

**KING WILLIAM COUNTY, VIRGINIA
REQUEST FOR PROPOSALS
RFP 25-0001
AUDIT SERVICES**

Issue Date: February 24,2025

Issuing Agency & Address: King William County, Virginia
180 Horse Landing Road
King William, Virginia 23086

Location of Work: 180 Horse Landing Road
King William, Virginia 23086

All inquiries for information should be directed to:

Cathy Stevens, Fiscal Specialist
Cathy.stevens@kwc.gov

Four (4) copies of the sealed proposal for furnishing the services described herein will be received by 4:00 p.m. local time on **April 18, 2025**. Proposals not received by the Finance Department by this date and time will be deemed undelivered and not accepted. "**RFP 25-0001 Sealed Proposal-Audit Services**" should be noted on the outside of all submissions. Proposals shall not be accepted via fax or email. **Proposals must reach the following address by the deadline stated or through eVA.**

**King William County, Virginia - Finance
Department, 180 Horse Landing Road #4, King
William, VA 23086**

Electronic Sealed Proposals:

Bids may be submitted electronically online via eVA using the Bidder's established eVA Supplier Account. The entire bid response including any / all attachments and any / all addenda must be submitted electronically in eVA no later than the closing date and time stated on the electronic solicitation posting. To learn how to submit an online bid in eVA please refer to the online supplier training page at: <https://eva.virginia.gov/supplier-training-materials.html>
The link to the video "Viewing and Responding to Solicitations" can be found on the Supplier Training Materials page at: <https://www.youtube.com/watch?v=KSxcAkOekW0>
It is the responsibility of the Bidder to ensure the bid and all required attachments are properly completed, readable and uploaded to eVA by the date and time deadline stated on the electronic solicitation posting. Bidders should allow sufficient time to account for any technical difficulties they may encounter during online submission or uploading of documents. In the event of technical difficulties, suppliers should contact eVA Customer Care at 1-866-289-7367 or via email at eVACustomerCare@DGS.Virginia.gov.

Nothing herein is intended to exclude any responsible firm or in any way restrain or restrict competition. On the contrary, all responsible firms are encouraged to submit proposals. King William County, Virginia reserves the right to accept or reject any or all proposals submitted.

In compliance with this Request for Proposals (RFP), which includes all provisions and appendices attached and referenced herein, and subject to all the terms and conditions set forth herein, the undersigned offers and agrees to furnish the services described in the RFP. It is understood that this proposal and the scope of services may be modified, by mutual agreement in subsequent negotiations.

Name And Address of Offeror:

_____	Date: _____
_____	By _____
_____	Typed Name: _____
_____ .Zip: _____	Title: _____
FEIN/SSN # _____	Telephone No. _____

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eVA Vendor Registration: The bidder or offeror shall be a registered vendor in eVA. See the attached **eVA Vendor Registration Requirements**.

I. BACKGROUND

King William County, Virginia (**the "County"**) is a rural county located 35 miles northeast of downtown Richmond. The County population, as of 2024, is estimated at 19,030. The County is the only one in the Commonwealth of Virginia in which an incorporated town within county limits maintains an independent school system. In this regard, only certain local revenues and the applicable share of general property taxes generated specifically within the County are transferred monthly to the School Fund. Failure to accurately transfer these funds could create an obligation to the town. The County has used the Edmunds Software since 2021, incorporating the departments of Finance, Treasurer, Commissioner of Revenue, Building, Social Services and School Board. Information about King William County's Split Levy can be found on our website. [King William County Split Levy](#) | [King William County, VA {kwc.gov}](#)

II. GENERAL INFORMATION

- A. The County is now accepting competitive sealed proposals from public accounting firms whose principal officers are certified public accountants licensed by the Commonwealth of Virginia to complete an annual audit of all accounts and records, including all accounts and records of the constitutional officers, and the resulting Comprehensive Annual Financial Report as described in the Scope of Work in Part III below (**the "Services"**).
- 8. It is the County's intent that this RFP permit full and open competition for the Services. It shall be the Vendors' responsibility to advise the Director of Financial Services in writing if any language, requirement, specification, etc., or any combination thereof, inadvertently restricts full and open competition for the Services. Such notification must be received no later than the date set for questions and clarifications.
- C. The contract resulting from this RFP may be renewed annually (not to exceed four renewals) upon written approval of both the County and the Auditor.
- D. The County and the Auditor may agree in writing to modify the scope of the contract. Any increase or decrease in the price of the contract resulting from such modification shall be agreed to by both parties as part of their written agreement to modify the scope of the original contract.
- E. Potential offerors needing special assistance under the Americans with Disabilities Act shall contact Cathy Stevens, Financial Specialist, on or before April 4, 2025, at cathy.stevens@kwc.gov. Every reasonable effort will be made to allow every qualified vendor to participate in the competitive process.
- F. Questions will be accepted in writing or by email through the end of the business day Wednesday, April 4, 2025. Written responses in the form of an addendum will be posted on eVA and on the County's website by the end of the business day April 4, 2025.
- G. Each proposal must offer a comprehensive and complete solution addressing the criteria for each item proposed or necessary for completion of the Services. The Auditor must have experience with similar scope services and have a proven ability to perform the Services proposed as outlined below.
- H. Offerors may access the County's FY2024 CAFR online at [Financial Reporting](#) | [King William County, VA {kwc.gov}](#)

