

Request for Proposals For Curry County

Municipal Audit Services

1. Purpose of RFP

Curry County, a Political Subdivision of the State of Oregon, is requesting proposals from qualified independent certified public accountants to conduct the annual audit of the accounts and fiscal affairs of Curry County. The initial term of the contract is from the date of execution to June 30, 2018, but the term may be extended by mutual agreement of the parties. In addition, the term may be terminated early by either party without cause after the first year of service with 30 days written notice. The first audit to be conducted is for the fiscal year 2016-2017.

This RFP is intended to provide interested parties with sufficient information to prepare and submit proposals for consideration by the County.

2. Definitions

2.1 As used in this RFP:

2.1.1 "Contractor" means a person or entity selected by the County through this RFP who enters into a contract with the County;

2.1.2 "County" means Curry County, a Political Subdivision of the State of Oregon.

2.1.3 "Offeror" means any person or entity that submits a proposal in response to this RFP.

2.2 When not inconsistent with the context, words in the plural number include the singular, and words in the singular include the plural.

3. Scope of Services

3.1 Contractor shall conduct audits of the accounts and fiscal affairs of County beginning with the fiscal period of July 1, 2016, to June 30, 2017. Said work shall be completed in accordance with all audit requirements of the Single Audit Act, and all provisions of the OMB Circular A-133, and GASB Model 34. The audit shall be undertaken in order to express an opinion upon the financial statements of County, and to determine if County has complied substantially with appropriate legal provisions.

3.2 Work shall be faithfully performed with care and diligence.

3.3 The audit and examination of the general operations of Curry County and its component units will require the auditor to prepare the financial statements as set forth in the Oregon Administrative Rules

3.4 The fees proposed should include costs of all required services. Either party may terminate the agreement upon 30 days written notice.

4. Information Concerning RFP and Services

4.1 The County Accountant is the sole point of contact in the County for this selection action. All correspondence pertaining to this RFP should be directed to Louise Kallstrom, 94235 Moore Street, Suite 125, Gold Beach, Oregon 97444. Telephone: (541) 247-3232, E-mail kallstroml@co.curry.or.us.

4.2 Offerors are cautioned not to make any assumptions as to the implied meaning or intent of any part of the RFP. Offerors should request clarification if needed. Every request for information on, or clarification of, the RFP must be submitted to the County Accountant by email or in writing by June 12, 2017.

4.3 Any prospective offeror who contends that the provisions of this RFP or any aspect of the procurement process will encourage favoritism in the award of the contract for services or substantially diminish competition must file a written protest to the RFP by June 7, 2017. Failure to file a protest will be deemed a waiver of any claim by an offeror that the selection procedure violates any provision of ORS Chapters 279, 279A and 279B or the County's Curry County Contract Review Board Rules.

5. Schedule of Events

5.1 The following schedule of events shall be followed for this RFP:

Issuance of RFP	5/31/17
Protest of Requirements are due by 5:00 p.m.:	6/07/17
Questions from Contractors are due by 5:00 p.m.:	6/12/17
Written Responses to all Contractors are due by:	6/16/17
Proposals are due by:	6/21/17 at 2:00 p.m.
Proposals Opened at Curry County Annex Hearing Room, Gold Beach, Oregon	6/21/17 at 2:00 p.m.
Selection Announced by:	7/19/17
Desired Date for Execution of Contract by:	8/1/17

5.2 The schedule of events in subsection 5.1 is intended to allow prospective offerors sufficient time for requests for information, objections to the

requirements of this RFP, and preparation of proposals. Prospective offerors who think that the schedule is unreasonable should notify the County Accountant immediately. If the County receives a substantial number of adverse comments, the County will consider extending the schedule of events by issuing an addendum.

6. Addenda To The Request For Proposals

The provisions of this RFP cannot be modified by oral interpretations or statements. If inquiries or comments by offerors raise issues that require clarification by the County or the County decides to revise any part of this RFP, addenda will be provided to all persons who receive the RFP. Receipt of an addendum must be acknowledged by signing it and returning it with the proposal.

