



COUNTY OF ROANOKE

FINANCE DEPARTMENT

PURCHASING DIVISION

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January 21, 2019

REQUEST FOR PROPOSALS

#2019-078

Professional Auditing Services
for the
County of Roanoke, Roanoke County Public Schools, and the Economic
Development Authority of Roanoke, Virginia

Sealed Proposals Due:

February 25, 2019
2:00 PM
(Local Prevailing Time)
One (1) unbound original
Fifteen (15) bound complete copies
One (1) electronic copy (USB preferred)

RFP #2019-078 AUDIT SERVICES

GENERAL INFORMATION

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
- Economic Development Authority of Roanoke, Virginia (EDA)

The term of the contract begins for the fiscal year ending June 30, 2019 through June 30, 2021, with the option of renewal for each of the two (2) 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; the provisions of the federal Single Audit Act, and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

One unbound original, fifteen (15) bound complete copies, and one electronic copy (USB preferred) of the proposals, in a sealed envelope/package, will be received at and until **February 25, 2019, at 2:00 PM (local prevailing time)**, in the Roanoke County Purchasing Division at 5204 Bernard Drive, Suite 300F, Roanoke, Virginia 24018. NO faxed proposals will be accepted. It is the responsibility of the Offeror to ensure that its proposal is received in the Purchasing Division by the above date and time. Any proposal received after the above time and/or date will be returned to the Offeror unopened. Responses must be submitted in a sealed envelope/package, and clearly marked "**RFP #2019-078 AUDIT SERVICES**" on the outside of the envelope/package, along with the Offeror's name. The Offeror assumes responsibility for having its proposal delivered on time at the place specified. An agent of the Offeror authorized to make financial and delivery commitments must sign the proposal. As this is a formal, sealed Request for Proposal no information regarding the contents of the proposal or the identity of the Offerors will be discussed until after the negotiation process.

Roanoke County shall provide the mechanism for the evaluation of all information received. Roanoke County reserves the right to make the final determination of responsible Offerors and to waive informalities and/or irregularities and to accept or reject any or all offers. Proposals shall be as thorough and detailed as possible so that the County may properly evaluate the capabilities of the Offeror to provide the required services. It is not the intent of the specifications to be proprietary, or to exclude any individual, business or firm.

RFP QUESTIONS

Any inquiries regarding submittal of proposal or any questions concerning specifications shall be in writing and sent via mail, fax or email to:

Kate Hoyt, Buyer
5204 Bernard Drive SW, Suite 300F
Roanoke, VA 24018

Phone: (540) 283-8149
khoyt@roanokecountyva.gov

Written responses to inquiries, including the inquiry itself, will be provided on our Purchasing Website in the form of an Addendum. It is the responsibility of the Offeror to periodically check our website for any addendum or sign up for County Email Notification. Questions must be received no later than February 8, 2019 by close of business in order to be considered.

NO CONTACT POLICY

After the date and time of issuance of this Request for Proposals by the County, any contact initiated by any Offeror with any County representative, other than the purchasing representative listed herein, concerning this Request for Proposals is prohibited. *Any such unauthorized contact may cause disqualification of the Offeror from this procurement transaction.*

SPECIFICATIONS

I. INTRODUCTION

A. General Information

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
- Economic Development Authority of Roanoke, Virginia (EDA)

The term of the contract begins for the fiscal year ending June 30, 2019 through June 30, 2021, with the option of renewal for each of the two (2) 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; the provisions of the federal Single Audit Act, and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Selection of a firm is estimated to be completed by March 31, 2019.

B. Term of Engagement

A three (3) year contract is contemplated with the option of renewal for two subsequent fiscal years, not to exceed a maximum of five years, subject to the annual review and recommendation of management, the satisfactory negotiation of terms (including a price acceptable to both the County of Roanoke and the selected firm), the concurrence of the County of Roanoke, and the annual availability of an appropriation.

II. NATURE OF SERVICES REQUIRED

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, 2019 through June 30, 2021, with the option to audit the financial statements for each of the two subsequent fiscal years based on written mutual

A. General (Continued)

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 proposals, 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 the Single Audit Act, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

D. Reports to be Issued (continued)

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 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 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, School Superintendent or Assistant Superintendent of Finance.

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.

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.

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.

III. DESCRIPTION OF THE ENTITY

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 Control and Protection
- Component Units
 - Economic Development Authority Fund
 - South Peak Community Development Authority Fund

B. Current Funds (Continued)

Roanoke County Schools

- General Fund
- Grant Fund
- Capital Projects Fund
- School Nutrition Fund
- Nonmajor Governmental Funds
 - School Textbooks Fund
 - School Bus Fund
- Internal Service Funds
 - Health Insurance Fund
 - Dental Insurance Fund
 - Risk Management Fund
 - Laptop Insurance Reserve Fund
- Agency Funds
 - Student Activity Fund
 - Regional Alternative School Fund

C. 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 Control (not included in RFP)

IV. 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	January 21, 2019
Written questions due to County	February 8, 2019
Due date for proposals	February 25, 2019 at 2:00pm
Informal Interviews with firms	March 18, 2019
Selected firm notified	March 31, 2019
Contract Date	April 15, 2019
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.

