DATE OF ISSUE: February 22, 2019
REQUEST FOR PROPOSAL QACPS No. 2019-04
TITLE: PROFESSIONAL AUDITING SERVICES

PRE-PROPOSAL CONFERENCE & TIME:
March 6, 2019 at 10:00 AM
LOCATION OF PRE-PROPOSAL CONFERENCE:
QAC Board of Education
202 Chesterfield Avenue
Centreville, MD  21617

DATE/TIME OF OPENING:
March 20, 2019 at 10:00 AM
CONTACT:
Jacy Earls
jacy.earls@qacps.org

Company Name: ________________________________

RECEIPT OF PROPOSAL

Sealed proposals for the requirements set forth herein will be received in the Finance Department, Board of Education of Queen Anne’s County (BOARD), 202 Chesterfield Avenue, Centreville, MD  21617, before the deadline date of March 20, 2019 at 10:00 AM, current local time. In order to be considered for award, all proposals must be received with an original, five (5) duplicates and five (5) electronic copies (cd or flash drive) of the proposal, including supporting documentation. See submittal requirements for further instructions. The proposal title must be stated on the lower left corner of the submission envelope.

All respondents will be fully responsible for the timely delivery of the proposal to the designated location to include proposals hand-carried, sent by common carriers (UPS, Federal Express and the U.S. Postal Service). Proposals delivered to any other office or location other than the Finance Department prior to the opening deadline will not be considered. Competitive sealed proposals are not publicly opened or available for review until a successful award has been finalized.

MINORITY & LOCAL BUSINESS INITIATIVE

The Board is continually seeking to provide services, program enhancements and procurement opportunities to help ensure the success of its qualified local minority and qualified local small businesses. The Board strongly encourages its Contractors to maximize the use of qualified local minority business and qualified local small business enterprises on projects. Prime contractors are encouraged to seek and utilize locally based minority and women-owned subcontractors from within the geographical boundaries of Queen Anne’s County. To be responsive in the bid or proposal submittal, the respondent or proposer shall either maximize the use of qualified local minority business and/or qualified local small business enterprises on each project or be able to...
verify, through documentation that good faith efforts were engaged to maximize the use of qualified local minority business and/or qualified local small business enterprises.

**BID DOCUMENTS**

The Bid documents may be obtained by:

1. Downloading the document from the Board’s website at: https://www.qacps.org/Page/155
2. Access through eMaryland Marketplace at: https://emaryland.buyspeed.com/bsb
3. Emailing the contact, Jacy Earls: jacy.earls@qacps.org
4. Calling the Finance Department at 410-758-2403 extension 113.

**SCOPE OF WORK**

The BOARD requests proposals for **Professional Auditing Services**. The specifications and respondent requirements are contained in the Request for Proposal. Proposals submitted must meet or exceed all requirements. Applications that do not meet or exceed all requirements will be considered non-responsive. All exceptions must be noted.

**PRE-PROPOSAL CONFERENCE**

A pre-proposal conference has been scheduled to address questions and/or aspects of the proposal and to obtain input and/or suggestions from perspective Respondents. The pre-proposal conference will be held at the Board Office, 202 Chesterfield Avenue, Centreville, MD  21617 on March 6, 2019 at 10:00 AM. Attendance is not a mandatory requirement for bidding, but strongly encouraged.

*If you plan to attend the Pre-Proposal Conference, please complete Notice of Interest letter indicating your intent to participate. The Notice of Interest letter must be returned by March 1, 2019 to the Finance Office via mail or email to the attention of Jacy Earls (jacy.earls@qacps.org).*

**INSURANCE**

The successful contractor will be required to furnish a certificate of insurance. The certificate must be issued to the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY. Bonds issued to the QUEEN ANNE’S COUNTY PUBLIC SCHOOLS WILL NOT BE ACCEPTED.

**BID BOND**

Respondents **are not** required to submit a bid bond in the amount of five percent (5%) as determined by the BOARD and specified in the RFP, to ensure the satisfactory completion of the work for which a contract or purchase order is awarded that may exceed 100K (Comar 21.06.07.02). The bond must be made in favor of the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, 202 CHESTERFIELD AVENUE, CENTREVILLE, MD 21617.
LIQUIDATED DAMAGES/FAILURE TO PERFORM WORK (N/A)

The successful respondent accepts this contract with the understanding that should they fail to complete the work/deliver in an acceptable manner and within the time frame stated, shall be subject to the payment of liquidated damages as stated in the proposal document.

MINORITY BUSINESS ENTERPRISES

Queen Anne’s County Public Schools has a Minority Business Enterprise (MBE) Program in effect. Information about this program and forms for compliance are included in the bid documents. All firms submitting a proposal must complete the appropriate forms and submit the forms with their proposal. For this project, the BOARD will recognize minority certification from the State of Maryland Department of Transportation (MDOT) and Queen Anne’s County Government. For additional information contact the Minority Business Office at 301-952-6563.

LOCAL MBE INITIATIVE

In accordance with Queen Anne’s County Public Schools goals in promoting minority and locally based purchases, if all other factors are equal, priority shall be given to a locally based firm. "Locally based firm" in this instance refers to a company or firm with a primary business address located within the geographical boundaries of Queen Anne’s County.

