

**REQUEST FOR PROPOSALS
#17-11
Financial Auditing Services**



**Oconee County, South Carolina
Issued: April 19, 2018**

Procurement Office
415 South Pine Street
Walhalla, SC 29691

Phone: (864) 638-4141
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OCONEE COUNTY, SOUTH CAROLINA

FINANCIAL AUDITING SERVICES

RFP DUE DATE/TIME: **May 17, 2018 by 2:00pm EST**

RFP NUMBER: 17-11

POINT OF RECEIPT: Procurement Office, Room 100
Attn: Robyn Courtright
Procurement Director
Oconee County Administration Offices
415 South Pine Street
Walhalla, SC 29691

Inquiries - All inquiries concerning this proposal shall be addressed to the Procurement Office. **Contact with other departments or County representatives without permission of the Procurement Director may render your proposal void.**

An **original and six (6) bound copies** of your proposal shall be submitted by the due date above. The outside of the package must be clearly marked with RFP number and project description above.

If downloading this solicitation from our website, it is the responsibility of the Proposer to email our office at rcourtright@oconeesc.com to be registered as a potential proposer to receive any subsequent amendments.

Oconee County complies with all South Carolina and federal laws that prohibit discrimination on the basis of race, sex, age, religion, color, national origin, and disability.

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SECTION 1

GENERAL INFORMATION AND INSTRUCTIONS

1) DEFINITIONS AND EXPLANATION OF TERMS:

- a) "Contract Documents" means and includes this Request for Proposals, the Professional Services Agreement (a copy of which is attached as Exhibit A) including the General Conditions, the proposal of the Proposer (unless excluded in whole or in part by context or at the discretion of the County), and any other duly executed agreement entered into between the Successful Proposer and the County that is specifically intended to govern the parties' relationship concerning the subject matter hereof.
- b) "County" means Oconee County, South Carolina.
- c) "Proposer" means any entity or individual submitting a proposal in response to this Request for Proposals.
- d) "Successful Proposer" shall be the Proposer with whom the County enters into the Professional Services Agreement for Financial Auditing Services, as described herein.
- e) "Work" means the financial auditing services sought to be procured by this RFP.
- f) All references to days in this Request for Proposals mean calendar days, unless otherwise stated.
- g) All references to "shall," "must," and "will" are to be interpreted as mandatory language.
- h) Request for Proposals is the procurement method selected for this solicitation and will be referred to as the "RFP."

2) PURPOSE

- a) The County seeks proposals from qualified organizations to provide financial auditing services in accordance with the terms, specifications, and conditions contained in this RFP.
- b) This RFP has been compiled for the purpose of providing information, requirements, guidelines, specifications, and other data that can be used by Proposers who wish to submit a proposal for consideration.

3) INSTRUCTIONS

- a) The Proposer shall submit seven (7) sealed proposals, one clearly marked as "Original," and six (6) copies, enclosed and secured in an envelope/package. The Proposer shall clearly mark and display the Proposer's name and address, the RFP number, and the project identification on outside of envelope/package. Oconee County **shall not** be responsible for unidentified proposals. Proposals shall be addressed to:

Robyn Courtright, Procurement Director
Oconee County Procurement Office
Room 100
415 South Pine Street
Walhalla, SC 29691

Hand delivered proposals should be delivered to the same above-referenced address.

- b) The Proposer shall submit the proposal to the Oconee County Procurement Office no later than **May 17, 2018, at 2:00 PM EST** at which time all proposals will be opened, and **only the names of the Proposers will be announced**. Proposals received later than the deadline will not be considered and will be returned unopened. Proposers mailing their proposal must allow a sufficient mail delivery period to insure timely receipt of their proposal. Oconee County is not responsible for proposals delayed by mail and delivery services.

- c) Prices and quotations included in the proposal shall remain firm for not less than one hundred and twenty (120) calendar days from the proposal deadline stated above.
- d) The County shall not be liable for any costs associated with the preparation of responses to this solicitation; therefore, all costs shall be borne by the Proposer.
- e) **There will not be a pre-proposal conference. All prospective Proposers should review the RFP document and all Exhibits and submit all questions and/or requests for additional information by the deadline of May 3, 2018, at 2:00 pm EST. All questions shall be emailed to Robyn Courtright at rcourtright@oconeesc.com**
- f) It is the intent and purpose of the County that this solicitation promotes competition. It shall be the Proposer's responsibility to advise the Procurement Director, in writing, if any language or requirements, or any combination thereof, inadvertently restricts or limits this solicitation to a single source. Such notification shall be submitted in writing, and must be received by the Procurement Director at least five (5) calendar days prior to proposal receipt date. A review of such notification shall be made by the Procurement Director.
- g) Prior to submitting a proposal, each Proposer shall carefully examine, study, and thoroughly familiarize itself with the terms, specifications, and requirements of this RFP and the other Contract Documents, and notify Oconee County of any conflicts, errors, or discrepancies.
- h) By submission of a proposal, the Proposer guarantees that all goods and services meet the requirements of the RFP during the contract period.
- i) Failure to submit all required information may be determined as a non-responsive proposal.
- j) Any Proposer may withdraw its proposal prior to the deadline for submitting proposals. Correction or withdrawal of inadvertently erroneous proposals before or after the opening date, or cancellation of awards or contracts based on such mistakes, may be permitted subject to the following:
 - i) Mistakes discovered by the Proposer before proposal opening may be corrected by modification or withdrawal and resubmission, by submitting written notice to the Procurement Department prior to the time set for proposal opening.
 - ii) After proposal opening, no changes in prices or other provisions of proposals, which are prejudicial to the interest of the County, shall be permitted.
 - iii) Except as otherwise allowed by law, all decisions to permit the correction or withdrawal of proposals, or to cancel awards or contracts, after award but prior to performance shall be supported by a written determination made by the Procurement Director.
- k) The Proposer shall comply with the following directions for proposal preparation:
 - i) All proposals shall be complete and carefully worded, and must convey all of the information requested by the County. If significant errors are found in the proposal, or if the proposal fails to conform to the essential requirements of the RFP, the County and the County alone, will determine whether the variance is sufficient to warrant rejection of the proposal.
 - ii) Proposals are to be prepared simply and in a manner designed to provide the County with a straightforward presentation of the Proposer's capability to satisfy the requirements of this RFP. The Proposer's proposal must, therefore, follow the RFP format, utilizing the same section titles, schedules, and paragraphs.
 - iii) The Proposer must clearly mark as "**Confidential**" each part of its proposal which it believes contains proprietary information, which could be exempt from disclosure under the South Carolina Freedom of Information Act (SCFOIA) as set forth in Chapter 4, Title 30, of the South Carolina Code of Laws. The County reserves the right to determine whether this information should be exempt from disclosure, and the Proposer agrees by submitting its proposal that no claim or legal action may be brought against the County or its agents for its determination in this regard.

- iv) The Proposer shall make its proposal in the official name of the entity or individual under which business is conducted (showing official business address).
- v) The Proposer shall include on the proposal the Federal Employer Identification Number (FEIN) and the DUNS number of the entity issuing the proposal (or in the absence of a FEIN and DUNS numbers, the Social Security Number of the individual issuing the proposal).
- vi) The Proposer shall include all applicable requested information and is encouraged to include any additional information the Proposer wishes to be considered. If the proposal includes any comments over and above the specific information requested in this RFP, the Proposer shall include this information as a separate appendix to the proposal.
- vii) The Proposer shall clearly write in ink or type-write all prices and quotations.
- viii) A person duly authorized to legally bind the Proposer shall execute all required documents in ink.
- ix) Each copy of the proposal should be bound in a single volume where practical.
- l) This RFP may result in additional negotiations. To maintain the integrity of the procurement process, all contacts and discussions shall be directed to the Procurement Director.
- m) Comments or discussions by County personnel relative to this solicitation shall not be binding on the County.

4) EVALUATION AND AWARD CRITERIA

a) EVALUATION TEAM

A duly appointed Evaluation Team will conduct proposal evaluations.

b) AWARD CRITERIA

The Evaluation Team shall evaluate each of the proposals using the criteria and applying the percentages as set forth in **Exhibit B** attached hereto. The County reserves the right to request Proposers to appear for an additional presentation followed by a question and answer period, in order to further evaluate qualifications. The additional presentations, if any, will be scored and combined with prior scoring to determine the Successful Proposer. The County is not obligated to accept the lowest cost proposal. The County may also award to other than the highest ranked Proposer if the price submitted by that Proposer is more than the budget available for the project. If made, the award will go to the Proposer providing the most responsive, responsible proposal that provides the best overall value and service to the County. As further outlined below, the award, if any, will take into consideration several factors, including the soundness and flexibility of the proposal, functional capability, quality of performance, quality of service, the time specified in the proposal for the performance, ability to provide support, overall cost, and the Proposer's references. Prior to award, the County may conduct such further discussions and negotiations as contemplated by, and allowed for under, Oconee Code of Ordinances § 2-431. **The County reserves the right to reject all proposals or accept such proposals, as appears in its best interest, and to waive technicalities or irregularities of any kind in a proposal.** The Evaluation Team will make its recommendation to the full County Council, if applicable. The County Council has the right to accept or refuse the Evaluation Team's recommendation.

c) NOTICE OF AWARD

If awarded, the Notice of Award will be posted on the County's website at:
www.oconesc.com/Departments/KZ/Procurement.aspx .

5) PRELIMINARY MATTERS

a) EXECUTION OF AGREEMENT.

The Successful Proposer shall sign and deliver the Professional Services Agreement (the "Agreement") and such other required agreements and materials to the County within ten (10) calendar days after the

Notice of Award has been received by the Proposer.

b) **DELIVERY OF CERTIFICATES OF INSURANCE AND BONDS.**

When the Successful Proposer delivers the executed Agreement to the County, the Successful Proposer shall also deliver to the County such Payment Bonds, Performance Bonds, and Certificates of Insurance as may be required.

