

REQUEST FOR PROPOSALS



AUDITING SERVICES

January 14, 2022

Town of Clover
116 Bethel Street
Clover, SC 29710
803-222-9495
803-222-6955 fax
www.cloversc.org

PROJECT OVERVIEW

DATE: JANUARY 14, 2022

DESCRIPTION OF WORK: AUDITING SERVICES FOR TOWN OF CLOVER'S FINANCIAL STATEMENTS

WRITTEN QUESTION DEADLINE: JANUARY 28, 2022

BID DUE DATE/TIME: FEBRUARY 7, 2022, NOON

LOCATION: CLOVER TOWN HALL
116 BETHEL STREET
CLOVER, SC 29710

CONTACT PERSON: MARK BATES
803-222-9495

The Town of Clover reserves the right without prejudice to reject, in whole or in part, any and all proposals received, to waive all technicalities, or to negotiate any term(s) or provision(s) of such proposals. Such rejection, waiver, or negotiation shall be accomplished in any manner necessary to serve the best interest of the Town. It also reserves the right to be the sole judge of the suitability of any and all proposals for use by the Town.

The Town of Clover reserves the right to reject or otherwise disregard, in whole or in part, any ambiguous proposals or proposals which are uncertain as to terms, delivery, quantity or compliance with specifications.

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General Terms And Conditions

1. General Information

There is no expressed or implied obligation for the Town of Clover, South Carolina to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

During the evaluation process the Town of Clover reserves the right, where it may serve the Town's best interest, to request additional information or clarification from proposers, or to allow correction of errors or omissions.

Unless otherwise modified by the Town of Clover with an Addendum, the terms and conditions in this RFP shall prevail. The Town of Clover reserves the right to reject, in whole or part, any proposal that does not comply with such terms and conditions.

The Town of Clover reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the Request for Proposals, unless clearly and specifically noted in the proposal submitted and confirmed in any resulting contract between the Town of Clover and the firm selected.

2. Submissions And Withdrawal Of Proposals

Proposals are to be submitted in sealed envelopes, marked and addressed as directed in this RFP. Proposals submitted by fax **will not** be accepted for consideration.

Offerors mailing proposals should allow sufficient mail delivery period to insure timely receipt of their proposals by the Town of Clover. Any proposals received after the scheduled deadline on the closing date will be immediately disqualified.

If erasures or other changes appear on the document, the person signing the proposal must initial each erasure or change.

Proposals may be withdrawn by written request received from the Offeror prior to the submittal deadline.

3. Preparation Of Proposal

A. All proposals should be complete and carefully worded and must convey **all** of the information requested by the Town of Clover. If errors or exceptions are found in the Offeror's proposal, or if the proposal fails to conform to the requirements of the RFP, the Town will be the sole judge as to whether that variance is significant enough to reject the proposal.

B. Proposals should be prepared in a way that all data, materials, and documentation shall be available in a clear, concise form and reproducible upon request "at cost" for the Town's internal use. The Town reserves the right to reproduce proposals for internal use in the evaluation process.

- C. All proposals shall provide a concise description of Offeror's ability to satisfy the requirements of the RFP.
- D. Each copy of the proposal should be bound in a single volume where practical. All documentation submitted with the proposal should be bound in that single volume.
- E. The Offeror is solely responsible for all costs and expenses associated with the preparation of the proposal and of any supplementary presentation (including any oral presentation) requested by the Town.
- F. Proposals must be made in the official name of the individual, firm, or corporation under which the business is conducted (showing official business address) and must be signed in ink by a person duly authorized to legally bind the business entity submitting the proposal.
- G. Submittals shall be typewritten or computer generated. It shall include, but not limited to, addresses and primary contact's e-mail address of all firms that would participate in the proposed services. The type of organization of the Offeror, whether individual, partnership, corporation, or joint venture among any types of entities shall be stated. Any affiliations, parent-subsidiary relationships, and corporate identities must be fully disclosed and clearly explained.
- H. The Town prefers a single, qualified company or entity to be responsible for providing services described herein. Therefore, any one proposal submitted in response to this RFP by more than one business entity will be deemed a proposal for a joint venture between or among the companies so submitting **unless** the proposal clearly and unequivocally describes that only one firm proposes to act as principal and the other firms' contractual position is clearly defined. The companies submitting as a joint venture will be held jointly and severally responsible for the project in its entirety, and will not be permitted to limit their liability, individual or collective, to the Town. This provision may be waived if a solution is agreed upon whereby the Town will have a single source for contract complaints, problem resolution and responsibility.

