



**Request for Proposal (RFP)  
Independent Auditor  
to provide external auditing services  
for the County of Onslow**

**Proposal No. 015-24**

**Date of Issue: August 16, 2024**

**Proposals Due: August 29, 2024**

**Time: 2:00 PM**

**Issued For:**

**Onslow County Finance Department  
234 NW Corridor Blvd.  
Jacksonville, North Carolina 28540**

**Issued By:**

**Onslow County Purchasing  
234 NW Corridor Blvd.  
Jacksonville, North Carolina 28540  
Phone: (910) 455-1750**

## KEY INFORMATION SUMMARY SHEET

### *Request for Proposals*

Independent External Auditing Services

RFP # 015-24

<b>RFP Issue Date:</b>	August 16, 2024
<b>Mailing address to submit proposals:</b>	Onslow County Purchasing Attn: Christina Russell, Purchasing Division Head 234 NW Corridor Blvd. Jacksonville, NC 28540
<b>Deadline for Written Questions:</b>	12:00 noon August 22, 2024
<b>Questions to be emailed to:</b>	Christina_Russell@onslowcountync.gov
<b>Proposal Due Date:</b>	2:00PM August 29, 2024

***If you have received this Request for Proposal from a source other than the Onslow County Purchasing Department, it is the responsibility of the Proposer to ensure that all addenda have been received. Bidders can notify Christina Russell at Christina\_Russell@onslowcountync.gov to ensure that your firm is added to the distribution list.***

***However, it is still the responsibility of the Offeror to ensure that all addenda are received prior to submitting a proposal.***

# TABLE OF CONTENTS

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Table of Contents.....	3
A. Description of Project and Nature of RFP.....	7
Section 1    Financial Background and Data.....	7
1.01    County Maintained Funds .....	7
1.02    Grants, Entitlements, and Shared Revenues.....	8
1.03    Budgets.....	8
1.04    Accounting Records .....	8
1.05    Assistance Available to Auditor .....	9
1.06    Size and Complexity of Unit.....	10
Section 2    Scope of Work.....	12
2.01    Type of Audit .....	12
2.02    Requirements.....	13
2.03    Period.....	14
2.04    Deliverables .....	14
Section 3    Compensation Amount and Schedule.....	14
3.01    Proposed Payment Procedures .....	14
3.02    Contract Payment.....	15
3.03    Termination for Default.....	15
3.04    Contract Changes.....	15
Section 4    Definitions in this RFP .....	15
Section 5    Contract Information .....	15
5.01    Contract Type .....	15
5.02    Contract Approval.....	16
5.03    Proposal as a Part of the Contract.....	16
5.04    Additional Terms and Conditions .....	16
Section 6    Proprietary Information .....	16
Section 7    Bonds.....	16
Section 8    Insurance.....	16

Section 9	Discretion of the County .....	16
B. Schedule.....		17
Section 1	Schedule for RFP Process .....	17
Section 2	Keeping Proposals Open .....	17
C. More Information and Questions .....		17
Section 1	Questions .....	17
Section 2	Pre-Proposal conference.....	18
Section 3	Updates and revisions to RFP.....	18
D. Evaluation Criteria .....		18
Section 1	Experience and Qualifications – 65 Points.....	18
Section 2	Audit Approach — 15 points.....	19
Section 3	Quality Control — 10 points.....	19
Section 4	Responsiveness to RFP — 10 points .....	19
Section 5	Professional Fees Cost — 20 points .....	19
E. Contents of Proposal.....		20
Section 1	Contact Information .....	20
Section 2	Legal Status of the Candidate and Signers.....	20
Section 3	Qualifications, References, and Licenses .....	20
Section 4	Project Team, Location of Work, and Subcontracting .....	20
4.01	Project Team.....	20
4.02	Subcontracting.....	20
Section 5	Methods and Procedures.....	21
Section 6	Assumptions regarding Onslow County’s Actions and Participation.....	21
Section 7	County property taxes.....	21
Section 8	Conflict of Interest.....	21
Section 9:	Non-Collusion Affidavit .....	22
Section 10:	E-Verify Affidavit.....	24
Section 11:	Certificate Regarding Debarment & Suspension.....	25
F. COVER LETTER WITH PROPOSAL.....		25

Section 1 Cover letter..... 25

    1.01 Required Statements..... 25

    1.02 Addendums..... 25

G. HOW TO SUBMIT A PROPOSAL ..... 26

    Section 1 How to Submit a Proposal..... 26

    Section 2 Format..... 26

    Section 3 Alternative Proposals ..... 26

    Section 4 State Treasurer’s lists regarding Iran and Boycott of Israel..... 26

    Section 5 Proposal – Part II ..... 27

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## **A. DESCRIPTION OF PROJECT AND NATURE OF RFP**

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The County of Onslow, hereinafter called the “County”, invites qualified independent auditors, “Auditor”, having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined below to submit a proposal.

