

**DORCHESTER COUNTY CAREER & TECHNOLOGY CENTER**

**REQUEST FOR PROPOSAL  
RFP #19-01 – FINANCIAL AUDIT SERVICES**

PROPOSAL TITLE: FINANCIAL AUDIT SERVICES

ADDRESS: 507 SCHOOL HOUSE RD.  
DORCHESTER, SC 29437

SPECIFICATIONS: ENCLOSED

SCOPE OF WORK: CONDUCT A FINANCIAL AUDIT OF THE  
DORCHESTER COUNTY CAREER &  
TECHNOLOGY CENTER IN ACCORDANCE  
WITH WRITTEN SPECIFICATIONS OUTLINED  
IN THIS REQUEST FOR PROPOSAL PACKAGE.

CONTACT: TOMMI LIN GARRICK, FINANCE MANAGER  
PHONE: 843-563-5621  
FAX: 843-563-9038  
[tommi.garrick@dcctc.org](mailto:tommi.garrick@dcctc.org)

RFP SUBMISSION: TOMMI LIN GARRICK, FINANCE MANAGER  
DORCHESTER COUNTY CAREER &  
TECHNOLOGY CENTER  
507 SCHOOL HOUSE ROAD  
DORCHESTER, SC 29437

DUE DATE: WEDNESDAY, MAY 29, 2019

TIME: 10:00 A.M.

**OUTSIDE OF ENVELOPE MUST BE MARKED  
“RFP #19-01 FINANCIAL AUDIT SERVICES”**

The Dorchester County Career & Technology Center (referred to hereinafter as DCCTC or the Center) in Dorchester, SC is soliciting sealed competitive proposals from qualified professional firms for providing financial auditing services for a three (3) year term beginning with fiscal year 2018-2019.

Copies of this RFP may be obtained from the district website, [www.dcctc.org](http://www.dcctc.org).

### **INSTRUCTIONS TO BIDDER**

- The deadline for submission of proposals is 10:00 a.m. local time, Wednesday, May 29, 2019.
- Three (3) copies of your proposal are required and should be delivered or addressed to Tommi Lin Garrick, Finance Manager, Dorchester County Career & Technology Center, 507 School House Rd., Dorchester, South Carolina 29437.
- Envelopes containing the responses to the proposals must be sealed and bear the following information on the face of the envelope "RFP 19-01 Financial Audit Services."
- The sealed bids will be opened promptly at 10:01 a.m. in the Board Conference Room of the Administrative Building. Any proposals received later than the specified time will not be considered. No consideration of bid award will be made at the opening. Only the names of offerors will be disclosed at the opening. Prices will not be divulged at the time of the opening. Evaluation of each bid will be made as soon as possible with the award contingent upon approval of the DCCTC Board of Trustees.
- The Center reserves the right to reject any or all proposals or to cancel this request in its entirety.
- All proposals will be treated as public information unless it is specifically requested that portions of the bid be treated as Trade Secrets under the Freedom of Information Act.
- Any questions relating to this proposal must be submitted in writing by email to [tommi.garrick@dcctc.org](mailto:tommi.garrick@dcctc.org). If an email response verifying receipt of request is not received within 24 hours, please call Tommi Lin Garrick at 843-563-5621.
- The contract will be for a 3 year term to include fiscal years 2018-19, 2019-20, and 2020-21.
- The Center may cancel the contract at any time in the event services prove to be unsatisfactory.
- In case of duplicate, similar, or equal proposals, the decision of DCCTC will be final.
- The Center reserves the right to conduct pre-contract negotiations with any or all potential proposers.
- Any offeror may withdraw his proposal prior to the closing time scheduled for the receipt of proposals.
- Each offeror shall fully acquaint themselves with conditions relating to the scope and restrictions attending the execution of the work under the conditions of this solicitation. This will sometimes require on-site observation. The failure of an offeror to fully acquaint

herself/himself with existing conditions shall in no way relieve the offeror of any obligation with respect to this solicitation or contract.