B. Anticipated Audit Calendar (continued)

Roanoke County and Roanoke County Schools

Planning Meeting	No later than May 16 th
Single Audit, APA and Interim Work Scheduled and Interim PBC Requests Made	No later than May 23 rd
Single Audit, APA and Interim Work Substantially Complete	No later than June 30 th
Final PBC List from Auditor	No later than June 30 th
Fieldwork	September 20 th through October 17 th
Exit Conference	October 17 th
Draft Report to Auditor	October 24 th
Response to Draft Report from Auditor	October 31 st
Final Report Complete	November 7 th
Reports Processed	November 14 th
Transmittals to Auditor for Review	November 20 th
Transmittal Review Complete	November 26 th

V. 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 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, School Finance, and Economic Development Offices

C. Statements and Schedules to be prepared by the Staff:

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

C. *Statements and Schedules to be prepared by the Staff: (continued)*

9. A schedule of accrued payroll and other liabilities at statement date;
10. A schedule of any debt outstanding at statement date;
11. Copies of all grant agreements during the year;
12. Minutes of Board meetings throughout the year;
13. Copies of contracts in force at statement date of a material amount.
14. Additional items as requested by the Auditor and agreed to by management.

VI. 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 Schools will send their Comprehensive Annual Financial Report (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. Report Preparation

Report preparation, editing and printing for the County of Roanoke and Roanoke County Schools CAFR shall be the responsibility of the County of Roanoke and Roanoke County Public Schools.

VII. PROPOSAL REQUIREMENTS

A. Format of the Proposal

Proposals should be as thorough and detailed as possible so that the County may properly evaluate your capabilities to provide the required services. The Auditor is required to submit the following items as a complete proposal:

A. Format of the Proposal (continued)

1. Title Page

Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of contact person and date.

2. Letter of Transmittal, Representations, and Various Components of the Auditor to include:

- a. The qualifications and experience of the firm in auditing similar entities; including names, addresses, and telephone numbers of at least five (5) persons who may be contacted for reference. The auditing experience should be described in detail, always including scope of work, dates, and type of reports issued.
- b. 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.
- c. 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.
- d. Biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing local governments, and recent continuing professional education of each.
- e. 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.
- f. 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.
- g. The name, position and telephone number of the contact person authorized to conduct negotiations and discuss the proposal.
- h. 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.)
- i. 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.

A. Format of the Proposal (continued)

- j. A statement indicating that appropriate licensing to perform the audit, as provided by applicable laws of the Commonwealth of Virginia, has been obtained.
- k. 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.
- l. 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).
- m. 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.
- n. A statement of assurance that all requirements stated in this Request for Proposal are acceptable and will become a part of the final contract.

B. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals should be made in writing (e-mail, fax, USPS, or mail delivery service) to:

Kate Hoyt, Buyer
County of Roanoke Finance Department, Purchasing Division
5204 Bernard Drive SW, Suite 300, Roanoke VA 24018
khoyt@roanokecountyva.gov
Fax: 540-561-2829

Potential offerors are required to submit any and all questions in writing by February 8, 2019 at 5:00 pm (local prevailing time). Written responses, including the questions, will be provided to all offerors via an official addendum posted on the Roanoke County Purchasing Division Website. Notifications of addendums will only be issued through the email notification system. It is the responsibility of all proposers to subscribe to receive notices of addendums using the following website: <http://eservices.roanokecountyva.gov/Bids>.

C. Decision Not to Respond

Some recipients of this RFP may elect not to respond with a proposal for a variety of reasons. The County is interested in learning whether issues with the solicitation process have discouraged responses, or whether there are other reasons.

D. Right to Reject Proposals

Proposals shall be signed by an authorized representative of the firm. All information requested must be submitted. Failure to submit all requested information may result in elimination of consideration. Mandatory elements are those required by law or regulation or are such that they cannot be waived and are not subject to negotiation.

D. Right to Reject Proposals (continued)

Each copy of the proposal should be bound (with the exception of the original document) or contained in a single volume where practical. All documentation submitted with the proposal should be contained in that single volume.

E. Deadline for Submission

In order to be considered, offerors must submit a complete response to the Request for Proposal. One (1) unbound original, fifteen (15) bound complete copies, and one (1) electronic version (USB preferred) of each sealed proposal must be submitted to the County. Copies of the proposal should be forwarded to County of Roanoke, Purchasing Department, 5204 Bernard Drive, Suite 300-F, Roanoke, Virginia 24018. The proposal package must be clearly marked with “**RFP #2019-078 Audit Services**” and will be accepted at and until 2:00 p.m. (local prevailing time) on February 25, 2019.

VIII. EVALUATION PROCEDURES

Proposals meeting the mandatory elements will have their proposals evaluated and scored for technical qualifications. The following represents the principal selection criteria which will be considered during the evaluation process. Roanoke County shall provide the mechanism for the evaluation of all information received, the final determination of responsible Offerors, and reserves the right to waive informalities and to accept or reject any or all proposals.

A. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Virginia.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the County of Roanoke, Roanoke County Public Schools, and Economic Development Authority of Roanoke, Virginia
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- d. The firm submits a copy of its last external 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.

B. Selection Criteria

- a. The skill, experience, and training of the firm and specified persons who will be performing the service requested. (Weight assigned = 30%)
- b. The Auditor's understanding of the system of accounting obtained through prior experience or discussion with the appropriate officials. (Weight assigned = 20%)
- c. The prior experience and reputation of the Auditor in auditing similar entities. (Weight assigned = 20%)
- d. Ability to complete the audit and submit the financial statements in order to meet required deadlines. (Weight assigned = 30%)

IX. SELECTION PROCESS/AWARD OF CONTRACT

A. Award of Contract

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. The selection process will be in accordance with Section 11-37(6) of the Code of Virginia.

B. Interviews

We shall engage in individual discussions with two or more offerors deemed fully qualified, responsible, and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required services. The selected offerors may be invited to make oral presentations to the selection committee. 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 will 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 Schools

- Audit of financial statement prepared by the Schools and provided to the Auditor
- 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.

C. Basis for Awards

At the conclusion of the discussion, on the basis of the selection criteria listed in this Request for Proposal and all information developed in the selection process to this point, the selection committee shall select, in order of preference, two or more offerors whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted, beginning with the offeror ranked first.

If a contract satisfactory and advantageous to the entity 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 entity determine in writing and in its sole discretion that only one offeror is fully qualified, or that one offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that offeror.

X. 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.

XI. PAYMENT TERMS

Interim billings are not to exceed 75% of said fee. Final payment will be made upon approval of the appropriate boards.

GENERAL TERMS AND CONDITIONS

REFERENCES

All Offerors shall include a list of five references, from local governments and similar projects only, who could attest to the firm's knowledge, quality of work, timeliness, diligence, flexibility, and overall expertise. Include names, contact persons, and phone numbers of all references on the attached Reference Form.

References may or may not be reviewed or contacted at the discretion of the County. Typically, only references of the top ranked short listed Offeror or Offerors are contacted. The County reserves the right to contact references other than, and/or in addition to, those furnished by an Offeror.

BASIS FOR AWARD

Information and/or factors gathered during interviews, negotiations and any reference checks, in addition to the evaluation criteria stated in the RFP, and any other information or factors deemed relevant by the County, shall be utilized in the final award. Respondents are encouraged to submit proposals that the respondent feels best meets the needs of Roanoke County. The County will make the final determination of the proposal that best meets the needs of Roanoke County.

COOPERATIVE PROCUREMENT

The procurement of goods and/or services provided for in this Request for Proposals is being conducted pursuant to Virginia Code, Section 2.2-4304.

Therefore, the Offeror or Bidder is advised, and by submitting a response to this procurement, such Offeror or Bidder agrees that any resulting contract from this procurement may in addition to the County of Roanoke, may also be extended to other public agencies or bodies in the Commonwealth of Virginia to permit those public agencies or bodies to purchase such goods and/or services at contract prices, in accordance with the terms, conditions, and specifications of this procurement. The successful Offeror or Bidder shall deal directly with each public agency or body seeking to obtain any goods and/or services pursuant to any contract that may result from this procurement and in accordance with Virginia Code, Section 2.2-4304.

The County of Roanoke shall not be responsible or liable for any costs, expenses, or any other matters of any type to either the successful Offeror or Bidder or the public agency or body seeking to obtain any goods and/or services pursuant to this cooperative procurement provision.

Wherever the term Roanoke County, County or Roanoke County Board of Supervisors is used it is understood to include the Roanoke County School Board, in addition, any contract awarded from this solicitation may be used by Roanoke County Public Schools and any other public entity for which the County of Roanoke acts as a fiscal or purchasing agent.

SUBMISSION AND RECEIPT OF PROPOSALS

- (a) To be considered, all proposals must be delivered in a sealed envelope, clearly marked with the words "Proposal Documents", proposal number and the title of the Request for Proposal and received in the Roanoke County Finance Department/Purchasing Division no later than the specified date and time for the Request for Proposal opening. Failure to timely submit such proposal shall disqualify the Offer and such proposal will be returned to the Offeror unopened. NO FAXED PROPOSALS WILL BE ACCEPTED.
- (b) Unless otherwise specified, Offerors must use the Request for Proposal price form furnished by the County. Failure to do so shall be grounds for rejection of the proposal.
- (c) Proposals having any erasures or corrections must be initialed in ink by the Offeror. An authorized officer of the company must sign proposals in ink. Such authorization shall be a part of the proposal document. All quotations must either be typewritten or printed in ink.
- (d) The original proposal response must not be permanently bound as to allow for document scanning for internal recordkeeping and one (1) electronic copy on CD/DVD is preferred.

NOTICE- ADDENDUMS, BIDS, RFPs, TABULATIONS AND NOTICES OF AWARD:

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.

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) 772-2061.