There is no expressed or implied obligation for the County to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by the County. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Onslow County, North Carolina.

The audit will encompass a financial and compliance examination of the County’s Annual Comprehensive Financial Report (ACFR), in accordance with the laws and regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards:

- *Government Auditing Standards*, July 2018 revisions;
- *Title 2 Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* issued by the Office of Management and Budget (OMB);
- The Single Audit Act of 1984;
- The Single Audit Act Amendments of 1996;
- The State Single Audit Implementation Act; and
- Any other applicable procedures for the audit of a government’s financial statements prepared in accordance with GAAP;
- All other applicable laws and regulations

### **Section 1 Financial Background and Data**

The County is a local government entity in North Carolina with a population of approximately 207,000. The County operates a General Fund, a Solid Waste Fund, an Airport Fund, and other funds listed in below in Section 1.01.

#### **1.01 County Maintained Funds**

The County maintains the following funds:

##### **Major Governmental Funds**

- General Fund
- Grant Project Fund
- School Construction Fund
- Capital Project Fund

### **Non-major governmental funds**

- Special Revenue Funds:
  - Community Assistance Fund
  - Opioid Settlement Fund
  - Emergency Telephone System Fund
  - Memorial Fund
  - Register of Deeds Automation Fund
  - Helping Neighbors Fund

### **Proprietary Funds**

- Enterprise Funds:
  - Solid Waste Fund
  - Solid Waste Construction Fund
  - Airport Fund
  - Airport Construction Fund

### **Fiduciary Fund**

- Municipal Tax

Based on the criteria set forth in GASB Statement 14, the following organizations will be included in the audit:

- ABC Board (discrete component)
- Hospital Authority (discrete component)

Budgeted General Fund revenues are estimated at \$305 million for Fiscal Year 23/24. In addition, outstanding debt approximated \$200 million as of June 30. The County continues to maintain an Aa1 bond rating from Moody's Investor Service and AA rating from Standard and Poor's. The County does expect to issue limited obligation bonds in October 2024 for not to exceed \$16,000,000 for construction of a new school.

### **1.02 Grants, Entitlements, and Shared Revenues**

A copy of the Schedule of Expenditures of Federal and State Awards for the year ended June 30, 2023, is available on the County's website at [www.onslowcountync.gov](http://www.onslowcountync.gov).

### **1.03 Budgets**

The County budgets all funds on the modified accrual basis of accounting as required by North Carolina law. Appropriations are made at the functional level. The County also maintains an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide easy comparison with actual expenditures.

### **1.04 Accounting Records**

The County maintains its accounting records at the Finance Department located at 234 NW Corridor Blvd., Jacksonville, NC 28540. The County maintains its cash receipts journal, cash disbursements journal, general ledger, and accounts receivable ledger using the MUNIS software ERP system. However, some Accounts Receivables are maintained on various sub-ledgers.

## **1.05 Assistance Available to Auditor**

A planning meeting will be held in May of each year to determine schedules that the County will be responsible for preparing. County personnel will make every attempt to perform the necessary accounting procedures and complete agreed upon documents no later than dates set each year during the initial planning meeting. Adequate notification will be given prior to any changes in estimated times. The County is aware of and understands the need to provide assistance to the auditor and will make it a priority to provide the necessary information.

- The books of account will be balanced.
- Subsidiary ledgers will be reconciled to control accounts.
- Bank account reconciliations for each month will be completed.

**The County's personnel will either provide or allow electronic access to the software system to obtain the following items:**

- General
  1. Working Balance Sheet for each Fund
  2. Working Statement of Revenues, Expenditures, and Transfers for each fund
  3. Electronic access to General Ledger transaction detail reports for each account
  4. Original budget, all amendments, and the final budget as of June 30
  5. Project ordinances and all amendments for active projects during the audit period
  6. Operating and capital lease schedules itemizing contracts in force during the audit period as well as access to the lease files maintained in the Finance office
  7. Board policies, including travel and investment policies
  8. Correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, faxes regarding the audited financial statements and compliance reports for the previous year
  9. Management's Discussion and Analysis
  10. Required supplementary information, e.g., actuarial information of the Law Enforcement Officers' Separation Allowance
- Cash and Investments
  1. All bank reconciliations for each month
  2. List of outstanding checks by account, showing check number, date, and amount
  3. Schedule of all investments for all funds at the audit date, showing book value and estimated market value at fiscal year-end
- Receivables
  1. Listing of unpaid tax bills in detail totaled by year as of fiscal year end
  2. Listing of outstanding receivables by fund as of the fiscal year end
  3. Schedule of miscellaneous receivables booked as of the fiscal year end
- Other Assets
  1. Schedule of insurance coverage
- Capital Assets
  1. Electronic access to all capital asset acquisitions made during the audit year