III. SCOPE OF WORK

- A. The Auditor shall complete an annual audit of all accounts and records, including all accounts and records of the County's constitutional officers, resulting in a Comprehensive Annual Financial Report in accordance with the Specifications for Audits of Counties, Cities and Towns, revised July 2024 by the Commonwealth of Virginia, Auditor of Public Accounts.
- B. The Auditor shall determine whether the County's financial statements fairly represent the financial position and that its financial operation is in accordance with the modified accrual basis of accounting, as required by the Commonwealth of Virginia.
- C. The Auditor shall determine whether the County has sufficient internal controls in order to operate efficiently within all Federal, State and local regulations.
- D. The Auditor shall promptly notify the Director of Financial Services if significant or unusual problems are encountered, such as inadequate documentation, excessively high rates of error in audit tests or fraud or misappropriation, which could require the firm to greatly expand the scope to effectively complete an audit.
- E. The Auditor shall complete all field work prior to November 1 of each year and deliver a draft copy to the Finance Department no later than November 15 after the close of the fiscal year.
- F. The Audit Manager will be available, throughout the contract period, to respond to staff questions or requests for additional information/education. It will be required that the Audit Manager have both pre and post audit meetings with the County, the County's Constitutional officers, and the County's school division.

IV. EXPERIENCE AND QUALIFICATIONS

Auditors should include the following information in their proposal:

- 1. Experience of the firm in providing professional accounting services to state and local clients subject to Government Auditing Standard (Yellow Book) and OMB Circular A-133 (Single Audit).
- 2. Experience of the firm in providing consultant support to local governments and financial reporting and internal controls assessments.
- 3. Experience of the firm in providing public accounting, auditing and tax services to various local governments in Virginia.
- 4. Experience of the firm in managing the audit process and / or preparation of annual financial report for local governments.
- 5. Experience of the firm in conducting peer review for the American Institute of Certified Public Accountants emphasis on reviewing firms who performs audits under Government Auditing Standards and OMB A-133.
- 6. Experience of the firm in performing technical reviews for CCH related to Audits of State and Local Government with Single Audit (Single Audit).
- 7. Knowledge and experience of the firm of Risk Assessment Standard (SAS No.104-111 as codified).

8. Qualifications supported through appropriate professional certifications: Certified Public Accountant, or Certified Internal Auditor.
9. Professional Affiliations: Society of CPA, Government Finance Officers Association (GFOA), Institute of Internal Auditors, GFOA Special Review Committee for the Certificate of Achievement in Financial Reporting.
10. Names and contact information for three local government clients that may be contacted by the County for a recommendation.

V. EVALUATION CRITERIA

Each proposal will be evaluated based upon the following criteria, including compliance with the RFP instructions and the mandatory terms and conditions set forth within this RFP. The objective of this evaluation will be to select the firm that, in the sole discretion of the County, offers the best value and fit for the needs of the County. Each proposal will be evaluated on the following criteria.

- I. Experience of the offeror in all areas identified in the Services;
 - A. Experience of the offeror in providing professional accounting services to state and local clients subject to Government Auditing Standard (Yellow Book) and OMB Circular A-133 (Single Audit);
 - B. Experience of the firm in providing consultant support to local governments in Virginia and financial reporting and internal controls assessments;
 - C. Experience of the firm in managing the audit process and/ or preparation of annual financial reports for local governments in Virginia;
 - D. Experience of the firm in conducting peer review for the American Institute of Certified Public Accountants emphasis on reviewing firms who performs audits under Government Auditing Standards and OMB A-133;
 - E. Experience of the firm in performing technical reviews for CCH related to Audits of State and Local Government with Single Audit (Single Audit);
 - F. Knowledge and experience of the firm of Risk Assessment Standard (SAS No. I04-111 as codified);
2. Qualifications of the offeror in all areas identified in the Services;
 - A. Qualifications supported through appropriate professional certifications: Certified Public Accountant, or Certified Internal Auditor;
 - B. Recommendations of other local government entities;

The County or its evaluation panelists may, but shall not be required to contact references provided in the proposal.

