



**REQUEST FOR PROPOSALS**

**PROFESSIONAL AUDITING SERVICES**

**PULASKI COUNTY, VIRGINIA**

**DEPARTMENT OF FINANCE**

**INVITATION: REQUEST FOR PROPOSALS (RFP) NO. 2023-F01**

**POSTING/ISSUE DATE: JULY 11, 2022**

Sealed Proposals, subject to the general conditions and specifications hereby attached, will be received at Pulaski County, 143 Third Street NW, Suite 1, Pulaski, VA 24301 until, but not later than 4 p.m. July 25, 2022, and then publicly opened in Pulaski County Board of Supervisors Chambers, 143 Third Street NW, Pulaski VA 24301, on the aforementioned date and time.

1. In order to be considered for selection, Offerors/Bidders must submit a complete response to this RFP. One (1) original, three (3) copies must be submitted to Pulaski County, Virginia.
2. Proposals by telephone, e-mail, or facsimile **will not** be accepted.
3. Regardless of delivery method of proposal, the **outside** of each envelope must clearly indicate the following: *(If Proposal is delivered by Federal Express, UPS, USPS Priority, etc. or any other means, the **outside** of each envelope must also clearly indicate):*

**Pulaski County  
Attention: Diane Newby, Finance Director  
143 Third Street NW, Suite 1  
Pulaski, VA 24301  
Professional Auditing Services  
RFP #2023-F01**

4. **Any proposal received after 4 p.m., EST, on July 25, 2022, whether by mail or otherwise, will not be considered and will be returned unopened.**

5. Nothing herein is intended to exclude any responsible firm or in any way restrict competition. The selection process will be competitive negotiation as outlined in Chapter 80, of the Virginia Public Procurement Act (VPPA), X2.2-4302.2, of the Code of Virginia, and Pulaski County Purchasing Policy.
6. Pulaski County anticipates awarding a three (3) year contract beginning with fiscal year ending June 30, 2022. The contract shall provide for up to two (2), one (1) year renewal options.
7. All proposals submitted must be signed by an individual authorized to bind the Offeror. Proposals submitted without such signature will be deemed non-responsive, and will not be considered. Pulaski County reserves the right to cancel the RFQ/RFP, to award in part or in whole, to waive all informalities, to reject any or all items of any proposal, or reject any and all proposals deemed to be in Pulaski County's best interest. Pulaski County may modify any requirements in the RFQ/RFP prior to the deadline by written notice to any Offeror requesting a copy of the RFQ/RFP. Pulaski County may modify the project's scope of services and required tasks during negotiation process with the successful Offeror. Pulaski County shall neither be obligated nor prohibited from awarding or amending any contract with the successful Offeror for services less than or great than the scope of services contemplated in this proposal.
8. All proposals are subject to general terms and conditions hereby attached and will be rejected if not properly executed.
9. Individual Offerors must provide their social security numbers and other types of firms must provide their federal employer identification numbers in the payment clauses to be included in contracts.
10. Pulaski County reserves the right to be sole judge and to make the award in accordance with its own judgement as to what will best meet its requirements and be in the best interest of Pulaski County.
11. Availability of Funds: It is understood and agreed between the Offeror and Pulaski County that Pulaski County shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this quotation or agreement.
12. Proposal and contracting procedures shall conform to all applicable regulations and provisions of Pulaski County Purchasing Policy which is available in Pulaski County Administration office or visit Pulaski County's website at [www.pulaskicounty.org](http://www.pulaskicounty.org).
13. Pulaski County is an equal opportunity employer and requires that the successful Contractor execute a non-discrimination and equal opportunity guarantee, and Drug Free Workplace compliance certification prior to the award of the contract.

14. The right to reject any and all proposals and to waive any informality is herewith reserved exclusively by Pulaski County.
15. All proposals are the property of Pulaski County and are available for public inspection. Pulaski County is required to handle each proposal so that disclosure of the identity of any bidder/offeror in the contents of any proposal to competing bidders/offerors during the process of bidding or negotiations does not occur. Therefore, each proposal shall be provided by the bidder/offeror in a plain envelope indicating only the subject upon which the proposal is being entered, and the related RFP number of Pulaski County. Pulaski County will not be held responsible for proposals not appropriately marked or delivered by the deadline.

By the Authority of:

*Jonathan D. Sweet*

Jonathan D. Sweet  
County Administrator

**REQUEST FOR PROPOSAL**

**AUDITING SERVICES**

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Invitation and Notice of Request for Proposal

Notice of request for proposal

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**NOTICE TO OFFEROR/BIDDERS AND CONTRACTORS:** Please verify that all pages listed and marked as enclosed are present in the proposal package. Notify Pulaski County of any discrepancies immediately.

**I. INTRODUCTION:**

The Board of Supervisors of Pulaski County, Virginia requests independent certified public accountants to submit proposals to enter into an initial three (3) year term contract to perform a financial audit for the fiscal years ending June 30, 2022, 2023 and 2024 with the option to extend such contract for two (2) successive one (1) year renewal periods. There is no expressed or implied obligation that Pulaski County shall reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Financial records of Pulaski County are available for review on Pulaski County's website at [www.pulaskicounty.org](http://www.pulaskicounty.org) or in the office of the Director of Finance, 143 Third Street NW, Suite 1, Pulaski, VA 24301.