6) GENERAL INFORMATION AND REQUIREMENTS

a) **AFFIRMATIVE ACTION.**

The Successful Proposer shall take affirmative action in complying with all federal, state, and local labor and employment laws.

b) **AMBIGUOUS OFFERS.**

Proposals that are uncertain or indefinite as to terms, delivery, compliance requirements, and/or specifications, may be rejected or otherwise disregarded.

c) **EXPLANATION TO PROSPECTIVE PROPOSERS.**

i) Every effort has been made to ensure that all information needed is included in this RFP. If the Proposer finds that it cannot complete its response without additional information, it may submit written questions to the Procurement Director on or before the deadline set forth herein. No further questions will be accepted after that date.

ii) Oral explanations and/or instructions given before the award shall not be binding on the County. Any information given to a prospective Proposer about this solicitation shall be promptly furnished to other prospective Proposers as an amendment, provided that information is necessary in submitting proposals or if the lack of it would be prejudicial to other prospective Proposers.

d) **AMENDMENTS.**

All amendments to and interpretations of this RFP shall be in writing and signed by an authorized representative of the County. Any amendments or interpretations that are not signed and in writing shall not legally bind the County or its agents. It is the Proposer's responsibility to acknowledge receipt of amendments by signing and returning one (1) copy of the amendment by letter, email (with signed amendment scanned and attached in PDF), or via fax, to the Procurement Director.

e) **DISCUSSIONS.**

By a submission of a response to this solicitation, Proposer agrees that during the time following issuance of the solicitation and prior to final award, Proposer shall not discuss this procurement with any party except the Procurement Director. Proposer shall not attempt to negotiate with any other parties, and shall not discuss any aspects of the procurement without prior written approval of the Procurement Director.

f) **AWARDING POLICY.**

i) The award shall be made in accordance with provisions of the Oconee County Code of Ordinances to the responsive, responsible Proposer whose proposal is determined to be the most advantageous to the County based on the criteria discussed herein.

ii) If awarded, the Agreement will be awarded to the responsible and responsive Proposer whose proposal is determined in writing to be in the best interest of Oconee County. Oconee County will be the sole judge as to whether a proposal has or has not satisfactorily met the requirements of this RFP. The Agreement between the County and the Successful Proposer will incorporate this entire solicitation, all applicable amendments, and the Successful Proposer's proposal.

g) **REJECTION OR ACCEPTANCE OF PROPOSALS; WAIVER OF TECHNICALITIES AND IRREGULARITIES.**

- i) The County shall reserve the unqualified right to reject any and all proposals or accept such proposals, as appears in the County's best interest.
 - ii) The County shall reserve the unqualified right to waive technicalities or irregularities of any kind in responses to this RFP.
 - iii) In all cases, the County shall be the sole judge as to whether a Proposer's proposal has or has not satisfactorily met the requirements of this RFP.
 - iv) The County may reject any proposal that fails to conform to the essential requirements of this RFP.
 - v) The County may reject any proposal that does not conform to the applicable specifications unless the RFP authorized the submission of alternate proposals and the services offered as alternates meet the requirements specified in the RFP.
 - vi) The County may reject any proposal that fails to conform to any delivery schedule or permissible alternates stated in the RFP.
 - vii) The County may reject a proposal when the Proposer imposes conditions that would modify requirements of this RFP or limit the Proposer's liability to the County, since to allow the Proposer to impose such conditions would be prejudicial to other Proposers. For example, the County may reject proposals in which the Proposer:
 - (1) Protects against future changes in conditions, such as increased costs, if total possible costs to the County cannot be determined;
 - (2) Fails to state a fee schedule, if one is required.
 - viii) A Proposer may be requested to delete objectionable conditions from a proposal provided the conditions do not go to the substance, as distinguished from the form of the proposal, or work an injustice on other Proposers. A condition goes to the substance of a proposal where it affects price, quality, or delivery of the services offered.
 - ix) Any proposal may be rejected if the Procurement Director determines in writing that it is unreasonable as to price. Unreasonableness of price includes not only the total price of the proposal, but the prices for any individual line items as well.
 - x) Any proposal may be rejected if the prices for any line items or sub-line items are materially unbalanced.
 - xi) Proposals received from any person or concern that is suspended, debarred, proposed for debarment, or declared ineligible as of the proposal opening date shall be rejected unless a compelling reason is given and a determination otherwise is made.
 - xii) The Procurement Director must reject proposals received from entities determined to be non-responsible.
 - xiii) The originals of all rejected proposals, and any written findings with respect to such rejections, shall be preserved with the documents relating to the RFP.
- h) After submitting a proposal, if all of a Proposer's assets, or that part related to the proposal are transferred during the period between the proposal opening and the award, the transferee may not be able to take over the proposal. Accordingly, the Procurement Director shall reject such a proposal.
- i) **PROTEST PROCEDURE**
- i) **Right to Protest.** Any actual or prospective offeror or Proposer who is aggrieved in connection with the solicitation or award of a contract may protest to the Procurement Director. The protest shall be submitted in writing within seven (7) calendar days after such aggrieved prospective offeror, or Proposer knows or should have known of the facts giving rise to the grievance.
 - ii) **Authority to Resolve Protests.** The Procurement Director shall have authority to settle and resolve a protest by an aggrieved offeror or Proposer, actual or prospective, concerning the solicitation or

award of a contract.

- iii) Decision on Protests. If the protest is not resolved by mutual agreement, the Procurement Director shall issue a decision in writing within ten (10) calendar days. The decision shall: (a) state the reasons for the action taken; and (b) inform the protestant of the protestant's rights to appeal the decision of the Procurement Director.
- iv) Notice of Decision on Protests. A copy of the decision made pursuant to the provisions in this section shall be mailed or otherwise furnished to the protestant.
- v) Finality of Decision on Protests. A decision under this section shall be final and conclusive, unless a business adversely affected by the decision appeals administratively to the County Council in accordance with the Oconee County Code of Ordinances.

j) COMPLETE DOCUMENTS.

All supplementary documents and attachments are essential parts of this RFP and requirements occurring in one are as binding as though occurring in all.

k) CONTRACT ADMINISTRATION.

Questions or problems arising after award of the Agreement shall be directed to the Procurement Director by calling 864-638-4141. Copies of all correspondence concerning the Agreement shall be sent to the Procurement Director, 415 S. Pine Street, Walhalla, SC 29691. All change orders must be authorized in writing by the Procurement Director. Oconee County shall not be bound to any change in the original purchase order or Contract Documents without the prior written approval of the Procurement Director.

l) COVENANT AGAINST CONTINGENT FEES.

The Proposer warrants that no person or selling agency has been employed or retained to solicit or secure an award under this RFP upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Proposer for the purpose of securing business. A breach or violation of this covenant may result in the County annulling any agreement, without liability, or in its discretion deducting from the contract price or consideration, or otherwise recovering, the full amount of such commission, percentage, brokerage, or contingent fee.

m) DEFAULT.

In case of default by the Successful Proposer, the County reserves the right to purchase any or all services in the open market, charging said Proposer with any excess costs. Should such charges be assessed, no subsequent proposals of the defaulting Proposer shall be considered until the assessed charges have been satisfied. This clause does not limit the County's right to pursue any other claims or damages available at law or in equity.

n) SUBCONTRACTS.

Proposer shall not subcontract the work contemplated herein without the prior written consent of the County, and any such subcontract without consent of the County shall be null and void. If Proposer proposes to subcontract any of the work contemplated herein, it shall submit to the County the name of each proposed subcontractor, with the proposed scope of work which the subcontractor is to undertake. The County shall have the right to reject any subcontractor which it considers unable or unsuitable to satisfactorily perform its duties. Proposer shall not enter into any cost reimbursable agreements with any proposed subcontractor without County's prior written authorization. Notwithstanding any consent by the County to a proposed subcontract, Proposer shall remain responsible for all subcontracted work and services. Proposer agrees it shall be as fully responsible to the County for the acts and omission of its subcontractors, their agents, representatives, and persons either directly or indirectly employed by them as it is for the acts and omissions of persons directly employed by Proposer. Neither this provision, nor the County's authorization of Proposer's agreement with a subcontractor, the County's inspection of a

subcontractor's facilities or work, or any other action taken by the County in relation to a subcontractor shall create any contractual relationship between any subcontractor and the County. Proposer shall include in each of its subcontracts a provision embodying the substance of this provision and shall present a copy thereof to the County before commencement of any work by a subcontractor. Proposer's violation of this provision shall be grounds for the County's termination of any agreement with Proposer for cause, without notice or opportunity for cure. In addition, by submitting a response to this RFP, Proposer agrees to indemnify, defend, and hold the County harmless from and against any claims (threatened, alleged, or actual) made by any subcontractor of Proposer (of any tier) for compensation, damages, or otherwise, including any cost incurred by the County to investigate, defend, or settle any such claim.

o) **INSURANCE REQUIREMENTS**

i) **Coverage Requirements:**

The Successful Proposer shall procure, maintain, and provide proof of insurance coverage for injuries and/or damages to persons and/or property as may arise from, or in conjunction with, the work performed pursuant to the award stemming from this RFP by the Successful Proposer, its agents, representatives, employees or subcontractors. A certificate of insurance ("COI") shall be submitted within ten (10) calendar days after the Notice of Award has been received by the Proposer and such coverage shall be maintained by the Successful Proposer for the duration of the contract period.

Commercial General Liability

Coverage shall be as broad as: Comprehensive General Liability endorsed to include Broad Form, Commercial General Liability Form including Products/Completed Operations.

Minimum Limits:

- \$1,000,000 General Aggregate Limit
- \$1,000,000 Products & Completed Operations
- \$1,000,000 Personal & Advertising Injury
- \$1,000,000 Each Occurrence Limit
- \$50,000 Fire Damage Limit
- \$5,000 Medical Expense Limit

Business Commercial Automobile Liability

Coverage sufficient to cover all vehicles owned, used, or hired by the Successful Proposer, its agents, representatives, employees or subcontractors.

Minimum Limits:

- \$1,000,000 Combined Single Limit
- \$1,000,000 Each Occurrence Limit
- \$5,000 Medical Expense Limit

Workers' Compensation

Limits as required by the Workers' Compensation Act of South Carolina, to include state's endorsement for businesses outside of South Carolina. Employer's Liability, \$1,000,000.

Professional Liability

Minimum limits are \$1,000,000 per occurrence.

ii) **Insurance Coverage Provisions:**

- (1) Oconee County, its officers, officials, employees, agents, and volunteers shall be added as "additional insureds," as their interests may appear. This provision does not apply to Professional Liability or Workers' Compensation/Employers' Liability.
- (2) The Successful Proposer's insurance shall be primary over any applicable insurance or self-insurance maintained by the County.

- (3) The Successful Proposer shall provide thirty (30) days written notice to the County before any cancellation, suspension, or void of coverage, in whole or part.
- (4) All coverage for subcontractors of the Successful Proposer shall be subject to all of the requirements stated herein.
- (5) All deductibles or self-insured retention amounts shall appear on the COI(s) and shall be subject to approval by the County. At the option of the County, either (1) the insurer shall reduce or eliminate such deductible or self-insured retention, or (2) the Successful Proposer shall be required to procure a bond guaranteeing payment of losses and related claims expenses.
- (6) Failure to comply with any reporting provisions of the policy(s) shall not affect coverage provided the County, its officers, officials, agents, employees, and volunteers.
- (7) The insurer shall agree to waive all rights of subrogation against the County, its officers, officials, agents, employees, or volunteers for any act, omission, or condition of premises for which the parties may be held liable by reason of negligence or otherwise.
- (8) The Successful Proposer shall furnish the County COIs, including endorsements affecting coverage. The COIs are to be signed by a person authorized by the insurance company to bind coverage on its behalf - if executed by a broker, notarized copy of authorization to bind, or certify coverage must be attached.
- (9) All insurance shall be placed with insurers who are lawfully authorized to do business in the state of South Carolina, and who maintain an A.M. Best rating of no less than an A:VII. If A.M. Best rating is less than A:VII, approval must be received from the County's Risk Manager.

p) **ASSIGNMENT OF AGREEMENT.**

Neither the Agreement, nor any other Contract Document may be assigned, sublet, or transferred, in whole or in part, without the prior written consent of the County.

q) **STATEMENT OF ASSURANCE, COMPLIANCE, AND NON-COLLUSION.**

- i) Each Proposer shall be required to certify in writing that, among other things, it has familiarized itself with, and assumes full responsibility for having familiarized itself, with the nature and extent of this RFP and the Work; that it complies with all applicable local, state, and federal laws, rules, and regulations; and, that it has not colluded with any other person or entity in arriving at or determining prices or conditions to be submitted in its Proposal.
- ii) An executed statement of Assurance, Compliance, and Non-collusion (a copy of which is attached as **Exhibit C**) shall be submitted with each proposal.

r) **DRUG FREE WORKPLACE ACT.**

It is the intent of the County to comply with the requirements of South Carolina's "Drug-free Workplace Act" as set forth in Section 44-107-10, *et seq.*, of the South Carolina Code of Laws, and shall apply the same to all procurement actions involving an award for Fifty Thousand (\$50,000.00) dollars or more. Proposers shall be required to execute a statement certifying that they understand and are in full compliance with the Drug Free Workplace Act (see **Exhibit D** attached hereto). Failure to comply with this requirement shall result in rejection of a proposal.

s) **EXAMINATION OF RECORDS.**

The Oconee County Administrator or his duly authorized representative(s), and/or duly authorized representative from the Procurement Office shall, until three (3) years after final payment under the Agreement resulting from this RFP, have access to and the right to papers and other records involving transactions related to the Agreement to be awarded hereunder.

t) **6% SOUTH CAROLINA SALES TAX.**

Oconee County is subject to South Carolina Sales Tax on all purchases of goods and services.