- 2. Electronic access to all capital asset dispositions made during the audit year
- 3. Electronic access to a printout containing calculations used in balancing the Capital Assets subsystem to the government-wide statements
- 4. Access to a printout of depreciation expense posted for the audit year
- 5. If infrastructure is being recorded on the government-wide statements for the first time, access to the records used to determine the appropriate value for the infrastructure assets
- Current Liabilities
  - 1. Access to schedule of accounts payable including batch printouts
- Long-Term Debt
  - 1. Computation of compensated absences as of the audit date
  - 2. Debt Schedule for each debt issue and related payments
- Grants
  - 1. The following will be compiled for each grant:
    - a. Grant agreement
    - b. Budget
    - c. All financial reports
    - d. Correspondence with the grantor agency, including monitoring reports
    - e. CFDA# and/or pass-through grant#
- Conversion
  - 1. Entries to convert from fund to government-wide statements
  - 2. Working Statement of Net Position
  - 3. Working Statement of Activities
  - 4. Allocation of depreciation among functional areas
  - 5. Computation of additions and retirements of compensated absences
  - 6. Reconciliation of fund and government-wide statements
  - 7. Worksheet for determination of major funds
  - 8. Worksheet of combining statements for non-major funds

Note: Training on Munis software system will be provided by County personnel for the firm to collect needed information.

## **1.06 Size and Complexity of Unit**

### ***Personnel/Payroll***

Number of employees	1,518
Full Time	1,194
Part-time (approximate)	324

Frequency of payroll	Bi-weekly
Number of payroll direct deposit advises	1,300 approx. pay period

**Property Tax**

The Onslow County Tax Administrator acts as agent for the County of Onslow in listing, assessing, and collecting all taxes related to real and personal property located in the County.

Number of tax bills issued (without motor vehicles)	116,236
Number of motor vehicle tax bills issued	162,792
Total dollar amount of most recent year's collections (Includes vehicle taxes bill through NCVTS)	\$134,315,377
Total dollar amount of levy (Includes vehicle taxes bill through NCVTS)	\$137,238,653

**Billing: Enterprise Fund: Airport Billing**

Number of statements each month	4
Average number of delinquent accounts at month end	0

**Billing: Enterprise Fund: Solid Waste Billing**

Number of statements each month	90
Average number of delinquent accounts at month end.	18

**Purchasing**

Number of purchase orders issued annually (approximate)	3,462
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**Bank Accounts**

Number of bank accounts	16
Number of escrow accounts	2
Number of trust accounts	2
Number of safekeeping accounts	0
Number of money market accounts	9
Number of NCCMT Cash accounts	26

Average monthly activity in main accounts	
Number of deposits (Central Depository)	205
AP Disbursements (printed checks and EFT's)	1,284
Payroll Disbursements (printed checks and EFT's)	2,848

**Information Technology Systems:**

Number of PCs utilized by the County	1,600
Number of employed programmers capable of modifying the operating system and the applications programs	3
Number of employees in ITS	13

***The following financial applications are on the software system:***

- General Ledger
- Accounts Payable
- Human Resources
- Payroll
- Capital Assets
- Accounts Receivable
- Purchasing
- Inventory
- Fleet Management
- Work Orders

***The following financial applications are on a separate software system:***

- Energov
- BiTek Software
- Kronos Timekeeping System

***Special Conditions***

- Does the unit collect taxes for others? **Yes.**
- Does the unit perform fiscal or accounting functions for others? **No**
- Does the grantor agency or unit require any additional statements or schedules?  
**Yes, Albert J Ellis Airport is an enterprise fund that falls under the County. Each year they require a Passenger Facility Fee (PFC) audit to stay in compliance with the Federal Aviation Administration (FAA). Please list these fees separately in the proposal.**

***New Conditions (recent or upcoming changes)***

- Onslow County is expecting to sell Limited Obligation Bonds in October 2024 not to exceed \$16,000,000.

## **Section 2 Scope of Work**

The County invites qualified Auditors having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this RFP to submit a proposal.

### **2.01 Type of Audit**

The audit will encompass a financial and compliance examination of the County's ACFR, in accordance with the laws and regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; *Government Auditing Standards*, July 2018 revisions; the Single Audit Act of 1984; The Single Audit Act Amendments of 1996; the provisions of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; the State Single Audit Implementation Act; and all other applicable laws and regulations.

## 2.02 Requirements

The audit must be conducted in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 revisions issued by the Comptroller General of the United States; Office of Management and Budget Uniform Guidance, the State Single Audit Implementation Act of 1996, and any other applicable procedures for the audit of a government's financial statements prepared in accordance with GAAP.