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

A. Financial Statements

The auditor shall audit all funds in the custody of Pulaski County Treasurer as well as all component-units/related organizations, identified in section II, of Pulaski County in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United State; the provisions of the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal regulations (CFR) Part 200 Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards* (Uniform Guidance); and the Auditor of Public Account's *Specification for Audits of Counties, Cities and Towns*. The audit shall result in the preparation of financial statement (including separate reports for component units) from the audited records of the Local Government with the auditor's opinion thereon. These financial statements shall be prepared in accordance with the standards established by the Governmental Accounting Standards Board.

B. Supplemental Schedules and Statistical Schedules

The auditor shall apply procedures and provide and "in relation opinion" for budgetary comparison information, the schedule of federal expenditures and other supplementary information included in Pulaski County's financial report.

C. Internal Controls

In connection with the audit of the financial statements, the auditor shall consider, test, and report on internal controls in accordance with Auditing Standards Generally Accepted in the United States, *Government Auditing*

*Standards, the Uniform Guidance, and the Specification for Audits of Counties, Cities and Towns.*

D. Compliance Auditing

In connection with the audit of the financial statements, the Auditor shall perform tests and report on compliance in accordance with the Government Auditing Standards, the Uniform Guidance, and the Specifications for Audits of Counties, Cities and Towns.

E. Component Units, Related Organizations and Federal Acts

Pulaski County has identified the following as component units/related organizations/Federal Acts requiring inclusion in the Local Government's financial statements as well as preparing a separate audit report for:

Pulaski County School Board

Economic Development Authority of Pulaski County, Virginia ("EDA"), separate audit report

Pulaski County Public Service Authority ("PSA"), separate audit report

Coronavirus, Aide, Relief and Economic Stimulus ("CARES") Act Funding

American Rescue Plan ("ARPA") Act Funding

F. Comparative Report Transmittal Forms

The auditor of Public Accounts requires all local governments to complete Comparative Report Transmittal Forms in accordance with the provisions of the Uniform Financial Reporting Manual. The auditor shall prepare the required forms, perform the agreed upon procedures specified in the Uniform Financial Reporting Manual, and submit the forms to the Auditor of Public Accounts by December 15<sup>th</sup> following the end of each fiscal year.

G. Special Audit

While applicable, the auditor will prepare a Coronavirus, Aide, Relief and Economic Stimulus ("CARES") Act and the American Rescue Plan Act ("ARPA") funding audit.

**III. MEETINGS AND REPORT PREPARATION:**

A. Meetings

The selected Auditor shall schedule conferences between the Auditor 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 audit.

## B. Required Reports

Based on the audit work performed, the Auditor shall include the following reports in the Audited Financial Report unless otherwise indicated:

1. An opinion on the fair presentation of the basic financial statements and any fund statements presented in conformity with accounting principles generally accepted in the United States of America.
2. A report on supplementary schedules described in Section II above. The auditor will also prepare a report on the statistical schedules included in the Financial Report.
3. A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*. The Auditor shall communicate all significant deficiencies found during the audit in the report on internal controls. Further, the Auditor shall identify any material weaknesses in the audit. The Auditor shall report other weaknesses in internal controls not meeting the definition of a significant deficiency in a separate letter to management.
4. A report on compliance with requirements applicable to each major program and internal control over financial reporting in accordance with the Uniform Financial Reporting Manual.
5. A report disclosing the status of findings and recommendations from the previous audits in accordance with *Government Auditing Standards* and the *Specifications for Audits of Counties, Cities and Towns*.
6. A report on the application of agreed-upon procedures relative to the Comparative Report Transmittal Forms. This report shall be submitted to the Auditor of Public Accounts with the Comparative Report Transmittal Forms.
7. The completion of Form SF-SAC, Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations, in accordance with the Uniform Guidance.
8. The Auditor shall be responsible for report preparation, editing, and printing.
9. The Auditor shall provide a presentation on Pulaski County audit to Pulaski County Board of Supervisors as required by the Auditor of Public Accounts. In addition, a presentation shall be provided to the Authorities as requested by their respective Board of Directors.

C. Submission of Reports to the APA

The Auditor shall submit two copies of the Financial Report to the Auditor of Public Accounts in accordance with the Code of Virginia, as amended.

D. Submission of Transmittal Forms to the APA

The Auditor shall submit one copy of the Comparative Report Transmittal Forms, including the report thereon, to the Auditor of Public Accounts.

**IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR:**

A. Book of Accounts

The local government shall fully balance the book of accounts, reconcile subsidiary ledgers to the control accounts, and reconcile all bank statements within 90 days of year end.