MINORITY BUSINESS ENTERPRISE PROGRAM – PROHIBITIONS

State Law HB 389 and SB 611, Prime Contractors are prohibited by law from including a certified MBE in a bid or proposal without requesting, receiving, or obtaining the MBE’s authorization. The contractor must also use the MBE’s services to perform the contract. In addition, the contractor may not pay the MBE solely for the use of its name in the bid or proposal.

Prime Contractor may be prosecuted if they fail to comply with the law. The Board is required under the law to report the violation.

NOTICE TO RESPONDENTS

Respondents wishing to do business with the BOARD are asked to register with the Finance Department. The successful respondent must be an active vendor in our Financial System to receive purchase orders and payment. To register contact the Finance Department at 410-758-2403 extension 228 to receive instructions on how to register.

Queen Anne’s County Public Schools does not discriminate in educational programs, activities or employment on the basis of race, color, national origin, sex, age, religion or disability.

Respondents will be required to comply with all applicable requirements pertaining to fair labor, state and local government regulations.
In accordance with Queen Anne’s County Public Schools goals in promoting minority and locally based purchases, if all other factors are equal, priority shall be given to a locally based firm. "Locally based firm" in this instance refers to a company or firm with a primary business address located within the geographical boundaries of Queen Anne’s County.

No proposal may be withdrawn for at least one hundred eighty (180) days after the scheduled closing time for receipt of proposal by order of the Board of Education of the Queen Anne’s County Public Schools.

Queen Anne’s County Public Schools accepts no obligations for costs incurred by Respondents in preparing or submitting a Proposal and reserves the right to reject any and all proposals received.

**AWARD**

All proposals received by the RFP due date shall be reviewed and evaluated by an evaluation committee established by the Finance Department. The committee members will evaluate the proposals based on the criteria listed in the specifications. The BOARD reserves the right to award the contract to the firm receiving the highest score provided the proposal price is reasonable and it is in the best interest of the BOARD to accept. A contract may be awarded to one or multiple vendors, by item or in the aggregate, or any combination thereof.

**NON-AWARD**

All unsuccessful Respondents will be notified via email or mail.

**REJECTION OF PROPOSALS**

The BOARD reserves the right to reject any or all proposals in whole or in part and to waive any technicalities or informalities as may best serve the interests of the BOARD, to increase or decrease quantities where quantities are shown and may reject any proposal which indicates any omission, contains alteration of form or additions not requested, imposes conditions, or offers alternate items and may make any award which is deemed to be in the best interest of the BOARD.

**NON-EXCLUSIVE**

The intent of this contract is to provide the BOARD with an expedited means of procuring supplies and/or services at the lowest cost. This contract is for the convenience of the BOARD and is considered to be a "Non-Exclusive" use contract. The BOARD does not guarantee any usage. The BOARD will not be held to purchase any particular brand, in any groups, prices or discount ranges, but reserves the right to purchase any item(s) listed in the price schedule submitted.

**CONTRACTUAL POINT OF CONTACT**

Inquiries should be directed to the following individual:
Jacy Earls, Finance Clerk
Purchasing/Finance Office
jacy.earls@qacps.org
QUESTIONS

All questions concerning this proposal should be directed to Purchasing via email to jacy.earls@qacps.org no later than 1:00 PM on March 8, 2019. Please do not submit questions in PDF format. All responses to questions will be in the form of an Addendum to the RFP and posted on the website. No district administrators should be contacted.

Proposal Posted Date .................................................................February 22, 2019
Pre-Proposal Conference..............................................................March 6, 2019 at 10:00 AM
Questions Due.............................................................................March 8, 2019 at 1:00 PM
Addendum Posted (estimated).....................................................March 13, 2019
Proposal Due..............................................................................March 20, 2019 at 10:00 AM
PROPOSAL SUBMITTAL REQUIREMENTS

See detailed listing of proposal requirements beginning on page 31.

Vendors must return the following documentation with the proposal response. Failure to sign and return these documents may cause your proposal to be ruled non-responsive and ineligible for evaluation consideration.

1. Submit one (1) original, five (5) duplicates and five (5) electronic copies (cd or flash drive) of the proposal and appendix including supporting documentation.

2. Affidavits (must be signed and original submitted with the proposal)

3. Addendum (All addenda posted on the website must be signed and returned. It is the vendor’s responsibility to check the Board Website for any addenda posted in response to this RFP.)

4. Cost (Must be submitted in a separately sealed envelop from the technical proposal) Cost is reviewed in the second phase of the evaluation process.

5. Executed copies of Bidder Guarantees and Bidder Warranties, attached to this request for proposal (see Appendices D and E).

6. Photocopy of Maryland license(s) held by bidder, i.e. CPA, etc.

7. Sample Engagement Letter

8. Please sign all original documents required with the submission of your response in **BLUE INK**.

**ALL ORIGINAL RESPONSES MUST BE SIGNED IN BLUE INK**
SECTION I
GENERAL CONDITIONS AND INSTRUCTIONS TO RESPONDENTS

I. GENERAL

A. Any Contract awarded as the result of any Request for Proposal to furnish supplies, equipment or services to the BOARD OF EDUCATION, QUEEN ANNE’S COUNTY, Centreville, Maryland, shall include, in whole or in part, either attached or incorporated by reference, binding in all respects, these provisions.

