent to this certification, he must complete a new certification regarding such person in a form satisfactory to Roanoke County and the Roanoke County School Board. **Data and Convictions information will be requested before the County of Roanoke/Schools enters into a contract / when required.**

- Q. Contractual claims, whether for money or for other relief, including any disputes as to change orders or extra work, shall be submitted, in writing, no later than sixty (60) calendar days after final payment or payment designated as a final payment; however, written notice of the Contractor's intention to file such claim must be given at the time of the occurrence or beginning of the work upon which the claim is based. Such notice is a condition precedent to the assertion of any such claim by the Contractor. A written decision upon any such claims will be made by the Board of Supervisors or its designee (hereafter "BOS"). The Contractor may not institute legal action prior to receipt of the County's decision on the claim unless the BOS fails to render such decision within ninety (90) calendar days from submittal of its claim. The decision of the BOS shall be final and conclusive unless the Contractor within six (6) months of the date of the final decision on a claim or from expiration of the 90 day time limit, whichever occurs first, initiates legal action as provided in Section 2.2-4364 of the Code of Virginia. Failure of the County to render a decision within said ninety (90) calendar days shall not result in the Contractor being awarded the relief claimed nor shall it result in any other relief or penalty. The sole result of the County's failure to render a decision within said ninety (90) calendar days shall be Contractor's right to immediately institute legal action. No

administrative appeals procedure pursuant to Section 2.2-4365 of the Code of Virginia has been established for contractual claims under this Contract.

- R. Consultant shall comply with the provisions of Virginia Code Section 2.2-4311.2, as amended, which provides that a Consultant organized as a stock or nonstock corporation, limited liability company, business trust, or limited partnership or registered as a registered limited liability partnership shall be authorized to transact business in the Commonwealth as a domestic or foreign business entity if so required by Title 13.1 or Title 50 or as otherwise required by law. Consultant shall not allow its existence to lapse or its certificate of authority or registration to transact business in the Commonwealth, if so required under Title 13.1 or Title 50, to be revoked or cancelled at any time during the term of the Contract. The County may void the Contract if the Consultant fails to remain in compliance with the provisions of this section.
- S. This Contract is or may be subject to funding and/or appropriations from federal, state, and/or local governments and/or agencies and/or from the Board of Supervisors of the County of Roanoke. If any such funding is not provided, withdrawn, or otherwise not made available for the Contract, the Consultant agrees that the County may terminate the Contract on seven (7) days written notice to the Consultant, without any penalty or damages being incurred by the County. Consultant further agrees to and shall comply with any applicable requirements of any grants and/or agreements providing for such funding, including, but not limited to, any VDOT requirements.
- T. Consultant agrees that all reports and any other documents (including electronic data) prepared for, obtained in connection with, and/or required to be produced in connection with this Contract shall be delivered by the Consultant to the County and all such items shall become the sole property of the County. The Consultant agrees that the County shall own all rights of any type in and to all such items, including but not limited to copyrights and trademarks, and the County may reproduce, copy, and use all such items as the County deems appropriate, without any restriction or limitation on their use and without any cost or charges to the County from the Consultant. Consultant hereby transfers and assigns all such rights and items to the County. Consultant further agrees Consultant will take any action and execute any documents necessary to accomplish the provisions of this Section. The Consultant also warrants that Consultant has good title to all materials, equipment, documents, and supplies which it uses in the Work or for which it accepts payment in whole or in part.
- U. This Contract, including any attachments, exhibits, and referenced documents, constitutes the complete understanding between the parties. This Contract may be amended only by written instrument properly executed by the parties.

SIGNATURE PAGE TO FOLLOW.

THIS AGREEMENT may be modified in writing by mutual agreement of both parties.

IN WITNESS WHEREOF, the parties hereto have signed this Contract by their authorized representatives.

Full Legal Name of Consultant

By _____

Printed Name _____

Title _____

Date _____

ROANOKE COUNTY BOARD OF SUPERVISORS

By _____

Printed Name _____

Title _____

Date _____

Approved as to execution:

County Attorney/Assistant County Attorney _____

**CONTRACT 2020-061
BETWEEN COUNTY OF ROANOKE AND VENDOR NAME
FOR PROFESSIONAL AUDITING SERVICES**

EXHIBIT 1: SCOPE OF WORK/FEE SCHEDULE

REFERENCE: RFP# 2020-061

The services, work, and/or items that the Contractor shall provide in a timely and proper manner in accordance with the Contract include, but are not necessarily limited to, the following:

The final scope of services will be negotiated with the Selected Offeror.