The Onslow County Finance will prepare an electronic draft Annual Comprehensive Financial Report (ACFR) by mid-October. The Auditor will communicate all recommendations, revisions and suggestions for improvements to the Finance Officer. The Finance Officer will complete the review of the comments as expeditiously as possible. Once all issues for discussion are resolved and the auditor provides opinions and compliance reports, the Finance Officer will deliver the final electronic draft of the ACFR to the auditor. The auditor will complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of the County. **The timing of this should ensure final completion of the Financial Statements no later than the January 31, 2025. In any subsequent years the timing of work should ensure the completion of the Federal Statements no later than the annual October 31<sup>st</sup> deadline.**

Meeting the annual deadline of October 31<sup>st</sup> is not practical for the 2024 fiscal year. All fieldwork should be scheduled and completed to meet a completion date of January 31, 2025. Meeting the Local Government Commission (LGC) deadlines is a high priority for the County. The County prefers interim fieldwork be completed in late May or early June, at the latest. Year-end fieldwork should begin in mid-August and be completed by September 15<sup>th</sup> for all subsequent years in the agreed term. The Finance Officer will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, the financial statements of the aggregate discretely presented component units, each major fund, and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the financial statements taken as a whole. The Auditor shall also express an opinion on the budgetary comparison information for the general fund, the major funds, and any annually budgeted special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

In addition, the Finance Department staff may require the Auditor's guidance on the completion of certain schedules and documents as to proper format and content, so that they can be used in the audit process as well as for inclusion in the County's ACFR. Guidance may be required for new note disclosure, GASB implementations and other reporting requirements on June 30<sup>th</sup> of each year.

### **2.03 Period**

The County intends to continue the relationship with the auditor for no less than three years on the basis of annual negotiation after the completion of the first-year contract. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board approval. The County reserves the right to request proposals at any time following the first year of this contract. Thus, prepare proposals for the following years, with Year one being the only obligated year:

July 1, 2023 to June 30, 2024

July 1, 2024 to June 30, 2025

July 1, 2025 to June 30, 2026

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the governing board and forwarded to the staff of the Local Government Commission for approval. The working papers shall be retained and made available upon request for no less than three years from the date of the audit report.

### **2.04 Deliverables**

The County expects that a successful proposal will state that the Auditor will:

- a. Conduct the audit in a timely manner such that all necessary financial and compliance information (adjusting journal entries in final form for proofing and reconciliation to the County's records) for all funds is completed and presented to the County Finance Officer no later than the 1st of October each year.
- b. Complete and render reports by the LGC deadline each fiscal year end (October 31).
- c. Provide fifteen (15) copies of each audit report, management letter, and other applicable reports to the Finance Director within the time frame cited above. In addition, the Auditor is responsible for submitting an electronic version to the staff of the Local Government Commission (LGC).
- d. Complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of the County for the County to certify.
- e. Perform an annual presentation to the Onslow County Board of Commissioners at a regularly scheduled board meeting upon completion of the audit. Meetings typically occur on the first Monday at 11:00 am or third Monday at 6:00 pm.

## **Section 3 Compensation Amount and Schedule**

### **3.01 Proposed Payment Procedures**

The audit contract must be approved by the Local Government Commission. Invoices are subject to approval by the Local Government Commission prior to processing by the County.

If grant funds will be used to pay for the audit, the grant agreement may require the Grantor Agency's approval before the invoice may be paid. Portions of the audit may be funded with federal funds issued through the American Rescue Plan Act (ARPA). All prospective firms and subconsultants shall comply with

all applicable federal laws, regulations, executive orders, FEMA requirements and the terms and conditions of the funding award.

Interim or progress billings will be accepted up to 75% of the total fee prior to submission of the audited financial statements to the staff of the Local Government Commission and their approval of the audited financial statements.

### **3.02 Contract Payment**

No payment will be made until the contract is approved by the Onslow County Board of Commissioners and has been fully executed by all parties. Under no conditions will the County be liable for the payment of any interest charges associated with the cost of the contract.

### **3.03 Termination for Default**

Candidates should carefully review the section of the LGC Contract which pertains to termination. The contract can be found on the LGC's website.

### **3.04 Contract Changes**

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the governing board and forwarded to the staff of the Local Government Commission for approval.