B. It is the intent of this Request for Proposal to provide prospective respondent(s) with complete information relative to the total performance of any resultant contract. Respondents are obligated to read and understand all parts of this Request for Proposal and to obtain clarification of any part not thoroughly understood, before submitting their proposal.

C. Contract shall be deemed executory only to the extent of appropriations available to the BOARD for the purchase of such articles. The obligation of the BOARD on all contracts, including those which envision funding through current and successive fiscal years, shall be contingent upon actual BOARD appropriations for the fiscal year(s) involved.

D. All parts of this Request for Proposal including the GENERAL CONDITIONS AND INSTRUCTIONS TO RESPONDENTS, any addenda, amendments, modifications or any other extraneous matter incorporated by reference, will be applicable to any contract(s) awarded as a result of this Request for Proposal.

E. The respondent is required to submit one (1) original, (5) five duplicates and (5) five flash drives or CDs of the proposal and any other applicable documents specific to this Request for Proposal. See submittal requirements for further instructions.

F. Respondents must identify the RFP by placing the RFP title, opening date and time in the lower left hand corner of the envelope. The respondent is solely responsible for the arrival of the proposal in the FINANCE OFFICE, 202 CHESTERFIELD AVENUE, CENTREVILLE, MARYLAND 21617, prior to the prescribed deadline for return of proposals are not publicly opened after the time set for receipt and are not read aloud. Since proposals must be received in a sealed envelope, FACSIMILE COPIES TRANSMITTED VIA "FAX" MACHINES, OR SIMILAR METHODS, WILL NOT BE ACCEPTED. EMAIL COPIES WILL ALSO NOT BE ACCEPTED.

G. Late proposals will not be considered for award except under the following conditions:

1. The proposal was sent by mail and it was determined by the BOARD that the late receipt was due solely to mishandling by the BOARD after receipt at the address specified in the solicitation. If the BOARD declares administrative or liberal leave on the day in which proposals are to be received, proposal openings or receipt of proposals will be extended to the next business day.

2. The time described on the title page of this Request for Proposal as the deadline for return of proposals, shall be Eastern Standard Time.
3. In the event of inclement weather on the date this proposal is scheduled to open and the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY CENTRAL OFFICES are closed, proposals will be opened at the FINANCE OFFICE on the next business day. The time of opening on the next business day will be the same as that of the scheduled day. Proposals will be accepted until the time of opening on the next business day.

II. CONTRACT PERIOD

A. The initial term of the contract will be for five (5) years from date of award. Prices shall remain firm for the initial contract period. All prices must be submitted per F.O.B. destination basis only unless otherwise specified herein.

III. OPTION TO RENEW CONTRACT PERIOD

A. Upon satisfactory service and by mutual agreement the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY reserves the right to renew the contract.

IV. OPTIONAL USE OF CONTRACT

A. “Unless specifically prohibited by the respondent in their proposal response, the following entities whether inside or outside the State of Maryland shall have the option to order from the contract. The PURCHASING Agent of those agencies listed below who opt to use the contract shall issue their own contract awards/purchase orders and provide the contractor with pertinent delivery and invoicing instructions.”

- State Offices and Agencies
- County Governments
- County Public Schools
- Municipal Governments within the Counties
- State and Community Colleges
- Private and Parochial Schools

V. AWARD

A. Award will be made to the qualified respondents obtaining the highest score combining experience, qualifications, product quality and cost of services. A contract may be awarded to one or multiple vendors, by item or in the aggregate, or any combination thereof.

In determining the responsibility of a respondent, the following criteria will be considered:

- The ability, capacity and skill of the respondent to perform the contract or provide the services required;
- Whether the respondent can perform the contract or provide the services promptly, or within the time specified, without delay or interference;
- The character, integrity, reliability, reputation, judgment, experience and efficiency of the respondent;
• The quality, availability and adaptability of the goods and services to the particular use required;
• The number and scope of the conditions attached to the proposal;
• Whether the respondent is in arrears to the BOARD on a debt or contract or is in default on a surety to the BOARD or whether the respondent’s County taxes or assessments are delinquent; and
• The BOARD having a bearing on the decision to award the contract may secure other information.

VI. ADDENDUM

A. Any addenda to this solicitation issued after this solicitation and before the due date shall become part of the contract. It is the responsibility of the respondent to make inquiries as to addenda issued. The BOARD will post all addenda to the solicitation on the BOARD’s website.

VII. PROPOSAL WITHDRAWAL

A. Proposals may be withdrawn or modified upon receipt of written request received before the time specified for the proposal opening. Requests received after the proposal opening will not be considered.

VIII. ERRORS IN PROPOSALS

A. If discrepancies or apparent errors are found in the proposal documents prior to the date of the opening, respondents shall submit a written request for clarification, which response to said request will be given in the form of an addenda to all respondents, if time permits. Otherwise, in figuring the work, respondents shall consider that the Statement of Works, Specifications, and Standard of General Terms and Conditions shall govern any discrepancies or conflict between proposal documents.