Therefore, 6% sales tax must be added to all orders. When applicable, net prices as shown in the proposal shall exclude such tax amounts. By submission of a signed bid, the Proposer is certifying, under penalties of perjury, that the Proposer complies with Title 12, Chapter 36 of the South Carolina Code of Laws, relating to payment of any applicable taxes. The Proposer's signature below will certify to the County the Proposer's compliance.

u) FAILURE TO SUBMIT PROPOSAL.

Recipients of this solicitation not responding with a proposal should return the "No Response" form (a copy of which is attached hereto as **Exhibit E**). If a recipient does not submit a proposal or fails to submit the No Response form for three (3) consecutive proposals for the same commodity, it shall be removed from the applicable Proposer/Bidder list.

v) NON-APPROPRIATION.

In case of non-appropriation of funds from the County, the federal government or otherwise, the County may terminate the Agreement, in whole or in part without further obligation to the Proposer.

w) FORCE MAJEURE.

The Proposer shall not be liable for any excess costs if the failure to perform arises out of causes beyond the control and without fault or negligence of the Proposer, including unavoidable delays occasioned by strikes, lockouts, acts of God, governmental restrictions, failure or inability to secure materials or labor by reason of priority or similar regulation or order of any governmental or regulatory body, enemy action, civil disturbance, fire, unavoidable casualties, or any other cause beyond the reasonable control of either party hereto. Provided, however, that any failure which the Proposer intends to rely upon as an excuse for failure to perform or failure to perform in a timely manner, shall only be considered by the County if the Proposer has given the County written notice of intention to rely upon such event within ten (10) calendar days after the occurrence giving rise to the delay. Upon the occasion of such event, the parties shall meet and confer, and any additional time necessary shall be fixed by the County, which determination shall be final.

x) IMPROPER INFLUENCE AND PROHIBITION OF GRATUITIES.

i) Soliciting special interest groups or appointed and elected officials with the intent to influence contract awards or to overturn decisions of the Procurement Director is strictly prohibited. Violation of this provision may result in suspension or debarment.

ii) Section 8-13-720 of the South Carolina Code of Laws states:

No person may offer or pay to a public official, public member, or public employee and no public official, public member, or public employee may solicit or receive money in addition to that received by the public official, public member, or public employee in his official capacity for advice or assistance given in the course of his employment as a public official, public member, or public employee.

y) INDEMNIFICATION.

Proposer shall indemnify, defend, and hold harmless the County, its employees, council members, agents, attorneys, and officers from and against all losses, damages, claims, actions and causes of action, and all expenses, including, but not limited to, attorney's fees and costs, incidental to such losses, damages, claims, actions or causes of action related to Proposer's work stemming from or related to the Contract Documents. This obligation includes any losses, damages, claims, actions or causes of action of Proposer. This provision applies to, without limitation, liability resulting from (1) injury to or death of any person, (2) damage to real or personal property, (3) economic loss, and (4) any such other losses, damages, or claims related to the acts or omissions of Proposer or anyone acting under its direction or control or on its behalf. The provision applies regardless of the negligence of the County or its employees, be it active or passive, except where such loss, cost, damage, claim, expense, or liability arises from the sole gross negligence or willful misconduct of the County. Upon request of the County,

Proposer shall, at no cost or expense to the County, defend any suit asserting a claim for any loss, damage, or liability specified above, and Proposer shall pay any costs and attorney's fees that may be incurred by the County in connection with any such claim or suit or in enforcing the provisions of this paragraph.

z) PROPOSER'S QUALIFICATIONS.

Proposals shall be considered only from Proposers who are regularly established in the business called for, and who in the judgment of the County are financially responsible and able to demonstrate sufficient evidence of their reliability, ability, experience, facility, and quality of personnel directly employed or supervised by the Proposer. Proposer must be able to render prompt and satisfactory service in the volume called for under the award. The County may make such investigation, as it deems necessary to determine the ability of the Proposer to perform the Work. Proposer shall furnish to the County all such information and data as the County may request, including a detailed description of the method and program of the Work which the Proposer proposes to perform. The County reserves the right to reject any proposal if the evidence submitted by, or investigation of, such Proposer fails to satisfy the County that such Proposer is properly qualified to carry out the obligations of the Agreement and all other Contract Documents, and to complete the Work. Conditional proposals will not be accepted.

aa) PROPOSER'S RESPONSIBILITY.

Each Proposer shall fully acquaint itself with conditions relating to the scope and restrictions attending the execution of the Work. The failure or omission of a Proposer to acquaint itself with existing conditions shall in no way relieve the Proposer of any obligation with respect to any provision of the Contract Documents.

bb) PUBLICITY RELEASES.

Proposer agrees not to refer to the award of the Agreement in commercial advertising in such a manner as to state or imply that the products or services provided are endorsed or preferred by the County. The Proposer shall not have the right to include the County's name in its published list of customers without prior written approval by the County. With regard to news releases, only the name of the County and the type and duration of Agreement may be used, and then only with prior written approval by the County. The Proposer also agrees not to publish, or cite in any form, any comments or quotes from County personnel, unless it is a direct quote from the County Administrator, and only then with express written permission, noting that the content of the quote is accurate.

cc) SEVERABILITY.

If any term or provision of the Contract Documents shall be found to be illegal or enforceable, notwithstanding any such illegality or unenforceability, the remainder of the Contract Documents shall remain in full force and effect, and such term or provision shall be deemed to be deleted and severed.

dd) NON-RESIDENT TAXPAYER REGISTRATION AFFIDAVIT.

The form attached as **Exhibit F** must be completed by any Proposers that are not residents of the state of South Carolina.

ee) ILLEGAL IMMIGRATION REFORM ACT.

By submitting a proposal, the Proposer certifies that it is in compliance with Chapter 14 of Title 8 of the South Carolina Code of Laws, or that this law is inapplicable to the Proposer and the Proposer's subcontractors. The Successful Proposer agrees to provide to the County any documentation required to establish either: (a) Chapter 14 of Title 8 of the South Carolina Code of Laws is inapplicable to the Successful Proposer and/or any subcontractor, of any tier, to the Successful Proposer; or (b) the Successful Proposer and any subcontractor, of any tier, to the Successful Proposer is in full compliance with Chapter 14 of Title 8 of the South Carolina Code of Laws. The Successful Proposer will, at all times during the term of its agreement(s) with the County, be in full compliance with the provisions of the Immigration Reform and Control Act of 1986 ("IRCA") in the hiring of its employees, and the

Successful Proposer shall indemnify, hold harmless, and defend the County against any and all actions, proceedings, penalties, or claims arising out of the Successful Proposer's failure to strictly comply with IRCA or Chapter 14 of Title 8 of the South Carolina Code of Laws.

ff) SOUTH CAROLINA LAW CLAUSE.

Upon award of a contract under this RFP, the party to whom the award is made must comply with the laws of South Carolina which require such person or entity to be authorized and/or licensed to do business within South Carolina. Notwithstanding the fact that applicable statutes may exempt or exclude the Proposer from requirements that it be authorized and/or licensed to do business in this State, by submission of a proposal, the Proposer agrees to subject itself to the jurisdiction and process of the courts of the state of South Carolina as to all matters and disputes arising under, and/or related to, the Contract Documents, and the performance thereof, including any questions as to the liability for taxes, licenses, or fees levied by the State.

gg) CONFIDENTIAL INFORMATION.

The County will mark as "**Confidential**" any information which the County considers to be proprietary, confidential information (the "County's Confidential Information"). The County's Confidential Information which may be a part of this RFP, or otherwise provided as a part of the procurement process, is the property of the County. Without the prior written consent of the County, the Proposer will not, at any time, use, publish, sell, deliver, or otherwise disclose the County's Confidential Information to any third party. The Proposer will promptly advise the County in writing if it learns of any unauthorized use or disclosure of the County's Confidential Information. The County's Confidential Information is and shall continue to be the exclusive property of the County. Immediately upon the Award, the Proposer, if not the Successful Proposer, shall deliver to the County and certify the destruction and/or permanent deletion of all the County's Confidential Information and all copies of the County's Confidential Information, in any media or format, then in its actual or constructive possession or control and the Proposer shall cease using any of the County's Confidential Information.

The Proposer shall indemnify and hold harmless and defend the County from and against all claims, damages, losses, and expenses, including attorneys' fees, arising out of any unauthorized use or disclosure of the County's Confidential Information by the Proposer.

The undersigned Proposer has read and understands the provisions contained herein and agrees to be bound by same.

PROPOSER

(Name of Corporation or Entity)

By:

Name: _____
Title: _____

THIS PAGE MUST BE SIGNED AND RETURNED WITH PROPOSAL

SECTION 2 INTRODUCTION AND BACKGROUND

Oconee County, South Carolina serves a population of approximately 74,273 (2010 Census) under a Council/Administrator form of government as provided in Chapter 9 of Title 4 of the South Carolina Code of Laws (Home Rule Act). The County's fiscal year is July 1 through June 30. Total governmental revenues for fiscal year 2017 were over \$56 million and expenditures were over \$60 million. The reporting entity includes all offices of elected County officials, including Auditor, Clerk of Court, Coroner, Probate Judge, Sheriff, Solicitor, and Treasurer, as well as the administrative offices of the County. The County has no blended component units, but has one discretely presented component unit, the Keowee Fire Tax District.

The County maintains the following funds:

Governmental Funds

General Fund

Special Revenue Funds:

- Miscellaneous Special Revenue
- Emergency Services
- Sheriff's Victims Assistance
- Solicitor's Victims Assistance
- 911 Communications
- State Accommodations Tax
- Local Accommodations Tax
- Library State Aid
- Tri-County Technical College
- Duke Energy Fixed Nuclear Facility (FNF)
- Road Maintenance Tax
- Clerk of Court DSS Child Support

Capital Projects Funds:

- General Capital Projects
- Economic Development
- Bridges and Culverts

Debt Service Fund

Proprietary Funds

Enterprise Funds:

- Rock Quarry

Fiduciary Funds

Agency Funds:

- SDOC Operations
- SDOC Debt
- Municipalities
- Keowee Key Fire District
- Delinquent Tax
- Sheriff
- Clerk of Court
- Family Court
- Magistrates
- Probate Court
- Register of Deeds

Solicitor's Worthless Check Program
Retiree Health Reimbursement Account
Employee Health Flex Spending
Pickens County
Williamsburg County
Community Development

For fiscal year end 2018, County Council legally adopted annual budgets for the General Fund; Emergency Services Protection District Fund; 911 Communications Fund; Sheriff's Victims Assistance Fund; Solicitor's Victims Assistance Fund; Road Maintenance Fund; Tri-County Tech Operations Fund; Economic Development Fund; Bridge and Culvert Fund; and the Rock Quarry Fund by the passing of an ordinance. Budgeted revenues, appropriations, and capital expenditure encumbrances are incorporated into the accounting system. Furthermore, the County maintains records for roughly sixty (60) departments, which employ approximately four hundred and seventy-seven (477) full-time and eighteen (18) part-time employees.