Questions should be directed in writing to:

Kate Hoyt, Buyer
5204 Bernard Drive SW, Suite 300F
Roanoke, VA 24018
khoyt@roanokecountyva.gov
Fax: 540-561-2829

ACCEPTANCE OR REJECTION OF PROPOSALS

The County of Roanoke reserves the right to accept or reject any or all offers. The County also reserves the right to award the contract for any such materials, goods or services the County deems will best serve its interests. It further reserves the right to award the contract on a split order basis, lump sum or individual basis, or such combinations as shall best serve the interest of the County. Roanoke County reserves the right to make a site visit to the facility prior to proposal award.

PROPOSAL GUARANTY

The Offeror must guarantee not to withdraw a proposal during the period of ninety (90) days following the due date or until a contract is signed; that if such proposal is accepted the Offer will accept and perform under the terms of this RFP, the proposal and any subsequent negotiation and resulting contract.

Modification or withdrawal of a proposal will be executed as outlined in the Roanoke County Procurement Code.

Roanoke County encourages free and open competition. Whenever possible, specifications, proposal invitations, and conditions are designed to accomplish this objective, consistent with the necessity to satisfy Roanoke County's needs and the accomplishment of a sound economical operation. The Offeror's signature on this proposal guarantees that the price offered has been established without collusion with other eligible Offerors and without effort to preclude Roanoke County from obtaining the lowest possible competitive price. The award (s) will be made to the responsible Offeror(s) whose proposal is determined to be most advantageous to Roanoke County based on the evaluation factors set forth in this Request for Proposal.

Costs of developing and delivering responses to the Request for Proposals are entirely the responsibility of the Offeror.

All materials submitted in response to the RFP become the property of Roanoke County upon delivery to the Roanoke County Purchasing Office and are subject to public inspection in accordance with the Virginia Freedom of Information Act.

SELECTION PROCESS/AWARD OF CONTRACT

As this is a Request for Proposal, no information regarding the identity of neither the vendors nor the contents will be released until after the negotiation process.

Proposals may be ranked without interviews; hence, firms are encouraged to submit their initial proposals as comprehensively as possible.

The selection process will be in accordance with **Section 2.2-4301** of the Code of Virginia:

3(a). Procurement of Professional Services. *The public body shall engage in individual discussions with two or more Offerors deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required services. Repetitive informal interviews shall be permissible. The Offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the proposed project, as well as alternative concepts. The Request for Proposal shall not, however, request that Offerors furnish estimates of man-hours or cost for services. At the discussion stage, the public body may discuss nonbinding estimates of total project costs, including, but not limited to, life-cycle costing, and where appropriate, nonbinding estimates of price for services. Proprietary information from competing Offerors shall not be disclosed to the public or to competitors.*

At the conclusion of discussion, outlined in this subdivision, on the basis of evaluation factors published in the Request for Proposal and all information developed in the selection process to this point, the public body shall select in the order of preference two or more Offerors whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted, beginning with the Offeror ranked first. If a contract satisfactory and advantageous to the public body 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. Notwithstanding the foregoing, if the terms and conditions for multiple awards are included in the Request for Proposal, a public body may award contracts to more than one Offeror.

Should the public body determine in writing and in its sole discretion that only one Offeror is fully qualified, or that one Offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that Offeror.

3(b). Procurement of other than professional services. *Selection shall be made of two or more Offerors deemed to be fully qualified and best suited among those submitting proposals, on the basis of the factors involved in the Request for Proposal, including price if so stated in the Request for Proposal. Negotiations shall then be conducted with each of the Offerors so selected. Price shall be considered, but need not be the sole determining factor. After negotiations have been conducted with each Offeror so selected, the public body shall select the Offeror which, in its opinion, has made the best proposal, and shall award the contract to that Offeror. When the terms and conditions of multiple awards are so provided in the Request for Proposal, awards may be made to more than one Offeror.*

Should the public body 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.

INVOICES

The contractor must send all invoices directly to the payment address shown on the purchase order/contract and must submit invoices for items ordered, delivered and accepted by Roanoke County. *All invoices must show the purchase order/contract number.* All contractors need to be properly registered as a payment vendor for the County. An on-line **Vendor Payment Registration Form** is found on the Purchasing website. All vendors previously registered are

still in the system as a payment vendor. This system will no longer be used for notification of IFB/RFP's.

PERFORMANCE BOND

At the time of or prior to the execution of the contract, the County reserves the right to require the successful Offeror to furnish a performance and/or labor and material payment bond with corporate surety, satisfactory to the County of Roanoke, in the amount of the contract price.

QUALITY

All materials used for the manufacture or construction of any supplies, materials or equipment covered by this contract shall be of the best quality available.

ACCEPTANCE OF MATERIAL

Until such time as all the conditions in the contract are fulfilled, the County reserves the right to refuse and return material, at the seller's expense.

WARRANTY/RETURNS

Clearly specify your warranty of product and handling of returns, including turnaround time on faulty equipment. Warranties and other technical data are to be included.

