

REQUEST FOR QUALIFICATIONS

NOTICE IS HEREBY GIVEN that sealed proposals will be received until 2:00 P.M., Friday October 4, 2013 at the Union County Board of County Commissioners Office, 15 Northeast 1st Street, Lake Butler, Florida 32054, for the following:

RFQ NO 2013-1, Professional Auditing Services:

Union County, Florida is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2013, 2014 and 2015. The Union County government is comprised of the Board of County Commissioners and the following constitutional officers: Clerk of the Circuit Court and Comptroller; Sheriff; Tax Collector; Property Appraiser and Supervisor of Elections. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accountability Office's (GAO) *Government Auditing Standards*, the provisions of the Federal Single Audit Act and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* as well as the following requirements:

- Section 218.39, Florida Statutes
- Regulations of the Florida Department of Financial Services
- Rules of the Florida Auditor General (Chapter 10.550 Local Government Entity Audits)
- Florida Single Audit Act (215.97, Florida Statutes)

COUNTY BACKGROUND

Union County was established by Chapter 8516, Laws of Florida in 1921 and has a total area of 249.71 square miles; the smallest county in Florida. It operates under a non-charter form of government pursuant to the authority provided in the Constitution of the State of Florida. The three incorporated municipalities located in the County are the City of Lake Butler, Town of Raiford and City of Worthington Springs.

The legislative body of the County is the Board of County Commissioners, a five-member body elected by district to staggered four-year terms. The Clerk of the Circuit Court and Comptroller serves as the Clerk to the Board pursuant to Section 125.17, Florida Statutes.

SCOPE OF WORK

Union County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, the auditor is to express the required attestation and assertions related to required supplementary information, internal controls, supplemental information and any other reporting requirements required by the Office of the Auditor General, State of Florida or the U.S. Office of Management and Budget.

COUNTY STAFF AND AUDITOR ASSISTANCE

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. Prior to becoming the Chief Financial Officer for the Clerk's office, the current CFO was the external auditor for the County for six years, and therefore will provide the following at the start of the audit:

- Basic Financial Statements of the Board of County Commissioners, including the Statement of Net Position, Statement of Activities, Balance Sheet, Statement of Revenues, Expenditures and Changes in Fund Balances and Statement of Fiduciary Net Assets, along with the required reconciliations from Fund Financial Statements to Government-Wide Financial Statements
- Notes to the Financial Statements
- Budget to Actual Schedule of Revenues, Expenditures and Changes in Fund Balance for each Major and Non-Major Fund
- Any and all combining statements required by external and/or internal sources
- Schedule of Expenditures of Federal Awards and State Financial Assistance
- Data Collection Form, if needed
- State of Florida Annual Financial Report to be submitted to the Department of Financial Services
- Schedule of Activity, Landfill Management Escrow Account to comply with rule 62-701.630(5) of the Florida Administration Code
- Local Highway Finance Report

NOTE: Special Purpose Financial Statements of the Constitutional Officers and related notes will be prepared by County staff using Trial Balances and other source documents provided by each Office. Amounts reported will not be internally audited and will be subsequently updated upon completion of that Office's audit by the selected firm.

It is the intent of the Board that in addition to issuing an opinion on the financial statements, the selected audit firm will also perform the following:

- Perform the Local Government Entity Financial Condition Assessment, as required by the Florida Auditor General
- A report on the fair presentation of the Statement of County Funded Court-Related Functions, as stated in Section 29.0085, Florida Statutes

FUND STRUCTURE

Union County has a General Fund and fourteen (14) special revenue funds county-wide. Of the special revenue funds, generally three or four meet the requirement of a Major Fund annually. In addition, the Union County Special Library District is considered a blended component unit of Union County.

Union County participates in the Florida Retirement System (FRS); a Multiple Employer Cost-Sharing Plan.

TIMING REQUIREMENTS

It is the hope of Union County to have the county-wide audit and all Special Purpose Financial Statement audits for Constitutional Officers completed on or before April 30th of the subsequent fiscal year. Constitutional Officer's records are generally available in November of the subsequent fiscal year.

CONTACT INFORMATION

Respondents having any questions or in need of clarification should contact:

Justin Stankiewicz, Chief Financial Officer
15 Northeast 1st Street
Lake Butler, Florida 32054
386-496-0027 or justins@unionclerk.com

PROPOSAL REQUIREMENTS

Interested firms should submit ten (10) copies of the proposal. Proposals must be submitted in a sealed envelope clearly marked with "Request for Qualifications, Professional Auditing Services." Proposals will be evaluated by the Audit Committee. The top three ranked firms will be asked to interview before the Audit Committee. Interviews will be scored and considered in the final ranking of each firm.

Respondents should be independent to Union County as defined by the GAO “Yellow Book,” 2011 Revision. Proposals must include the following:

Scope of Service/Prior Experience – All submittals must detail the proposed services to be provided and the firm’s experience in providing such services.

General Firm Information – Name, address and brief description of your firm.

Staff – The names, experience and qualifications of the individuals that would be primarily responsible for performing audit services.

Price – Interested firms should include the total fee for EACH of the three years requested, including if a Consumer Price Index (CPI) increase will be utilized.

References – Please provide three (3) references of current or past local government audit clients along with the job title and phone number of a contact person.

Peer Review Report – Provide the most recent peer review report conducted.

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed and registered to practice in Florida.

Proposals must include the information that is specifically requested herein, as well as such additional information as a respondent deems relevant to the process. Each respondent agrees that the proposal submitted constitutes a firm offer to the Board that cannot be withdrawn for ninety days from the proposal due date. Each proposal must be in sufficient detail to permit evaluation, at a minimum, with respect to the following criteria, in which the Committee will independently evaluate:

- Experience and reputation in the accounting and auditing field
- Experience with respect to audits of local governments
- Staff size and related qualifications
- Analysis of cost and fee proposal
- Availability to complete and deliver the audit by the desired time frame
- Information provided by references
- Location in proximity to Union County
- Other factors determined to be in the best interest of the County, at the Committee’s sole discretion

The County reserves the right to waive formalities in any response, to reject any or all responses with or without cause and to waive technical and non-technical or non-material defects in the solicitation or submittal of any responses.

CONFLICT OF INTEREST

All submittals must state that there are no conflicts of interest to which the firm would be subject, if it were to provide the requested services on behalf of the County.

COMMUNICATION WITH ELECTED OR APPOINTED OFFICIALS

All communications during this process should be directed to the appropriate contact listed in the Request for Qualifications. Any firm that makes any effort to communicate with any other official of Union County, either directly or indirectly, during this process will be **EXCLUDED** from consideration.

EVALUATION CRITERIA FORM

Firm: _____

Date Evaluated: _____

GENERAL ELEMENTS:

Florida CPA	Yes _____	No _____
No conflict of interest	Yes _____	No _____
Peer Review Report included	Yes _____	No _____
RFQ instructions followed	Yes _____	No _____

SCORING MATRIX

Criteria	Points Possible	Firm's Score
Experience in governmental audits	25	
Staff qualifications and size	20	
Ability to furnish required service in desired time frame	15	
Overall Fee	15	
Firm's Location	5	
SUBTOTAL	80	
Interview (if firm is top 3 based on subtotal)	20	
GRAND TOTAL	100	

Evaluator's Initials _____