7. Format Of Proposal

7.1 Proposals should be submitted in the format described in this section.

7.2 In order to be considered for selection, an offeror must submit a complete, succinct response to this RFP. Proposals should be prepared simply and economically, providing a concise description of the offeror's capabilities to satisfy the requirements of the RFP. The County will not reimburse offerors for any costs incurred in the preparation and presentation of their proposals.

7.3 All proposals shall be typed. Erasures or other changes must be initialed by the person signing the proposal. All proposals shall be signed in ink by a person who is authorized to represent the offeror.

7.4 A proposal from a partnership shall be signed by at least one partner.

7.5 A proposal from a corporation shall be signed by the president, the chief executive officer or other person authorized to act on behalf of the corporation and shall include evidence of the corporate officer's authority to sign. Identify the state of incorporation.

7.6 By submitting a proposal, an offeror acknowledges that:

7.6.1 The offeror has read and understands this RFP, and

7.6.2 The offeror is familiar with the conditions that will affect the offeror's performance, if the offeror is selected by the County.

8. Content Of Proposals

8.1 The contents of the proposal will become part of the contract if accepted by the County.

- 8.2 The proposal must identify any confidential information that the offeror contends is exempt from disclosure under ORS 192.501 or 192.502, or other applicable law. The County will endeavor in good faith to honor appropriate requests for exemption from disclosure, but the County reserves exclusive discretion to determine whether information qualifies for a statutory exemption. County's obligation under this subsection shall survive selection of consultants.
- 8.3 An offeror must submit a proposal that will address all of the services required in Section 3.
- 8.4 Proposals shall contain sufficient information for the County to determine which offeror will be most qualified to furnish services covered by the proposal. The proposal shall include the following information:
 - 8.4.1 The offeror's name, address, telephone number and E-mail.
 - 8.4.2 Names of persons who will perform the services and the person who will supervise the services.
 - 8.4.3 Experience of offeror's personnel, including experience in performing municipal audits. The offeror must be qualified to perform municipal audits in accordance with Oregon Municipal Audit Law (ORS 297.405 to 297.555 and 297.990) and must be authorized by the State Board of Accounting to perform such audits.
 - 8.4.4 A list of all public bodies for which the offeror has provided audits within the last two years.
- 8.5 The proposal shall include the names and addresses of any clients of the offeror who have made claims against the offeror within the last five years alleging that the offeror breached a contract for services or was negligent in performance of services. Describe the nature and current status of the claims. Claims should be fully disclosed regardless of whether they involved litigation, arbitration or other formal dispute resolution process.
- 8.6 The proposal shall state the offeror's fee for services. Said proposal shall state a lump sum total cost for the first year of service representing both compensation and expenses, and a formula or lump sum total for calculating the cost of the compensation and expenses for the second and third years of service.

9. Contract

- 9.1 Each offeror selected by the County will be requested to enter into a written contract in the form that is attached to this RFP as Exhibit 1. The County recognizes that the mutual trust and confidence established between a contractor and the County will be more important than the contract provisions. The contract provisions proposed by the County are intended to assign the relative rights and responsibilities of the parties in a manner that will promote quality in the services.
- 9.2 The proposal should indicate acceptance of the County's proposed contract provisions or suggest reasonable alternatives that do not substantially impair the County's rights under the contract. Unconditional refusal to accept the contract provisions proposed by County without offering acceptable alternatives may result in the disqualification of the offeror or a less favorable evaluation of its proposal.
- 9.3 If inclusion of any of the County's proposed contract provisions will result in higher costs for the services, such costs must be specifically identified in the proposal.

