

Agenda Item # 19
Date 4/22/20

April 22, 2020

Fremont Tribune
Classified Section
Box 9
Fremont, NE 68026

Good Day!

Please publish the below notice two times in your newspaper for two consecutive weeks beginning the week of April 27, 2020.

NOTICE OF REQUEST FOR AUDIT PROPOSALS

Dodge County will receive proposals for audit services relating to all offices for a (4) four year annual audit contract, beginning with fiscal year 2020/2021 (July 1, 2020 thru June 30, 2025.) Specifications for the audit may be obtained from the Dodge County Clerk's Office (402)727-2767. Sealed proposals will be accepted until 4:00 P.M., May 29, 2020, at the office of the County Clerk, Courthouse Room 102, 435 North Park, Fremont, NE 68025-4977. Dodge County has the right to reject any or all of the proposals.

Greg Beam, Chairman
Finance Committee
Dodge County, NE

REQUEST FOR PROPOSALS (RFP)

RFP NUMBER: DODGE – 05-29-2020

DATE: 04/22/2020

Dodge County will receive proposals for audit services relating to all offices for a (4) four year annual audit contract, beginning with fiscal year 2020/2021 (July 1, 2020 thru June 30, 2025) Attached is information relating to minimum specifications of services, data to be included in the proposal, evaluation criteria and selected information relating to the County to be audited.

Sealed proposals will be accepted until 4:00 P.M., May 29, 2020, at the office of the County Clerk in the Dodge County Courthouse in Fremont, Nebraska. If mailed, the proposals should be mailed to:

Dodge County
% County Clerk
Courthouse, Room 102
435 North Park
Fremont, NE 68025-4977

Those submitting sealed proposals should indicate on the outside of the envelope in the lower left-hand corner that it is a sealed bid for RFP number "Dodge – 05-29-2020" below the name of the firm submitting the proposal.

Further information may be obtained from County Clerk Fred Mytty at 402-727-2767.

Greg Beam
Chairman, Finance Committee

I. SPECIFIC REQUIREMENTS

1. Dodge County reserves the right to reject any and all proposals received.
2. Only proposals received at the location described and in the time frame given will be considered.
3. Original and one copy of the enclosed agreement should be completed and manually signed by a partner of the firm submitting the proposal.
4. The audit should be conducted in accordance with generally accepted governmental auditing standards for financial and compliance audits.
5. The fees quoted in your proposal and included in the agreement will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.
6. The audit report should conform to any sample reports issued by the Auditor of Public Accounts and/or any existing AICPA Audit Guides, the requirements of OMB Circular A-133, and GASB Statements, Interpretations and Bulletins.
7. The audit report should include a management letter, if appropriate, which includes recommendations affecting the financial statements, internal control, accounting systems and legality of actions, and any other matter considered appropriate by the County.
8. The auditing firm will provide a meeting with the Finance Committee of the County Board to go over the draft of the audit before its final form.
9. Bound copies of the report, including the management letter, will be required to be typed and reproduced by the firm accepting the contract in a quantity sufficient to meet the needs of the County.
10. Copies of the audit report, including the management letter, shall be provided to the Auditor of Public Accounts in their required format.
11. The County is on a cash basis accounting and generally does not receive more than \$750,000 in federal funds at this time, until the flooding costs and federal reimbursements due to the flooding of 2019 and possibly the costs and reimbursements associated with Covid19, both having federal disaster declarations. Therefore, single audit is required.

II. DATA TO BE INCLUDED IN PROPOSAL

In order to simplify the review process and to obtain the maximum degree of comparability, it is requested that the proposals include the following items and be organized in a manner specified below.

A. Letter of Transmittal

A letter of transmittal briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved is permitted, but not required, if it is limited to not more than two pages. If a transmittal letter is presented, it should clearly set forth the local address of the office of the firm to be performing the work, the telephone number and the name of the contact person.

B. Table of Contents

Include a table of contents which identifies the material by section, page number and a reference to the following information requested to be contained in the proposal. If a transmittal letter is not included, please include on the table of contents the local address of the office to be performing the work, the telephone number and the name of the contact person.

C. Profile of Firm Proposing

1. State whether the firm is a local, national or international firm and a brief description of the size of the firm.
2. Describe the local office from which the work is to be performed.
 - a. Location of office.
 - b. Current size of the office.
 - c. The size of professional staff by level, such as partner, manager and supervisor, senior and other professional staff.
 - d. State the number of live permit holders in the office.
3. Any other information required to describe the office which will be performing the work.

D. Qualifications

1. Describe the recent local office auditing experience in similar types of audits to which the proposal relates. If appropriate, include regional experience in auditing similar types of entities. If desired it is permissible to include your five largest clients, which are not governmental clients.
2. Include resumes of all key professional members who will be assigned to the audit. Resumes should be included for all members of the audit team from the audit partner through at least the on-site in charge accountant. The resumes should include the amount of experience the individual has had in the auditing profession and should include a summary of similar projects on which the individual has worked and the professional education in governmental accounting and auditing.
3. A list of or the number of professionals in the office who are experienced in governmental auditing.
4. Availability of individuals within the firm, who are heavily involved in governmental auditing and reporting, with which the audit team may consult.