- Evaluation considerations will include the following:
  - Comprehensiveness of audit work plan
  - Reasonableness of time estimates
  - Timeliness of expected completion
  - Experience with school district audits in South Carolina
  - Technical experience of the firm
  - Qualifications of staff
  - Location of the firm and its branches
  - Cost (Cost will be given more importance when all other factors are relatively equal.)
- Proposals shall remain firm for at least the period of (60) calendar days. DCCTC reserves the right to accept or reject any/all proposals, to negotiate with all qualified offerors, or to cancel in part, or in its entirety this solicitation and waive any informalities if it is in the best interest of the Center.

## I. REQUEST FOR AUDIT SERVICES

### A. General Requirements:

1. The Center requires an audit of its total financial program. The following information is related to the 2017-2018 financial statements.

Expenditures for fiscal year 2017-18 were as follows:

Fund		
General Fund	\$	4,486,393
Special Revenue - Special Projects		62,455
Special Revenue - EIA		208,263
Capital Projects		266,074
Fiduciary Funds		42,652
	\$	5,065,837

2. This examination must be performed in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. The financial statements must also be in compliance with all applicable GASB statements currently in effect as well as any pending GASB statements that may go into effect during the time period of this contract.
3. Your proposal should address the fiscal years ending June 30, 2019, June 30, 2020 and June 30, 2021.

## **B. Description of Dorchester County Career & Technology Center:**

### 1. General Information

Dorchester County is located in southeastern South Carolina. The Dorchester County Career & Technology Center is located near the center of the county.

Dorchester County is served by two (2) separate school districts. The Dorchester County Career & Technology Center serves all students in the county – those from both school districts and the private and home schools.

DCCTC operates two (2) locations. Our main campus is located in Dorchester, SC, and contains Automotive Collision & Repair, Automotive Technology, Architectural Design & Drafting, Carpentry, Cosmetology, Culinary Arts, Diesel Engine Technology, Electricity, Emergency Medical Services, Environmental & Natural Resources, Firefighting, Health Science, Heavy Equipment Operator, Law Enforcement, Nail Technology, and Welding. Our satellite campus is located on Trolley Road in Summerville, SC, and contains Cosmetology, Health Science, Machine Tool Technology, and Welding. We also operate two (2) classes that are located at Woodland High School in Dorchester District 4 – Health Science and Media Technology.

DCCTC is accredited by the State Department of Education through AdvancED.

### 2. Financial Information

The Center has four major governmental funds consisting of the General Fund, Special Revenue Fund, Special Revenue - Education Improvement Act, and Capital Projects Fund. Pupil Activity Funds are treated as a fiduciary type fund and are centralized.

The accounting system used by the Center is a fully-automated system set up to comply with the accounting guidelines established by the State Department of Education. Accounting data is processed using SmartFusion, a Windows based software system compiled by Harris School Solutions.

### 3. Political Information

The Dorchester County Career & Technology Center Board of Trustees consists of five members appointed by the Dorchester County Legislative Delegation. In addition, there is one member from each of the two county school districts that serves in a non-voting capacity.

## **C. Assistance Available to Proposer:**

1. The Finance staff will be available to prepare schedules on a reasonable basis. The staff generally will pull requested documents. Computer equipment and the Center's financial software will be available for auditing purposes. The Finance Manager will be available to coordinate any audit work.
2. All primary accounting records are maintained in the Finance Office.

**D. Report Requirements:**

1. All reports should be addressed to the Board of Trustees of Dorchester County Career & Technology Center.
2. Prepare all required and supplemental schedules and statements to include all detail/combining schedules as prescribed by the SDE, footnotes, statistical section, and to advise, as necessary, on related accounting and reporting concerns.
3. Prepare all necessary statements and schedules in accordance with all applicable GASB statements currently in effect as well as any pending GASB statements that may go into effect during the time period of this contract.
4. Perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements to obtain reasonable assurance about whether the Center's financial statements are free from material misstatement.
5. The Center currently does not fall within the requirements of OMB Circular A-133. However, should these requirements become applicable, the report should include a Schedule of Expenditures of Federal Awards and follow all requirements of OMB Circular A-133.
6. The auditor should be available to provide accounting expertise as needed to the Center's staff.
7. Assist the Center in preparing the Management's Discussion and Analysis (MD&A).
8. The audit work must be performed in accordance with generally accepted auditing standards as established by the American Institute of Certified Public Accountants and generally accepted government auditing standards as established by the United States General Accounting Office, Comptroller General of the United States, and all applicable GAAP, GAAS, and GASB pronouncements.
9. The reports must include the Center's comments and responses on all exceptions detailed in published reports.