The County's outstanding general obligation debt totaled \$14.9 million as of June 30, 2017. The County continues to maintain an AA bond rating from Standard & Poor's Corporation and Aa2 from Moody's Investors Service. The County maintains approximately 58 bank accounts with a total balance of approximately \$39.6 million.

Oconee County uses SmartFusion accounting software by Harris Local Government, formerly Computer Software Innovations, Inc. (CSI), for Fund Ledger, Budget Preparation, Bank Reconciliation, Accounts Payable, Fixed Assets, and Purchasing. Payroll and Human Resources have been outsourced to Paycor. The Treasurer's Office manages the investing of County monies and the collection and recording of cash receipts. The Finance Department is responsible for accounts payable, budget preparation, bank reconciliation, capital assets, and fund ledger transactions. Procurement has control over purchase requisitions and purchase orders.

Mauldin & Jenkins, LLC, performed the most recent audit covering the fiscal year ended June 30, 2017. The audit report dated December 14, 2017 was unqualified in all material respects.

SECTION 3

SCOPE OF SERVICES

1. Oconee County is soliciting the services of a qualified firm of licensed certified public accountants to provide financial auditing services to Oconee County. Under South Carolina law, Oconee County Council must provide for an independent annual audit of the financial records and transactions of the County to be made by a certified public accountant (or firm of such accountants), who has no personal interest, direct or indirect, in the fiscal affairs of the County government or its officers. The audit shall be conducted as soon as possible after the close of the fiscal year and be completed prior to December 31 of each year.

2. This RFP has been compiled for the purpose of providing information, requirements, guidelines, specifications, and other data that can be used by auditors who wish to submit a proposal for consideration. All proposals must address the audit services detailed herein. There is no express or implied obligation for the County to reimburse firms for any expenses incurred in preparing proposals in response to this request.

3. The audit shall include an examination of the financial statements of all funds and account groups of Oconee County. A copy of the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017 is available for review on the County's website at: <http://www.oconeesc.com/Departments/AJ/Finance/FinancialTransparency/AnnualAuditedFinancialReports.aspx>. The audit will cover fiscal year ending June 30, 2018. Additional work and/or special projects will be negotiated on an as needed basis. If the auditor is unwilling to continue under the terms of the Contract Documents, the County may release it from its obligations. However, a six (6) months' notice by the auditor will be required, and it will not be permitted to bid on the next contract. If the auditor fails to provide the required reports prior to December 31, County Council retains the right to discontinue the contract and retain another auditor. It is the intention of the County to award the Agreement for one year with four (4) subsequent one-year renewals, if both parties are in agreement.

4. Oconee County desires the auditor to express an opinion on the fair presentation of the financial statements for the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oconee County, South Carolina as of and for the fiscal year then ended. These statements will include the budgetary comparison information for the General Fund. In addition, the auditor will subject the combining and individual funds statements and schedules, the schedule of expenditures of federal awards (SEFA), and the S.C. Uniform Schedule of Court Fines, Assessments and Surcharges to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance

with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole. Certain limited procedures will be applied to the County's required supplementary information ("RSI") in accordance with auditing standards generally accepted in the United States of America, but will not be audited and therefore, have no opinion expressed on this information. The RSI includes the Management's Discussion and Analysis (MD&A) that will be prepared by the Finance staff; the Schedule of Proportionate Share of the Net Pension Liability; the Schedule of Contributions; the Schedule of Funding Progress – Other Post-Employment Benefits Plan; and the budgetary comparisons for any other funds that have an annual adopted budget for the fiscal year then ended. The County Finance Director and staff will prepare the Introductory Section and the Statistical Section whose content will not be subject to auditing procedures. The auditor will not be required to audit the component unit, whose statements were audited by other auditors whose report will be made available.

5. Oconee County will submit its CAFR to the Governmental Finance Officers Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program (the CAFR program). The auditor will be required to assist Oconee County with submission of financial statements that comply with both GAAP and the CAFR program policy as required to receive the CAFR award. This also includes assistance with preparing replies to the GFOA's comments on prior year's submission and if necessary, contacting the GFOA on the County's behalf.

6. AUDITING STANDARDS TO BE FOLLOWED

- a. To meet the requirements of this bid process, the audit shall be performed in accordance with the auditing standards generally accepted in the United States of America; performed under the auditing standards issued by the AICPA; the auditing and independence standards applicable to financial audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States of America; the Single Audit Act Amendments of 1996; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

7. REPORTS TO BE ISSUED

- a. The following is a list of required reports that the auditor must prepare:
 - i. The Auditor's Report that provides the opinion on the County's financial statements;
 - ii. The Independent Auditor's 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;
 - iii. The Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guide;
 - iv. Schedule of Findings and Questioned Costs;
 - v. Auditor's Discussion and Analysis;

- vi. Uniform Schedule of Court Fines, Assessment and Surcharges as required by 2017 Act No. 96, Pt. III, § 12.A, in Title 14 § 14-1-206 (E); and
- vii. Electronic submission of Data Collection Form (SF-SAC)
- b. Sixty (60) color copies of the completed and bound CAFR will be required prior to December 31. In addition, a word-searchable portable document format (PDF) file that is an exact reproduction of the final CAFR will be required for posting to the County's website and submission to the GFOA and the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system.
- c. Twenty-five (25) color copies each of the Auditor's Discussion and Analysis and the Auditor's Letter to Management to be distributed to the Administration and Finance management and County Council.

8. SUBCONTRACTING

- a. Firms anticipating subcontracting any portion of the Work shall so state in their proposal and identify their proposed subcontractor(s). Following the award of the audit contract, no additional subcontracting will be allowed without express prior written consent of the County.

9. TIME REQUIREMENTS

- a. A pre-audit conference will be held with the Finance Director, Assistant Finance Director, and the successful firm to discuss the scope of the audit and the audit schedule. The start date for preliminary fieldwork will be July 18, 2018; however, a preliminary trial balance can be requested in May or June to allow the firm to setup their files. Oconee County will have records ready for the formal audit by September 30, 2018.
- b. A tentative schedule for the 2018 fiscal year-end audit is requested as part of the response to the proposal. A similar time schedule will be developed for audits of future fiscal years, if Oconee County exercises its option for additional audits. All aspects of the audit must be concluded prior to December 31, 2018.

10. ASSISTANCE TO BE PROVIDED BY OCONEE COUNTY

- a. During the audit, the auditor may be required to meet with elected officials, the County Administrator, the County Attorney, and/or other County staff to discuss the audit or related matters.
- b. The auditor's principal contacts for Oconee County will be the Finance Director and the Assistant Finance Director, who will coordinate the assistance to be provided by Oconee County to the auditor.
- c. Oconee County will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with various Excel and/or PDF files of reports from the SmartFusion accounting program, various financial records, a wireless internet connection, a telephone line, and access to office equipment for copying, printing, scanning, and faxing.

SECTION 4 PROPOSAL FORM

Name of Party making the Proposal: _____

To: Procurement Director for Oconee County

Re: **RFP 17-11 FINANCIAL AUDITING SERVICES**

1. Pursuant to RFP # 17-11, including all accompanying and referenced documents, the undersigned submits the following:

A. Qualifications:

Include a thorough summary of the auditor's qualifications to perform the Work required, including but not limited to the following.

Independence, Quality Control, and Nondiscrimination: Affirm that the auditor meets the latest revision of the independence standards of the American Institute of Certified Public Accountants and the Government Auditing Standards, published by the U.S. General Accounting Office. In particular, auditors must consider the following:

- Auditor must ensure that it conduct its audits objectively and can report its findings, opinions, and conclusions objectively.
- Auditor must be free from personal and external impairments to independence, should be organizationally independent, and should maintain an independent attitude and appearance.
- Auditor must maintain its independence so that opinions, conclusions, judgments, and recommendations will be impartial and will be viewed as impartial by knowledgeable third parties.
- Auditor must explain whether there is anything about its circumstances or situation that might lead others to question its independence.
- Auditor must consider three general classes of impairments to independence whether personal, external, and/or organizational. If any of these impairments affects an auditor's ability to do the Work, then either the auditor should decline to perform the audit, or in those situations where the auditor cannot decline to perform the audit, the impairment must be reported in the scope section of the audit report.
- The auditor is responsible for having policies and procedures in place to help determine if its personnel have any personal impairment. Managers and supervisors need to be alert for personal impairments of their staff members. Auditors are responsible for notifying the County if they have any personal impairment. These impairments apply to individual auditors and to the auditor. Personal impairments may include, but are not limited to, the following:
 - Official, professional, personal, or financial relationships that might cause an auditor to limit the extent of the inquiry, to limit disclosure, or to weaken or slant audit findings in any way;
 - Preconceived ideas toward individuals, groups, organizations, or objectives of a particular program that could bias the audit;
 - Previous responsibility for decision-making or managing an entity that would affect current operations of the County;
 - Biases, including those induced by political or social convictions, that result from employment in, or loyalty to, a particular group, organization, or level of government;
 - Subsequent performance of an audit by the same individual who, for example, had previously approved invoices, payrolls, claims, and other proposed payments of the County; concurrent or subsequent performance of an audit by the same individual who maintained the County official accounting records; and

- A financial interest that is direct, or is substantial though indirect, in the County.
- The auditor must include a description of the firm’s internal quality control program.
- External quality control review program and results received in the last three (3) years.
- Affirmation that the auditor does not have a record of substandard audit work or has not been suspended or debarred from performing audits.
- Disciplinary actions registered against auditor and results during the past three (3) years.
- Affirm that the auditor does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap.

Personnel Qualifications of Partners and Staff: Please provide information on personnel to be used on the projects, their qualifications and past experience with similar projects, to include:

- Identify the partners, audit managers, field supervisors, and other staff who will work on the audit, including staff from other than the main office.
- Describe any additional continuing professional education in governmental accounting and auditing during the last two (2) years for each staff member listed.
- Verify that the auditor meets the continuing education and external quality control review requirements contained in the Government Auditing Standards, published by the U.S. General Accounting Office.
- Affirm that the auditor is a properly licensed Certified Public Accountant.
- Describe any additional license or certifications attained.
- Include policies regarding notification of changes in key personnel.

B. Financial Statements:

Quarterly financial statements for the last four quarters and the most recent annual financial statement for the Proposer.

C. Experience and References:

A detailed description of the general experience of the firm and examples of specific experience on projects of similar scope. Describe what differentiates your company and proposal from your competitors. Questions and References detailed in Section 5 will be applicable to this section for the Evaluation Criteria.