DELIVERY

Time is of the essence for delivery of any items, products or service procured as a result of this contract. If delivery is not made at the time specified on the Request for Proposal or subsequent negotiations, the County reserves the right to call in any and all bonds or other security given for performance, to cancel the order, or any part thereof, without obligation, to declare the seller in default, and to disqualify the seller from bidding on future County contracts.

DEFAULT

In case of failure to provide goods/services as specified herein, Roanoke County, after due written notice, may procure goods/services from other sources and hold the contractor responsible for any and all excess cost occasioned thereby.

COPYRIGHT OR PATENT RIGHTS

The Offeror warrants that there have been no violations of copyrights or patent rights in the manufacture, production or sale of the goods shipped or ordered as a result of this proposal. The Offeror agrees that the County of Roanoke shall be indemnified and held harmless from any and all liability or expense occasioned by any such violations.

TAX EXEMPTION

The County of Roanoke is exempt from any taxes imposed by State and/or Federal Government. Upon notification, the County will furnish a certificate of tax exemption.

CERTIFICATION AND ABILITY

The County of Roanoke reserves the right to request from the Offeror, a separate manufacturer's certification of all statements made in the proposal. The County may request any or all s to furnish proof of experience, ability and financial standing.

COMPLIANCE WITH LAWS

The Offeror is responsible for compliance with all Local, State and/or Federal laws and

regulations. The County of Roanoke shall be held harmless from any liability.

AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA

A Contractor organized as a stock or non stock 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 of the Code of Virginia or as otherwise required by law. Any business entity described herein that enters into a Contract with the County pursuant to the Virginia Public Procurement Act 2.2-4300 et seq. 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 of the Code of Virginia, to be revoked or cancelled at any time during the term of the Contract. The County may void any Contract with a business entity if the business entity fails to remain in compliance with the provisions of this section. All corporations, LLC's and LLP's shall be registered with the State Corporation Commission. To determine whether your firm should register, please contact the SCC.

By my signature on this solicitation, I certify compliance with federal, state, and local laws and regulations applicable to the performance of the services described herein.

RULING LAW

This request for proposals and any contract executed pursuant hereto of which this request for proposal shall be an internal part shall be governed, controlled and interpreted in accordance with the law of the Commonwealth of Virginia without reference to its conflict of law principles. Each party to such contract shall there by submit to the exclusive jurisdiction of the Circuit Court of the County of Roanoke or, in the event that jurisdiction is authorized, to the United States District Court for the Western District of Virginia, sitting at Roanoke, Virginia.

NONDISCRIMINATION PROVISIONS

During the performance of this contract, the contractor will not discriminate against any employee or applicant for employment because of age, race, religion, color, sex or national origin, except where religion, sex or nation origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.

INSURANCE

The CONTRACTOR shall purchase and maintain such insurance as will protect him from claims set forth below which may arise out of or result from the CONTRACTOR'S execution of the WORK, whether such execution be by himself or by any SUBCONTRACTOR or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable:

Claims under workmen's compensation, disability benefit and other similar employee benefit acts; and

Claims for damages because of bodily injury, occupational sickness or disease, or death of his employees; and

Claims for damages because of bodily injury, sickness liability coverage which are sustained (1) by any person as a result of an offense directly or indirectly related to the employment of such person by the CONTRACTOR, or (2) by any other person; and

Claims for damages because of bodily injury, sickness, or disease, or death of any person other than his employees; and

Claims for damages because of injury in or destruction of tangible property, including loss of use resulting there from.

Certificates of insurance acceptable to the OWNER shall be filed with the OWNER prior to coverage's afforded under the policies will not be canceled unless at least fifteen (15) days prior WRITTEN NOTICE has been given to the OWNER.

The CONTRACTOR shall procure and maintain, at his own expense, during the CONTRACT TIME, liability insurance as hereinafter specified:

CONTRACTOR'S General Public Liability and Property Damage Insurance including vehicle coverage issued to the CONTRACTOR and protecting him from all claims for personal injury, including death, and all claims for destruction of or damage to property, arising out of or in connection with any operations under the CONTRACT DOCUMENTS, whether such operations be by himself or by any SUBCONTRACTOR under him, or anyone directly or indirectly employed by the CONTRACTOR or by a SUBCONTRACTOR under him. Insurance shall be written with a limit of liability of not less than \$1,000,000 for all damages arising out of bodily injury, including death, at any time resulting there from, sustained by any one person in any one accident; and a limit of liability of not less than \$1,000,000 aggregate for any such damages sustained by two or more persons in any one accident. Insurance shall be written with a limit of liability of not less than \$1,000,000 for all property damage sustained by any one person in any one accident; and a limit of liability of not less than \$1,000,000 aggregate for any such damage sustained by two or more persons in any one accident.