B. Schedules

The staff of Pulaski County in conjunction with an additional independent auditing firm shall prepare the following information on forms acceptable to the Auditor:

1. A final detailed trial balance of each fund;
2. A copy of the final budget presented to the Board of Supervisors for the audit period, the original budget ordinance for the audit period, and all amendments to the budget ordinance;
3. A schedule of insurance in force during the year.
4. A schedule of investments held by all funds at the statement date showing both book value and estimated market value at the statement date;
5. A schedule of capital outlays during the period;
6. A schedule of capital asset dispositions during the period;
7. A schedule of County and component unit fixed assets with depreciation calculated thereon;
8. Reconciliation of the final quarter's fringe benefits tax returns;
9. Copies of contracts with governmental grantor and grantee agencies;
10. Copies of contracts in force at statement date of a material amount;



11. Such reasonable additional schedules as may be requested for financial audits.

C. Other Assistance

Pulaski County will contract with an independent auditing firm/auditor to assist with performing all necessary adjustments to Pulaski County's cash basis books in which this same information shall be provided as required by the Statement on Auditing Standards. This independent auditor shall be responsible for providing the same schedules as listed in Section IV, part B to the Auditor.

The staff of Pulaski County shall be available during the audit to assist the Auditor by providing additional information and explanation. The staff of Pulaski County shall also assist with coordination between the two Auditors.

V. **PROPOSAL PRESENTATION AND SUBMISSION:**

A. Format of the Proposal

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

B. Contents of the Proposal

The Auditor 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

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 Auditor of the understanding of the work to be performed with descriptions of the audit approach.
- c. The approximate dates the audit will begin (including preliminary field work) and end. Also, the approximate dates for delivery of the financial statements and Auditor's reports.

- d. Biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing municipalities and recent continuing professional education of each.
- e. Names, address and telephone numbers of persons who may be contacted for references.
- f. A copy of the report on the firm's most recent external peer review.
- g. A copy of the firm's most recent review performed by the Auditor of Public Accounts.
- h. A statement by the prospective Auditor that:
  - 1. The firm is independent of Pulaski County, as that term is defined in the Ethical Rules of the AICPA.
  - 2. The firm and the partner assigned to the engagement are licensed to perform the audit as provided by applicable laws of the Commonwealth of Virginia.
  - 3. The firm has met the peer review standards of the AICPA and as required by *Government Auditing Standards*.
  - 4. The firm will provide adequate supervision on a day-to-day basis.
  - 5. Staff assigned to the audit has met the continuing education requirements required by *Government Auditing Standards*, issued by the Comptroller of the General of the United States.

C. Right to Reject Proposals

Proposals shall be signed by an authorized representative of the firm on the form attached to this proposal in the Addendum. 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 Auditor shall submit a complete response to the Request for Proposal. One original and three (3) copies of the proposal shall be submitted to Pulaski County. Copies of the proposal may be mailed or delivered to:

Pulaski County  
Attention: Diane Newby, Director of Finance  
143 Third Street NW, Suite 1  
Pulaski, VA 24301

The proposal should clearly be marked "Proposal for Professional Auditing Services, RFP 2023-F01. The deadline for submission of proposals is July 25, 2022, and must be received or delivered on said date no later than 4:00 p.m. Eastern Standard Time.

#### E. Inquiries

Inquiries concerning the request for proposal should be directed to Diane Newby, Director of Finance, Pulaski County, at 143 Third Street NW, Suite 1, Pulaski, VA 24301; phone (540) 994-2433; or email at [dnewby@pulaskicounty.org](mailto:dnewby@pulaskicounty.org).

### VI. **EVALUATION AND AWARD CRITERIA:**

#### A. Evaluation of Proposals

Proposals submitted will be evaluated by an evaluation committee appointed by Pulaski County Administrator.

#### B. Award on Contract

The selection process shall be in accordance with Virginia Public Purchasing Act in the state code of Virginia.

### VII. **PAYMENT TERMS:**

The audit fee shall be payable in full upon completion of the audit and upon approval of the report by the Governing Body. Interim billings will be allowed and shall be based on the amount of work completed. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than is necessary under ordinary circumstances, the Auditor shall inform the Governing Body of the need for such additional investigation and the additional compensation to complete the investigation.

### VIII. **GENERAL TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES**

#### **Advertising:**

In the event a contract is awarded for supplies, equipment or services resulting from this proposal no indication of such sales or services to Pulaski County will be used in product literature or advertising. The contractor shall not state in any of its advertising or product literature that Pulaski County has purchased or uses any of its products or services, and the contractor shall not include Pulaski County in any client list in advertising and promotional materials, unless the contractor has been given written permission by Pulaski County Administrator.

#### **Antitrust:**

By entering into a contract, the contractor conveys, sells, assigns, and transfers to Pulaski County all rights, title and interest in and to all causes of action it may

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

**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 Pulaski County, Virginia; any litigation with respect thereto shall be brought in the courts of Pulaski County. The contractor shall comply with all applicable federal, state and local laws, rules and regulations. This compliance includes obtaining a Pulaski County business license, if required, before work is performed.

**Audit:**

The contractor shall retain all books, records, and other documents relative to any contract resulting from this solicitation for five (5) years after final payment, or until audited by Pulaski County, whichever is sooner. Pulaski County, its authorized agents, and/or state or federal auditors shall have full access to and the right to examine any of said materials or records during said period.

**Authorization to Conduct Business in the Commonwealth of Virginia:**

A contractor organized as a stock or non-stock corporation, limited liability corporation, business trust, or limited partnership or registered as a 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 above enters into a contract with Pulaski County pursuant to the *Virginia Public Procurement Act* shall not allow its existence to lapse or its certificate of authority or registration to transact business in the Commonwealth, if so required until Title 13.1 or Title 50, to be revoked or cancelled at any time during the term of the contract. Pulaski County may void any contract with a business entity if the business entity fails to remain in compliance with the provisions of this section.