- A comprehensive list of similar governmental projects completed within the last three (3) years involving your firm.
- The auditor’s experience auditing programs wholly or partially financed by the Federal or State Government funds:

For audits completed in accordance with the Single Audit Act, the auditor shall examine the financial systems and records as they relate to the various federal grants and agreements and shall issue reports on internal and administrative control and on compliance with federal and state laws and regulations as required by generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA).

- Prior review experience of CAFR for the Governmental Finance Officers Association (GFOA):
- Can auditor provide assistance with the GFOA Certificate of Achievement in Financial Reporting? If yes, then include a description of the qualifications pertaining to CAFR formatting and review experience.

D. Description of Services:

A detailed description of how the project is to be approached and completed. Address all items requested in the

Scope of Services section. The response to this RFP should clearly state an understanding of the Work to be performed. Appropriateness and adequacy of proposed procedures will be considered.

E. Proposed Schedule:

Provide a preliminary schedule to complete the required Work based upon a start date of July 18, 2018. Clearly state a proposed schedule to meet the deadline of December 31, 2018. Also address your overall workload during this period and your availability to meet stated deadlines.

F. Compensation:

Due to the scope of this project, compensation shall be based on the selected firm's rate schedule. Proposers are requested to provide a rate schedule with their proposal, which may be marked "CONFIDENTIAL," and which will not be subject to disclosure as part of the public record. Although cost is a significant factor, it will not be the sole factor. Explain how fees are determined, and how you would propose to minimize them and still maintain your quality standards in performing the audit.

Estimate the total hours, the estimated out-of-pocket costs, and the resulting all-inclusive maximum fee for which the requested Work will be done. State an all-inclusive fee for which the Work will be done for the first, second, third, and fourth years. State the hourly rates to be charged for each staff classification. All other fees and charges must be included. All fees and charges are subject to negotiations with the County. Include the hourly rate for ongoing assistance and any other consulting or management services that can be offered without affecting the independence of the firm.

G. Insurance:

Attach a statement that the undersigned will comply with the insurance requirements stated in this RFP. See Section 1: General Information and Instructions; subsection (6): General Information and Requirements; item (o): Insurance Requirements.

2. Each individual proposal shall be evaluated based on the requirements and specifications and all other portions of the proposal documents, and shall include all items necessary to perform the services, including the assumption of all obligations, duties, and responsibilities necessary to the successful completion of all obligations of the Contract Documents.

3. It is understood and agreed that if awarded, the Proposer will execute and deliver to the County the Agreement, as well as certificates of insurance on or before the tenth (10th) day following receipt of County's Notice to Proceed.

4. It is understood and agreed that should the Proposer fail or refuse to return executed copies of the Agreement and required bonds and insurance certificates to the County within the time specified, the proposal security shall be forfeited to the County.

5. The Proposer hereby certifies that it has all required licenses necessary to provide all services contemplated in this RFP; that such licenses will be in full force and effect throughout the duration of performance under the Agreement; and that any and all subcontractors to be employed by the undersigned will have appropriate licenses.

6. The Proposer hereby certifies that it is, and at all times during the performance of the Work hereunder shall be, in full compliance with the provisions of Chapter 14 of Title 8 of the South Carolina Code of Laws and the Immigration Reform and Control Act of 1986 ("IRCA") in the hiring of its employees, and the Proposer shall indemnify, hold harmless, and defend the County against any and all actions, proceedings, penalties, or claims arising out of the Proposer's failure to comply strictly with the foregoing.

7. It is understood and agreed that if requested by the County, the Proposer shall furnish additional notarized financial statements, references, and any other information required by the County, sufficiently comprehensive to permit an appraisal of the Proposer's ability to perform the Agreement.

8. The undersigned hereby warrants that all services shall be completed in a timely fashion pursuant to the Contract Documents. Time is of the essence.

9. The undersigned warrants that the required Non-Collusion Affidavit has been properly executed, notarized and is attached.

THE UNDERSIGNED hereby declares that all of the representations of this proposal are made under penalty of perjury under the laws of the State of South Carolina.

(Name of Corporation or Entity)

Date: _____

By: _____

Print Name: _____

Title: _____

ATTEST:

Print Name: _____

Title: _____

SECTION 5

INFORMATION REQUIRED OF PARTY MAKING THE PROPOSAL

THIS SECTION MUST BE FULLY COMPLETED

The party making the proposal shall furnish all the following information accurately and completely. Failure to comply with this requirement will render the proposal informal and may cause its rejection. Additional sheets may be attached if necessary. "You" or "Your" as used herein refers to the party making the proposal's firm and any of its owners, officers, directors, shareholders, parties, or principals. County has discretion to request additional information depending on the project.

1. Firm name and address: _____

2. Telephone No.: _____

3. Type of Entity: (check one) Individual ____ Partnership ____ Corporation ____
Limited Liability Company ____ Other _____

4. License No. (if any) _____

Class: _____

Name of license holder _____

D-U-N-S Number _____

5. Have you or any of your principals ever been licensed under a different name or different license number? _____ Response must include information pertaining to principals' association outside of the firm.

If Yes, give name and license number: _____

6. Names and titles of all principals of the firm:

_____	_____
_____	_____
_____	_____
_____	_____

7. Number of years in the industry: _____

8. Has your firm or any of its principals defaulted so as to cause a loss to a surety? Response must include information pertaining to principals' association outside of the firm. _____ If the answer is "Yes," give date(s), name(s), and address(es) of surety and details. _____

9. Have you or any of your principals been assessed damages for any services rendered in the past three (3) years? Response must include information pertaining to principals' association outside of the firm. _____

If Yes, explain: _____

10. Have you or any of your principals been in litigation or arbitration or a dispute of any kind on a question or questions relating to services rendered during the past three (3) years? Response must include information pertaining to principals' association outside of the firm. _____

If Yes, explain: _____

11. Have you or any of your principals ever failed to complete a contract in the last three (3) years?

Response must include information pertaining to principals' association outside of the firm. _____

If Yes, explain: _____

12. Do you now or have you ever had any direct or indirect business, financial, or other connection with any official, employee, or consultant of the County? _____

If Yes, explain: _____

13. List of References:
Contracts of similar nature within the last three (3) years. County has discretion to require more than three (3) references.

Name: _____

Address and Telephone: _____

Email: _____

Contact Person: _____

Type of Contract: _____

Dates of commencement and
Completion of Contract: _____

Contract Amount: _____

Name: _____

Address and Telephone: _____

Email: _____

Contact Person: _____

Type of Contract: _____

Dates of commencement and
Completion of Contract: _____

Contract Amount: _____

Name: _____

Address and Telephone: _____

Email: _____

Contact Person: _____

Type of Contract: _____

Dates of commencement and
Completion of Contract: _____

Contract Amount: _____

14. Where is your nearest office to Oconee County, South Carolina?

SECTION 6 OTHER

All inquiries concerning this proposal shall be addressed to:

Robyn Courtright, Procurement Director
Oconee County Procurement Office
415 South Pine Street, Room 100
Walhalla, South Carolina 29691
Telephone: (864) 638-4141 (office) and 864-364-5298 (direct)
Fax: (864) 638-4142
E-mail: rcourtright@oconeesc.com

Contact with other departments or County representatives without permission of the Procurement Director may render your proposal void.

EXHIBIT A

RFP # 17-11 Financial Auditing Services

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (the "Agreement") has been made and entered into this ___ day of _____, 2018, by and between Oconee County, South Carolina (the "County"), and _____("Company").

WHEREAS, the County issued a Request for Proposals # _____ (the "RFP"), advertised on _____, 2018, for a company to provide financial auditing services; and,

WHEREAS, the Company appears to have complied with all requirements set forth in the RFP and was the apparent Successful Proposer, as that term is defined in the RFP; and,

WHEREAS, the County desires to allow the Company, a legal entity properly authorized to do business under the laws of the State of South Carolina, to provide the services sought by the RFP; and,

WHEREAS, the Company desires to provide said services pursuant to the terms and conditions of this Agreement:

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Performance by Company.

The Company shall fully perform and execute all of the work necessary to complete the services for the County, in the manner requested by the County, as outlined in the RFP, the proposal of the Company, and in accordance with the specifications, terms, and conditions attached hereto as **Exhibit A** (the "Scope of Services") and hereby incorporated herein by reference (the "Work").

2. General Conditions.

This Agreement shall be subject to and governed by the General Conditions attached hereto as **Exhibit B** and hereby incorporated herein by reference (the "General Conditions").

3. Contract Documents.

The RFP, this Agreement including the General Conditions, the proposal of the Company (unless excluded in whole or in part by context or at the discretion of the County), and any other duly executed agreement entered into between the Company and the County, which is specifically intended to govern the parties' relationship concerning the subject matter hereof, shall constitute the "Contract Documents."

4. Commencement and Term of Agreement.

a. *Term of Agreement.*

The term of this Agreement shall be for a period of one (1) year commencing on _____, 2018 and terminating on _____. 2019. The County shall have separate options to extend the initial term for four (4) consecutive one (1) year terms on the same terms and conditions contained herein. The option to extend may only be exercised by the County, in its sole discretion, by giving written notice thereof to Company at least sixty (60) days prior to the expiration of the initial or then current term of this Agreement, as the case may be.

Investigation by Company Prior to Submission of Proposal.

The Company represents that it has analyzed the Contract Documents and investigated the conditions for the Work, all to the Company's satisfaction, prior to submitting its proposal, and any

delays or damages caused by terms or adverse conditions which were capable of being identified prior to the submission of the Company's proposal shall be at the sole risk of the Company.

5. Payment by County.

- a. The County shall pay the Company the fees as set for below:
 - i.
 - ii.
 - iii.
 - iv.

- b. *Electronic Payments* - Oconee County may choose to utilize checks, Procurement Cards (credit card issued by Visa), E-payables or other types of electronic payment methods approved by the Oconee County Administrative Services department. The Company agrees to accept electronic payment by Oconee County at no extra charge, should the County decide to use this method of payment.

6. Authority to Act.

The undersigned hereby represents and warrants that the Company is a duly formed legal entity, registered and in good standing in the State of South Carolina, and that _____, whose title is _____, is authorized to act for and bind the Company to this Agreement.

IN WITNESS OF THIS AGREEMENT, the Company and the County have caused their names to be subscribed and their seals to be affixed as of the day and year first above written.

OCONEE COUNTY, SOUTH CAROLINA

By: _____
Print Name: _____
Title: _____

COMPANY

(Name of Corporation or Entity)

By: _____
Print Name: _____
Title: _____

Exhibit A to Professional Services Agreement

SCOPE OF SERVICES

1. In General:

The Company agrees:

- a. To deliver high quality professional services that can be audited against established standards.
- b. To deliver professional services in a cost-effective manner with reporting and accountability to the County.
- c. To provide professional services at full staffing using only licensed, certified and professionally trained personnel.
- d. To maintain an open and cooperative relationship with the administration and staff of the County.
- e. To maintain complete and accurate records.