## **Section 4 Definitions in this RFP**

County, RFP, Proposal, Candidate, Auditor, Contractor, Should. Unless the context indicates otherwise – (a) the expressions “RFP,” “this RFP,” and “the RFP” refer to this document as it may be amended or updated. (b) “The County” and “County” mean the County of Onslow. (c) The “proposal” is the response of a person, firm, or corporation proposing to provide the services sought by this RFP. (d) The word “Candidate” or “candidate” is the person, firm, or corporation that submits a proposal or that is considering submitting a proposal. (e) The word “Auditor,” “auditor,” “Contractor,” or “contractor” is the person, firm, or corporation with which the County enters into a contract to provide the services sought by this RFP. That is, “auditor” generally refers to a successful candidate that has obtained a fully executed contract with the County, while “candidate” is generally reserved to the stage before a contract has been signed. (f) The word “should” is used to tell candidates what the County thinks it wants and/or what the project manager thinks is best. Candidates that want to increase the likelihood of being selected will, in general, do what the RFP says candidates “should” do, but failure to comply with all “should” statements will not necessarily and automatically result in rejection.

## **Section 5 Contract Information**

### **5.01 Contract Type**

The County anticipates that the conclusion of the RFP process will be a contract between the County and the successful candidate under which the successful candidate will provide the services generally described in this RFP. It is the County's intention to use the LGC contract, modified and filled in to reflect the RFP and the proposal. If a candidate objects to the use of the LGC approved contract, this objection should be stated in its proposal. This contract is formally the Contract to Audit Accounts, from LGC-205.

## **5.02 Contract Approval**

This RFP does not, by itself, obligate the County. The County's obligation will not commence before the County and the successful candidate have fully signed the contract. Upon written notice to the Auditor, the County may set a different starting date for the contract.

## **5.03 Proposal as a Part of the Contract**

Part or all of this RFP, and Addendums issued, and the successful proposal may be incorporated into the contract.

## **5.04 Additional Terms and Conditions**

The County reserves the right to add terms and conditions during contract negotiations.

## **Section 6 Proprietary Information**

Trade secrets or proprietary information submitted by a firm in connection with a procurement transaction shall not be subject to the public disclosure under the North Carolina Public Records Act pursuant to NC General Statutes §66-152(3). However, the firm must invoke the protection of this section prior to or upon submission of the data or other materials, and must identify the data on other materials to be protected and state the reasons why protection is necessary. **Each individual page considered a trade secret or proprietary information must be labeled "Confidential" in the top right corner of the page.**

## **Section 7 Bonds**

No performance bond or payment bond is required for this contract.

## **Section 8 Insurance**

The contractor to whom this contract is awarded shall maintain commercial general liability insurance applicable to the work of this contract. Contractor shall also maintain workers' compensation insurance providing statutory benefits. Contractor shall also provide and maintain professional liability insurance. An insurer that is approved to do business in North Carolina shall write coverage. The insurer shall agree to provide notice to the County not less than 30 days before any change in coverage. A certificate is required to evidence this insurance and shall be addressed to: *Onslow County Finance Department, 234 NW Corridor Blvd. Jacksonville, NC 28540.*

## **Section 9 Discretion of the County**

A. The County of Onslow reserves the right to reject any or all proposals.

B. NOTWITHSTANDING anything to the contrary in this document or in any addendums to this document, unless the contrary provision refers specifically to this provision, the County reserves the right (i) to negotiate changes of any nature with any candidate with respect to any term, condition, or provision in this document and/or in any proposals, whether or not something is stated to be mandatory and whether or not it is said that a proposal will be rejected if certain information or documentation is not submitted with it, and (ii) to enter into an agreement for some or all of the work with one or more persons, firms, or corporations that do not submit proposals. For example, all deadlines are for the administrative

convenience or needs of the County and may be waived by the County in its discretion. This subparagraph B applies to the entire RFP.

C. Where the County asks or tells candidates to do stated things, such as that a proposal should follow a stated format or that the candidate should do stated things in seeking the contract, the County may reject a proposal because it does not comply with those requests, so the candidate is adding to its risk of rejection by non-compliance. Still, the County may, in its discretion, waive non-compliance. This subsection (C) does not limit subsections (A) and (B).

D. Once a contract is signed, the parties to the contract may enforce the contract according to its terms as allowed by applicable law.

## **B. SCHEDULE**

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### **Section 1 Schedule for RFP Process**

The contract term and work schedule set out herein represent the County's best estimate of the schedule that will be followed. If a component of this schedule, such as the opening date, is delayed, the rest of the schedule will be shifted by the same number of days. The approximate contract schedule is as follows:

<b>Date of Issue:</b>	<b>August 16, 2024</b>
<b>Deadline for Questions:</b>	<b>August 22, 2024 by 12:00 PM</b>
<b>Proposals due on:</b>	<b>August 29, 2024 by 2:00 p.m.</b>

Onslow County Purchasing Department  
234 NW Corridor Blvd.  
Jacksonville, NC 28540

Evaluation Committee evaluates proposals: August 2024

Anticipated contract award: September 2024

### **Section 2 Keeping Proposals Open**

All proposals will remain open and valid for the County to accept for a period of 90 days after the deadline for submission of proposals. The County may release candidates from this obligation by a written letter that specifically refers to this paragraph if he or she determines that the candidate or the proposal will not meet the County's needs.