**Assignment of Contract:**

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

**Availability of Funds:**

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

### **Award of Contract:**

Pulaski County 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 required services. At the conclusion of these discussions, on the basis of evaluation factors published in the request for proposal and all information developed in the selection process to this point, Pulaski County 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 Pulaski County can be negotiated at a price considered fair and reasonable, the award shall be made to that offeror. Otherwise, negotiations with the offeror ranked first shall be formally terminated and negotiations conducted with the offeror ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. Pulaski County may cancel this Request for Proposal or reject proposals at any time prior to an award, and is not required to furnish a statement of the reasons why a particular proposal was not deemed to be the most advantageous (Code of Virginia, 2.2 4359D). Should Pulaski County determine in writing and in its sole discretion that only one offeror is fully qualified, or that one offeror is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that offeror. The award document will be a contract incorporating by reference all the requirements, terms and conditions of the solicitation and the contractor's proposal as negotiated.

### **Bid/Proposal Acceptance Period:**

Any bid/proposal in response to this solicitation shall be valid for 90 days. At the end of the 90 days the bid/proposal may be withdrawn at the written request of the bidder/offeror. If the bid/proposal is not withdrawn at that time it remains in effect until an award is made or the solicitation is canceled.

### **Bidder/Offeror Forms:**

The bidder/offeror must sign and properly fill out all forms in this Bid/Proposal or be subject to being declared unresponsive. If unable to submit a Bid/Proposal, please sign and return this solicitation form, advising reason for no Bid/Proposal.

### **Cancellation of Contract:**

Pulaski County reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon thirty (30) days written notice to the contractor. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of the cancellation.

## **Changes to the Contract:**

Changes to the contract can be made in any of the following ways:

1. The parties may agree in writing to modify the scope of the contract. An increase or decrease in the price of the contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the contract. No fixed price contract may be increased by more than twenty-five percent (25%) or \$50,000, whichever is greater, of the amount of the contract with the advance approval of the Board of Supervisors or designee and under no circumstances may the amount of the contract be increased, without adequate consideration, for any purpose (including, but not limited to, relief of the contractor from the consequences of an error in its bid or offer).
2. The Purchasing Agent or Purchasing Department of Pulaski County may order changes within the general scope of the contract at any time by written notice to the contractor. Changes within the scope of the contract include, but are not limited to, things such as services to be performed, the method of packing or shipment, and the place of delivery or installation. The contractor shall comply with the notice upon receipt. The contractor shall be compensated for any additional costs incurred as the result of such order and shall give Pulaski County a credit for any savings. Said compensation shall be determined by one of the following methods:
  - a. By mutual agreement between the parties in writing; or
  - b. By agreeing upon a unit price or using a unit price set forth in the contract, if the work to be done can be expressed in units, and the contractor accounts for the number of units of work performed, subject to Pulaski County's right to audit the contractor's records and/or to determine the correct number of units independently; or
  - c. By ordering the contractor to proceed with the work and keep a record of all costs incurred and savings realized. A markup for overhead and profit may be allowed if provided by the contract. The same markup shall be used for determining a decrease in price as the result of savings realized. The contractor shall present Pulaski County with all vouchers and records of expenses incurred and savings realized. Pulaski County shall have the right to audit the records of the contractor, as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to Pulaski County within thirty (30) days from the date of receipt of the written order from Pulaski County. If the parties fail to agree on an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved in accordance with the procedures for resolving disputes

provided by the Disputes Clause of this contract or, if there is none, in accordance with the dispute provisions of the *Virginia Public Procurement Act*. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this contract shall excuse the contractor from promptly complying with the changes ordered by Pulaski County or with the performance of the contract generally.

Clarification of Terms: Pulaski County will assume no responsibility for oral instructions, suggestions or interpretations. Any questions regarding the proposal documents and/or scope of work/specifications shall be directed to Pulaski County Administrator and any material change will be submitted to all offerors through issuance of an addendum. Any questions related to this RFP MUST be submitted to the Director of Finance no fewer than five (5) working days prior to the proposal opening date specified. Questions should be in writing and electronic transmission is preferred. Questions submitted beyond the time specified above may be left unanswered if sufficient time does not allow a response to all prospective offerors without causing an unacceptable delay in the process. Any contract with any County representative, other than that outlined within this solicitation, concerning this RFP is prohibited. Such unauthorized contract may disqualify your firm from this procurement. Any revisions to the solicitation will be made only by an addendum approved by Pulaski County Attorney.

Default: In case of failure to deliver goods or services in accordance with the contract terms and conditions, Pulaski County, after due oral or written notice, may procure them from other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies, which Pulaski County may have.

Debarment Status: By submitting a bid/proposal, the bidder/offeror certify that they are not currently debarred by the Commonwealth of Virginia from submitting bids or proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.

Direct Taxes: All bids/proposals shall be submitted exclusive of direct Federal, State, and local taxes. However, if the bidder/offeror believes that certain taxes are properly payable by Pulaski County, the bidder/offeror may list such taxes separately in each case directly below the respective item bid/proposal price. Tax exemption certification will be furnished on request.