2. Services to be Provided by Company:

- a. Oconee County is soliciting the services of a qualified firm of licensed certified public accountants to provide financial auditing services to Oconee County. Under South Carolina law, Oconee County Council must provide for an independent annual audit of the financial records and transactions of the County to be made by a certified public accountant (or firm of such accountants), who has no personal interest, direct or indirect, in the fiscal affairs of the County government or its officers. The audit shall be conducted as soon as possible after the close of the fiscal year and be completed prior to December 31 of each year.
- b. This RFP has been compiled for the purpose of providing information, requirements, guidelines, specifications, and other data that can be used by auditors who wish to submit a proposal for consideration. All proposals must address the audit services detailed herein. There is no express or implied obligation for the County to reimburse firms for any expenses incurred in preparing proposals in response to this request.
- c. The audit shall include an examination of the financial statements of all funds and account groups of Oconee County. A copy of the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017 is available for review on the County's website at: <http://www.oconeesc.com/Departments/AJ/Finance/FinancialTransparency/AnnualAuditedFinancialReports.aspx>. The audit will cover fiscal year ending June 30, 2018. Additional work and/or special projects will be negotiated on an as needed basis. If the auditor is unwilling to continue under the terms of the Contract Documents, the County may release it from its obligations. However, a six (6) months' notice by the auditor will be required, and it will not be permitted to bid on the next contract. If the auditor fails to provide the required reports prior to December 31, County Council retains the right to discontinue the contract and retain another auditor. It is the intention of the County to award the Agreement for one year with four (4) subsequent one-year renewals, if both parties are in agreement.
- d. Oconee County desires the auditor to express an opinion on the fair presentation of the financial statements for the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oconee County, South Carolina as of and for the fiscal year then ended. These statements will include the budgetary comparison information for the General Fund. In addition, the auditor will subject the combining and individual funds statements and schedules, the schedule of expenditures of federal awards (SEFA), and the S.C. Uniform Schedule of Court Fines, Assessments and Surcharges to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole. Certain limited procedures will be applied to the County's required supplementary information ("RSI") in accordance with auditing standards generally accepted in the United States of America, but will not be audited and therefore, have no opinion expressed on this information. The RSI includes the Management's Discussion and Analysis (MD&A) that will be prepared by the Finance staff; the Schedule of Proportionate Share of the Net Pension Liability; the Schedule of Contributions; the Schedule of Funding Progress – Other Post-Employment Benefits Plan; and the budgetary comparisons for any other funds that have an annual adopted budget for the fiscal year then ended. The County Finance Director and staff will prepare the Introductory Section and the Statistical Section whose content will not be subject to auditing procedures. The auditor will not be required to audit the component unit, whose statements were audited by other auditors whose report will be made available.

- e. Oconee County will submit its CAFR to the Governmental Finance Officers Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program (the CAFR program). The auditor will be required to assist Oconee County with submission of financial statements that comply with both GAAP and the CAFR program policy as required to receive the CAFR award. This also includes assistance with preparing replies to the GFOA's comments on prior year's submission and if necessary, contacting the GFOA on the County's behalf.

f. **AUDITING STANDARDS TO BE FOLLOWED**

- i. To meet the requirements of this bid process, the audit shall be performed in accordance with the auditing standards generally accepted in the United States of America; performed under the auditing standards issued by the AICPA; the auditing and independence standards applicable to financial audits contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States of America; the Single Audit Act Amendments of 1996; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance").

g. **REPORTS TO BE ISSUED**

- i. The following is a list of required reports that the auditor must prepare:
 - 1. The Auditor's Report that provides the opinion on the County's financial statements;
 - 2. The Independent Auditor's 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;
 - 3. The Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guide;
 - 4. Schedule of Findings and Questioned Costs;
 - 5. Auditor's Discussion and Analysis;
 - 6. Uniform Schedule of Court Fines, Assessment and Surcharges as required by 2017 Act No. 96, Pt. III, § 12.A, in Title 14 § 14-1-206 (E); and
 - 7. Electronic submission of Data Collection Form (SF-SAC)
- ii. Sixty (60) color copies of the completed and bound CAFR will be required prior to December 31. In addition, a word-searchable portable document format (PDF) file that is an exact reproduction of the final CAFR will be required for posting to the County's website and submission to the GFOA and the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system.
- iii. Twenty-five (25) color copies each of the Auditor's Discussion and Analysis and the Auditor's Letter to Management to be distributed to the Administration and Finance management and County Council.

h. SUBCONTRACTING

- i. Firms anticipating subcontracting any portion of the Work shall so state in their proposal and identify their proposed subcontractor(s). Following the award of the audit contract, no additional subcontracting will be allowed without express prior written consent of the County.

i. TIME REQUIREMENTS

- i. A pre-audit conference will be held with the Finance Director, Assistant Finance Director, and the successful firm to discuss the scope of the audit and the audit schedule. The start date for preliminary fieldwork will be July 1, 2018; however, a preliminary trial balance can be requested in May or June to allow the firm to setup their files. Oconee County will have records ready for the formal audit by September 30, 2018.
- ii. A tentative schedule for the 2018 fiscal year-end audit is requested as part of the response to the proposal. A similar time schedule will be developed for audits of future fiscal years, if Oconee County exercises its option for additional audits. All aspects of the audit must be concluded prior to December 31, 2018.

j. ASSISTANCE TO BE PROVIDED BY OCONEE COUNTY

- i. During the audit, the auditor may be required to meet with elected officials, the County Administrator, the County Attorney, and/or other County staff to discuss the audit or related matters.
- ii. The auditor's principal contacts for Oconee County will be the Finance Director and the Assistant Finance Director, who will coordinate the assistance to be provided by Oconee County to the auditor.
- iii. Oconee County will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with various Excel and/or PDF files of reports from the SmartFusion accounting program, various financial records, a wireless internet connection, a telephone line, and access to office equipment for copying, printing, scanning, and faxing.

3. Deliverables

To be determined in future work authorizations mutually agreed upon by the County and the Company.

4. Other Matters

- a. In addition to any meetings set forth in the Contract Documents, the Company shall regularly meet with County-designated personnel or representatives as deemed necessary by the County.
- b. The Company shall provide all services described herein in accordance with all appropriate local, state, and federal laws and regulations.
- c. The Company shall safeguard any confidential information received as a result of or pursuant to the Contract Documents to ensure that the information is not improperly disclosed. The Company will allow access to this information to other persons or organizations only if clearly directed to do so, in writing, by the County. The Company shall meet all statutory standards of confidentiality, including, without limitation, those set forth in any applicable local, state, or federal law.

Exhibit B to Professional Services Agreement

GENERAL CONDITIONS

1. County’s Right to Stop the Work. If the Successful Proposer, referred to in these General Conditions as the “Company,” fails to correct Work which is not in accordance with the requirements of the Contract Documents or persistently fails to carry out Work in accordance with the Contract Documents, the County may issue a written order to the Company to stop the Work, or any portion thereof, until the cause for such order has been eliminated; however, the right of the County to stop the Work shall not give rise to a duty on the part of the County to exercise this right for the benefit of the Company or any other person or entity.

2. County’s Right to Carry Out the Work. If the Company defaults or neglects to carry out the Work in accordance with the Contract Documents and fails within a seven-day period after receipt of written notice from the County to commence and continue correction of such default or neglect with diligence and promptness, the County may, without prejudice to other remedies the County may have, correct such deficiencies. In such case an appropriate change order shall be issued deducting from payments then or thereafter due the Company the reasonable cost of correcting such deficiencies, including the County’s expenses and compensation for the additional services made necessary by such default, neglect, or failure. If payments then or thereafter due the Company are not sufficient to cover such amounts, the Company shall pay the difference to the County.

3. Supervision. The Company shall supervise and direct the Work, using the Company’s best skill and attention. The Company shall be solely responsible for and have control over the Work, means, methods, techniques, equipment, sequences, and procedures and for coordinating all portions of the Work, pursuant to the specifications and the Contract Documents. The Company shall be responsible to the County for acts and omissions of the Company’s employees, subcontractors and their agents and employees, and other persons or entities performing portions of the Work for or on behalf of the Company or any of its subcontractors.

4. Labor and Materials.

4.1. The Company shall provide and pay for all materials and equipment necessary for proper execution and completion of the Work.

4.2. The Company shall provide and pay for all professional personnel necessary to perform the Work, including the following individuals who were named in the Company's proposal. These key personnel shall remain assigned for the duration of the Work, unless otherwise agreed to in writing by the County. In the event the Company proposes to substitute any of the key personnel designated below, the individual(s) proposed must demonstrate similar qualifications and experience as required to successfully perform such duties. The County shall have the sole right to determine whether key personnel proposed as substitutes are qualified to perform the Work. The County shall not unreasonably withhold approval of staff changes.

Position Title	Name of Individual

4.3. The Company shall enforce strict discipline and good order among the Company’s employees and other persons carrying out the Work. The Company shall not permit employment of persons not

properly licensed to perform the work assigned, unfit persons, or persons not skilled in tasks assigned to them.

5. Warranty. The Company warrants to the County that services furnished and Work performed under the Contract Documents will be of good quality, consistent with industry standards, and that the Work will conform to the requirements of the Contract Documents. The Company further warrants to the County that it possesses a high level of experience and expertise in the services to be provided under the Contract Documents. Work not conforming to the requirements set forth in the Contract Documents, including substitutions not properly approved and authorized, may be considered defective. The foregoing warranties are in addition to, and not in lieu of, any and all other liability imposed upon the Company by law with respect to the Company's duties, obligations, and performance hereunder. The Company acknowledges that the County is relying upon the Company's skill and experience in connection with the Work.
6. Company Assurance of Good Standing. The Company warrants that it is not in arrears to the County upon debt or contract and is not in default as surety, contractor, or otherwise on any obligation to the County. The Company warrants that it is financially solvent, able to pay all debts as they mature, and is possessed of sufficient working capital to complete the Work and perform all obligations hereunder. The Company warrants that it is authorized to do business in the State of South Carolina and is properly licensed by all necessary governmental and public and quasi-public authorities having jurisdiction over it and over the Work.
7. Taxes. The Company shall pay all sales, consumer, use and similar taxes for the Work provided by the Company.
8. Permits, Fees and Notices.
 - 8.1. Unless otherwise provided in the Contract Documents, the Company shall secure and pay for any permits and governmental fees, licenses, and inspections necessary for proper execution and completion of the Work which are customarily secured after execution of the Contract Documents and which are legally required when proposals are received or negotiations concluded.
 - 8.2. The Company shall comply with and give notices required by laws, ordinances, rules, regulations, and lawful orders of public authorities applicable to performance of the Work.
 - 8.3. If the Company performs Work knowing it to be contrary to laws, statutes, ordinances, rules, and/or regulations, the Company shall assume appropriate responsibility for such Work and shall bear the costs attributable to correction.
 - 8.4. Limitation on Liability, Release, and Indemnification.
 - 8.4.1. The Company hereby releases the County from any claim or liability for damages that the Company may have arising out of the Work for economic or property damage, injury, or death.
 - 8.4.2. The Company will hold the County harmless and indemnify the County, its agents, officers, County Council members, and employees from and against any and all claims, actions or causes of action and for any and all damages, liabilities, claims, penalties, expenses and costs, including, but not limited to, attorney's and other professional fees, arising out of the Contract Documents or the performance of the services described or referred to in the Contract Documents, specifically including, without limitation, the Work, but only to the extent caused by the negligent or intentional acts or omissions of the Company, or anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss or expense is caused in part by a party indemnified hereunder. Such obligation will not be construed to negate, abridge, or reduce other rights or obligations of indemnity which would otherwise exist as to a party or person.
 - 8.4.3. Company shall assume all risks and responsibilities for losses of every kind in connection with the service that can be attributed either directly or indirectly to the Company.
 - 8.4.4. Any approval or payment by the County shall not constitute, nor be deemed a release of the responsibility and liability of the Company, its employees, subcontractors, agents, or consultants

for the Work; nor shall such approval or payment be deemed to be an assumption of such responsibility by the County for any defect, error, or omission in the Work performed by the Company, its employees, subcontractors, agents, and consultants.