## **C. MORE INFORMATION AND QUESTIONS**

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### **Section 1 Questions**

Written questions about the RFP and the RFP process should be submitted to the Onslow County Purchasing Division Head, Christina Russell, by email [Christina\\_Russell@onslowcountync.gov](mailto:Christina_Russell@onslowcountync.gov)

**Deadline for written questions is August 22, 2024 by 12:00 noon.**

## **Section 2 Pre-Proposal conference**

There will not be a pre-proposal conference for this RFP.

## **Section 3 Updates and revisions to RFP**

All changes to the RFP will be issued in the form of an addendum. Addendums will be posted on the State IPS site. It is the responsibility of the respondent to ensure that their firm has received all addenda issued prior to submitting a response.

## **D. EVALUATION CRITERIA**

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If an award is made, it is expected that the County's award will be to the candidate that agrees to meet the needs of the County. A number of relevant matters will be considered, including qualifications. The Evaluation Criteria are intended to be used to make a recommendation to the entity or person (the County Manager or the County Commissioners) who will award the contract, but who are not bound to use these criteria or to award on the basis of the recommendation. The County reserves the right to change the criteria and to otherwise vary from this procedure as it determines to be in the County's interest. The audit selection committee will evaluate the candidate on educational and technical qualifications first then cost. The candidate best meeting the experience, audit approach, and cost requirements will be selected.

Cost, while an important factor, will not be a sole determining factor. The lowest bid will not automatically be awarded preferential consideration.

The County requests that no Onslow County official be contacted during this process. All questions must be submitted in writing by the deadline as specified.

The County reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the award in the best interest of the County.

Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid.

## **Section 1 Experience and Qualifications – 65 Points**

### **Commitment to Governmental Accounting and Auditing**

- a) Does the firm have previous experience auditing financial statements that have earned the GFOA Certificate of Achievement for excellence in Financial Reporting?
- b) Is the firm involved in governmental organizations, such as GFOA, AICPA and other state or national professional organizations?
- c) Does the firm demonstrate a knowledge of and commitment to generally accepted accounting principles as promulgated by FASB, GASB, and AICPA?
- d) Does the firm take part in governmental seminars and training programs as instructors and participants?
- e) Does the proposal indicate an understanding of the County's needs?

### **Prior Year Audit Experience**

- a) Does the proposal have appropriate specific references of current governmental clients comparable in size?
- b) Does the proposal indicate the extent of the firm's experience in auditing counties?
- c) Does the proposal list representative clients in North Carolina?
- d) Has the firm performed audits on financial statements prepared under the new reporting model (GASB 34)?

### **Qualifications of staff to be assigned to the audit**

- a) Do the auditing qualifications of the staff to be assigned to the audit appear adequate? Has specific experience been indicated?
- b) Does the firm provide its staff with continuing professional education in the governmental sector?
- c) Does the size of the firm or office indicate adequate staffing potential?

### **Section 2 Audit Approach — 15 points**

- a) Is the audit approach specifically tailored to the County's needs?
- b) Does the audit approach indicate the firm's commitment to expediting the audit and meeting the audit time schedule?
- c) Are expectations of assistance by County staff consistent with assistance described in the RFP as available to the auditor?

### **Section 3 Quality Control — 10 points**

- a) Does the firm have a quality control program to help ensure adherence to high professional standards?
- b) Did the firm provide evidence of an unmodified peer review report?

### **Section 4 Responsiveness to RFP — 10 points**

- a) Does the proposal respond to requirements outlined in the RFP?

### **Section 5 Professional Fees Cost — 20 points**

Please keep in mind that, while an important factor, cost will not be a sole determining factor.

**THE TOTAL NUMBER OF POINTS USED TO SCORE THIS CONTRACT IS 120**

## **E. CONTENTS OF PROPOSAL**

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The proposal should include sections, numbered as follows:

### **Section 1 Contact Information**

Include the candidate's name and address, and the contact information (name, mailing address, email address, fax number, and telephone number) of the person whom the County should contact regarding the proposal.

### **Section 2 Legal Status of the Candidate and Signers**

State the full, exact name of the candidate. State whether the candidate is an individual, corporation, limited partnership, general partnership, limited liability company, professional corporation, professional association, etc. If it is anything other than an individual or a general partnership, specify the State under which the entity is organized. If the State under which the entity is organized is not North Carolina, specify whether the candidate has received a certificate of authority from the N. C. Secretary of State to transact business in North Carolina. State whether the entity is in existence at the time the proposal is submitted, and if not, whether and when the candidate intends to officially form the entity. State the names and titles of the individuals who will sign the contract with the County.