10. Submission Of Proposals

- 10.1 Proposals must be delivered to the County Accountant before 2:00 p.m. on June 21, 2017. Offerors who mail proposals should allow extra mail delivery time to ensure timely receipt of their proposals. Proposals received after the specified time and date will be rejected.
- 10.2 Proposals shall be submitted in sealed packages or envelopes and clearly identified on the exterior of the envelope or package as follows:

RFP - Municipal Audit Contract

- 10.3 Proposals received in response to this RFP will be opened by the County Accountant in the Commissioners' Hearing Room, Courthouse Annex, 94235 Moore St., Gold Beach, Oregon at 2:00 p.m. on June 21, 2017. Offerors who wish to be present at the time will be informed of the number and names of offerors. No other information will be made available at that time.

11. Withdrawal of Proposals

Any proposal may be withdrawn by delivering a written request to the County Accountant at any time prior to the time set for opening proposals. The request shall be executed by a duly authorized representative of the offeror.

12. Evaluation Of Proposals

- 12.1 Proposals will be evaluated by the Curry County Accountant who shall make a recommendation to the Board.
- 12.2 Proposals that do not contain all information required by this RFP or are otherwise non-responsive may be rejected or given a lower rating in the evaluation process.
- 12.3 The County may request supplemental information from an offeror concerning the offeror's ability to perform services. If an offeror fails to provide supplemental information promptly after receiving a written request from the County, the County may refuse to consider the offeror's proposal.
- 12.4 The County reserves the right to waive defects in a proposal if the County determines that it is in the public interest to do so.
- 12.5 The County reserves the right to reject any proposal or all proposals if the County determines that it is in the public interest to do so.
- 12.6 The County may interview selected offerors, but the County is not required to interview all offerors.
- 12.7 The following criteria will be applied in the evaluation process:
 - 12.7.1 The experience and qualifications of the offeror and the offeror's key personnel for the type of services covered by the proposal.
 - 12.7.2 Prior claims against the offeror.
 - 12.7.3 Whether the proposal accepts the County's contract provisions, or proposes alternatives that are acceptable to the County.
 - 12.7.4 The cost for the contractor's services.
- 12.8 The County reserves the right to consider other criteria that are pertinent to the offeror's qualifications in addition to criteria listed in subsection 12.7.
- 12.9 In cases of doubt or differences of opinion concerning the interpretation of this RFP, the County shall have exclusive discretion to determine the intent, purpose, and meaning of any provision in this RFP. The County retains exclusive discretion to determine:
 - 12.9.1 Whether proposal is complete and complies with the provisions of this RFP.

12.9.2 Whether an offeror should be allowed to submit supplemental information.

12.9.3 Whether an offeror will be interviewed.

12.9.4 Whether irregularities or deficiencies in a proposal should be waived.

12.9.5 The value that should be assigned to criteria listed in subsection 12.7 and other criteria that may be considered pursuant to subsection 12.8.

13. Selection

13.1 The Board will make the final selection decision, and it reserves the right to agree or not to agree with the County Accountant's evaluation.

13.2 All offerors not selected will be notified of the County's decision. After the County selects a contractor to perform the services, any offeror may review the evaluation documentation at the office of the County Accountant, except for information that the County determines to be exempt from disclosure under ORS 192.501 or 192.502, or other applicable law. If there are disagreements with the outcome, offerors must submit a protest in writing to the County Accountant within 7 business days after offerors receipt of written decision by the County. A written response will be issued for all protests that are made by offerors.

13.3 Final award will be subject to negotiation and execution of an acceptable contract. Negotiation of the contract will include the scope of services, fees for services, and other contract provisions addressed in Exhibit 1 and Subsection 3 of the RFP.

4654

CURRY CO CLERK, RENEE' KOLEN
FILED Date 11/14/12 Time 2:55pm
Deputy BR
9 PAGES

MUNICIPAL AUDIT CONTRACT

This contract is made and entered into on the 14th day of September, 2012, in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 and 297.990 between Moss-Adams L.L.P. hereinafter called Auditor, and Curry County, a political subdivision of the State of Oregon, hereinafter called County.