VI. EVALUATION PROCEDURES

A panel consisting of County staff led by the County Administrator, using the above criteria shall evaluate the proposals. The County may engage in individual discussions with two or more offerors deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required services. Repetitive informal interviews shall be permissible. The offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the proposed project as well as alternative concepts. At the discussion stage, The County may discuss nonbinding estimates of total costs, including, but not limited to, life-cycle costing, and where appropriate, nonbinding estimates of price for the Services. Proprietary information from competing offerors shall not be disclosed to the public or to competitors, if such information is clearly marked on each page of the offeror's proposal as being proprietary and the County agrees that such information appears to

be proprietary in fact. The marking of an entire proposal as being proprietary shall be ineffective to render the proposal proprietary.

At the conclusion of discussion, outlined in this section, on the basis of evaluation factors published in the RFP and all information developed in the selection process to this point, the County shall select in the order of preference two or more offerors whose professional qualifications and proposed services are deemed most meritorious.

Negotiations shall then be conducted, beginning with the offeror ranked first. If a contract satisfactory and advantageous to the County can be negotiated at a price considered fair and reasonable and pursuant to contractual terms and conditions acceptable to the County, the award shall be made to that offeror. Otherwise, negotiations with the offeror ranked first shall be formally terminated and negotiations conducted with the offeror ranked second, and so on until such a contract can be negotiated at a fair and reasonable price.

Should the County determine in writing and in its sole discretion that only one offeror is fully qualified or that one offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that offeror in lieu of the negotiation procedure outlined in the foregoing paragraph.

VII. MISCELLANEOUS

The County reserves the right to reject any and all proposals. Any contract resulting from this RFP shall contain the terms and conditions set forth in Exhibit A attached hereto and a part hereof (King William County, Virginia General Terms and Conditions).

VIII. TERMS AND CONDITIONS

A. Anti-Discrimination:

By submitting bids or proposals, bidders or offerors certify to King William County that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, the Virginia Fair Employment Act of 1975, as amended, where applicable, the Virginians with Disabilities Act, the Americans with Disabilities Act and Section 11-51 of the Virginia Public Procurement Act, which provides:

1. During the performance of this contract, the Contractor agrees as follows:

A. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin or disabilities, except where religion, sex, national origin or disability is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

B. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.

C. Notices, advertisements and solicitations placed in accordance with Federal law, rules or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

2. The Contractor will include the provisions of the foregoing paragraphs a, b and c in every

subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

B. Ethics in Public Contracting:

By submitting a bid or proposal, bidders or offerors certify that their bids or proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other bidder or offeror, supplier, manufacturer or subcontractor in connection with their bid or proposal and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

C. Immigration Reform and Control Act of 1986:

By submitting a bid or proposal, bidders or offerors certify that they do not and will not, during the performance of this contract, employ undocumented immigrant workers or otherwise violate the provisions of the Federal Immigration Reform and Control Act of 1986.

D. Policy on Drug and Alcohol Abuse:

King William County has adopted a Policy on Drug and Alcohol Abuse. The County's goal is to provide a safe workplace by eliminating the hazards to health and job safety created by alcohol and other drug abuse. This policy is intended to apply to employees of firms doing business with the County while on County premises. By submitting a bid or proposal, bidders or offerors certify full compliance with this policy.

E. Receipt of Proposals:

To be considered, proposals must be received at the location provided and within the time period specified in the Request for Proposals (RFP). Responses received after the specified date and time shall be returned unopened.

F. Acceptance/Rejection of Proposals:

King William County reserves the right to accept or reject any or all proposals or portions of any proposal and to reissue said proposal. The County reserves the right to award a contract based on a lump sum or per item basis or a sample provided.

G. Clarification of Terms:

Prospective offerors may submit questions in writing concerning the specifications or other solicitation documents no later than 7 working days before the due date. Any revisions to the RFP will be issued as an addendum.

