



**JASPER COUNTY, SOUTH CAROLINA
REQUEST FOR PROPOSAL
FOR AUDIT SERVICES
APRIL 16, 2024**

RFP #2024-13

REQUESTER'S ADDRESS AND RECIPIENT PROPOSALS

The requester is:

Jasper County, South Carolina
Post Office Box 1149
358 Third Avenue
Ridgeland, South Carolina 29936
843-717-3692

Questions concerning the proposal should be directed to:

Kimberly Burgess
Director of Administrative Services Division
Post Office Box 1149
Ridgeland, South Carolina 29936
843-717-3692

To qualify for consideration, three copies of your proposal must be received at Jasper County's office by 3:00 PM. on May 22, 2024. The proposal should be addressed as follows: Audit Proposals RFP #2024-13, Director of Administrative Services at the address above. Your proposal should comply strictly to the required format.

NATURE OF SERVICES REQUIRED

Each proposal must address itself to the conduct of an examination and an expression of opinion upon Jasper County's (County) comprehensive annual financial report for the years ended June 30, 2024, 2025, and 2026. The comprehensive annual financial report will be prepared by the County and available for audit in mid-October after the end of the fiscal year. Lead schedules and trial balances will be prepared by the County that support the balances in the financial statements.

The examination must be performed in accordance with generally accepted auditing standards of (a) United States General Accounting Office, the Comptroller General of the

United States, *Government Auditing Standards*, (b) appropriate AICPA Industry Standards, *Audits of Local Governments*, (c) Single Audit Act Amendment of 1996, if applicable.

The successful proposer shall provide Jasper County with opinion letters regarding the audit of the comprehensive financial report, compliance with laws and regulations, and awards of federal expenditures at the address previously given. The County will be responsible for printing the required number of reports.

A formal exit conference is to be held with the appropriate officials of the County. This exit conference should be held once preliminary typed drafts of the opinion letters are available. The County is to be given an opportunity to provide a written response to any findings and questioned costs.

The successful proposer is required to make a presentation to the County Council after the audit work is completed.

DESCRIPTION OF ENTITY AND RECORDS TO BE AUDITED

Jasper County, South Carolina is in the lowcountry of South Carolina. The County maintains four major funds: the General Fund, Debt Service Fund, Capital Projects Fund, and Economic Development Fund and five nonmajor funds and ten agency funds. The County budgets for the General Fund. The County's operating budget for the year 2024 General Fund is \$51,666,677. The County has over 300 employees. The County is using New World/Tyler Technologies computer software. The administrative offices are located at 358 Third Avenue in Ridgeland, South Carolina.

Baird & Company CPAs, LLC, 4210 Columbia Road, Augusta, Georgia 30907 audited the comprehensive annual financial report for June 30, 2023.

TIME CONSIDERATION AND REQUIREMENTS

Previous audit work papers will be made available to the successful proposer. Arrangements must be made with Baird & Company CPAs, LLC. Their telephone number is 706-855-9500. A mandatory proposer's conference will be held at 10:00 am on May 8, 2024, in the Council Chambers of Jasper County at 358 Third Avenue in Ridgeland. It is mandatory that all proposers must attend this conference to be considered a successful proposer. Copies of the June 30, 2023, audit report will be available for inspection at the proposer's conference. Representatives of Jasper County will meet with prospective proposers to answer questions about the RFP, the proposed audit, and the records to be audited. The proposal must be received at Jasper County by May 22, 2024, by 3:00 pm.

The date for a preliminary report completion and exit conference must be no later than December 1st. Final report completion must be prior to December 15th for consideration of the GFOA certificate qualification.

County council meetings are scheduled for the first and third Monday of each month. Presentation of the audit is anticipated during the first quarter of the following calendar year.

CONTRACTUAL ARRANGEMENTS

Jasper County will issue an award letter to the successful proposer. The award letter will specify the maximum fee to be paid for performance of the proposed audit set forth in the successful proposal to audit the County and will be for the fiscal years ended June 30, 2024, 2025, and 2026.

Any expansion of services resulting in an increase in the maximum fee must have prior written approval of the County. Jasper County will be responsible for payment of the audit fee. Jasper County is an equal opportunity employer/contractor.

WORKING PAPERS

Working papers will be retained by the successful proposer for five years or until advised otherwise by Jasper County in writing. The working papers must be made available for examination by the representative of any grantor of the County or its designee. In addition, the successful proposer must make all working papers physically available at the audit site to the auditor who audits the subsequent fiscal year.

RIGHT TO REJECT

Jasper County reserves the right to reject any and all proposals submitted and to request additional information from all proposers. An award will be made based on the factors included in the Evaluation of Proposals.

RIGHT TO TERMINATE CONTRACT

The County reserves the right to terminate any contract entered into for auditing services during the three-year period for any reason. Reasonable notice shall be given if the County deems it necessary to terminate the contract.

INFORMATION REQUESTED FROM THE PROPOSER

To simplify the review process and obtain the maximum degree of comparison, we require that proposals be organized in the manner specified by the RFP. The following outline suggests how a proposal can be organized to include all the information requested in the RFP.

Title Page

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

Table of Contents

Include a clear identification of the material by section and by page number.

Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done and make a positive commitment to perform the work within the time period.
2. State the all-inclusive fee for which the work will be done including out of pocket costs.
3. State the names of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
4. State that the person signing the letter will be authorized to bind the proposer.

Profile of the Proposer

1. State whether the firm is local, regional, national, or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Mandatory Criteria

1. Affirm that the proposer is a properly licensed certified public accountant licensed.
2. Affirm that the proposer meets the independence standards of the GAO's *Government Auditing Standards*.
3. Affirm that the proposer does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap.

Summary of the Proposer's Qualifications

1. Identify the supervisors who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing

- education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)
2. Describe the recent local and regional offices auditing experience similar to the type of audit requested and give names of client officials responsible for three of the audits listed.

Proposer's Approach to the Examination

Submit a work plan to accomplish the scope defined in the RFP. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. When possible, individual staff members should be named. The planned use of specialists should be specified.

Financial Audit

1. State whether the examination will be made in accordance with generally accepted auditing standards.
2. State that the primary purpose of the examination is to express an opinion on the financial statements and that such an examination is subject to the inherent risk that errors may not be detected. State that if conditions are discovered which lead to the belief that material errors, fraud, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the County. And, finally, state that no extended services will be performed unless the County authorizes them in writing.

Compensation

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs, for which the requested work will be done.

Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this

section. The proposer's general information publications, such as directories or client lists, should not be included unless specifically requested. If there is no additional information to present, state "There is not additional information we wish to present".

EVALUATION OF PROPOSALS

The following factors will be considered during our evaluation.

Technical Factors

1. To be considered responsive, the proposal must clearly state an understanding of the work to be performed. Factors that will be considered:
 - a. Appropriateness and adequacy of proposed procedures
 - b. Necessity of procedures
 - c. Reasonableness of time estimates
 - d. Appropriateness of assigned staff levels.
 - e. Timeliness of expected completion

2. Technical experience of the firm
 - a. General audit experience
 - b. References from other engagements

3. Qualifications of staff
 - a. Familiarity with governmental entities
 - b. Familiarity with comprehensive annual financial reports
 - c. Familiarity with GFOA Certificate of Excellence Program
 - d. Familiarity with Single Audit Requirements

Cost Factors

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. If there is reason to believe that an unreasonably low proposal has been made, it will be rejected. One method of measuring reasonableness is to divide the proposed cost by a reasonable average hourly rate to show hours of effort that might be expected.