4. Gratuities And Kickbacks

- A. It shall be unethical for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept, or agree to accept from another person a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore.
- B. It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor, or to hire any subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.
- C. Violation of this clause may result in contract termination.

5. Addenda/Changes

Any additions, deletions, modifications, or changes made to this RFP shall be processed through the Town's Administrator. Any deviations from this procedure may result in the disqualification of the proposal or the cancellation of any contract resulting from this RFP.

Requests for interpretation of this RFP and any questions concerning the RFP shall be made in writing, and addressed to the **Town of Clover, 116 Bethel Street, Clover, SC 29710. Questions may be transmitted by fax or email to mbates@cloversc.org, but it is the responsibility of the sender to confirm receipt by the Town.**

Responses to said requests shall be made at the discretion of the Town Administrator. When issued, such interpretations and answers to such questions will be in the form of an addendum to the RFP that will be transmitted to each firm to which these RFP documents have been issued. All such addenda shall become part of the RFP and each Offeror shall be bound by such addenda whether or not received by the Offeror.

6. Public Access To Procurement Information

Subject to the requirements of the Freedom of Information Act, commercial or financial information obtained in response to this RFP that is deemed privileged and confidential by the Offeror will not be disclosed. Such privileged and confidential information includes information that if disclosed, might cause harm to the competitive position of the Offeror supplying the information. All Offerors, therefore, must visibly mark as "**CONFIDENTIAL**" each specific part of their proposal that such Offerors consider to contain proprietary or other privileged information. Additionally, all Offerors shall be solely responsible for identifying as exempt from the Freedom of Information Act and for visibly marking as "**EXEMPT FROM FREEDOM OF INFORMATION ACT**" each specific part of their proposal which Offerors deem to be so exempt and shall further be solely responsible for any consequences that might be related to arise from the nondisclosure of any information that is subsequently determined not to have such exemption. *Do not mark the entire proposal as confidential or exempt from disclosure. Doing so will necessitate an independent determination of confidentiality by the Town pursuant to applicable law.* The Town of Clover hereby disclaims any responsibility for not disclosing information identified by any Offeror as exempt from the Freedom of Information Act; for any information that is disclosed as a result of Offeror's failure to mark it as "**CONFIDENTIAL**"; and for any results of independent verification of confidentiality necessitated by the marking of an entire proposal as confidential or exempt from disclosure.

7. Ownership Of Documents

All proposals and supporting materials (including all data, material, and documentation originated and prepared for the Town pursuant to this RFP including correspondence relating to this RFP) shall, upon delivery to the Town, become the property of the Town of Clover.

8. Selection Process

- A. A selection team comprised of the Town Administrator and Town Treasurer will review and analyze all submittals and provide a recommended rating of the firm proposals received. The selection shall be made by the Town Council in order of their preference, based on the criteria included in this RFP and consideration of the selection team's recommended rating.
- B. The Town of Clover may request oral presentations or discussions with any or all Offerors for the purpose of clarification or to amplify the material presented in any part of the proposal. However, Offerors are cautioned that this provision is not mandatory;

therefore, all proposal sections, both cost and technical, should be complete and concise and reflect the most favorable terms available from the offeror.

If the Town determines that interviews are necessary to make the selection, they will be scheduled with the Offerors and held at the Clover Town Council Chambers, 120 Bethel Street, Clover, SC, 29710, or via Zoom meeting. The cost of such presentations shall be borne solely by the Offeror.

- C. Any or all submittals may be rejected in whole or in part as may be specified in this RFP, when it is in the best interest of the Town.
- D. During the review process, the Town may request additional financial information from all Offerors.

9. Award

Award shall be made by the Town Council to the responsible offeror whose proposal is determined to be the most advantageous to the Town of Clover, taking into consideration the evaluation factors set forth in this RFP.

10. Notice Of Award Of Contract

- A. A written Notice of Award of Contract will notify the successful offeror of acceptance of its proposal. The successful offeror shall not undertake any work, and the Town will not be responsible for payment of any work whatsoever undertaken by the successful offeror prior to issuance of the Notice to Proceed.
- B. The successful offeror shall be required to execute a formal contract before work can proceed.

11. Notice To Proceed

A Notice to Proceed will be issued only after the successful offeror has executed the contract and has submitted acceptable Insurance Certificate(s) and Endorsement(s) and Performance and Payment Bonds, if applicable, as well as other submittals specified herein as required to be delivered before the Notice to Proceed is issued.

The successful offeror shall not deliver any equipment to the work site or commence work until it has received a written Notice to Proceed from the Town.

12. State And Local Taxes

- A. **Except as otherwise provided, contract prices shall include all applicable state and local taxes.**
- B. If applicable, two percent (2%) income tax withholding shall be withheld from each and every payment pursuant to Sections 12-8-540 and 12-8-550 of the *South Carolina Code of Laws* (1976, as amended) for certain out-of-state contractors, and such sums will be paid over to the South Carolina Department of Revenue and Taxation (the "SCDRT"). When and if the Town receives and executed SCDRT Form I-312, Nonresident Taxpayer Registration Affidavit – Income Tax Withholding, such withholding shall cease.

- C. Contractor shall calculate that portion of the contract that is subject to the six percent (6%) South Carolina sales and/or use tax, which amount shall be itemized and shown on all invoices, and shall be paid to the SCDRT by contractor. If contractor is a non-South Carolina Company, the Town will withhold said amount from all invoices and remit payment to SCDRT, unless contractor furnishes the Town with a valid South Carolina Use Tax Registration Certificate Number.
- D. Contractor shall indemnify and hold harmless the Town for any loss, cost, or expense incurred by, levied upon or billed to the Town as a result of contractor's failure to pay any tax of any type due in connection with this Agreement.

13. Permits And Licenses

- A. Permits shall be acquired and paid for by the successful offeror (i.e. said cost should be included in the proposal price).
- B. If required prior to execution of a contract, the successful offeror will be required to provide a copy of its current applicable contractor's license issued by the State of South Carolina and the County of York on all proposals, including those subcontractors subject to licensing which may be required on the proposal form.
- C. Both offerors and subcontractors are responsible at all times for obtaining applicable licenses to include but not limited to appropriate **business licenses**. Contractor's license number, person's name, business name, driver's license number, and Tax ID number must be shown on all required licenses.

14. Offeror Representations

By submitting a proposal, each offeror represents that:

- A. The offeror has read and understands this RFP (including all specifications and attachments) and that his proposal is made in accordance therewith.
- B. The offeror has reviewed the RFP, has become familiar with the local conditions under which the work is to be performed, and has correlated personal observations with requirements of the proposal.
- C. The proposal is based on the terms, materials, systems and equipment required by this RFP, without variance.
- D. The offeror is qualified to provide the services and equipment required under this RFP and, if awarded the contract, will do so in a professional, timely manner using successful offeror's best skill and attention.
- E. The offeror has fully acquainted itself with conditions relating to the scope and restrictions attending the execution of the services under the conditions of the RFP.

The failure or omission of the offeror to acquaint itself with existing conditions shall in no way relieve it of any obligation with respect to the proposal submitted by the offeror or to any contract arising out of this RFP.

15. Material And Workmanship

- A. If equipment, materials and supplies are to be a part of the service provided, all equipment, materials, and supplies incorporated in the work covered by the RFP and provided by the successful offeror are to be new and of the most suitable grade for the purpose intended. When requested, the successful offeror shall furnish to the Town for approval the name of the manufacturer, the model number, and other identifying data and information respecting the performance, capacity, nature, and rating of the machinery and mechanical and other equipment which the successful offeror contemplates incorporating in the work. Machinery, equipment, material and supplies installed and used without the required prior approval shall be at risk of subsequent rejection.
- B. By signing its proposal, the successful offeror will be deemed to have represented that its staff is knowledgeable about and experienced in performing the work required in this RFP and warrants that it will use best skill and attention to provide the above described work in a professional, timely manner.
- C. The Town may, in writing, require that the successful offeror remove from the work any employee the Town deems incompetent, careless or otherwise objectionable.

16. Independent Contractors

Offeror is an independent contractor and shall not be deemed the agent or employee of the Town of Clover for any purpose whatsoever.