B. The correction of any discrepancies in, or omissions, from the drawings, specifications, or other bid documents, of any interpretation thereof, during the bidding period will be made via an addendum issued by the BOARD. A copy of each such addendum issued by the BOARD will be mailed to each person receiving a set of proposal documents, and shall be made a part of the Agreement. Any written interpretation or explanation of such documents will be considered binding.

C. Failure of the respondents to thoroughly understand all aspects of the Request for Proposal before submitting their proposal will not act as an excuse to permit withdrawal of his/her proposal nor secure relief on pleas of error. Neither state law nor regulation make allowances for errors either by omission or commission on the part of the respondents. Obvious and apparent errors in a proposal may be corrected or withdrawn upon written approval by the BOARD.

D. When an error is made in extending total prices, the unit proposal price will govern. The respondent must initial erasures in proposals. Carelessness in quoting prices or in preparation of proposals will not relieve the respondent’s contractual obligations. Errors discovered after public opening cannot be corrected and the respondent will be required to perform if the proposal is accepted.
IX. REJECTION OF PROPOSALS

A. The BOARD reserves the right to reject any or all proposals in whole or in part and to waive any technicalities or informalities as may best serve the interests of the BOARD. The BOARD also deserves the right to increase or decrease quantities where quantities are shown and may reject any proposal which indicates any omission, contains alteration of form or additions not requested, imposes conditions, or offers alternate items. In addition, the BOARD reserves the right to make any award which is deemed to be in the best interest of the BOARD based on best value.

X. PROTEST

A. The Point of Contact shall attempt to resolve informally all protests of award recommendations. Vendors are encouraged to present their concerns promptly to the Point of Contact for consideration and resolution. Open dialogue is helpful for all parties and disputes are often only a misunderstanding of the evaluation and recommendation process.

1. An interested party (respondent of standing or offeror) may protest to the Point of Contact a proposed award of a contract for supplies, equipment, services, or maintenance. A bidder of standing is a bidder who would be directly next in line for an award should the protest be supported.

a. The protest shall be submitted in writing addressed to the Point of Contact with a copy to the Chief Financial Officer and shall include the following:

- The name address and telephone number(s) of the protester
- Identification of the solicitation
- Statement of reasons for the protest
- Supporting documentation to substantiate the claim
- The remedy sought

2. The protest must be filed with the FINANCE Office within five (5) calendar days of the recommendation of award or notification to the respondent or offeror that their bid or proposal will be rejected.

3. A vendor who does not file a timely protest before the contract is executed by the BOARD is deemed to have waived any objection.

4. The Chief Financial Officer shall inform the Superintendent of Schools upon receipt of the protest.

5. The Superintendent of Schools shall confer with the General Counsel prior to issuance of a decision regarding disputes of contracts or awards.

6. The Superintendent of Schools shall issue a decision in writing.
B. A vendor who remains unsatisfied after following the above procedures may contest a contract awarded by the BOARD by filing an appeal to the Maryland State Board of Education as provided by Maryland’s public school law.

XI. VENDOR ACCEPTANCE

A. The successful respondent(s) will receive from the FINANCE OFFICE, BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617, a notification of contract qualification. Upon receipt, the respondent must sign and return all copies of said qualification notification.

B. Any Performance Bond, Certificate of Insurance, or other material required must be submitted by the respondent with each individual project proposal.

C. Failure to sign the contract qualification and return all required documents within fifteen (15) calendar days from date of receipt shall rule your response null and void, and, therefore, award shall be made to the next responsive respondent. Any bond so posted shall be forfeited by the respondent. In addition, this may also be cause for removal of your firm from the respondent’s list.

XII. SURETY

A. The following SURETY is not required in conjunction with this Request for Proposal and any resultant contract(s). Bonds or checks NOT made in favor of BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY shall not be accepted. "Queen Anne’s County Public Schools" is not a legal entity, and therefore, bonds or checks made in favor of Queen Anne’s County Public Schools will not be accepted. the proposal offer shall be declared non-responsive and not considered for award.

1. Bid Bond
   a. Responses must be accompanied by a Bid Bond or Certified Check in the amount of five percent (5%) of the total amount of the proposal if required for the proposal. The bond is to be made in favor of:

   BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY
   CENTREVILLE, MARYLAND 21617

   Certified Checks will be returned to all but the successful respondent(s) within five (5) days after award of contract(s). Successful respondent’s Certified Check will be returned upon receipt of Performance Bond.

2. Performance Bond, Cashier’s or Certified Check
   a. The successful respondent may be required to furnish to the BOARD a Performance Bond, Cashier’s or Certified Check in the amount of one hundred percent (100%) of all phases of the contract and to be made in favor of the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617.
The above is the legal title for the school system. Deviation from this title shall not constitute intent to furnish and all such documents shall be rejected and returned. Timeliness is of the essence and delays in furnishing acceptable documents may constitute default.

b. The insurance company issuing the bond must have a policyholders rating of A Plus and a financial rating of Class X per Best’s Rating Service. Said surety must be issued by a bonding company licensed to do business in the STATE OF MARYLAND and acceptable to the BOARD and submitted to the FINANCE OFFICE, BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617 within 15 calendar days after receipt of award. No contract shall exist prior to return of the signed award and acceptable surety.

c. The Performance Bond, Cashier’s or Certified Check will provide assurance of faithful performance and discharge of all duties and responsibilities attendant thereto required by law or as provided herein by the contractor of all ASPECTS, TERMS AND CONDITIONS of this contract.