ATTACHMENT B: PROPOSAL RESPONSE AND CHECKLIST

Fully complete the following pages and submit along with Page 2 (Signature Page) of the RFP and all applicable attachments.

I. General Information

Offeror's (Legal Business) Name: _____

Doing Business As (If Different Name): _____

Person to Contact Regarding this RFP (Name): _____

Telephone Number: (____) _____

Email Address: _____

Check type of organization:

Corporation _____ Partnership _____

Sole Proprietor (Individual) _____ Other (describe) _____

If Sole Proprietor (individually owned), number of years in business: _____

Have you ever operated under another name? Yes _____ No _____

If yes -

Other name: _____

Number of years in business under this name: _____

State license number under this name: _____

II. Organization of Firm

The Offeror should submit as **Attachment 1**:

at a minimum the length of time in the business, corporate experience, strengths in the industry, business philosophy, and a description of the organizational structure of the firm; a description of the organizational structure for the management and operation of the services requested and/or provision of the items referred to in this RFP, including an organizational chart denoting all positions and the number of personnel in each position.

This should include the qualifications and experience of the firm in auditing similar entities. The auditing experience should be described in detail, always including scope of work, dates, and type of reports issued.

III. Financial Condition of Offeror

The sufficiency of the financial resources and the ability of the Offeror to comply with the duties and responsibilities described in this RFP.

The Offeror shall submit as **Attachment 2**, a current annual financial report and the previous year's report and a statement regarding any recent or foreseeable mergers or acquisitions. Financial statements may be marked as "confidential" in accordance with the requirements set out in this RFP.

IV. Experience

The Offeror shall submit as **Attachment 3**, a narrative of their firm's experience in providing the services and/or items in this RFP, including type of business, business location, and number of years in business including confirmation that the firm is independent and licensed to practice in Virginia including copy of its last external peer review report, a copy of its last APA desk review report, a copy of its last PCAOB report (if firm is subject to PCAOB requirements), and the firm has a record of quality audit work.

The Offeror shall submit biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing local governments, school divisions, and student activity funds, and recent continuing professional education of each.

History of the firm, including number of years in business and size of firm. Identify headquarters and nearest office and identify the office which will serve as the managing office for the project.

V. References

Each Offeror should provide as **Attachment 4**, the names, addresses, and telephone numbers of at least five (5) references in connection with supplying the services or items requested in this RFP, especially from other local government operations similar to those being requested in this RFP by the County. Each reference should include organizational name, official address, contact person, title of contact, and phone number.

VI. **Additional Requirements**

Each Offeror should provide as **Attachment 5** the below additional requirements.

1. A statement of understanding of the work to be performed with descriptions of the audit approach and illustrations of the procedures to be employed. This statement should include, at a minimum, the following points:
 - a. Use of statistical sampling.
 - b. Use of computer audit techniques and specialists, including the extent of automation of work papers.
 - c. Management letter approach (also provide a sample letter).
 - d. Typical assistance generally expected from the staff.
2. Describe the policies and procedures and/or approach regarding changes in staff assigned throughout the engagement contract that ensure knowledgeable staff is always on the engagement.
3. The Auditor's approach to the audit engagement, including minority participation plans, interface with personnel, effects of electronic data processing, audit risk and materiality, and timing of the audit work.
4. The name, position and telephone number of the contact person authorized to conduct negotiations and discuss the proposal.
5. Throughout the year, the County may need the assistance of the Auditor for various issues that may arise. Describe any additional services that would be available, free of charge, to clients on a year-round basis (i.e. training/seminars for staff, tax consultation, publications, phone calls to the Auditor for guidance concerning technical questions, etc.)
6. A statement of assurance that the firm is independent in accordance with the Code of Professional Ethics of the AICPA and Government Auditing Standards, and will comply with all Federal, State and Local laws and regulations in the performance of this engagement.
7. A statement indicating that appropriate licensing to perform the audit, as provided by applicable laws of the Commonwealth of Virginia, has been obtained.

8. A statement that the staff assigned to the audit have met the continuing education and independence requirements required by Governmental Auditing Standards, issued by the Comptroller General of the United States.
9. A statement indicating the firm's participation in external quality control review programs and a copy of the most recent peer review report, a copy of the most recent APA desk review report, and a copy of the most recent PCAOB report (if firm is subject to PCAOB requirements).
10. A statement of assurance that if the firm's work is referred to a professional organization for review, the firm waives the right to confidentiality and will permit the professional organization to inform the County of its findings.
11. A statement of assurance that all requirements stated in this Request for Proposal are acceptable and will become a part of the final contract.