17. Subcontractors

- A. If any subcontractors will be used for this project, the successful offeror shall provide the Town a list of names of any of the intended subcontractors, the subcontractor's license number(s), and a description of the work to be done by each subcontractor, if requested. Subcontractors are required to be fully licensed.
- B. The successful offeror shall not substitute other subcontractors without the written consent of the Town.
- C. The successful offeror shall be responsible for all services performed by a subcontractor as though they had been performed by the successful offeror. Responsibilities include, but are not limited to, compliance with applicable licensing regulations.
- D. If at any time the Town determines that any subcontractor is incompetent or undesirable, the Town shall notify the successful offeror accordingly, and the successful offeror shall take immediate steps for cancellation of the subcontract and replacement.
- E. Nothing contained in any contract resulting from this RFP shall create any contractual relationship between any subcontractor and the Town of Clover.
- F. It shall be the successful offeror's responsibility to ensure that all terms required in any resulting contract from this RFP is incorporated into all subcontracts.

18. Other Contracts

The Town of Clover may undertake or award other contracts for additional work such as Agreed Upon Procedures for a sample selection of Town Business License fee computations or Town Hospitality Tax monthly/annual tax remittances. The Town may elect to complete

portions of the other work included in this proposal using its own forces or through other contracts, and the successful offeror shall fully cooperate with such other work contractors and Town of Clover employees and carefully fit its own work to such work as may be directed by the Town. The successful offeror shall not commit or permit any act by its forces or subcontractors that will interfere with the performance of work by any other contractor or by Town of Clover employees.

19. Insurance Requirements

The successful offeror, at his own expense, shall keep in force and at all times maintain during the term of any contract resulting from this RFP the insurance requirements outlined in this RFP.

The successful offeror shall provide acceptable Insurance Certificate(s) and Endorsement(s) to the Town no later than the execution of any contract resulting from this RFP. The Town reserves the right to receive any additional documentation or information verifying insurance coverage as the Town deems necessary. The Town may contact the successful offeror's insurance agent(s) or carrier(s) directly concerning any insurance issues.

The Town of Clover must be advised immediately of any changes in required coverage(s).

Indemnification

Except for expenses or liabilities arising from the negligence of the Town, the offeror hereby expressly agrees to indemnify and hold the Town of Clover harmless against any and all expenses and liabilities arising out of performance or default of any resulting contract as follows:

The offeror expressly agrees to the extent that there is a casual relationship between its negligent, reckless or intentionally wrongful action or inaction, or the negligent, reckless or intentionally wrongful action or inaction of any of its employees or any person, firm or corporation directly or indirectly employed by the offeror, and any damage, liability, injury, loss or expense (whether in connection with bodily injury or death or property damage or loss) that is suffered by the Town and its employees or any member of the public, to indemnify and save the Town and its employees harmless against any and all liabilities, penalties, demands, claims, lawsuits, losses, damages, costs, and expenses arising out of the performance or default of any resulting contract from this RFP. Such costs are to include defense, settlement and reasonable attorneys' fees incurred by the Town or its employees. This promise to indemnify shall include bodily injuries or death occurring to offeror's employees and any person directly or indirectly employed by the offeror (including without limitation any employee of any subcontractor), the Town's employees, the employees of any other independent contractors, or occurring to any member of the public. When the Town submits notice, offeror shall promptly defend any aforementioned action. This obligation shall survive the suspension or termination of this Agreement. The limits of insurance coverage required herein shall not serve to limit this indemnity obligation. The recovery of costs and fees shall extend to those incurred in the enforcement of this indemnity.

20. Suspension Of Work

The Town may order the successful offeror in writing to suspend, delay, or interrupt all or any part of the work for such period of time as the Town may determine to be appropriate for the convenience of the Town of Clover, or for noncompliance with the contract requirements.

21. Termination For Convenience Of The Town of Clover

The Town of Clover by written notice may terminate any contract resulting from this RFP, in whole or in part, when it is in the best interest of the Town of Clover, or for noncompliance with the contract requirements.

22. Contractor Use Of Site And Premises

A. Successful offeror shall cooperate with and accommodate related work performed by the Town, or any work performed under separate contract by another contractor or subcontractor, on site during the contract period. It shall be the successful offeror's responsibility to coordinate its work on site.

B. All work shall be coordinated through the Town's authorized representative.

23. Non-Discrimination

The contractor shall not discriminate against any individuals based upon age, sex, race, disability or religion and shall abide by the requirements contained in Federal Executive Order Number 11246, as amended, including specifically the provisions of the equal opportunity clause.

24. Drug-Free Workplace

Contractor shall comply with the South Carolina Drug-Free Workplace Act, Section 44-107-10 et seq., South Carolina Code of Laws (1796, as amended).