1. Work to be Performed

Auditor shall conduct an audit of the accounts and fiscal affairs of Curry County for the term, except as otherwise provided, from July 1, 2012, and ending June 30, 2015, with the first audit for the 2012-2013 fiscal year. The audit shall be subject to the following conditions:

- A. The audit shall be performed in accordance with the minimum standards for audits for municipal corporations as prescribed by law.
- B. The audit shall be undertaken in order to express an opinion upon the general purpose financial statements of County and to determine if County has complied substantially with appropriate legal requirements.
- C. Auditor's examination of County's financial statements shall be made in accordance with generally accepted auditing standards and shall include such tests of the accounting records and such other auditing procedures that Auditor considers necessary in the circumstances. The objective of this examination is the expression of Auditor's opinion of the fairness with which the general purpose financial statements present financial position and results of financial transactions in conformity with generally accepted accounting principles consistently applied.
- D. In making its examination, Auditor shall include procedures designed to detect illegal acts, errors and irregularities that would have a material effect on the financial statements. County acknowledges that such examinations and procedures involve selective testing of data being examined and that if illegal

acts, errors or irregularities exist, they may not be detected.

- E. As a part of its examination, Auditor shall study and evaluate County's system of internal accounting control consistent with generally accepted auditing standards. The purpose of such evaluation is to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.
- F. Auditor shall study and evaluate internal controls (accounting and administrative) applying additional tests required by the Single Audit Act Amendments of 1996. Auditor shall make a report based on such study and evaluation as required by the Single Audit Act Amendments of 1996.
- G. Auditor shall deliver to County copies of the audit report in the form, content and number required by the Minimum Standards for Audits of Oregon Municipal Corporations.
- H. Auditor shall perform the audit as expeditiously as is consistent with professional skill and care. The audit shall be completed and the audit report shall be delivered to County within a reasonable time, but not later than six months after the close of the fiscal year covered by this contract. Auditor shall be given a time extension for unreasonable delays directly caused by County's failure to perform acts required by County by this contract in a timely manner.
- I. Auditor shall perform services as an independent contractor. Auditor shall be responsible for the professional quality, technical accuracy and the coordination of all services performed by Auditor. Auditor shall, without additional compensation, correct or revise any error or deficiencies in the services that are caused by Auditor's negligence.
- J. Upon the request of the County Accountant, Auditor shall provide concise monthly progress reports with the invoices for Auditor's services. Each report

shall describe the services provided since the preceding report and the services which Auditor expects to complete prior to the next report.

2. County's Responsibilities

County's responsibilities are as follows:

- A. County shall cooperate fully with Auditor to achieve the objectives of this contract. County shall provide to Auditor complete information and criteria for performance of services.
- B. County acknowledges that timely performance of County's responsibilities will facilitate Auditor's performance. County shall perform County's obligations under this contract or any assignment with due diligence.
- C. County is responsible for preparing financial statements as may be necessary to fully disclose and fairly present the results of operations for the period under audit and the financial condition at the end of that period. Should such financial statements not be prepared and presented within a reasonable period of time, Auditor shall assist County in drafting them. Auditor may charge County for preparing such financial statements in accordance with subsection 4 below.

3. Term/Termination

The initial term of this contract shall include the initial audit period beginning July 1, 2012, and ending June 30, 2015. However, the contract may be terminated without cause by either party after the first year of service with written notice by March 1, for termination by June 30 of that year. The initial term may be extended by mutual agreement of the parties.

4. Compensation

- A. County shall pay Auditor in accordance with the fee schedule included in the applicable Engagement Letter.
- B. Auditor shall submit monthly invoices to County for Auditor's services and reimbursable expenses within

(30) thirty days after the end of the month covered by the statement. County shall pay Auditor within (30) thirty days after receipt and approval of each invoice.