B. In addition to the above surety, the following may be required on certain construction contracts. The successful respondent(s) should be prepared to provide the surety if instructed to do so in any resultant Contract Award.

1. Labor and Material Payment Bond

   a. The successful respondent is not required to furnish to the BOARD a LABOR AND MATERIAL PAYMENT BOND in the amount of one hundred percent (100%) of all phases of the contract and to be made in favor of the:

   BOArd of Education of Queen Annes County, Centreville, Maryland 21617

   b. The above is the legal title for the school system. Deviation from this title shall not constitute intent to furnish and all such documents shall be rejected and returned. Timeliness is of the essence and delays in furnishing acceptable documents may constitute default.

c. The insurance company issuing the bond must have a policyholders rating of A Plus and a financial rating of Class X per Best’s Rating Service. Said surety must be issued by a bonding company licensed to do business in the STATE OF MARYLAND and acceptable to the BOARD and submitted to the FINANCE OFFICE, BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617 within 15 calendar days after receipt of award. No contract shall exist prior to return of the signed award and acceptable surety.

d. The Labor and Material Payment Bond will provide assurance of faithful performance and discharge of all duties and responsibilities attendant thereto required by law or as provided herein by the contractor of all ASPECTS, TERMS AND CONDITIONS of this contract.
XIII. INSURANCE

A. The contractor must maintain and pay for Comprehensive Business Insurance to protect their claims under the Workers’ Compensation Act, from claims or damages because of bodily injury to others, including employees of the BOARD, damage to the property of others, including the BOARD, claims for damages arising out of the operation of motor vehicles, which may arise during the performance of the contract whether caused by themselves or by any sub-contractor or anyone directly or indirectly employed by either of them, and Product Liability Insurance. Said insurance to cover the duration of the contract under an express or implied warranty.

B. The following coverages and limits are required of all vendors:

- General Liability, including Products Liability & Completed Operations - $1,000,000 per occurrence/$2,000,000 aggregate
- Workers Compensation – Statutory Benefits (Only required if the Contractor will be delivering the product(s) to our building).
- Employers Liability - $500,000 each accident/$500,000 injury by disease/$500,000 injury by disease aggregate (Only required if the Contractor will be delivering the product(s) to our building).
- Auto Liability - $1,000,000 combined single limit (Only required if the Contractor will be delivering the product(s) to our building).

C. The certificate on this insurance shall be made in favor of the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617 and indicate paid up coverage for the term of the contract.

D. The certificate of insurance TO BE SUBMITTED to the FINANCE OFFICE, QUEEN ANNE’S COUNTY BOARD OF EDUCATION, 202 CHESTERFIELD AVENUE, CENTREVILLE, MARYLAND 21617.

E. It will be the responsibility of the successful respondent(s) to ensure that a current Certificate of Insurance is on file in the FINANCE Office during the entire period of the contract.

F. The cost of the above insurance shall be considered an overhead or operating expense to the Contractor, similar to rental costs, utilities, automobile liability insurance, and other business related expenses. The premiums or costs to provide the above insurance shall not be directly related to the cost of the work or services specified in this Request for Proposal.

XIV. LAWS AND PERMITS

A. The contractor shall, without additional cost to the BOARD, be responsible for paying for and obtaining any necessary licenses, inspections and permits for complying with any and all FEDERAL, STATE AND LOCAL LAWS, CODES AND REGULATIONS, in connection with the performance of the work.

B. Laws of the STATE OF MARYLAND and QUEEN ANNE’S COUNTY shall govern the contract.
XV. TAXES

A. Respondents shall assume full responsibility for payment of any and all taxes which may be construed by law authority as being due for materials and supplies under any contract with the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY. They shall hold the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY safe and harmless from any liability for said taxes.

B. Responses to the proposal submitted shall not include Federal Excise Taxes or State or Local Sales or Use Taxes (if applicable). The cost of any taxes (operational and cost of doing business) that are lawfully due and paid by the contractor may be passed on to the Board of Education as part of the overall cost.

C. The BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY is subject to the provisions of Article 81, Section 326(a) of the Annotated Code of Maryland which provides that the Retail Sales Tax shall not apply to the following Sales:

1. State Sales - “Sales to the State of Maryland or any of its political subdivisions. Provided that this sub-section shall not be construed or applied to exempt any sale, otherwise taxable under this subtitle, or tangible personal property to contractors or builders to be used for the construction, repair or alteration of real property, on contracts advertised for solicitation after July 1, 1968.”

XVI. MINORITY BUSINESS ENTERPRISES REQUIREMENTS

A. The Board of Education of Queen Anne’s County requires bids for materials, supplies, equipment, and services, other than materials of instruction, be listed as deliverables. This procedure also is to inform prospective bidders that the bid of the initially deemed lowest responsive bidder, if not a “Certified” Minority Business Enterprise, is subject to being matched by a “Certified” Minority Business entitled to do so by the provisions of the procedure.