25. Compliance With Legal Requirements

All applicable Federal, State and Local laws, ordinances, and rules and regulations of any authorities (including but not limited to any laws, ordinances or regulations relating to the S.C. Department of Revenue or the S.C. Board of General and Mechanical Contractors) shall be binding upon the successful offeror throughout the pendency of this project. The successful offeror shall be responsible for compliance with any such law, ordinance, rule or regulation, and shall hold the Town harmless and indemnify same in the event of non-compliance.

26. Incorporation By Reference

The contents of this RFP, including all drawings, attachments, specifications, and any addenda, will become part of the contract for this project.

27. Rejection Of Proposals

The Town of Clover reserves the right without prejudice to reject, in whole or in part, any and all proposals received, to waive all technicalities, or to negotiate any term(s) or provision(s) of such proposals. Such rejection, waiver, or negotiation shall be accomplished in any manner necessary to serve the best interest of the Town. It also reserves the right to be the sole judge of the suitability of any and all proposals for use by the Town.

The Town of Clover reserves the right to reject or otherwise disregard, in whole or in part, any ambiguous proposals or proposals which are uncertain as to terms, delivery, quantity or compliance with specifications.

Special Instructions, Terms and Conditions

1. General Description of Services

The Town of Clover is seeking proposals from qualified Certified Public Accountants (CPA) to audit the Town's financial and accounting system. The audits will be for Fiscal Years Ending (FYE) June 30, 2022, with option for each of the three subsequent fiscal years. The audit must be performed in accordance with appropriate auditing standards and include audit procedures to ensure that appropriate laws and regulations have been complied with during the fiscal year.

2. Proposal Submittal Deadline

Proposals are due no later than 12:00 PM (noon), Monday, February 7, 2022, after which time the names of all respondents will be publicly identified. No other information will be disclosed at that time. Bidders are invited to attend the opening of this proposal at the time stated above.

3. Written Questions Deadline

The last date and time for submittal of written questions shall be no later than 3:00 PM, Friday, January 28, 2022.

4. Solicitation Availability

Solicitation documents are available at Clover Town Hall or on the Town of Clover website (www.cloversc.org).

5. Proposal Selection/Evaluation Criteria

The Town Council will award a contract to the responsible bidder whose offer conforms to the requirements of the Request for Proposals (RFP) and provides the Town with the most advantageous proposal (best value), with S.C. Municipal government client experience, references, staff experience & tenure, price and other factors being considered. The objective of the contract is to obtain high-quality audit and consulting services at a reasonable fee.

General selection of a qualified Certified Public Accountant (CPA) firm for municipal auditing services is an important and complex task. The Town's selection committee will exercise both objective and subjective rationale in the selection process in order to recommend the most responsive and responsible Offerer.

The selection committee will evaluate the proposals promptly after the proposal due date. At its option, the Town of Clover may communicate with any or all Offerer's for the purpose of clarification of material presented in any part of the Offerer's proposal. In no way should such communication mean that contract discussion or negotiations are underway nor should it be interpreted that the Offerer is the most favorable. Offerers are cautioned that this practice is optional; therefore, all proposals should be complete, comprehensive and concise and should reflect the Offerer's most favorable terms, including S.C. municipal government experience, staff experience & tenure, government client references and price.

The intent of the Town is to award a contract and this will be accomplished on the basis of its sole judgment based upon the quality of proposals received. Contract award may be to other than the lower price offer.

6. Submittal Format

Offerer must submit an **original plus an electronic copy** (via e-mail to mbates@cloversc.org) of their proposal. The Town does not desire a voluminous proposal, but a quality proposal. The Town does not desire an exorbitant proposal in terms of artwork, charts, graphs, etc. While it is recognized that there are a variety of formats used by CPA firms in providing proposals, a fair evaluation of proposals requires that responses be consistent in format. Accordingly, Clover asks the Offerer to follow the format described in the following subsections:

- A. Title Page. Show the name of the Offerer's firm, address, telephone number, name of contact person, email of contact person and date.
- B. Table of Contents. Include a clear identification of the material by section and by page number.
- C. Letter of Transmittal.
 1. Briefly state the Offerer's understanding of the work to be done, the objective of the engagement, the approach or methodology that will be taken and make a positive commitment to perform the work within the time quoted in the proposal.