### **Section 3 Qualifications, References, and Licenses**

This part should include the candidate's experience on similar projects and include references and how to contact them. List the candidate's current licenses that are pertinent to this project.

### **Section 4 Project Team, Location of Work, and Subcontracting**

#### **4.01 Project Team**

State the names and qualifications of the individuals who will have responsibility for this project.

#### **4.02 Subcontracting**

Subcontractors may be used to perform work under this contract. If a candidate intends to use subcontractors, the candidate must identify in their proposal the names of the subcontractors and the portions of the work the subcontractors will perform.

The proposal must provide the following information concerning each prospective subcontractor:

- a) Complete name of the subcontractor
- b) Complete address of the subcontractor
- c) Type of work the subcontractor will be performing
- d) Percentage of work the subcontractor will be providing
- e) A written Statement, signed by each proposed subcontractor, that clearly verifies that the subcontractor is committed to render the services required by the contract

No subcontractor may be used unless the above information is provided in the proposal or the project manager gives prior written approval which may be granted or denied at the project manager's discretion.

### **Section 5 Methods and Procedures**

The County expects the Candidate to give County staff sufficient time to provide requested information as dictated by best practices; or a minimum of one week unless County staff and the Candidate agree on a shorter time frame. The Candidate will also provide, prior to field work, training on any new or proprietary technology that the Candidate plans to use.

### **Section 6 Assumptions regarding Onslow County's Actions and Participation**

If your proposal assumes that the County will take certain actions, provide facilities, or do anything else, you should state these assumptions explicitly.

### **Section 7 County property taxes**

The County may reject proposals from candidates that are overdue on County property taxes.

### **Section 8 Conflict of Interest**

If the candidate has any grounds to believe there could be a conflict of interest, such as that a County employee or official who is involved in awarding the contract has a connection with the candidate, please explain.

**Section 9: Non-Collusion Affidavit**

State of North Carolina

County of Onslow

RFP No. 015-24

\_\_\_\_\_, being first duly sworn, deposes and says that:

1. He/She is the \_\_\_\_\_ (title) of \_\_\_\_\_ (firm’s name), the responder that has submitted the attached response;
2. He/She is fully informed respecting the preparation and contents of the attached response and of all pertinent circumstances respecting such response;
3. Such response is genuine and is not a collusive or sham response;
4. Neither the said responder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any other responder firm or Person to submit a collusive or sham response in connection with the contract for which the attached response has been submitted or to refrain from responding in connection with such contract, or has in any manner, directly or indirectly sought by agreement or collusion of communication or conference with any other responder, firm or person to fix the price or prices in the attached response, if applicable, or of any other responders, or to fix any overhead, profit or cost element of the response price of the response, if applicable, of any other responder or to secure through collusion, conspiracy, connivance or unlawful agreement any advantage against the County of Onslow or any person interested in the proposed contract; and

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**NOTARIZE**

Subscribed and sworn to before me,

This \_\_\_\_ day of \_\_\_\_\_, 2024

Notary Public \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

## Section 10: E-Verify Affidavit

STATE OF NORTH CAROLINA  
COUNTY OF ONSLOW

I, \_\_\_\_\_ (the individual attesting below), being duly authorized by and on behalf of \_\_\_\_\_ (hereinafter "Firm") after first being duly sworn hereby swears or affirms as follows:

1. Firm understands that E-Verify is the federal E-Verify program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees pursuant to federal law in accordance with Article 2 of Chapter 65 of the North Carolina General Statutes; and

2. Firm understands that "Employer", as defined in NCGS§64-25(4), are required by law to use E-Verify to verify the work authorization of the employee through E-Verify in accordance with NCGS§64-26(a). The term "Employer" does not include State agencies, counties, municipalities, or other governmental bodies.

3. Firm is a person, business entity, or other organization that transacts business in this State and that employs 25 or more employees in the state of North Carolina. (Mark Yes or No)

a. YES \_\_\_\_\_, or

b. NO \_\_\_\_\_

4. Firm will ensure compliance with E-Verify by any subcontractors/subconsultants subsequently hired by Firm to perform work under Firm's contract with Onslow County.

5. Firm shall keep the County of Onslow informed of any change on its status pursuant to Article 2 of Chapter 64 of the North Carolina Statutes.