- C. Auditor's fee is based upon the assumption that the County will complete books, records and other documents for which County is responsible prior to the commencement of the audit. If such documents are not provided by County, Auditor may incur additional costs for the services. Auditor's fee will be equitably adjusted to compensate Auditor for such additional costs attributable to County's failure to complete documents for which County is responsible in a timely manner.
- D. If Auditor encounters unusual conditions differing materially from those ordinarily encountered in performing a municipal audit, Auditor's fee will be equitably adjusted by agreement of the parties to compensate Auditor for additional costs attributable to such conditions. Auditor shall immediately inform County when Auditor encounters such unusual conditions.
- E. County shall not be indebted or liable for any obligation created by this contract in violation of the debt limitation of Article XI, Section 10 of the Oregon Constitution.

5. Qualified Personnel

Auditor acknowledges that County is relying upon the qualifications of Auditor's personnel. Auditor has represented, and by entering into this contract now represents, that all personnel assigned to perform services are fully qualified to perform the services in a competent and professional manner.

6. Ownership of Documents

All final reports prepared by Auditor and delivered to the County pursuant to this contract, excluding any Auditor Material (defined below) contained or embodied therein, shall be the property of County. Auditor shall own its working papers and any engagement documentation. Additionally, Auditor shall retain all rights to its accounting-related general skills, know-how,

expertise, ideas, concepts, methods, techniques, processes, software, materials or other intellectual property which may have been discovered, created, received, developed or derived by Auditor either prior to or as a result of providing services under the contract (collectively, "Auditor Materials), so long as Auditor acquires and applies such intellectual property without any unauthorized use or disclosure of confidential or proprietary information of County. The County shall have a non-exclusive, non-transferable license to use Auditor Materials for its own internal use and for the purposes for which they are delivered to the extent they form part of the final report.

7. County Administration of Contract

The County Accountant shall have the authority to act on behalf of County in the administration and interpretation of this contract. The County Accountant shall have authority to transmit instructions, receive information, interpret and define County's policies, and make other decisions with respect to Auditor's services.

8. Compliance with Law

A. This contract shall be governed by the laws of the State of Oregon. Auditor shall perform its obligations under this contract in accordance with all applicable laws, ordinances, rules and regulations now, or hereafter in effect.

A.1. The audit will be conducted in accordance with the United States General Accounting Office Government Auditing Standards, as promulgated by the Comptroller General of the United States.

B. The audit shall meet all audit requirements of the Single Audit Act. In addition, the Auditor shall comply with all provisions of OMB Circular A-133, and audit the County's compliance with GASB Model 34.

C. The audit shall be subject to the requirements of ORS 297.405 through 297.555 and Oregon Administrative Rules promulgated under those statutes.

D. Auditor shall comply with all applicable provisions of ORS 279B.220, 279B.230, and 279B.235.

- E. Auditor shall provide workers' compensation coverage for all persons employed to perform the services. Auditor is a "subject employer" as defined in ORS 656.005 and shall comply with ORS 656.017.

9. Insurance

- A. Auditor shall, at its own expense, and all times during the term of this contract, maintain in force:
 - i. A comprehensive or commercial general liability insurance policy including coverage for contractual liability for obligations assumed under this contract.
 - ii. A professional errors and omissions liability insurance policy.
 - iii. A comprehensive automobile liability insurance policy including owned and non-owned automobiles.
- B. The coverage under each liability insurance policy shall be \$2,000,000 per occurrence (or per claim for the professional liability policy) and \$2,000,000 in the aggregate.
- C. County shall be named as an additional insured under liability insurance policies provided by Auditor, except for professional errors and omissions liability insurance.
- D. Certificates of insurance acceptable to the County shall be filed with County prior to the commencement of any services by Auditor. Each certificate shall state that coverage afforded under the policy cannot be canceled and restrictive modifications cannot be made until at least 30 days prior written notice has been given to County. A certificate which states merely that the issuing company "will endeavor to mail" written notice is unacceptable.