Drug-Free Workplace: Pursuant to Virginia Code § 2.2-4312, during the performance of this contract the contractor agrees as follows:

1. To provide a drug-free workplace for the contractor's employees;
2. To post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture,

sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition;

3. To 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
4. To include the provisions of the foregoing clauses in every subcontract or purchase order of \$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, 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.

Ethics in Public Contracting: Pursuant to Virginia Code § 2.2-4367: By submitting a proposal, the offeror certifies that their proposal is made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal, and they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

Extra charges not allowed: The bid/proposal price shall be for complete installation ready for Pulaski County's use, and shall include all applicable freight and installation charges; extra charges will not be allowed.

Finance/Interest Charges: Finance and/or interest charges imposed by the Contractor on any invoice shall not be paid by Pulaski County.

Governmental Restrictions: In the event any governmental restrictions may be imposed which would necessitate alteration of the materials, quality, workmanship, or performance of the items offered in this Bid/Proposal prior to their delivery, it shall be the responsibility of the successful bidder/offeror to notify this office at once, indicating in the letter the specific regulation which requires such alterations. Pulaski County reserves the right to accept any such alterations, including any price adjustments occasioned thereby, or to cancel the contract.

Headings: Any article, section and/or paragraph headings contained within this Request for Proposals have been inserted only as a matter of convenience and for reference, and in no way define, limit, or describe the scope or intent of any term, condition or provision of this Request for Proposals.



Immigration Reform and Control Act of 1986: By entering into a written contract with Pulaski County, the Contractor certifies that the Contractor does not, and shall not during the performance of the contract for goods and services in Pulaski County, knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.

Inclement weather/Closure of County Offices: if Pulaski County is closed for business at the time scheduled for proposal opening, for whatever reason, sealed proposals will be accepted and opened on the next scheduled business day, at the originally scheduled time.

Indemnity: The contractor agrees to defend, indemnify and hold harmless, Pulaski County and its members, officers, directors, employees, agents, and representatives from and against any and all claims, damages, demands, losses, costs and expenses, including attorney's fees, and any other losses of any kind or nature whatsoever including claims for bodily injuries, illness, disease, or death and physical property loss or damage in favor of contractor, its sub-contractors, their employees, agents, and third parties arising during the performance of services and resulting from tort, strict liability, or negligent acts or omissions of contractor, its sub-contractors and their employees or agents under the agreement, or resulting from breaches of contract, whatever by statute or otherwise.

Each contractor shall assume the responsibility for damage to or loss of its material, equipment or facilities located at the site and, in order to affect this limitation of liability, the contractor agrees to insure or self-insure such property against any such risk.

**Insurance Coverages and Limits Required**: By signing and submitting a bid or proposal under this solicitation, the bidder or offeror certifies that if awarded the contract, it will have the following insurance coverage at the time the contract is awarded. For construction contracts, if any subcontractors are involved, the subcontractor will have worker's compensation insurance in accordance with §2.2-4332 and § 65.2-800 et seq. of the Code of Virginia. The bidder or offeror further certifies that the contractor and any subcontractors will maintain these insurance coverages during the entire term of the contract and that all insurance coverage will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

**Minimum Insurance Coverages and Limits Required on Most Contracts**:

1. Worker's Compensation - Statutory requirements and benefits; require that Pulaski County, Virginia be added as an additional named insured on contractor's policy.
2. Employers Liability - \$500,000.
3. Comprehensive general liability for bodily injury liability and property damage liability shall be provided as to limits specified.

4. Contractor's protective liability shall be provided for bodily injury liability and property damage liability.
5. Fire and extended coverage shall be provided on the completed builder risk form if specified in bid specifications.
6. The contractor shall require each of the subcontractors to carry Workmen's Compensation Insurance and public liability and property damages liability.
7. Commercial General Liability - \$1,000,000 combined single limit. Pulaski County of Pulaski, Virginia is to be named as an additional named insured with respect to the services being procured. This coverage is to include Products and Completed Operations Coverage.
8. Automobile Liability – bodily injury and property damage shall be provided as to limits set forth in the specifications.

The contractor shall have executed and delivered to Pulaski County copies of all insurance all insurance certificates. Executed copies of the performance bond shall become a part of all copies of the contract.

**Minority/Women owned Businesses Subcontracting and Reporting:** Where it is practicable for any portion of the awarded contract to be subcontracted to other suppliers, the contractor is encouraged to offer such business to minority and/or women-owned businesses. Names of firms may be available from the buyer and/or from the Division of Purchases and Supply. When such business has been subcontracted to these firms and upon completion of the contract, the contractor agrees to furnish the purchasing office the following information: name of firm, phone number, total dollar amount subcontracted and type of product/service provided.

**Non-Discrimination:** By submitting their proposals, offerors certify to Pulaski County that they will confirm to the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as amended, where applicable, the Virginians with Disabilities Act, the Americans with Disabilities Act and Virginia Code § 2.2-4311. If the award is made to a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the contract on the basis of the recipients religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the account and programs funded with public funds shall be subject to audit by the public body. (Virginia Code § 2.2-4343.1(E))

Every contract over Ten Thousand Dollars (\$10,000) shall include the provisions:

- A. During the performance of this contract, the contractor agrees as follows:
1. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability or other basis prohibited by state law relating to discrimination employment, except where there 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 non-discrimination clause.
  2. 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.
  3. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting these requirements of this section.