This \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Print or Type Name:

### **NOTARIZE**

SUBSCRIBED AND SWORN TO BEFORE ME,

This \_\_\_\_\_ day of \_\_\_\_\_, 2024

NOTARY PUBLIC \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

**Section 11: Certification Regarding Debarment and Suspension**

The undersigned applicant certifies to the best of his or her knowledge and belief, that the applicant and its principals:

- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal Department or agency;
- (b) have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) are not presently indicted or otherwise criminally or civilly charged by a governmental entitle (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) have not within a 3-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

Where the prospective participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

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

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

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

(Seal if Corporation)

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

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

**NOTARIZE**

SUBSCRIBED AND SWORN TO BEFORE ME,

This \_\_\_\_\_ day of \_\_\_\_\_, 2024

NOTARY PUBLIC \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

## F. COVER LETTER WITH PROPOSAL

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### Section 1 Cover letter

#### 1.01 Required Statements

The proposal should contain a cover letter, signed by a principal of the candidate. The cover letter should contain the following statement:

The undersigned, whose title and position with the candidate are stated next to or beneath his or her signature, has the authority to submit this proposal (including this cover letter) on behalf of the candidate in response to the County of Onslow's Request for Proposals.

Unless otherwise clearly stated in this response to the RFP, our proposal accepts the terms and conditions stated in the RFP, including the description of services to be performed and the provisions of the contract to be signed.

The cover letter should contain one of the following two paragraphs A or B. If (i) the cover letter lacks both paragraph A and paragraph B, or (ii) the cover letter contains paragraph A but fails to comply with the instructions in the section of the RFP titled "Trade Secrets and Confidentiality," the County may treat everything it receives from the candidate as NOT trade secret or confidential, and the County may disclose to the public everything it receives from the candidate.

- A. With respect to all trade secrets that the candidate may submit to the County in connection with this proposal or the contract, if the contract is awarded to the candidate, the candidate shall comply with the section of the RFP titled "Trade Secrets and Confidentiality," including all of its subsections, including the subsection titled "Defense of County." The candidate acknowledges that the County will rely on the preceding sentence.

**-OR-**

- B. The candidate is not submitting any trade secrets to the County in connection with this proposal or the contract; if the contract is awarded to the candidate, the candidate will not submit any trade secrets to the County in connection with this proposal or the contract. The candidate acknowledges that the County will rely on the preceding sentence.

#### 1.02 Addendums

The cover letter should list the last addendum that the County issued for this RFP, with a statement such as *The undersigned candidate has read all the addendums issued by the County for this RFP, through and including Addendum No. \_\_\_\_.* In that blank the candidate should list the number of the last addendum.

## G. HOW TO SUBMIT A PROPOSAL

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### Section 1 How to Submit a Proposal

Candidates should submit their proposals in a sealed envelope. The envelope should be addressed for delivery to the Purchasing Division Head at the address shown below. Write the following prominently on the outside of the envelope:

**Onslow County Purchasing Department  
Attn: Christina Russell, Purchasing Division Head  
234 NW Corridor Blvd.  
Jacksonville, NC 28540**

Proposals are to be received no later than **August 29, 2024 by 2:00 PM.**

**In addition to one (1) original hardcopy, an electronic version, in a pdf format, shall be submitted to the email address below prior to the proposal due date which is August 29, 2024 no later than 2PM, EST.**

**Christina\_Russell@onslowcountync.gov**

### Section 2 Format

Firms must submit one original **and** one electronic version of their technical proposal (Proposal Part I) and one original **and** one electronic version of their cost proposal (Proposal Part II), to Christina Russell in a sealed envelope. Electronic versions can be emailed to Christina\_Russell@onslowcountync.gov prior to the deadline stated above.

### Section 3 Alternative Proposals

If you wish to submit a proposal that does not comply with the County's standards and expectations, consider submitting two proposals: a proposal that complies, plus a proposal that does not comply, so that your "non-compliant" version can be considered as an alternative if the County is interested. This will allow your compliant version to be considered.

### Section 4 State Treasurer's lists regarding Iran and Boycott of Israel

The following applies unless the candidate otherwise states in its proposal: the candidate affirms (by submitting a proposal) that (i) its name does not appear on the list of companies that are engaged in a boycott of Israel developed by the N. C. State Treasurer under N.C.G.S. 147-86.81(a)(1) or on a list created by the Treasurer pursuant to N.C.G.S. 147-86.58 as a company engaging in investment activities in Iran, and (ii) it has no reason to expect that its name will appear on either of those lists. Take notice that a contract between a company named on either list and the County may be void.

**Section 5 Proposal – Part II**

**Submit this sheet in a separate and sealed envelope**

**SUMMARY OF AUDIT COSTS SHEET**

1. Base Audit

Includes Personnel costs, travel, and on-site work \$ \_\_\_\_\_

2. Financial Statement Preparation

\$ \_\_\_\_\_

3. Extra Audit Service

\$ \_\_\_\_\_ per hour \$ \_\_\_\_\_

4. PFC Audit

\_\_\_\_\_ \$ \_\_\_\_\_

5. Other (explain)

\_\_\_\_\_ \$ \_\_\_\_\_

6. Other (explain)

\_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_

--- End of RFP ---