E. Scope of Services and Proposed Project Schedule

Briefly describe your understanding of the scope of services to be provided.

Indicate a proposed time schedule for completing the work, assuming the agreement will be issued on the May 27, 2015 Board meeting. This proposal should include the latest delivery date of the final report.

F. Fees and Compensation

Provide the following information:

1. Estimated total hours.
2. Estimated out-of-pocket expenses.
3. The hourly rate by staff classification.
4. The all-inclusive maximum fee and out-of-pocket expenses, which will not be exceeded.
5. The frequency and timing of your billing process.

III. EVALUATION CRITERIA

The proposal will be evaluated by Dodge County based upon the following two areas. Therefore, it is important that your proposal be responsive to the data requested.

FACTOR

1. Cost

Overall cost, including out-of-pocket expenses for performance of the audit.

2. Qualifications

- a. Organizational structure and size of the firm.
- b. Organizational structure and size of the office performing the work.
- c. Recent experience in similar type audits.
- d. Qualifications of the audit team and number of individuals experienced in governmental auditing.
- e. Individuals with whom the audit team may consult.
- f. Understanding of work and timetable to complete engagement.

IV. COUNTY PROFILE

A. GENERAL INFORMATION:

Population - 36,565 (2019)

Total Budget - \$49,626,723 (FY2020-2021)

Dodge County's expenditures are made at the County Clerk's office, after approval from the Board of Supervisors. The County uses an imprested account for the payment of claims. All expenditures, payroll and budgetary figures for the accounting process are computerized on a PC package, Asyst by Central Square Technologies, Atlanta, Georgia with the main documents being the check register, payroll register, and budget report. Data is entered on terminals.

Dodge County's receipts are computerized at the Treasurer's office. Fund accounting is handled by the accounting package with Terrascan, Lincoln, Nebraska.

**AGREEMENT BETWEEN
Dodge COUNTY
AND**

THIS AGREEMENT made and entered into this ____ day of _____ 2020, by and between Dodge County, hereinafter call "the County," and _____ hereinafter called "live permit holder."

WHEREAS, the county wishes to obtain the services of the live permit holder to perform the annual audit of the County required by Section 23-1608 R.R.S. 1943. for the years ending 06-30-2015, 06-30-2016, 06-30-2017 & 06-30-2018; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Section 23-1608 R.R.S. 1943.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. That the live permit holder will:
 - A. Provide auditors of various classifications and for the estimated hours as detailed in 2.A of this agreement.
 - B. Begin work on the audit engagement as specifically agreed upon with the County. (No notice of the audit shall be given prior to its commencement).
 - C. Perform all work in accordance with generally accepted auditing standards and Section 23-1698 R.R.S. 1943.

- D. Immediately inform the Auditor of Public Accounts and County Attorney if the audit discloses any irregularity in the collection or disbursement of public funds or in the abatement of taxes.
- E. Provide access and copies of the working papers to the Auditor of Public Accounts in their required format for the period of (4) four years after issuance of the audit report and to any appropriate federal agencies for the period of time specified in relevant agreements entered into by the County.

2. Conditions of Payment:

- A. It is understood that the fees for the services set forth on previous page shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- B. The live permit holder shall present an invoice for services in the following manner:

- C. Payment shall be made within ____ days of receipt of invoice.
- D. The total reimbursement shall not be for more than \$ _____ except as specifically agreed by the County and the live permit holder.

3. Termination of Agreement:

- A. The County may terminate this contract without notice if the live permit holder fails to perform the covenants or agreements contained herein.
- B. The live permit holder shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the County and live permit holder have executed this AGREEMENT as of the date indicate below:

LIVE PERMIT HOLDER

By _____

Title _____

Date _____

COUNTY

By _____

Title _____

Date _____

Nina Kavich CPA
1835 E. Military Avenue, Suite 123
Fremont, NE 68025

Rick Ortmeier CPA
1835 East Military #121
Suite #121
Fremont, NE 68025

Erickson & Brooks CPA
PO Box 1270
2195 North Broad St.
Fremont, NE 68026

Shaw, Hull & Navarrette
637 North Park Avenue
Fremont, NE 68025

Brune & Oelkers
451 2nd St.
Dodge, NE 68633

Marvin Jewell & Company
8215 Northwoods Dr., Suite 300
Lincoln, NE 68505

Gary J. Pavel
Certified Public Accountant
3310 Longview Court
Lincoln NE 68506

Hayes & Associates, L.L.C. of
Westroads Pointe
1015 N. 98th St., Suite 200
Omaha NE 68114

Bland & Assoc. CPA's
450 Regency Pkwy
Suite 120
Omaha NE 68114

Contryman Associates, P.C.
5807 Osborne Dr. West
PO Box 2026
Hastings NE 68902

Charlie Janssen
Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
PO Box 98917
Lincoln NE 68509-8917