B. The contractor will include the provisions of 1, 2, and 3 above in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

**Non-Discrimination of Contractors:** A bidder, offeror, or contractor shall not be discriminated against in the solicitation or award of this contract because of race, religion, color, sex, national origin, age, disability, faith-based organizational status, any other basis prohibited by state law relating to discrimination in employment or because the bidder or offeror employs ex-offenders unless Pulaski County has made a written determination that employing ex-offenders on the specific contract is not in its best interest. If the award of this contract is made to a faith-based organization and an individual, who applies for or receives goods, services or disbursements provided pursuant to this contract objects to the religious character of the faith-based organization from which the individual receives or would receive the goods, services, or disbursements, the public body shall offer the individual, within a reasonable period of time after the date of the individuals objection, access to equivalent goods, services, or disbursements from an alternate provider.

**Non-Discrimination of Faith-Based Organizations:** Pulaski County does not discriminate against faith-based organizations.

**Ownership of Proposals:** Ownership of all data, materials, and documentation originated and prepared for Pulaski County pursuant to the RFP shall belong exclusively to Pulaski County and be subject to public inspection in accordance with the Freedom of Information Act. Any proprietary or trade secret materials submitted must be identified as such, and must indicate the specific words, figures, or paragraphs specifically, and with a reason why such material is proprietary or a trade

secret. The classification of an entire proposal document, individual pricing or total proposal prices is not acceptable and will result in rejection and return of the proposal.

**Payment:** Payment by Pulaski County is due thirty (30) days after receipt of approved invoice unless otherwise specifically provided: subject to any discounts allowed. If an invoice requires modifications by Pulaski County, the thirty (30) day period begins after receipt of acceptable invoice.

**To Prime Contractor:**

Invoices for items ordered, delivered and accepted shall be submitted by the contractor directly to the payment address shown on the purchase order/contract. All invoices shall show the contract number and/or purchase order number, social security number (for individual contractors) or the federal employer identification number (for proprietorships, partnerships, and corporations).

All goods or services provided under this contract or purchase order, that are to be paid for with public funds, shall be billed by the contractor at the contract price, regardless of which public agency is being billed.

The following shall be deemed to be the date of payment: the date of postmark in all cases where payment is made by mail, or the date of offset when offset proceedings have been instituted as authorized.

**Unreasonable Charges:** Under certain emergency procurements and for most time and material purchases, final job costs cannot be accurately determined at the time orders are placed. In such cases, contractors should be put on notice that final payment in full is contingent on a determination of reasonableness with respect to all invoiced charges. Charges, which appear to be unreasonable, will be researched and challenged, and that portion of the invoice held in abeyance until a settlement can be reached. Upon determining that invoiced charges are not reasonable, Pulaski County shall promptly notify the contractor, in writing, as to those charges, which it considers unreasonable, and the basis for the determination. A contractor may not institute legal action unless a settlement cannot be reached within thirty (30) days of notification.

**To Subcontractors:**

A contractor awarded a contract under this solicitation is hereby obligated:

1. To pay the subcontractor(s) within seven (7) days of the contractor's receipt of payment from Pulaski County for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or
2. To notify Pulaski County and the subcontractor(s), in writing, of the contractor's intention to withhold payment and the reason.

3. The contractor is obligated to pay the subcontractor(s) interest at the rate of one percent per month (unless otherwise provided under the terms of the contract) on all amounts owed by the contractor that remain unpaid seven (7) days following receipt of payment from Pulaski County, except for amounts withheld as stated in (2) above. The date of mailing of any payment by U. S. Mail is deemed to be payment to the addressee. These provisions apply to each sub-tier contractor performing under the primary contract. A contractor's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of Pulaski County.

**Performance and Payment Bonds:** The contractor shall secure and maintain in force, at his/her/their own expense all required forms of insurance and payment bonds to insure the completion for the work under contract to the satisfaction of Pulaski County and without damage to, or claims against Pulaski County. The contractor shall provide satisfactory evidence of bonds and insurance on behalf of the sub-contractors, before entering into an agreement to sublet any part of the work to be done under this contract.

The following performance and payment bonds and forms of insurance shall be secured by the contractor to cover all work under contract and to protect the contractor, Pulaski County, and general public against any damage or claims in connections with the performance of the contract. The bonds and insurance shall be by companies duly authorized to do business in the State of Virginia. Certificates of Insurance, naming Pulaski County, Virginia as an additional insured for each type of coverage shall be required.

At the discretion of the purchasing agent, bidders/offerors may be required to submit with their bid/proposal a bid/proposal bond, or a certified check, in an amount to be determined by the purchasing agent, which shall be forfeited to Pulaski County as liquidated damage upon the bidder's/offeror's failure to execute a contract awarded to him/her or upon the bidder's /offeror's failure to furnish any required performance or payment bonds in connection with a contract awarded to him/her/them.