8.4.5. All indemnification and release provisions in favor of the County shall survive the expiration or sooner termination of the Contract Documents.

9. Enforcement. The Company agrees to pay to the County all costs and expenses including reasonable attorney's fees incurred by the County in exercising any of its rights or remedies in connection with the enforcement of the Contract Documents.
10. Status of Company as Independent Contractor. It is expressly agreed that Company's status hereunder is that of an independent contractor and that Company is not an agent, employee, servant, partner, or joint venturer of the County. Company is exclusively responsible for and in control of the Company's employees and agents, and performance of Company's duties hereunder. Neither Company nor any person hired by Company shall be considered employees of the County for any purpose.
11. Subcontractual Relations.
 - 11.1. Company will not subcontract work or services under the Contract Documents without the prior written consent of the County, and any such subcontract without consent of the County shall be null and void.
 - 11.2. If Company proposes to subcontract any of the work or services under the Contract Documents, the Company will submit to the County the name of each proposed subcontractor along with the proposed scope of work which its subcontractor is to undertake. The County has the right to reject access to or use of any subcontractor which the County considers unable or unsuitable to satisfactorily perform its duties.
 - 11.3. Company agrees it shall be as fully responsible to the County for any act or omission of the Company's subcontractors, their agents, representatives, and persons either directly or indirectly employed by them as it is for the acts and omissions of persons directly employed by Company. Neither this provision, the County's authorization of Company's agreement with subcontractor, County's inspection of a subcontractor's facilities or work, or any other action taken by the County in relation to a subcontractor shall create any contractual relationship between any subcontractor and the County.
 - 11.4. By appropriate agreement, written where legally required for validity, the Company shall require each subcontractor, to the extent of the Work to be performed by the subcontractor, to be bound to the Company by terms of the Contract Documents, and to assume toward the Company all the obligations and responsibilities, including the responsibility for safety of the subcontractor's work, which the Company, by the Contract Documents, assumes toward the County. Each subcontract agreement shall preserve and protect the rights of the County with respect to the work to be performed by the subcontractor so that subcontracting thereof will not prejudice such rights. Where appropriate, the Company shall require each subcontractor to enter into similar agreements with sub-subcontractors. The Company shall make available to each proposed subcontractor, prior to the execution of the subcontract agreement, copies of the Contract Documents to which the subcontractor will be bound, and upon written request of the subcontractor, identify to the subcontractor terms and conditions of the proposed subcontract agreement which may be at variance with the Contract Documents.
12. Contingent Assignment of Subcontracts. Each subcontract agreement for a portion of the Work is assigned by the Company to the County provided that: (a) assignment is effective only after termination of the Contract Documents by the County for cause and only for those subcontract agreements which the County accepts by notifying the subcontractor and Company in writing; and, (b) assignment is subject to the prior rights of the surety, if any, obligated under bond relating to the Contract Documents.

13. Limitations on Assignment of the Contract Documents. Company will not assign or transfer any interest in the Contract Documents without the prior written consent of the County, and any attempt to do any of the foregoing without such prior written consent shall be null, void, and of no effect. Any assignment or transfer of any interest in the Contract Documents will be subject to compliance with the provisions of the Contract Documents and will not alleviate any of Company's obligations in the Contract Documents.
14. Termination by the County for Cause.
 - 14.1. If the Company persistently disregards laws, ordinances, rules, regulations, or orders of a public authority having jurisdiction, or is guilty of any other material breach of a provision of the Contract Documents, the County may, without prejudice to any other rights or remedies of the County, provide written notice of termination of the Contract Documents and subsequently terminate the Contract Documents seven (7) days after said written notice and may accept assignment of subcontracts as provided herein; or finish the Work by whatever reasonable method the County may deem expedient. Upon request of the Company, the County shall furnish to the Company a detailed accounting of the costs incurred by the County in finishing the Work.
 - 14.2. When the County terminates its Agreement with the Company for one of the reasons stated in the preceding paragraph, the Company shall not be entitled to receive further payment until the Work is completed.
 - 14.3. If the unpaid balance of the contract sum exceeds costs of finishing the Work, and other damages incurred by the County which have not been expressly waived, such excess shall be paid to the Company as set forth in the Agreement. If such costs and damages exceed the unpaid balance, the Company shall pay the difference to the County. This obligation of payment to the Company or County, as the case may be, shall survive termination of the Contract Documents.
15. Suspension by the County for Convenience. The County may, without cause, order the Company in writing to suspend, delay, or interrupt the Work in whole or in part for such period of time as the County may determine.
16. Termination by the County for Non-Appropriation. The Company agrees that payments due from the County, as required under the terms of the Contract Documents, if any, are contingent upon the availability of appropriated funds. In the case of non-appropriation of funds, the County may terminate the Contract Documents in whole or in part without further obligation to the Company.
17. Termination by the County for Convenience.
 - 17.1. The County may, at any time, terminate the Contract Documents for the County's convenience and without cause.
 - 17.2. Upon receipt of written notice from the County of such termination for the County's convenience, the Company shall:
 - 17.2.1. cease operations as directed by the County in the notice;
 - 17.2.2. take actions necessary, or that the County may direct, for the protection and preservation of the Work; and
 - 17.2.3. except for Work directed to be performed prior to the effective date of termination stated in the notice, terminate all existing subcontracts and purchase orders and enter into no further subcontracts or purchase orders.
 - 17.3. In case of such termination for the County's convenience, the Company shall be entitled to receive payment for documented Work already executed, and costs incurred, at the time of receiving the written notice.
18. Obligations Upon Expiration or Earlier Termination.
 - 18.1. Upon the expiration or earlier termination of this Agreement, the Company shall promptly:

- 18.1.1. Upon request by the County, deliver to the County or such other person as the County shall designate all materials, supplies, equipment, keys, contracts, and documents, all books of account and records maintained pursuant to the Contract Document.
 - 18.1.2. Deliver to the County, in a reasonably organized form without restriction on future use, reproducible original plans, field surveys, maps, cross sections, and other data, designs, and instruments of service related to the Work.
 - 18.1.3. Cooperate in providing all information, should the County subsequently contract with a new company for continuation of the Work.
 - 18.1.4. Furnish all such information, take all such other action, and cooperate with the County as the County shall reasonably require to effectuate an orderly and systematic termination of the Work and the Company's services, duties, obligations, and activities hereunder.
 - 18.1.5. Furnish a report of all outstanding orders for services, materials, and supplies ordered by the Company as a result of its obligations arising under this Agreement at the time of expiration or termination. Such report shall include the status of payment for such services, including whether they have been charged to or paid by the Company. Such report shall be furnished no later than thirty (30) calendar days after the date of expiration or termination.
19. Insurance. The Company shall, at its sole cost and expense, procure and maintain in full force and effect covering the performance of the services rendered under the Contract Documents, insurance in the types and limits specified below. In addition to the insurance coverage and limits listed herein, the Company shall obtain all other insurance coverage as may be required by law. (See RFP 17-11, Section 1: General Information & Instructions; subsection (6): General Information and Requirements; item (o): Insurance Requirements for coverage amounts and other terms.)
- 19.1. All insurance provided for in this section shall be obtained under valid and enforceable policies issued by insurers of recognized responsibility which are licensed to do business in the State of South Carolina. The County requires that certificates of insurance ("COIs") evidencing the existence of such insurance shall be submitted to the County at least ten (10) days before the Work is started. If the terms of the Contract Documents coincide with the term of the selected firm's insurance coverage, a COI from the expiring policy will be accepted, but a COI evidencing renewed coverage of a new policy must be presented to the County no later than thirty (30) days after the effective date of the policy.
 - 19.2. General Liability and Automobile Liability policies shall include the County as an additional insured party thereunder; and all policies shall provide that at least thirty (30) days prior written notice be given to the County in the event coverage is canceled or non-renewed or coverage is reduced.
 - 19.3. If the Company desires to self-insure any or all of the coverages listed in this section, it shall provide to the County documentation that such self-insurance has received all the approvals required by law or regulations, as well as the most recent audited financial statement of the selected firm's insurance. Any coverage which is self-insured shall provide the same coverage limits and benefits as the coverages listed in this section.
 - 19.4. The County reserves the right to review categories and levels of insurance coverage held by the Company in an ongoing program of risk management. The Company will be notified, in writing, of coverage requirements as determined by this review and the Company agrees to secure such uniformly requested and required coverage.
 - 19.5. If the Company fails to obtain or maintain the required insurance, the County shall have the right to treat such failure as a material breach of the Contract Documents and to exercise all appropriate rights and remedies as a result thereof.
 - 19.6. The Company shall furnish separate COIs for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated in the Contract Documents.
 - 19.7. It is the intent of the specifications of insurance requirements above that the Company shall maintain in force the broadest commonly available coverage against the risks and perils listed above. If

insurance against the listed risks and perils is commonly available, the failure to specify such insurance shall not relieve the Company from its duty to maintain such insurance. Also, the specification of any insurance in the Contract Documents does not limit any of the other obligations of the Company under those documents.

- 20. No Waiver of Breach. No failure by either the County or Company to insist upon the strict performance by the other of any covenant, agreement, term, or condition of the Contract Documents, or to exercise any right or remedy consequent upon a breach of any covenant, agreement, term, or condition of the Contract Documents, shall constitute a waiver of any such breach or of such covenant, agreement, term, or condition. No waiver of any breach shall affect or alter the Contract Documents, but each and every covenant, condition, agreement, and term of the Contract Documents shall continue in full force and effect with respect to any other then existing or subsequent breach.
- 21. Waivers and Amendments to the Contract Documents. No modification, waiver, amendment, discharge, or change of the Contract Documents will be valid unless the same is in writing and signed by the party against which the enforcement of such modification, waiver, amendment, discharge or change, is or may be sought.
- 22. Mediation.
 - 22.1. If the parties are unable to resolve any claims between them, the parties shall endeavor to resolve their claims by mediation which, unless the parties mutually agree otherwise, shall be in accordance with the Commercial Mediation Procedures of the American Arbitration Association currently in effect. Request for mediation shall be served in writing on the other party.
 - 22.2. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in Walhalla, South Carolina, unless another location is mutually agreed upon in writing. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.
 - 22.3. The Company shall carry on the Work during all claims, disputes, or disagreements with the County. No Work shall be delayed or postponed by the Company pending resolution of any claims, disputes, or disagreements, except as authorized in writing by the County.
 - 22.4. No Liens. South Carolina law provides that no lien may be attached to public property.
- 23. Notice to Company and the County. Unless otherwise specifically provided in the Contract Documents or by law, any and all notices or other communications required or permitted by the Contract Documents or by law to be served on, given to, or delivered to any party to the Contract Documents will be in writing and will be deemed duly served, given, delivered, and received when personally delivered (including confirmed overnight delivery service to the party to whom it is directed), or without personal delivery, when three (3) business days have elapsed following deposit of the notice or other communication in the United States mail, first-class postage prepaid, certified, return receipt requested, and:

If to County, addressed to:
Oconee County
415 S. Pine Street
Walhalla, SC 29691
Attn: Procurement Director

If to Company, addressed to:

Attn: _____

Either party may change its address for the purpose of this paragraph by giving written notice of such change to the other party in the manner provided in this paragraph.