VII. Conditions of Offeror's Proposal

Offeror shall submit as **Attachment 6**, any conditions to the Offeror's proposal or exceptions to the sample contract (Attachment A to the RFP).

VIII. Conflict of Interest

____ Offeror, owner, officer, employees, agents and immediate family members are not now, and have not been in the past year, an employee of the County of Roanoke or has no responsibility or authority with the County that might affect the procurement transaction or any claim resulting therefrom.

OR

State the complete name and address of each such person and their connection to the County of Roanoke. Each Offeror is advised that the Ethics in Public Contracting and Conflict of Interests Act of the Virginia Code, as set forth in Section 4 (L) of the RFP, apply to this RFP.

Name

Address

VIII. Convictions and Debarment

If you answer yes to any of the following, state on **Attachment 7** the person or entity against whom the conviction or debarment was entered, give the location and date of the conviction or debarment, describe the project involved, and explain the circumstances relating to the conviction or debarment, including the names, addresses and phone numbers of persons who might be contacted for additional information.

1. In the last ten years, has your organization or any officer, director, partner, owner, project manager, procurement manager or chief financial officer of your organization:
 - a. ever been found guilty on charges relating to conflicts of interest?
Yes No

2. a. Is your organization or any officer, director, partner or owner currently debarred or enjoined from doing federal, state or local government work for any reason?
Yes No

b. Has your organization or any officer, director, partner or owner ever been debarred or enjoined from doing federal, state or local government work for any reason?
Yes No

IX. Compliance

If you answer yes to any of the following, give the date of the termination order, or payment, describe the project involved, and explain the circumstances relating to same, including the names, addresses and phone numbers of persons who might be contacted for additional information on **Attachment 8**.

1. Has your organization:
 - a. ever been terminated on a contract for cause?
Yes No

X. Confidential & Proprietary Information

Identify the section and page number of any information in your proposal that has been identified as confidential, proprietary or a trade secret (see Section 4(A) of the RFP).

Page Number Information	Section	Description of Confidential and/or Proprietary
----------------------------	---------	--

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Offeror shall provide one redacted copy of its proposal fit for public dissemination, in the event the County must respond to a Freedom of Information Act request. The redacted copy of Offeror's proposal shall be provided on USB Drive or other electronically transferable media and shall be redacted to protect any confidential and/or proprietary information and shall be labeled as such. Offeror shall not mark its entire proposal as confidential and/or redact the entire proposal; doing so may result in the disqualification of Offeror's proposal.

Attachments Checklist To Follow

Attachments Checklist:

The following items should be included with your RFP response. Place a check mark on the line next to each applicable item submitted with your proposal. Write N/A (not applicable) on the line next to those items that do not apply to your response.

Signature Page (Pg. 2) of RFP _____

Direct Contact with Students Form
(ATTACHMENT C TO THIS RFP) _____

Removable Media Containing
Redacted Version of Proposal _____

Attachment B (Proposal Response
And Checklist) to RFP 2020-061 _____

1. Organization of Firm _____
2. Financial Reports _____
3. Experience _____
4. References _____
5. Additional Requirements _____
6. Conditions of the Proposal (If Applicable) _____
7. Debarment Explanation (If Applicable) _____
8. Compliance Explanation (If Applicable) _____

ATTACHMENT C: DIRECT CONTACT WITH STUDENTS FORM

Direct Contact with Students Form

Name of Bidder: _____

Pursuant to Va. Code § [22.1-296.1](#), as a condition of awarding a contract for the provision of services that require the contractor, his employees or subcontractors to have **direct contact with students** on school property during regular school hours or during school-sponsored activities, the school board shall require the contractor to provide certification that all persons who will provide such services have not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child.

Any person making a materially false statement regarding any such offense shall be guilty of a Class 1 misdemeanor and, upon conviction, the fact of such conviction shall be grounds for the revocation of the contract to provide such services and, when relevant, the revocation of any license required to provide such services.

I further understand and acknowledge (1) that if I make a materially false statement regarding any of the above offenses, I will be guilty of a Class 1 misdemeanor and (2) that before any person is permitted to provide such services subsequent to this certification, I must complete a new certification regarding such person.

As part of this submission, I certify that the employees of, or subcontractors to, the above mentioned contractor that will be providing services that require direct contact with students to the School Board under the resulting contract will have not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child. Furthermore, I understand that the duty to certify is ongoing and extends to future employees and employees of subcontractors for the duration of the contract.

Signature of Authorized Representative

Printed Name of Authorized Representative

*Printed Name of Vendor
(If different than Representative)*

Date