At the discretion of the purchasing agent, the winning contractor(s) may be required to submit a performance and payment bond to Pulaski County which shall be evoked upon contractor's failure to execute a contract awarded or the failure to satisfactorily complete work for which a contract or purchase order was awarded. Performance bond and payment bond in the amount of one hundred (100) percent of contract price is required as security of contract, or security for payment of all persons performing labor and furnishing materials in connection with the contract, and protecting Pulaski County from all damages or claims resulting from, or in connection with the performance of the contract or purchase order.

The performance bond and payment bond shall and does bind the surety company to protect Pulaski County from damages, claims or costs by failure of the contractor

to make corrective action due to contractor's financial solvency or for any other cause whatever.

**Precedence of Terms:** The paragraphs of these General Terms and conditions shall apply in all instances. In the event there is a conflict between any Special terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

**Preparation and Submission of Bids/Proposals:** Bids/proposals must give the full business address of the bidder/offeror and be signed by him/her with his/her usual signature. Bids/proposals by partnerships by partnerships must furnish the full name of all partners and must be signed in the partnership name by one of the members of the partnership or any authorized representative, followed by the designation of the person signing.

Bids/proposals by corporations must be signed with the legal name of the corporation followed by the name of the State in which it is incorporated and by the signature and designation of the president, secretary, or other person authorized to bind it in the matter. The name of each person signing shall also be typed or printed below the signature. A

bid/proposal by a person, who affixes to the signature the word "President," "Secretary," "Agent" or other designation without disclosing the principal, may be held to be the bid/proposal of the individual signing. When requested by Pulaski County, satisfactory evidence of the authority of the officer signing in behalf of the corporation shall be furnished.

**Proposal Acceptance:** Proposals must be submitted by the date and time stated in this solicitation. Proposals will be date and time stamped upon receipt and retained unopened in a secure location until proposal opening. No consideration will be given to the date of postmark or error in delivery to incorrect address. It is the responsibility of the offeror to ensure timely and correct delivery of proposal.

**Qualifications of Bidders/Offerors:** Pulaski County may make such reasonable investigations as deemed proper and necessary to determine the ability of the bidder/offeror to perform the services or goods furnished and the bidder/ offeror shall furnish to Pulaski County all such information and data for this purpose as may be requested. Pulaski County reserves the right to inspect bidder's/offeror's physical facilities prior to award to satisfy questions regarding the bidder's /offer's capabilities. Pulaski County further reserves the right to reject any bid/proposal if the evidence submitted by, or investigations of, such bidder/offer fails to satisfy Pulaski County that such bidder/offeror is properly qualified to carry out the obligations of the contract and to provide the services and/or furnish the goods contemplated therein.

**Receipt and Opening of Bids/Proposals:** It is the responsibility of the bidder/offeror to assure that the bid/proposal is delivered to the place designated for receipt of bids/proposals and prior to the time set for receipt of bids/proposals. Bids/proposals received after the time designated for receipt of bids/proposals will

not be considered. Bids/proposals will be opened at the time and place stated in the advertisement, and their contents made public for the information of bidders/offerors and others interested who may be present either in person or by representative. The officer or agent of Pulaski County, whose duty it is to open them, will decide when the specified time has arrived. No responsibility will be attached to any officer or agent for the premature opening of a bid/proposal not properly addressed and identified.

**Severability:** If any provision of any contract awarded under this proposal is found by any court of competent jurisdiction to be invalid or unenforceable, the invalidity of such provision shall not affect the other provisions of the contract and all other provisions of the contract shall remain in full force and effect.

**Tax Exemption:** Pulaski County is exempt from federal excise tax and from all State and local taxes. Contractor shall not include such taxes in any invoices under any contract resulting from this proposal. Upon request, Pulaski County will furnish the contractor with tax exemption certificates or Pulaski County tax exempt number.

**Testing and Inspections:** Pulaski County reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.

**Trade Secrets or Proprietary Information:** § 2.2-4342(F) of the Code of Virginia states: "Trade secrets or proprietary information submitted by a bidder, offeror or contractor in connection with a procurement transaction or prequalification application submitted pursuant to subsection B of §2.2-4317 shall not be subject to the Virginia Freedom of Information Act (VFOIA), §2.2- 3700 et seq. of the Code of Virginia; however, the bidder, offeror or contractor shall (i) invoke the protections of this section prior to or upon submission of the data or other materials, (ii) identify the data or other materials to be protected, and (iii) state the reasons why protection is necessary. If the exemption from disclosure provided by §2.2-4342(F) of the Code of Virginia is not properly invoked, then the proposals will be subject to disclosure pursuant to applicable law.

**Withdrawal or Modification of Bids/Proposals:** Bids/proposals may be withdrawn or modified by written notice received from bidders/offerors prior to the deadline fixed for bid/proposal receipt. The withdrawal or modification may be made by the person signing the bid/proposal or by an individual(s) who is authorized by him on the face of the bid/proposal. Written modifications may be made on the bid/proposal form itself, on the envelope in which the bid/proposal is enclosed, or on a separate document. Written modifications, whether the original is delivered, or transmitted by facsimile, must be signed by the person making the modification or withdrawal.