- 24. Compliance with the Immigration Reform and Control Act. The Company shall, at all times during the term of the Agreement, be in full compliance with the requirements set forth in Chapter 14 of Title 8 and Chapter 8 of Title 41 of the South Carolina Code of Laws. The Company shall, at all times during the term of the Agreement, be in full compliance with the provisions of the Immigration Reform and Control Act of 1986 ("IRCA") in the hiring of its employees. The Company shall indemnify, hold harmless, and defend the County against any and all actions, proceedings, penalties, or claims arising out of the Company's failure to

strictly comply with IRCA or Chapter 14 of Title 8 and Chapter 8 of Title 41 of the South Carolina Code of Laws.

- 25. Undue Influence. Company agrees not to hire any County personnel who may exercise or have exercised discretion in the awarding, administration, or continuance of the Contract Documents for one (1) year following the termination of the employee from County service.
- 26. Unavoidable Delay - Force Majeure. If either party shall be delayed or prevented from the performance of any act required by the Contract Documents by reason of acts of God, strikes, lockouts, labor troubles, inability to procure materials, restrictive governmental laws, or regulations or other similar cause, without fault and beyond the reasonable control of the party obligated (financial inability excepted), performance of such act, only, will be excused for the period of the delay; and, the period for the performance of any such act, only, will be extended for a period equivalent to the period of such delay; provided, however, nothing in this section will excuse Company from the prompt payment of any fee or other charge required of Company except as may be expressly provided elsewhere in the Contract Documents; and, provided further that any party claiming the application of this section immediately resumes performance as soon as the cause claimed under this section ends.
- 27. Compensation General Terms and Conditions.
 - 27.1. Company's travel, meals, lodging, parking, or other expenses incidental to the performance of responsibilities under the Contract Documents shall be borne solely by the Company.
 - 27.2. The County will not make payment on behalf of the Company to any fringe benefit program, or withhold any money from compensation for any federal, state, or local tax program or for any other reason, all of such obligations belonging exclusively to the Company.
- 28. Severability of Terms of the Contract Documents. In the event any portion of the Contract Documents is declared invalid or unenforceable by any entity of competent jurisdiction, the remaining portions of the Contract Documents are and shall be deemed separable and shall remain in full force and effect.
- 29. Captions. Captions in the Contract Documents are inserted for convenience of reference only and do not define, describe or limit the scope or the intent of the Contract Documents or any of the terms of the Contract Documents.
- 30. Applicable Law of the Contract Documents. If legal action is necessary by either party with respect to the enforcement of any or all of the terms or conditions herein, exclusive venue for same shall lie in Oconee County, South Carolina. The Contract Documents shall be governed by and construed at all times in accordance with the laws and court decisions of the State of South Carolina, without regard to conflict of law principles.

IN WITNESS WHEREOF, the parties have executed these General Conditions as of the date first written above.

OCONEE COUNTY, SOUTH CAROLINA

By: _____
Print Name: _____
Title: _____

COMPANY

(Name of Corporation or Entity)

By: _____
Print Name: _____
Title: _____

EXHIBIT B

RFP # 17-11 Financial Auditing Services

EVALUATION CRITERIA

Note: The Proposals will be publicly opened. Only the names of the Proposers will be disclosed at the opening. Contents of the proposal shall not be disclosed during the evaluation or negotiation phases. Proposals shall be available for public inspection after award. Proposals must be clearly marked “*CONFIDENTIAL*” for each part of the proposal that is considered to be proprietary information that could be exempt from disclosure under Section 30-4-10, *et seq.* of the South Carolina Code of Laws (“South Carolina Freedom of Information Act”). If any part is designated as “*CONFIDENTIAL*,” there must be attached to that part an explanation of how this information fits within one or more categories listed in S.C. Code § 30-4-40. The County reserves the right to determine whether this information should be exempt from disclosure.

Oconee County shall evaluate each written proposal, determine whether further discussions are necessary, then based on the content of the written proposal and any additional discussions, select the Proposer best qualified for the project and which is most advantageous to Oconee County, based on the factors listed below.

The evaluation criteria will be:

- 1. Qualifications/Capabilities of the firm and individuals within the firm – 30%**
- 2. Experience with similar projects and references – 30%**
- 3. Project description and schedule – 25%**
- 4. Compensation – 15%**

Oconee County reserves the right to accept and/or reject any and all proposals received as a result of this RFP, and to negotiate with any and all qualified Proposers. An award resulting from this RFP shall be made to the responsive and responsible Proposer whose proposal is determined to be in the best interests of Oconee County, taking into consideration the cost and the evaluation factors set forth herein. Oconee County will be the sole judge as to whether a proposal has satisfactorily met the requirements of this RFP.

Representatives of Oconee County will evaluate individual proposals. Any Proposer determined to be technically unqualified, or whose proposal is deemed unresponsive, will not be considered further. Any Proposer that has demonstrated poor performance during either a current or previous agreement with Oconee County may be considered an unqualified source and their proposal may be rejected. Oconee County reserves the right to exercise this option when deemed proper or necessary.

EXHIBIT C

RFP # 17-11 Financial Auditing Services

STATEMENT OF ASSURANCE, COMPLIANCE, AND NON-COLLUSION

STATE OF _____)
)
COUNTY OF _____)

_____, being first duly sworn, deposes and says that:

- (1) The undersigned, as Proposer, certifies that every provision of this proposal has been read and understood.
- (2) The Proposer hereby provides the following representations and assurances:
 - (a) The Proposer represents that it has familiarized itself with and assumes full responsibility for having familiarized itself with the nature and extent of the RFP, the Work, the locality, local conditions, state, and local laws, ordinances, rules and regulations, as well as all applicable statutes, regulations, executive orders (EOs), Office of Management and Budget (OMB) circulars, terms and conditions, and approved applications; all as may be applicable to the project and the Work or that may in any manner affect performance of the Work, including, those requirements, terms, and conditions contained within Section 4 (the "Proposal Form") of this RFP. The Proposer further represents that it has correlated its proposal with the requirements of this RFP; and
 - (b) The Proposer shall comply with all requirements, stipulations, terms, and conditions as stated in this RFP; and
 - (c) The Proposer currently complies with all federal, state, and local laws and regulations regarding employment practices, equal opportunities, industry and safety standards, performance and any other requirements as may be relevant to the requirements of this RFP; did not participate in the development or drafting specifications, requirements, statement of work, etc. relating to this RFP; and
 - (d) The Proposer has not colluded with other Proposers possibly interested in this RFP in arriving at or determining prices and conditions to be submitted; and
 - (e) No person associated with Proposer's firm is an employee of Oconee County. Should Proposer, or Proposer's firm have any currently existing agreements with the County, Proposer must affirm that said contractual arrangements do not constitute a conflict of interest in relation to this matter; and
 - (f) Such agent as indicated below, is officially authorized to represent the firm in whose name the proposal is submitted.

(Name of Corporation or Entity)

Date: _____ By: _____
Print Name: _____
Title: _____

STATE OF _____)
)
COUNTY OF _____)

I, _____, Notary Public for the State of _____, do hereby certify that

_____, by _____, its _____
(Name of Corporation or Entity) (Signatory) (Title of Signatory)

personally appeared before me this day and acknowledged the due execution of the foregoing.

Witness by my hand this _____ day
of _____, 2018.

Notary Public for _____

My Commission Expires: _____

EXHIBIT D

RFP 17-11 Financial Auditing Services

DRUG FREE WORKPLACE ACT STATEMENT

The undersigned hereby certifies that it understands and is in full compliance with the requirements set forth in Chapter 107 of Title 44 of the South Carolina Code of Laws, as well as the Drug-Free Workplace Act of 1988, including all implementing regulations.

(Name of Corporation or Entity)

Date: _____
 By: _____
 Print Name: _____
 Title: _____

STATE OF _____)
 _____)
 COUNTY OF _____)

I, _____, Notary Public for the State of _____, do hereby certify that

_____, by _____, its _____,
 (Name of Corporation or Entity) (Signatory) (Title of Signatory)
 personally appeared before me this day and acknowledged the due execution of the foregoing.

Witness by my hand this _____ day
 of _____, 2018.

 Notary Public for _____
 My Commission Expires: _____

EXHIBIT E

RFP 17-11 Financial Auditing Services

NO RESPONSE

If a "No Response" is to be submitted, please check the appropriate box(es) below and return this form, prior to the proposal opening date, to:

Robyn Courtright, Procurement Director
Oconee County Procurement Office
Room 100
415 South Pine Street
Walhalla, SC 29691

Cannot respond to this solicitation due to the following reason:

- Do not sell or provide the requested goods or services
 - Cannot comply with specifications/statement of work
 - Specifications/statement of work is unclear
 - Cannot meet delivery or period of performance
 - Delivery/period of performance is unreasonable
 - Cannot meet the bond requirements
 - Not enough time to prepare proposal
 - Plan to subcontract
 - Job is too large
 - Job is too small
 - Other(please specify) _____
- _____
- _____

(Name of Corporation or Entity)

Date: _____

By: _____
Print Name: _____
Title: _____

EXHIBIT F
RFP 17-11 Financial Auditing Services



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**NONRESIDENT TAXPAYER
REGISTRATION AFFIDAVIT
INCOME TAX WITHHOLDING**

I-312
(Rev. 7/28/06)
3323

Mail to: The company or individual you are contracting with.

The undersigned nonresident taxpayer on oath, being first duly sworn, hereby certifies as follows:

1. Name of Nonresident Taxpayer: _____

2. Trade Name, if applicable (Doing Business As):

3. Mailing Address: _____

4. Federal Identification Number: _____

5. _____ Hiring or Contracting with:
Name: _____

Address: _____

_____ Receiving Rentals or Royalties From:
Name: _____

Address: _____

_____ Beneficiary of Trusts and Estates:
Name: _____

Address: _____

6. I hereby certify that the above named nonresident taxpayer is currently registered with (check the appropriate box):

- The South Carolina Secretary of State or
- The South Carolina Department of Revenue

Date of Registration: _____

7. I understand that by this registration, the above named nonresident taxpayer has agreed to be subject to the jurisdiction of the South Carolina Department of Revenue and the courts of South Carolina to determine its South Carolina tax liability, including estimated taxes, together with any related interest and penalties.

8. I understand the South Carolina Department of Revenue may revoke the withholding exemption granted under Code Sections 12-8-540 (rentals), 12-8-550 (temporarily doing business or professional services in South Carolina), and 12-8-570 (distributions to nonresident beneficiary by trusts or estates) at any time it determines that the above named nonresident taxpayer is not cooperating with the Department in the determination of its correct South Carolina tax liability.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment or both.

Recognizing that I am subject to the criminal penalties under Code Section 12-54-44 (B) (6) (a) (i), I declare that I have examined this affidavit and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Nonresident Taxpayer (Owner, Partner or Corporate Officer, when relevant) (Seal) _____ Date

If Corporate officer state title: _____

(Name - Please Print)

33231010