H. Payment to Subcontractors:

An Offeror awarded a contract as a result of this solicitation shall:

I. Pay the subcontractor(s) within 7 days of the Offeror's receipt of payment from the County for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or

2. Notify the County and the subcontractor(s), in writing, of the Offeror intention to withhold payment and the reason.

The Offeror is obligated to pay the subcontractor(s) interest at the rate of 1% per month (unless

otherwise provided under the terms of the contract) on all amounts owed by the Offeror that remain unpaid 7 days following receipt of payment from the County, except for amounts withheld as stated in #2 above. The date of mailing of any payment by U. S. Mail is deemed to be payment to the addressee. These provisions apply to each subcontractor performing under the primary contract. An Offeror's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of the County.

I. Precedence of Terms:

Paragraphs A - H of these General Terms and Conditions shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

J. Qualifications of Offerors:

King William County may make such reasonable investigations as deemed proper and necessary to determine the ability of an offeror to perform the work or furnish the item(s) specified in the RFP. The offeror shall furnish to the County all such information and data for this purpose as may be requested. The County reserves the right to inspect the offeror's physical facilities prior to award to satisfy questions regarding the offeror's capabilities. Further, the County reserves the right to reject any proposal if the evidence submitted by, or investigations of, such offeror fails to satisfy the County that such offeror is properly qualified to carry out the obligations of the contract and to complete the work and/or furnish the item(s) required therein.

K. Assignment of Contract:

A contract shall not be assignable by the Offeror in whole or in part without the written consent of the County.

L. Changes to the Contract:

The parties may agree in writing to modify the scope of the contract. An increase or decrease in the price of the contract resulting from such modification shall be agreed upon by the parties as a part of their written agreement to modify the scope of the contract.

M. Default:

In case of failure to deliver goods or services in accordance with the contract terms and conditions, the County, after due oral or written notice, may procure them from other sources and hold the Offeror responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the County may have.

N. Payment Terms:

All approved invoices will be paid within 45 days of receipt. The County pays on a 30-day cycle. Invoices received by the 10th day of the month are usually included in the checks issued for that month.

O. Canceling or Amending a Solicitation:

The County may cancel or withdraw a solicitation in whole or in part and reject any and all proposals at any time prior to an award. Amendments may be made by the issuance of an addendum prior to the proposal's closing date and time. Failure to acknowledge receipt of an addendum may be cause for rejection of proposals.

P. Protest of Award:

Any Offeror submitting a proposal may protest the award of a contract by submitting a written protest no later than 10 days after the award date. The written protest must be submitted to the Finance

Department no later than 4:00 PM on the 10th day. If the 10th day falls on a weekend or an official holiday, the 10-day period expires on the next regular workday. The protest shall include the specific basis for the protest and the relief sought. The Finance Department shall issue a written decision within 10 days stating the reason for the action taken. This decision shall be final unless the Offeror institutes legal action as provided in Section 11-70 of the Code of Virginia.

Q. DRUG-FREE WORKPLACE TO BE MAINTAINED BY CONTRACTOR

During the performance of this Contract, the Contractor must: (i) provide a drug-free workplace for its employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violating such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the Contractor that the Contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of more than \$10,000.00 relating to this Contract so that the provisions will be binding upon each subcontractor or vendor.

For the purposes of this section, "workplace" means the site(s) for the performance of the work required by this Contract.

EXHIBIT A

RFP 25-0001

AUDITOR DATA SHEET

**TO BE COMPLETED AND RETURNED BY THE AUDITOR
FAILURE TO FURNISH THIS DATA MAY RESULT IN DECLARING YOUR QUOTE
NONRESPONSIVE**

1. QUALIFICATION OF AUDITOR: The Auditor certifies that they have the capability and capacity in all respects to fully satisfy all the contractual requirements.

2. TYPE OF ORGANIZATION: (check one) ___ Individual ___ Sole Proprietor ___ Partnership ___ Corporation ___ Government ___ Other

3. STATE CORPORATION COMMISSION IDENTIFICATION NUMBER: _____

4. YEARS IN BUSINESS: Indicate the length of time in business providing this type of equipment and service: _____,ears. Type of business: _____

5. CONFLICT OF INTEREST DISCLOSURE STATEMENT: Does any officer or employee of King William County, Virginia, or member of their immediate family, have a personal interest of any kind in this contract? **YES/ NO**

6. CERTIFICATION: The Auditor certifies by their signature below that the information provided in response to RFP 25-0001 is true, correct, and complete.

Auditors Name:	Signed:
Complete Address	Name (please print) and Title:
	Date:
City/State/Zip	Federal Identification Number:
Telephone	Email Address: