

**REQUEST FOR PROPOSALS**  
**CONSULTANT CERTIFIED PUBLIC ACCOUNTANT SERVICES**  
**County of Lee, Virginia**  
June 5, 2019

The County of Lee, Virginia is requesting proposals for Certified Public Accountant Services to assist Lee County in regard to maintaining Auditing Standards No. 115 as promulgated by the American Institute of Certified Public Accountants (AICPA) for the years ending June 30, 2019, 2020 and 2021 in accordance with the following specifications:

**I. INTRODUCTION:**

The Board of Supervisors of the County of Lee, Virginia requests independent certified public accountants to submit proposals to enter into a term contract to provide service in the form of preparation for the annual County audit in order that the fund basis financial statements be fully adjusted and ready for audit by the start of audit fieldwork for each of the fiscal years ending June 30, 2019, 2020 and 2021. Financial records of the County are available for review in the Lee County Treasurer's Office.

**II. SCOPE OF WORK TO BE PERFORMED:**

1. Reconcile beginning fund balances to audited financial statements and propose adjustments as necessary.
2. Prepare reversing entries for prior year accruals and prepare adjusting entries for current year accruals based on supporting documentation.
3. For all balance sheet accounts, compare balances per the trial balances to supporting documentation and propose adjustments as necessary.
4. For income/expense accounts, perform a broad analytical review to determine reasonableness as compared to the previous year and propose adjustments as necessary.
5. Perform reconciliation's of federal and state funding per the APA's CARS reports to trial balances and propose adjustments as necessary.
6. Assist staff with recording additions and disposals of assets to the FADS depreciation system as needed.
7. Inquire of staff whether there have been any transactions that may not have been recorded properly and propose adjustments as needed.
8. Prepare documentation of all procedures performed to be maintained on-site for use by auditors.
9. Once a draft of the audited financial statements is available, complete a disclosure checklist and propose corrections as necessary.
10. In coordination with auditors, assist with implementation of statements issued by the Financial and Governmental Accounting Standards Board.
11. Additional accounting services as deemed necessary, to obtain and maintain compliance with the AICPA Auditing Standard SAS 115.

Component Units Related Organizations:

The County has identified the following as component units requiring inclusion in the Local Government's financial statements.

- Lee County School Board
- Lee County Head Start
- Social Services Department
- Board of Supervisors

III. MEETINGS AND REPORT PREPARATION:

Meetings

The selected CPA shall schedule conferences between the CPA and the governing body of the local Government before the preliminary work and at the end of the fieldwork. The purpose of these meetings is to keep the governing body fully informed on the scope and progress of the pre-audit services being provided.

IV. ASSISTANCE:

The staff of the County shall be available during the provision of accounting services to assist the firm by providing information and explanation.

V. PROPOSAL PRESENTATION AND SUBMISSION:

A. Format of the Proposal

Proposals should be as thorough and detailed as possible so that the County may properly evaluate the CPA's ability to provide the required services. Each copy of the proposal should be bound or contained in a single volume. All documentation submitted with the proposal should be contained in that single volume.

B. Contents of the Proposal

The CPA is required to submit the following items as a complete proposal:

(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 or other format which includes the items listed below.

- a. History of the firm, including number of years in business and size of firm.
- b. A statement by the prospective CPA of his understanding of the work to be performed.
- c. The approximate dates the work will begin and end.

- d. Biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in providing accounting services to continuing professional education of each.
- e. Names, addresses and telephone numbers of persons who may be contacted for references.
- f. A statement by the prospective CPA that:
  - 1. The firm and the partner assigned to the engagement are licensed to perform accounting services provided by applicable laws of the Commonwealth of Virginia.
  - 2. The firm will provide adequate supervision on a day-to-day basis.
  - 3. Staff assigned to provide the accounting services has met the continuing education requirements required by Government *Auditing Standards*, issued by the Comptroller General of the United States.

C. 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 the rejection of the proposal.

D. Deadline for Submission

To be considered for selection, the CPA shall submit a complete response to the Request for Proposal. One original and 7 copies of the proposal shall be submitted to the Local Government. Copies of the proposal may be mailed to Dane Poe, County Administrator, P.O. Box 367, Jonesville, Virginia 24263. Hand delivered proposals should be delivered to the County Administrator's Office, Room 111, Lee County Courthouse, 33640 Main Street, Jonesville, Virginia. The proposal should be clearly marked "Proposal for Accounting Services." Proposals must be received no later than 4:00 p.m., June 20, 2019.

E. Inquiries

Inquiries concerning the request for proposal should be directed to Dane Poe, County Administrator, phone (276) 346-7714.

VI. EVALUATION AND AWARD CRITERIA

A. Evaluation of Proposals

Proposals submitted will be evaluated by a committee appointed by the Lee County Board of Supervisors.

B. Award of Contract

The selection process shall be in accordance with Title 2.2, Chapter 43 of the *Code of Virginia*.

## VII. PAYMENT TERMS

The accounting service fee shall be payable based on monthly progress based itemized invoices and upon approval of the Governing Body.

## VIII. GENERAL TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

- A. Submission of Proposal: Failure to submit a proposal in accordance with the requirements set forth in this solicitation is cause for rejection of the Proposal; however, the County reserves the right to decide, on a case-by-case basis, in its sole discretion, whether or not to reject such a proposal.
- B. Clarification of Terms: If any prospective offeror has questions about the terms contained in the solicitation documents, the prospective offeror should contact the County Administrator, no later than five working days before the due date. Any revisions to the solicitation will be made only by addendum by the County Administrator.
- C. Applicable Laws and Courts: This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth with venue to specifically be in the Circuit Court of Lee County, Virginia. The CPA shall comply with applicable federal, state, and local laws and regulations.
- D. Anti-Discrimination: By submitting their proposals the CPA certifies that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, the Virginians with Disabilities Act, and the Americans with Disabilities Act. The CPA also agrees that during the performance of this contract:
  - A. The CPA shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin. The CPA agrees to post in a conspicuous place, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
  - B. The CPA, in all solicitations or advertisements for employees placed by or on behalf of the Auditor, shall state that the CPA is an equal opportunity employer.
  - C. Notices, advertisements and solicitations placed in accordance with federal laws, rules or regulations shall be deemed sufficient for the purpose of meeting the requirements of this section.

- E. The CPA shall protect the confidentiality of any confidential information received by it pursuant to the Code of Virginia.
- F. The CPA shall keep a drug free workplace pursuant to the requirements of of the Code of Virginia.
- G. Ethics in Public Contracting: By submitting their proposals, the CPA certifies that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other bidder/offeror in connection with their proposal, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, or anything of more than nominal value, present or promised unless consideration of substantially equal or greater value was exchanged.
- H. Immigration Reform and Control Act of 1986: By submitting their proposals, The CPA certifies that they do not, and will not during the performance of this contract, employ illegal alien workers or otherwise violate the provisions of the Federal Immigration Reform and Control Act of 1986.
- I. Qualifications of Prospective Bidder: The County of Lee may make such reasonable investigations as they deem proper and necessary to determine the ability of the firm proposing to perform the work. The County reserves the right to reject any proposal if the evidence submitted by the firm, or investigations of the firm, fail to satisfy the County that the firm is properly qualified to carry out the obligations of the contract and to complete the work contemplated therein.
- J. Changes to the Contract: The County of Lee may order changes within the general scope of the contract at any time by written notice to the CPA. The CPA shall be compensated for any additional costs incurred as a result of such order. Said compensation shall be determined by mutual agreement between the parties in writing.
- K. Default: In case of failure to deliver services in accordance with the contract terms and conditions, the County of Lee, after due oral and written notice, may procure them from other sources and hold the CPA responsible for resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies that the County may have.
- L. Canceling or Amending a Solicitation: The County of Lee may cancel or withdraw a solicitation in a whole or in part and reject any and all proposals at any time prior to an award. The County also may amend the

solicitation by the issuance of an addendum prior to the time set for receipt of response.

- M. Claims: Contractual claims for money or other relief shall be submitted in writing no later than sixty days after approval by the Governing Body.

#### IX. SPECIAL TERMS AND CONDITIONS

- A. Availability of Funds: It is understood and agreed between the parties herein that the County of Lee shall be bound hereunder only to the extent funds are available or which may hereafter become available for the purpose of this agreement.
- B. Cancellation of Contract: The County of Lee reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 60 days written notice to the CPA. Any contract cancellation notice shall not relieve the CPA of the obligation to complete a pre-audit accounting service commenced before the effective date of the cancellation.
- C. Extension of Contract: The contract may be extended by the County of Lee upon written agreement of both parties for 2 successive one-year periods, under the terms of the current contract and at a reasonable time prior to the expiration.
- D. Filing Requirements: The prospective bidders are reminded that the pre-audit accounting services be filed with the Auditor of Public Accounts, Commonwealth of Virginia.
- E. Retention of Working Papers: The CPA hereby agrees to retain all books, records and other working papers relative to this contract for three (3) years after final payment. The County of Lee, Virginia, its' authorized agents, and/or state and federal auditors shall have full access to and the right to examine any of said materials during this period.
- F. Subcontracts: No portion of this work shall be subcontracted without prior written consent of the County of Lee, Virginia. The CPA shall, however, remain fully liable and responsible for the work to be done by the subcontractors and shall assure compliance with all requirements of the contract.