2. State the all-inclusive fee (including all out-of-pocket expenses) for the audit and include a budget narrative itemizing your fee, travel expenses, lodging, etc. State your billing requirements and hourly rate for professional and administrative staff, if appropriate. State your per diem rate for additional presentations, if any become necessary.
3. State the names of the persons who will be authorized to represent the Offerer. Include their titles, addresses, e-mail address and telephone numbers.
4. State that the person signing the letter will be authorized to bind the Offerer.

D. Qualifications of the Firm.

1. Give a description of the firm and its relevant prior experience, including the last three (3) engagements of this type, the dates completed and contact information.
2. Provide a client list of municipalities with a similar budget size.
3. State whether the firm is local, national or international.
4. List staffing and project organization, specifying those individuals who will be assigned to work on the project.
5. Give a description of the credentials, tenure with the firm, and the experience of the personnel assigned to the engagement.
6. State examples of similar work prepared for other clients.

E. Mandatory Criteria.

1. Affirm that the Offerer is a properly licensed certified public accounting firm in the state of South Carolina, or is a non-resident properly registered. If a non-resident, affirm that the firm will become properly licensed prior to commencing to work.
2. Affirm that the Offerer meets the independent standards of the AICPA and the South Carolina Board of Accounting.
3. Affirm that the Offerer is knowledgeable of the requirements for compliance for the Certificate of Achievement for Excellence in Financial Reporting from GFOA and has experience with this process.

- F. Offerer's Approach to the Examination. Submit a work plan to accomplish the work defined under Scope of Work in this RFP. The work plan should include the use of on-line workpaper request & tracking, time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named. The planned

use of specialists should be specified. The following information should be included:

1. Explain how you would propose to use Town personnel to assist you during the audit and indicate the approximate time requirement.
2. Comment on your firm's ability and techniques in providing constructive suggestions for improving the Town's internal accounting controls and administrative procedures.
3. Estimate the hours associated with your work plan. Also estimate the percentage of this work that will be performed in the interim.

G. Financial Audit.

1. State whether the examination will be made in accordance with Generally Accepted Accounting Principles.
2. State that the primary purpose of the examination, unless it is otherwise intended, is to express an opinion on the individual, combining and combined financial statements, and that such an examination is subject to the inherent risks that errors or irregularities may not be detected. State that as conditions are discovered, which may lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly notify the Town Administrator and/or Town Treasurer. Finally, state that no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.
3. State that in accordance with the auditing standards of the cognizant federal agency or in accordance with other applicable standards, the Offerer will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

- H. Compensation. State the total hours and hourly rate required by staff classification and the resulting **all-inclusive maximum fee** including out-of-pocket expenses for which the represented work will be done. A separate all-inclusive fee must be stated for each of the four (4) years.

Also, include your firm's rates for all applicable classifications of professional and administrative personnel. This information is requested since the Town may request additional consulting services to be provided. Describe the method you would use in charging for any special request, report (such as Single Audit, if required) or broadening the scope, i.e. how such a request would be handled, rates, etc. Project a maximum annual percentage of increase in these rates, which can be expected for the next three (3) fiscal years.

- I. Additional Data. Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this section. The Offerer's general information publications, such as directories, or client lists, should not be included. The Town does not desire a voluminous proposal in terms of artwork, charts, graphs, etc., but rather a quality proposal. If there is no additional information to present, state, "There is no additional information we wish to present."
- J. Other Considerations. Attached Appendix A: Other Considerations.

7. Scope of Work

- A. Contract Period. The Contract for Auditing Services will be for one year beginning with Fiscal Year Ending June 30, 2022, and shall provide an option to the Town of Clover to continue audit services for each of the three (3) subsequent years at the Town's sole discretion. The Scope of the Work includes requirements for conducting the audit and reporting on the comprehensive annual financial report and financial advice and consultation on matters throughout the year that would significantly affect the Annual Report and/or compliance with new or changes in the accounting procedures.
- B. Work.
 1. Single Audits. Single Audits, when necessary, will cover all funds and account groups of the Town of Clover and will be conducted in accordance with Generally Accepted Accounting Principles as adopted by the Governmental Accounting Standards Board (GASB). Since Town of Clover is a recipient of American Recovery Act funds in 2022, a Single Audits will be required in the 6/30/2022 year-end. The examination will conform with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. With respect to state and federal grants received by the Town, the examination shall be made in compliance with the laws of the State of South Carolina and the requirements of all granting agencies.
 2. Annual Comprehensive Financial Reports. The Town expects the selected auditing firm to issue an opinion on the individual, combining and combined Town financial statements. The Town also expects the Auditor to audit source documents leading to the financial statements and prepare the Statement of Cash Flows; Combined Balance Sheet; Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types; Combined Statement of Revenues, Expenditures and Changed in Bund Balance – All Proprietary Fund Types and Similar Trust Funds;