## IX. **SPECIAL TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES:**

A. **Availability of Funds.** It is understood and agreed between the parties herein that Pulaski County shall be bound hereunder only to the extent funds are available or

which may hereafter become available for the purpose of this Request for Proposals (“RFP”).

- B. Cancellation of Contract. Pulaski County reserves the right to cancel and terminate any resulting contract, in whole or in part, without penalty, upon 60 days written notice to the Contractor. Any contract cancellation notice shall not relieve the Contractor of the obligation to complete an audit commenced before the effective date of the cancellation.
  - C. Term and Extension of Contract. This proposal for professional audit services is for an initial term of three (3) years, and may be extended or renewed by Pulaski County upon written agreement of both parties for two (2) successive one (1) year periods, under the terms of the current contract and at a reasonable time prior to the expiration.
  - D. Filing Requirements. The prospective bidders/offerors are advised that any audit contract will be filed with the Auditor of Public Accounts, Commonwealth of Virginia.
  - E. Retention of Working Papers. The Contractor hereby agrees to retain all books, records and other working papers relative to this contract for five (5) years after final payment. Pulaski County, 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 Pulaski County, Virginia. The Contractor 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.
  - E. Additional Insurance Requirements for Professional Accounting Services. In addition to the General insurance requirements under the general conditions of this solicitation, Professional Accounting Services require Professional Liability Errors and Omissions coverage and limits of \$1,000,000 per occurrence, \$3,000,000 aggregate.
- X. **REQUIREMENT FOR SOCIAL SECURITY NUMBERS AND FEDERAL ID NUMBERS**  
(winning bidders only):
- Pursuant to section 2.2-4354 of the Code of Virginia 1950 as amended,
- a. Individual Auditors shall be required to provide Pulaski County with their social security numbers.
  - b. Proprietorships, partnerships and corporations shall be required to provide their federal employer identification numbers (FEIN).



This information shall appear on all invoices for payment for work performed. In the absence of this information on the invoice, the invoice shall be invalid and no payment shall be due.

**APPENDIX A**

Please complete Appendix A, and return with the Offeror's complete proposal to Pulaski County Request for Proposals for Professional Auditing Services, RFP No. 2023-F01

**Note of Clarification:**

All References to **BID** contained within this Invitation should be referred to as **PROPOSAL**.

_____ NAME OF ORGANIZATION	_____ TELEPHONE NUMBER
_____ STREET ADDRESS	_____ FAX NUMBER
_____ COUNTY, STATE, ZIP CODE	_____ EMAIL ADDRESS
_____ NAME (TYPE OR PRINT)	_____ OFFICIAL TITLE
_____ SIGNATURE	_____ DATE
_____ STATE CORPORATION COMMISSION	_____ IRS I.D. #

**APPENDIX B**

**State Corporation Commission Form**

**Please complete Appendix B, and return with the Offeror's complete proposal to Pulaski County Request for Proposals for Professional Auditing Services, RFP NO. 2023-F01.**

Virginia State Corporation Commission ("SCC") registration information:

**The undersigned Offeror:**

\_\_\_\_\_ is a corporation or other business entity with the following SCC identification number:

\_\_\_\_\_.

**OR:**

\_\_\_\_\_ is not a corporation, limited liability company, limited partnership, registered limited liability partnership, or business trust **-OR-**

\_\_\_\_\_ is an out-of-state business entity that does not regularly and continuously maintain as part of the its ordinary and customary business any employees, agents, offices, facilities, or inventories in Virginia (not counting any employees or agents in Virginia who merely solicit orders that require acceptance outside Virginia before they become contracts, and not counting any incidental presence of the Offeror in Virginia that is needed in order to assemble, maintain, and repair goods in accordance with the contracts by which such goods were sold and shipped into Virginia from bidder's out- of-state location) **-OR-**

\_\_\_\_\_ is an out-of-state business entity that is including with this bid an opinion of legal counsel which accurately and completely discloses the undersigned Offeror's current contacts with Virginia and describes why those contacts do not constitute the transaction of business in Virginia within the meaning of § 3.1-757 or other similar provisions in Titles 13.1 or 50 of the Code of Virginia.

**\*\*NOTE\*\*** Check the following line if you have not completed any of the foregoing options but currently have pending before the SCC an application for authority to transact business in the Commonwealth of Virginia and wish to be considered for a waiver to allow you to submit the SCC identification number after the due date for proposals (Pulaski County reserves the right to determine in its sole discretion whether to allow such waiver): \_\_\_\_\_.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

**APPENDIX C**

**Please complete and sign Appendix C, and return with the Offeror’s complete proposal to Pulaski County Request For Proposals for Professional Auditing Services, RFP No. 2023-F01.**

**NON-DISCRIMINATION:**

During the performance of any contract awarded, the contractor agrees as follows:

The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin, except where religion, sex, or national 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

Notices, advertisements and solicitations placed in accordance with Federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

The contractor will include the provisions of the foregoing paragraphs in every subcontract or purchase order of over ten thousand dollars (\$10,000.00), so such provisions shall be binding upon each subcontractor and vendor.

Additionally, the contractor will not discriminate against any employee or applicant on the basis of handicapped status, except where handicapped status is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor.

**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 the contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the 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, 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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_ Firm: \_\_\_\_\_