10. Indemnification

Auditor agrees to defend, indemnify, and save County, its agents, and employees harmless from any and all losses, claims,

actions, costs, expenses, judgments, subrogations, or other damages resulting from injury to any person (including injury resulting in death,) or damage (including loss or destruction) to property, of whatsoever nature to the extent arising out of or incident to the negligent performance of this contract by Auditor. Auditor shall not be held responsible for damages caused by the negligence (whether sole, concurrent or contributory) of County.

11. Default

- A. There shall be a default under this contract if either party materially fails to comply with any provision of this contract within (30) thirty days after the other party gives notice specifying the breach.
- B. Notwithstanding subsection 11A, either party may declare a default by notice to the other party, without allowing an opportunity to cure, if the other party repeatedly, materially breaches the terms of this contract.
- C. In the event of a default, before either party may bring an action in any court concerning this contract, the parties must first endeavor in good faith to resolve the issue through negotiation or mediation.
- D. Pending final resolution of a dispute or pending termination of this contract under this section, the parties shall proceed diligently with the performance of this contract.
- E. If a default occurs and it is not resolved under subsection 11C above, the party injured by the default may elect to terminate this contract and pursue any equitable or legal rights and remedies available under Oregon law.
- F. Any litigation arising out of this contract shall be conducted in Circuit Court of the State of Oregon for Curry County.
- G. In the event of any breach of this contract by Auditor, County's cause of action against Auditor shall not be deemed to accrue until County discovers such breach, or should have, with reasonable

diligence, discovered such breach. However, the preceding sentence shall not be construed to allow County to prosecute an action against Auditor beyond the maximum time limitation provided by Oregon law.

12. Successors

County and Auditor and the respective successors, assigns, and legal representatives of each are bound by this contract to the other party and to the successors, assigns, and legal representatives of the other party. Auditor shall not assign Auditor's rights or obligations under this contract or enter into any subcontracts for performance of the services without prior written consent of County.

13. Modification

This contract may only be modified by written agreement signed by both the parties.

14. No Waiver

- A. No provision of this contract shall be deemed waived unless such waiver is in writing and signed by the party alleged to have waived its rights. Any waiver of a breach by either party, whether express or implied, shall not constitute a waiver of any different breach.
- B. County's review, approval, or acceptance of services or payment for services shall not be construed to operate as a waiver of any rights under this contract.

15. Severability

If any provision of this contract is held by any court of competent jurisdiction to be invalid, such invalidity shall not affect any other provisions of this contract, and this contract shall be construed as if the invalid provision had never been included in the contract.

16. Entire Agreement

The contract documents and those parts of the request for proposals and Auditor's proposal that are specifically incorporated in this contract comprise the final and complete

agreement of the parties and supersede all prior and existing written or oral understandings.

17. Notices

Any notice required to be given pursuant to the Contract shall be in writing and may be given by personal delivery or by registered or certified mail, address to Auditor at 221 Stewart Ave., Suite 301, Medford, Oregon 97501, or to County, addressed to Board of Commissioners, Curry County Courthouse Annex, 94235 Moore Street, Suite 122, Gold Beach, Oregon 97444.

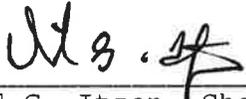


Moss-Adams, LLP
Authorized Signature Authority

10/24/12

Date

BOARD OF CURRY COUNTY COMMISSIONERS



David G. Itzen, Chair

11/20/12

Date

Absent

Bill Waddle, Vice-Chair

Date

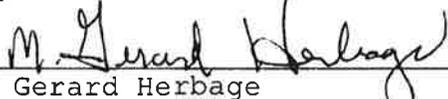


George Rhodes, Commissioner

11-20-12

Date

Approved as to Form:



M. Gerard Herbage
Curry County Legal Counsel