and Combined Statements in Financial Position – All Proprietary Fund Types and Similar Trust Funds of the Town of Clover and its combining and individual fund financial statements. The Town also expects the Auditor to assist in preparing notes to the financial statements, assist client with disclosure requirements and prepare supplemental schedules as required, including the Schedule of Fines, Assessments and Surcharges in accordance with Section 14-1-208(E) of the SC Code of Laws. The Town expects the Auditor will provide the Town technical advice and recommendations as to current statement requirements and the Town's compliance with such. All work shall be performed in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

3. Accounting Services. Continuing compliance with GASB and implementation of any future GASB requirements that arise in the contract year(s). This includes advising the Town as needed in the preparation of the Introductory Section, the Financial Sections' Management Discussion and Analysis and the Statistical Section.
4. Assistance/information required by the Town of Clover.
5. Project schedule.
6. Bond Related Services. The fees will be separately negotiated with the firm selected to conduct the annual audit work.
7. In addition to the normal performance of providing a complete financial and compliance audit, the Auditor shall provide the opening entries for each fiscal year after completion of the audit; shall work with the Town Administrator, Town Treasurer, and staff to provide assistance as needed to correct audit findings or to satisfy the auditor's recommendations; and shall be available to provide ongoing assistance needed by the Town Treasurer and staff to assure proper accounting methods are being followed. The additional technical support service stated herein shall not exceed twelve man-hours per fiscal year audited and shall be included as part of the all-inclusive fee stated on the proposal.

C. Assistance Available to the Auditor from Town of Clover Staff.

The Town of Clover staff will provide the following schedules and/or assistance:

1. Assist in preparing and/or mailing confirmation letters for bank accounts, receivables, payables, etc. at the direction of the auditor.

2. Reconciliation of all balance sheet accounts to supporting detail, including Cash and Investments, Utility Receivables, Miscellaneous Receivables, Trade Payables, Interfund Transfers / Payables, Bond Payables, etc.
3. Detailed schedule of Operating Expenses
4. Schedule of Debt Service Coverage
5. Fixed Asset schedules, including additions, deletions, depreciation schedules and a summary report to be utilized for the Audit Report.
6. Detailed schedules of all year-end inventories
7. Transaction listings will be provided for all accounts requested.
8. Staff will be available to pull cancelled checks, voucher packages and other documents as required.
9. Unaudited Financial Information
10. The Finance staff will serve as a liaison for gathering information from other departments, such as Public Works, Police Department and Fire Department.
11. The Town will provide the Auditor with reasonable with access to Wi-Fi, a telephone, copier and FAX.

The Auditor should identify other assistance required by the Town of Clover staff.

D. Contract Deliverables (Reports and Presentations)

Products required from the Auditor include, but are not limited to:

1. *Draft Report.* Prior to submission of the completed audit report, the Auditor's staff will be required to review a draft of the proposed audit report(s) with the Town Treasurer and Town Administrator.
2. *Final Audit Document.* The final report is expected to meet the established criteria for award of GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Auditor must submit fifteen (15) bound copies and one (1) unbound copy and one Adobe Acrobat version (with opinion letter included to be posted on our website) of the Audit Document to:
Mr. Mark Bates
Town Treasurer
116 Bethel Street
PO Box 1060
Clover, SC 29710
3. *Working Papers.* Opinions, notes and working papers supporting the examination are essential and shall be preserved and maintained for a period of at least three (3) years. Furthermore, the working papers must be readily available for examination by authorized representatives of federal agencies and the Town of Clover. Additionally, the Auditor must make all working papers physically available at the audit site without charge to the Auditor who audits the subsequent year.