The CONTRACTOR shall procure and maintain, at his own expense, during the CONTRACT TIME, in accordance with the provisions of the laws of the state in which the WORK is performed. Workmen's Compensation Insurance, including occupational disease provisions, for all of his employees at the site of the PROJECT and in case any WORK is sublet, the CONTRACTOR shall require each SUBCONTRACTOR similarly to provide Workmen's Compensation Insurance, including occupational disease provisions for all of the latter's employees unless such employees are covered by the protection afforded by the CONTRACTOR. In case any class of employees engaged in hazardous WORK under this CONTRACT at the site of the PROJECT is not protected under Workmen's Compensation statute, the CONTRACTOR shall provide, and shall cause each SUBCONTRACTOR to provide, adequate and suitable insurance for the protection of his employees not otherwise protected.

SPECIAL INSTRUCTIONS:

ANTITRUST

By entering into a contract, the Offeror conveys, sells, assigns and transfers to Roanoke County all rights, title, and interest in and to all causes of the action it may now or hereafter acquire

under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by Roanoke County under said contract.

AVAILABILITY OF FUNDS

It is understood and agreed between the parties herein that Roanoke County shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this contract.

ASSIGNMENT OF CONTRACT

A contract shall not be assignable by the in whole or in part without the written consent of Roanoke County.

CONTRACT

Any contract resulting from this proposal shall consist of the following documents: the General Terms and Conditions and the Specifications, both of which are contained in the Request for Proposal, together with the Offeror's response, which consists of this document, the Price Schedule and other related documents attached hereto or submitted with this Request for Proposal.

MODIFICATION OF CONTRACT

This RFP and any subsequent contract constitute the entire agreement between the Offer or and Roanoke County. No alteration, amendment, or modification in the provisions of the contract shall be effective unless it is put in writing, signed by all parties and attached.

CANCELLATION OF CONTRACT

Roanoke County reserves the right to cancel and terminate any resulting contract, with a 30-day written notice to the contractor. Any contract cancellation notice will not relieve the contractor of the obligation to deliver and/or perform on all services commenced prior to the effective date of cancellation. Cancellation of the contract would become effective the thirty-first day after notification. Data for cancellation of the contract will be gathered by Roanoke County. The opinion of Roanoke County as to lack of performance will be final and without appeal.

IMMIGRATION REFORM AND CONTROL ACT OF 1986

By signing this proposal, the Offeror certifies that the firm does not and will not during the performance of this contract employ illegal alien workers or otherwise violate the Federal Immigration Reform and Control Act of 1986.

KICKBACKS

I certify and warrant that by my signature on this solicitation, neither I nor the Offeror for whom I am authorized to act has offered or received any kickback from any other Offeror, supplier, manufacturer, or subcontractor in connection with proposal on this contract, subcontractor in order, in the form of any payment, loan, subscription, advance, deposit of money, services or anything, present or promised, unless consideration of substantially equal or greater value is exchanged. Further, no person shall demand or receive any payment, loan, subscription, advance, and deposit of money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is exchanged.

DEBARMENT

By my signature on this solicitation, I certify that this person/firm/corporation is not currently barred from bidding on contracts by any agency of the Commonwealth of Virginia or the federal government of the United States of America, nor is this person/firm/corporation a part of any firm/corporation that is currently barred from bidding on contracts by any agency of the Commonwealth of Virginia or the federal government of the United States of America. I have attached an explanation of the previous debarment(s) and copies of notice(s) of reinstatement(s).

INDEMNIFICATION

To the fullest extent permitted by law, the Vendor shall indemnify and hold harmless the County of Roanoke and their agents and employees from and against all claims, damages, losses and expenses, including but not limited to, attorneys' fees, arising out of or resulting from the performance of the Work, provided that any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting there from, and (2) is caused in whole or in part by any negligent act or omission of the Vendor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this paragraph.

The County cannot legally agree to any clause indemnifying the contractor from any damages arising out of the contract or holding the contractor harmless. The submission of a bid or proposal means that the contractor agrees not to request such language in the resulting contract.

DRUG-FREE WORKPLACE

During the performance of this contract, the contractor agrees to (i) provide a drug-free workplace for the contractor'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 violation of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

For the purposes 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 in accordance with this chapter, 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.

DATA ON CONVICTIONS FOR CERTAIN CRIMES AND CHILD ABUSE AND NEGLECT

The Proposer 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 Proposer 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 Proposer 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 the School Board. The required certification form is attached hereto.

PROPRIETARY INFORMATION

Ownership of all data, materials, and documentation originated and prepared for the County of Roanoke pursuant to the REQUEST FOR PROPOSAL 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 an Offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the Offeror must invoke the protections of Section 2.2-4342F of the Code of Virginia, in writing, either before or at the time the data or other material is submitted.

The Offeror must specifically identify the data or materials to be protected and state the reasons why protection is necessary on the "Notice of Proprietary Information Form" below. In addition, the proprietary or trade secret material submitted must be identified by some distinct method such as highlighting or underlining in the Proposal 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.

NOTICE OF PROPRIETARY INFORMATION FORM
RFP #2019-078 AUDIT SERVICES

Confidentiality References Protection in Accordance with the Code of Virginia, Section 2.2-4342

Section Title	Page #	Reason(s) for Withholding from Disclosure

INSTRUCTIONS: Identify the data or other materials to be protected and state the reasons by using the codes listed below. Indicate the specific words, figures, or paragraphs that constitute trade secrets or proprietary materials. The classification of an entire bid or proposal document, line item prices, and/or total bid or proposal prices as proprietary or trade secret is not acceptable and will result in rejection of the bid or proposal.

- A) This page contains information relating to "trade secrets", and "proprietary information" including processes. Operations, style of work, or apparatus. Identify confidential statistical data. Amount or source of any income...of any person (or) partnership. See Virginia Public Procurement Act. Section 2.2-4342. Unauthorized disclosure of such information would violate the Trade Secrets Act 18 U.S.C. 1905.
- B) This page contains proprietary information including confidential, commercial or financial information, which was provided to the Government on a voluntary basis and is of the type that would not customarily release to the public. See Virginia Public Procurement Act, Section 2.2-4342; 5 U.S.C. 552 (b) (4); 12 C.F.R. 309.5(c) (4).
- C) This page contains proprietary information including confidential, commercial or financial information. The disclosure of such information would cause substantial harm to competitive position and impair the Government's ability to obtain necessary information from contractors in the future. 5 U.S.C. See Virginia Public Procurement Act. Section 2.2-4342; 552 (b) (4); 12 C.F.R. 309.5(c) (4).4342; 552 (b) (4); 12 C.F.R. 309.5 (c) (4).

**RFP# 2019-078 AUDIT SERVICES
DATA ON CONVICTIONS FOR CERTAIN CRIMES AND CHILD ABUSE AND NEGLECT
CERTIFICATION OF CONTRACTOR**

Full Name of Contractor: _____

Description of Contract: Professional Auditing Services

As required by Section 22.1-296.1 of the Code of Virginia, the undersigned hereby 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 a felony or any offense involving the sexual molestation, physical or sexual abuse or rape of a child.

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.

Date: _____

Name of Contractor

By: _____

TITLE

SIGNATURE SHEET
RFP #2019-078 AUDIT SERVICES

My signature certifies that the proposal as submitted complies with all Terms and Conditions as set forth in the RFP.

My signature also certifies that the accompanying proposal is not the result of, or affected by, any unlawful act of collusion with another person or company engaged in the same line of business or commerce, or any act of fraud punishable under Title 18.2, Chapter 12, Article 1.1 of the Code of Virginia, 1950 as amended, Furthermore, I understand that fraud and unlawful collusion are crimes under the Virginia Governmental Frauds Act, The Virginia Government Bid Rigging Act, and Virginia Antitrust Act and Federal Law, and can result in fines, prison sentences, and civil damage awards.

My signature also certifies that this firm has no business or personal relationships with any other companies or persons that could be considered as a conflict of interest or potential conflict of interest to the County Of Roanoke, and that there are no principals, officers, agents, employees, or representatives of this firm that have any business or personal relationships with any other companies or persons that could be considered as a conflict of interest or a potential conflict of interest to the County Of Roanoke, pertaining to any and all work or services to be performed as a result of this request and any resulting contract with the County Of Roanoke.

I hereby certify that I am authorized to sign as a Representative for the Firm:

COMPANY NAME _____

ADDRESS _____ PHONE # _____

_____ FAX # _____

_____ EMAIL _____

FEIN _____ VA BUSINESS LICENSE NO. _____

STATE CONTRACTOR'S NUMBER (IF APPLICABLE) _____

VIRGINIA SCC # OR STATEMENT DESCRIBING WHY FIRM IS NOT REQUIRED TO BE SO

AUTHORIZED PER VA CODE §2.2-4311.2 _____

SIGNATURE _____ DATE _____

NAME _____ TITLE _____

To receive consideration for award, this signature sheet must be returned to the Purchasing Division, as it shall be a part of your response.

REFERENCE FORM
RFP #2019-078 AUDIT SERVICES

Name of Entity _____

Contact _____ Title _____

Telephone _____ Length of Business Relationship _____

Email _____

Name of Entity _____

Contact _____ Title _____

Telephone _____ Length of Business Relationship _____

Email _____

Name of Entity _____

Contact _____ Title _____

Telephone _____ Length of Business Relationship _____

Email _____

Name of Entity _____

Contact _____ Title _____

Telephone _____ Length of Business Relationship _____

Email _____

Name of Entity _____

Contact _____ Title _____

Telephone _____ Length of Business Relationship _____

Email _____

APPENDICES

Appendix A

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 17th 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 the largest employer in the Roanoke Valley. The School System provides a broad spectrum of educational opportunities for 13,779 students, including classroom instruction, preschool, special education, gifted, vocational, and adult basic education.

Office Location

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

Schools: 5937 Cove Road, Roanoke, Virginia 24019

Website Addresses

www.roanokecountyva.gov

www.rcps.us

Population

The latest population estimate from the Weldon Cooper Center for the County of Roanoke was 93,735 (which is an approximately 2.4% increase in the past ten years). 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

County of Roanoke and Roanoke County Public Schools (Continued)

A. Background Information (Continued)

Personnel/Payroll

At June 30, 2018, the County of Roanoke employed 1,010 full-time and 691 part-time employees, and the County School Board employed 1,820 full-time and 557 part-time employees. The County and School Board issued approximately 92,700 payroll checks/advices for the year. The total payroll expense was \$56,445,647 for the County and \$92,237,720 for the Schools while the combined expense for FYE June 30, 2018 totaled \$148,683,367. The County and Schools payroll are processed in the same department.

Tax Collections

For the 2018 tax year, there were approximately 91,400 real estate bills issued in two halves and 79,800 personal property bills issued. The amount of assessments for FYE June 30, 2018 was \$126,405,991 and the amount of collections was \$123,195,790 or 97.46%.

Purchasing and Accounts Payable

For fiscal year 2018, the County issued approximately 550 purchase orders. There were also 115 bids, requests for proposals, or requests for quotations issued for the year. There were 41,805 vouchers processed and 22,905 checks generated for payment to County and School vendors. The County and Schools disbursements are processed in the same department.

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	812	\$ 34,436,281
Suntrust (payroll 4146)	Checking	24	9,177,241
Suntrust (cafeteria - 2788)	Checking	418	236,009
Suntrust (School Flexible Spending - 3936)	Checking	4	96,766
Suntrust (County Flexible spending - 3951)	Checking	4	70,525
Suntrust (WVRJ Flexible spending - 3944)	Checking	3	11,008
Suntrust (Child Welfare-3253)	Checking	6	8,171
Suntrust (Child Welfare Backpay - 0108)	Checking	1	5,273
Suntrust (Special Welfare - 0475)	Checking	4	2,810
Suntrust (RVRA Bond - 6268)	Money Market	1	168

County of Roanoke and Roanoke County Public Schools (Continued)

A. Background Information (Continued)

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.

B. Basis of Accounting

The County and Schools prepares their budget on a basis of accounting consistent with generally accepted accounting principles (GAAP).

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 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. 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. 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 Control 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

F. Internal Audit Function

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

County of Roanoke and Roanoke County Public Schools (Continued)

G. Personnel Qualifications

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

Laurie L. Gearheart, CPA, *Acting Director of Finance* – 30+ years 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 Officer's Association (VGFOA), and the Association of Governments Accountants (AGA).

Ashley M. Anderson, CPA, MAcc, *Finance Manager* – 8 years experience in governmental accounting. Member of the American Institute of Certified Public Accountants (AICPA), Virginia Society of Certified Public Accountants (VSCPA), Government Finance Officers Association (GFOA), and the Virginia Government Finance Officers Association (VGFOA).

Cynthia L. Kakouras, *Finance Manager* – 30+ years of combined experience in the governmental and private-industry accounting. Member of the American Institute of Certified Public Accountants (AICPA), Virginia Society of Certified Public Accountants (VSCPA), and 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.

Evan C. Malone, CPA, *Senior Financial Analyst I* – 12 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), and Government Finance Officers Association (GFOA).

Jessica C. Lovell, MBA, *Financial Analyst* – 10 years of combined experience in private-industry and governmental accounting. Member of the Virginia Government Finance Officers Association (VGFOA).

Joshua B. Pegram, *Financial Analyst* – 6 years experience in private-industry and governmental accounting. Member of Virginia Government Finance Officers Association (VGFOA).

County of Roanoke and Roanoke County Public Schools (Continued)

G. Personnel Qualifications (Continued)

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

Susan Peterson, CPA, *Director of Finance* – 22 years combined experience in governmental and public accounting. Member of American Institute of Certified Public Accountants (AICPA), Association of School Business Officials International (ASBO), Southeastern Association of School Business Officials (SASBO) and Virginia Association of School Board Officials (VASBO).

Jessica Beemer, CPA, *Finance Manager* – 6 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), and Virginia Government Finance Officers Association (VGFOA).

Courtney Deeds, CPA, *Finance Manager* – 9 years combined experience in governmental, public, and industry accounting. Member of Southeastern Association of School Business Officials (SASBO) and Virginia Association of School Business Officials (VASBO).

Benjamin Hoyt, *Finance Manager* – 7 years combined experience in governmental, public, and industry accounting. Member of Virginia Government Finance Officers Association (VGFOA) and Virginia Association of School Business Officials (VASBO).

Kathie Rawlings, *Accountant* – 5 years combined experience in governmental and non-profit accounting, with 16 years in public school employment capacities. Member of Virginia Association of School Business Officials (VASBO).

More detailed information on the government can be found in the Comprehensive Annual Financial Report.

Appendix B

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

Appendix C

2018 Audit Fees

<i>Auditor</i>	<i>Service</i>	<i>Base Fee</i>
Cherry Bekaert	County Audit	\$ 57,305
Cherry Bekaert	Schools Audit	\$ 35,020
Cherry Bekaert	Sheriff Internal Control Assessment	\$ 4,245
Cherry Bekaert	Economic Development Authority	\$ 2,965
Cherry Bekaert	VRS APA Procedures	\$ 7,200 (50% County/50% Schools)
	TOTAL AUDIT FEES	\$ 106,735