B. Only those businesses registered in the QACPS Financial System and listed in the Minority Business Enterprise Office directory for the Board of Education of Queen Anne’s County as a certified minority vendor at the time of any respective bid opening, shall be recognized as a “Certified Minority Business”. If not listed, evidence of acceptable certification from the Maryland Department of Transportation (MDOT) and Queen Anne’s County Government must be provided to the Board’s FINANCE Office prior to any respective bid opening.

C. The Board of Education of Queen Anne’s County strongly encourages its Contractors to maximize the use of qualified locally based minority and women-owned business within the geographical boundaries of Queen Anne’s County. The bidder or proposer should be able to verify, through documentation that good faith efforts were engaged to maximize the use of qualified local minority and women-owned businesses in Queen Anne’s County. Documentation of good faith efforts may be required to be submitted in the sealed bid or proposal packet on the date and at the time due for the respective bid or proposal submittal.
D. To that end, Contractors that engage Local MBE and Small Business Enterprises may receive an additional 5 points during the evaluation phase of any solicitations with the Board of Education of Queen Anne’s County.

E. Minority businesses are encouraged to submit bids in response to this notice. Further information required may be obtained by contacting the Minority Business officer at 301-952-6563.

XVII. CHANGES IN TERMS OR DELIVERY/COMPLETION DATE

A. After award of individual contracts, any questions or correspondence related but not limited to the following matters must be directed to the FINANCE OFFICE, BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, CENTREVILLE, MARYLAND 21617, in writing:

1. Requests for deviation from the specifications, terms, or conditions of the contract
2. Bonding or insurance
3. Other matters.

B. In the event of strikes, Acts of God, or other circumstances beyond the contractors control which prevent completion of work or delivery, the contractor must secure temporary contractual relief. The circumstances and duration must be stated by the contractor in writing and be forwarded to the FINANCE OFFICE within ten (10) days after their development. Contractual relief shall be only that which is acceptable to and in agreement with the FINANCE OFFICE, for those goods and services which are necessary for the day to day needs of the BOARD.

XVIII. INVOICES

A. Invoices must be submitted to the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY, ACCOUNTS PAYABLE, 202 CHESTERFIELD AVENUE, CENTREVILE, MARYLAND 21617 or emailed to finance@qacps.org, and contain the following minimal information:

- Purchase order number
- Delivery destinations as it appears on the purchase document
- Quantity, item number, and description of item billed
- Unit price and extended price of item
- Total amount of invoice

XIX. PAYMENT

A. Payment will be made upon receipt of proper invoices. Payment shall be NET 30 days from date of receipt of invoice.

XX. DAMAGES OR INJURY

A. Qualifying contractors will be held pecuniary responsible for any and all damage to BOARD property done or caused by them or their employees or other personnel engaged in the execution of the contract.
B. The contractor shall be similarly responsible for all injury to persons that occur as a result of his fault or negligence.

C. The contractor shall take proper safety and health precautions to protect the work, the workers, the public and the property of others.

D. The contractor shall be responsible for any and all damage to adjacent property incurred in the performance of the contract and shall hold the BOARD free of any and all claims for damages arising from the execution of the contract.

XXI. TERMINATION FOR CONVENIENCE

A. This contract may be terminated by the BOARD OF EDUCATION in accordance with this clause in whole or in part whenever the Board Contracting Officer shall determine that such a termination is in the best interest of the BOARD OF EDUCATION. Any such termination shall be effected by delivery to the Contractor at least five (5) working days prior to the termination date of a Notice of Termination specifying the extent to which performance shall be terminated and date upon such termination becomes effective. An equitable adjustment in the contract price shall be made for completed service, but no amount shall be allowed for anticipated profit on unperformed services.

XXII. TERMINATION FOR DEFAULT

A. The BOARD OF EDUCATION may, by written notice of default to the Contractor, terminate the whole or any part of the Contract in any one of the following circumstances:

1. If the Contractor fails to make delivery of the supplies or equipment exactly as specified or perform the services within the time and manner specified herein or any extension thereof, or

2. If the Contractor fails to perform any of the other provisions of this Contract, or so fails to make progress as to endanger performance of this Contract in accordance with its terms, and in either of these two circumstances does not cure such failure within a period of ten (10) days (or such longer period as the FINANCE Office may authorize in writing) after receipt of written notice from the FINANCE Office specifying such failure, or

3. Willfully attempt to make delivery of items other than the items in the Contract, or perform the services other than specified as to quality, contents of pack, work processes or otherwise, without specific authorization in the form of a contract amendment, or

4. If a determination is made by the BOARD OF EDUCATION that the obtaining of the Contract was influenced by an employee of the BOARD having received a gratuity, or promise thereof, in any way or form.

XXIII. DISCLOSURE

A. Respondent shall not disclose information concerning work under this Agreement to any third party, unless such disclosure is necessary for the performance of the Agreement effort. No news releases, public announcement, denial or confirmation of any part of the subject matter of this Agreement or any
phase of any program hereunder shall be made without prior written consent of the Board. The restrictions of this paragraph shall continue in effect upon completion or the parties may mutually agree upon termination of this Agreement for such period of time as in writing. In the absence of a written established period, no disclosure is authorized. Failure to comply with the provisions of this Clause may be cause for termination of this Agreement.