**E. Time Considerations:**

1. All proposals must be submitted to the Dorchester County Career & Technology Center no later than 10:00 a.m. Wednesday, May 29, 2019.
2. The Center may elect to interview representatives from selected firms.
3. The Center's financial books will be available for interim audit fieldwork.
4. During the on-site work, periodic briefings should be held with the Finance Manager.
5. If the examination requires that a management letter be issued, a conference will be arranged with appropriate Center representatives to discuss the proposed management letter, and an opportunity will be granted for a written response to be made, which will be included in the letter's final draft.

6. A draft of the audit report must be delivered to the Finance Manager, allowing a reasonable time for review, before final copies are printed and bound. The final audit report must be received by the Finance Manager in sufficient time to adhere to the December 1 deadline as required by the State Department of Education.
7. If available, a draft of the audit report may be presented to the Board of Trustees at the regular November meeting. The Board will expect the auditor to make a presentation of the audit to the full Board. If the draft is not available in sufficient time to be presented at the regular November meeting, then the final audit report will be presented at the regular January meeting. The audit firm will deliver ten (10) bound copies and a .pdf format electronic copy of the full audit report.

**F. Contractual Arrangements:**

1. Our fiscal year begins July 1 and ends on June 30. The years to be audited under this contract are FY 2018-19, 2019-20, and 2020-21.
2. The contract may be renewed on an annual basis after the initial 3 year contract period if agreed upon by both parties. Contract renewals are subject to the availability of fiscal year funds and satisfactory performance.

**II. INFORMATION TO BE PROVIDED BY THE PROPOSER**

**A. Title Page:**

1. Show the RFP subject, the name of your firm, address, telephone number, name of contact person and date.

**B. Table of Contents:**

1. Include a clear identification of the material by section and page number.

**C. Letter of Transmittal (limit to one or two pages):**

1. Briefly state your understanding of the requested services and make a positive statement of your firm's ability, willingness and technical competence to perform such services.
2. Please list the person or persons who are authorized to make presentations for your firm, their titles, addresses, and phone numbers.
3. State an all-inclusive fee (by year) for which the work will be done. Exhibit A of this document contains a form that should be filled out in its entirety and signed by a representative of the firm to certify compliance with the proposal.

**D. Profile Your Firm:**

1. Describe the firm making the offer.
2. State whether your firm is local, regional, or national.

3. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
4. Affirm that the firm is properly licensed and does not discriminate in the employment of persons on the basis of race, color, creed, national origin, sex, age or physical handicap.

**E. Summary of Proposer's Qualifications:**

1. Identify the partner, supervisors and staff who will work on the audit. Resumes for each supervisory person to be assigned to the audit should be included.
2. Please describe your firm's recent audit experience, if any, with public sector clients, especially South Carolina public school districts.
3. Describe the firm's experience and success with the certificate programs of GFOA and ASBO. Include the name of the governmental entity, date of certificate, contact person at the governmental entity, and their telephone number.
4. If other auditors are to participate in the audit, information on those auditors must be provided.

**F. Scope of Financial Audit:**

Clearly describe the scope of the required services to be provided.

1. Financial Audit. State that the examination will be made in accordance with generally accepted auditing standards.
2. Compliance. State that in accordance with generally accepted auditing standards, the proposer will select the necessary procedures to test compliance with specified laws, regulations, and contracts to obtain reasonable assurance that the financial statements are free from material misstatement. Providing an opinion on compliance with those provisions is not an objective of the audit.
3. GASB Compliance. Assistance in preparing all necessary statements and schedules in accordance with all applicable GASB statements will be part of the audit contract. It is expected that the firm will have experienced and adequate staff available to meet the changes that have been brought forth by past, recent, and pending GASB statements. The Center fully expects the successful proposer to prepare all required and supplemental schedules and to advise, as necessary, on related accounting and reporting concerns.