4. *Draft Management Letter.* As with the Audit Report, Management Letter items must be discussed with the Town Treasurer and Town Administrator. See the paragraph below regarding the essentials of the Management Letter.
5. *Management Letter.* A Management Letter shall be prepared by the Auditor in letter form to include findings, observations, opinions, comments or recommendations with regard to systems of internal control, accounting systems, compliance with federal, state and local laws, rules and regulations or any other material that may come to the attention of the Auditor during the course of the examination. Such findings, observations, opinions, comments or recommendations shall not be construed as special or additional studies, but shall be limited to those usually associated with such an examination. The Management Letter shall be submitted within 120 days from the close of the Town's fiscal year. The letter report must also include specific statements indicating whether conditions noted in prior Auditor's comments have been corrected or still exist.
6. *Report Presentation to Town Council.* The Auditor shall be required to present the final Audit Document to the Mayor and Town Council. The Presentation will be made at a regularly scheduled Council meeting which is held on the second Monday evening of each month. The Auditor shall ensure that the following information is provided:
 - a. The Auditor's responsibility under generally accepted auditing standards
 - b. Significant accounting policies
 - c. Management judgments and accounting estimates
 - d. Significant audit adjustments
 - e. Other information in documents containing audited financial statements
 - f. Disagreements with management
 - g. Management consultation with other accountants
 - h. Major issues discussed with management prior to retention
 - i. Difficulties encountered in performing the audit
7. *Other Miscellaneous Products and Reports.* When auditing consulting services are ordered, reporting requirements will be determined based upon the nature of the service rendered.

8. Description of Town

- A. The Auditor's principal contact with the Town will be Mark Bates, Town Treasurer, who will coordinate the assistance to be provided by the Town to the Auditor. An organization chart can be provided. The Town of Clover serves approximately 6,700 residents. The Town's fiscal year begins July 1 and ends June 30. The Town has 58 full time employees.
- B. The Town provides the following services to its citizens:

Police	Fire	Municipal Court
--------	------	-----------------

- | | | |
|----------------------|-----------------------|-----------------|
| Recreation | Water/Sewer | Special Events |
| Planning/Zoning | Building Codes | Hospitality Tax |
| Nuisance Enforcement | Street and Sanitation | |
- C. Fund Structure. The Town uses the following fund types in its financial reporting:

Fund Type/Account Group	Number of Individual Funds	Number of Legally Adopted Annual Budgets
General Fund	1	1
Enterprise Fund (Water/Sewer)	1	1
Special Revenue Funds	5	1
Debt Service Fund	1	1
Capital Projects Funds		
General Fixed Assets		

9. Time Requirements

A. Schedule for Audits

1. Interim work shall be completed by the Auditor as their schedule permits
2. Auditor shall provide the Town of Clover a list of all additional schedules to be prepared by Town by July 31.
3. The Auditor shall complete field work by October 31.
4. Draft Report is requested to be submitted for review before Thanksgiving.
5. Final Audit Document is due by December 18.
6. Presentation to Council is due at the regular January meeting (2nd Monday evening of the month).

10. Contact Person

For additional information regarding this RFP:

Mark Bates, Town Treasurer
803-222-9495
Mbates@cloversc.org

Contact with persons other than those listed shall be grounds for elimination from the procurement process unless you are permitted to do so by the above contacts.

Appendix A: Other Considerations

BUSINESS LICENSE:

The Offeror is not required to have a valid business license to submit a Proposal. However, Offerors must possess a valid Business License for business undertaken within the corporate limits of the Town of Clover.

Does your business have a valid **Town of Clover** Business License?

Yes No If yes, list the number _____. Contact (803) 222-9495 with any questions.

MINORITY/WOMEN-OWNED ENTERPRISE:

Are you a Minority or Woman-Owned business? Yes No

If so, are you certified? Yes No

If you are certified, you must furnish a copy of your certificate with your submittal.

NON-COLLUSION OATH

COUNTY OF: _____

STATE OF: _____

Before me, the Undersigned, a Notary Public, for and in the County and State aforesaid, personally appeared _____ and made oath that the Offeror herein, his agents, servants, and/or employees, to the best of his knowledge and belief, have not in any way colluded with anyone for and on behalf of the Offeror, or themselves, to obtain information that would give the Offeror an unfair advantage over others, nor have they colluded with anyone for and on behalf of the Offeror, or themselves, to gain any favoritism in the award of the contract herein.

SWORN TO BEFORE ME THIS
_____ DAY OF _____, 2022

Authorized Signature for Offeror

Please print Offeror's name and address:

NOTARY PUBLIC FOR THE
STATE OF _____

My Commission Expires: _____

Print Name: _____

Address: _____

(Note: Notary seal required for foreign Offeror.)