**XXIV. INFRINGEMENT OF PATENT, TRADEMARK, COPYRIGHT, TRADE SECRET, OTHER INTEREST**

A. The following terms apply to any infringement, of claim or infringement, of any patent, trademark, copyright, trade secret or other proprietary interest based on the manufacture, normal use or sale of any material, equipment, programs or services furnished by Respondent to the Board, unless such infringement or claim results from the Respondent following written instruction or directions of the BOARD. Respondent shall indemnify the Board, for any loss, damage, expense, or liability that may result by reason of any such infringement or claim. Respondent shall defend or settle, at Respondent’s own expense, any action or suit for which Respondent is responsible hereunder. The Board shall notify Respondent promptly of any claim or infringement for which Respondent is responsible and shall cooperate with Respondent in every way to facilitate the defense of any such claim.

**XXV. NON-DISCRIMINATION**

A. The Contractor is to conduct business in a non-discriminatory manner prohibiting discrimination in any manner against any employee or applicant for employment because of sex, race, creed, color, age, mental or physical disability, sexual orientation or national origin.

B. In accordance with federal laws, the laws of the State of Maryland and the policies of the School Board of Queen Anne’s County, Queen Anne’s County Public Schools does not discriminate on the basis of actual or perceived race, color, age, gender, religion, disability, genetics, national origin, marital status, socioeconomic status, physical characteristics, or sexual orientation in the provision of employment, educational programs, and services. Queen Anne’s County Public Schools operates equal opportunity and affirmative action programs for students and staff. Queen Anne’s County Public Schools is an equal opportunity/affirmative action employer. Inquiries or complaints regarding discrimination or Title IX issues such as gender equity and sexual harassment should be directed to the Director of Human Resources for Queen Anne’s County Public Schools at 410-758-2403 ext. 176. Inquiries regarding ADA and Section 504 should be directed to the Supervisor of Student Support for Queen Anne’s County Public Schools at 410-758-2403 ext. 155. Inquiries regarding Title II should be directed to the Deputy Superintendent at 410-758-2403 ext. 121. Inquiries may also be addressed in writing to the appropriate office at Queen Anne’s County Public Schools, 202 Chesterfield Avenue, Centreville, Maryland 21617.

For further information on notice of non-discrimination, visit http://wdcrbcolp01.ed.gov/CFAPPS/OCR/contactus.cfm for the address and phone number of the office that serves your area, or call 1-800-421-3481.
External Agencies

U.S. Equal Employment Opportunity Commission (EEOC)
1-800-669-4000
1-800-669-6820 (TTY for Deaf/Hard of Hearing callers only)
1-844-234-5122 (ASL Video Phone for Deaf/Hard of Hearing callers only)

Maryland Commission on Civil Rights (MCCR)
410.767.8600 (Español-marque el 2)
1.800.637.6247
Maryland Relay 7-1-1

U.S. Department of Education (OCR)
Office for Civil Rights
400 Maryland Avenue, SW, Washington, DC 20202
(202) 401-2000
1-800-872-5327
Fax: 202-453-6012; TDD: 800-877-8339

School Board
Beverly Kelley
Tamera Harper
Sharyn Harlow
Carrie O’Connor
Michele Morrissette
Dr. Andrea M. Kane, Superintendent

XXVI. RIGHT TO DATA

A. All data, reports and other documents generated for the BOARD and accumulated by the consultant/contractor in the performance of this order/award, shall remain the property of the BOARD, and shall be returned to the control of the BOARD upon completion of the contract. No personal student or BOARD information, as defined by federal and state law and BOARD policy, shall be disclosed or published unless otherwise agreed herein.

XXVII. RIGHT TO AUDIT

A. The contractor shall agree that in accordance with Section 952 of the Omnibus Budget Reconciliation Act of 1980, its contracts, books, documents and records will be made available to the Comptroller General of the United States and the BOARD until the expiration of services is finalized under this Agreement.

XXVIII. AVAILABILITY OF FUNDS

A. A contract shall be deemed executory only to the extent of appropriations available to the BOARD for the purchase of such articles. The obligation of the BOARD on all contracts, including those which
envision funding through current and successive fiscal years, shall be contingent upon actual Board appropriations for the fiscal year(s) involved.

XXIX. RESTRICTIONS

A. Potential contractors/vendors of the Board of Education of Queen Anne’s County Schools are advised that Maryland law now provides the following mandatory restrictions on registered sex offenders performing work or services on school system property:

B. "A person who enters into a contract with a county board of education or a nonpublic school may not knowingly employ an individual to work at a school if the individual is a registrant. A person who violates this section is guilty of a misdemeanor and on conviction is subject to imprisonment not exceeding 5 years or a fine not exceeding $5,000 or both."