**G. Approach to the examination:**

1. Submit a work plan to accomplish the scope of the audit as defined in these guidelines. The work plan should include time estimates for each significant segment of the work and staff level to be assigned. Where possible, individual staff members should be named and their titles provided. The planned use of specialists should be specified. The audit work plan should demonstrate the auditor's understanding of the audit requirements.

## **H. Compensation:**

1. Estimate the total hours, the estimated out-of-pocket costs and the resulting all-inclusive maximum fee (by year) for which the requested work will be done. State the hourly rate to be charged for each staff classification.
2. List the average hourly rate of the firm. Adjustments may be negotiated for changes in South Carolina or federal requirements or for services in addition to the base audit. These adjustments will be billed at the average hourly rate proposed by the firm. The Center Director will approve these prior to the performing of services.

## **I. References:**

1. List at least three clients for which recent audits have been completed that are similar to the financial audit described in this solicitation. Names and telephone numbers of client's officials should be included.

## **J. Additional Data:**

1. This section should contain any additional information considered essential to the proposal which has not been specifically requested. If there is no additional information to present, state in this section "There is no additional information we wish to present."

*All offertories must visibly mark as "Confidential" each part of their proposal, which they consider to contain proprietary information.*

## **III. EVALUATION OF PROPOSALS**

The Center reserves the right to reject any and all proposals submitted and to request additional information from proposers. The award will be made to the firm which, in the opinion of the Center, is the best qualified. Evaluation considerations will include the following:

### **A. Mandatory Criteria:**

1. Affirm the proposer is a properly licensed certified public accountant.
2. Affirm that the proposer meets the independence standards of the GAO's *Government Auditing Standards, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions* (1988 Revision) by the Comptroller General of the United States.
3. Affirm that the proposer does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age, or physical handicap.
4. Affirm that the proposer does not have a record of substandard audit work.
5. Affirm that the audit field work will be completed and the final audit report provided to the Finance Manager in sufficient time to submit all required reports to the SC Department of Education by the December 1 deadline.



## **B. Technical Factors:**

Responses to the proposal must clearly state an understanding of the work to be performed. As a result evaluators will consider:

1. Comprehensiveness of audit work plan
2. Reasonableness of time estimates
3. Timeliness of expected completion
4. Experience with school district audits in South Carolina
5. Technical experience of the firm
6. Qualifications of staff
7. Location of the firm and its branches
8. Cost. While not a sole factor, cost will be given more importance when all other factors are relatively equal. Any offer that is unclear as to the total annual cost to the Center shall be rejected. For evaluation purposes, costs must be provided on the attached form shown in Exhibit A.

## **IV. CONTRACTUAL ARRANGEMENTS**

The proposal must specify the maximum fee applicable to the audit of the financial statements for each of the three years under consideration.

The contract may be renewed on an annual basis if desirable after the initial 3 year contract period.

Any expansion of services beyond the maximum fee of the audit must have the proper written approval of the Center Director.

## **V. OTHER-WORKING PAPERS**

The successful proposer shall retain working papers for five (5) years. The working papers must be made available for examination by representatives of the State Department of Education, the State Auditor's Offices, and other auditors as necessary. In addition, the successful proposer must make all working papers physically available at the audit site to the auditor who audits the subsequent contract period.

**COST PROPOSAL FOR FINANCIAL AUDIT**

**Any offer that is unclear as to the total annual cost to the Center shall be rejected. For evaluation purposes, costs must be provided on this form:**

<u><b>OFFER</b></u>	<u><b>COST NOT TO EXCEED</b></u>
<b>FY 2018-2019</b>	\$ _____
<b>FY 2019-2020</b>	\$ _____
<b>FY 2020-2021</b>	\$ _____
<b>TOTAL for (3) years</b>	\$ _____

**FIRM CERTIFICATION**

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

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

I certify that this proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, materials, supplies, or equipment, and is in all respect fair and without collusion and fraud. I agree to abide by all conditions of this proposal and certify that I am authorized to sign this proposal for the bidder.

Authorized Signature \_\_\_\_\_

Name (typed/printed) \_\_\_\_\_