C. Persons or entities awarded contracts with the Board of Education of Queen Anne’s County are required to certify that no employee, subcontractor, subcontractor employee, or material supplier that is a registered sex offender will be allowed to enter onto school system property at any time in the performance of the work or services for which the contract is awarded. Such certification is a condition precedent to any contract award, and failure to so certify will be grounds for not awarding a contract. It will be the responsibility of contractors to obtain similar certification from all sub-contractors and material suppliers performing work or services on school system property and to monitor adherence to this requirement. In the event that the Board of Education of Queen Anne’s County determines that a registered sex offender has entered upon school system property in the performance of work for a contractor/vendor, such will be grounds for termination of the contract.

XXX. CRIMINAL BACKGROUND CHECKS

A. It is the responsibility of the Consultant to make certain that its employees, agents, volunteers, and contractors who have contact with students be fingerprinted and have a background check in compliance with Title 5, Subtitle 5, Part VI, of the Family Law Article of the Maryland Code.

1. Employees Having Direct Contact With Students:
Any and all current and future employees of Consultant/Contractors who may have direct contact with students must have a criminal background check and fingerprinting conducted by the Human Resources Department of the Board before 14 days before beginning work. Previous background checks will not be accepted. The fee for the background check shall be paid by the Consultant/Contractors by check or money order at the time the fingerprinting is performed. No employee can begin work in a QACPS Schools until results have been received. Violation of this provision may result in Termination for Cause.

2. Employees Do Not Have Direct Contact With Students:
Employees of Consultant/Contractor who will be placed in a QACPS School but will not have direct contact with students must have on record a Criminal Justice Information Service (CJIS) and NCIC background checks. Copies of the background checks must be forwarded to the Finance Office before services can commence. Every two years the Consultant shall submit copies of background checks to the Contract Officer. Should any employee be flagged during the term of this
agreement, the Consultant shall contact the Finance Office within 24 hours of notification. Violation of this provision may result in Termination for Cause.

3. Employment of Child Sex Offenders:
The Consultant shall at all times be compliant with the Criminal Procedure Article of Annotated Code of Maryland Section 11-722 that states that a person who enters a contract with a County Board of Education or a nonpublic school may not knowingly employ an individual to work at a school if the individual is a registered child sex offender. If a registered child sex offender is employed by the Consultant, the Consultant is prohibited from assigning that employee to perform management, delivery, installation, repair, construction or any other type of services on any The Board property. Violation of this provision may result in Termination for Cause.

XXXI. FAILURE TO RESPOND

A. Failure to make response to this request for proposal may cause removal of your name from our respondents’ mailing list for this commodity or service. Those respondents wishing to remain on the mailing list for this commodity or service but do not desire to submit a proposal at this time, should affix the enclosed mailing label, marked "no bid", to an envelope with the company's name and return address clearly shown, and mail as indicated on the label. If you are not a supplier of this commodity or service submit a "no bid" and request your name be removed from our mailing list for this commodity or service only.
SECTION II
REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES

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Request for Proposals for Professional Auditing Services

I. INTRODUCTION

A. General Information

1. The Queen Anne’s County Public Schools, on behalf of the Board of Education of Queen Anne’s County, Maryland, is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2019, with the option of auditing its financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (December 2011 revision), the provisions of the federal Single Audit Act of 1984, as amended in July 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, June 30, 1997, and Revisions of June 27, 2003, June 26, 2007, Compliance Supplements, Uniform Guidance, as well as any new/future provision changes.

2. There is no expressed or implied obligation for the Board to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

3. A Pre-Proposal Conference has been scheduled to address questions and/or aspects of the proposal and to obtain input and/or suggestions from perspective Respondents. The Pre-Proposal conference will be held in the Board Office, 202 Chesterfield Avenue, Centreville, MD 21617 on March 6, 2019 at 10:00 AM. Attendance is not a mandatory requirement for bidding but strongly encouraged.

4. The respondent is required to submit one (1) original, five (5) duplicates and five (5) flash drives or CDs of the proposal and any other applicable documents specific to this Request for Proposal. See submittal requirements for further instructions.

5. During the evaluation process, the Evaluation Committee and the Board reserve the right, where it may serve the School System's best interest, to request additional information or clarifications from the bidder, or to allow minor corrections of errors or omissions. At the discretion of the School System or the Evaluation Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

6. The Board reserves the right to retain all proposals submitted regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and
confirmed in the contract between the Board and the firm selected.

7. It is anticipated the recommendation of a firm will be completed by April 3, 2019 (QACPS School Board Meeting). Following the notification of the selected firm it is expected a contract will be executed between both parties by April 10, 2019.

B. Term of Engagement

This engagement will be contracted for five years, commencing with the audit for the Fiscal Year ending June 30, 2019 through the Fiscal Year ending June 30, 2023, inclusive.

II. NATURE OF SERVICES REQUIRED

A. Overview

The Board is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2019, for a one-year term with options for an additional four years ending with Fiscal Year 2023.

B. Scope of Work to be Performed

1. The Board desires the auditor to express an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the Schedule of Expenditures of Federal Awards and on compliance with laws and regulations and internal controls as required for a single audit.

2. The auditor is expected to prepare the financial statements and all supporting notes and schedules.

3. The auditor is expected to prepare the Schedule of Expenditures of Federal Awards and all supporting notes and schedules.

4. The auditor is expected to perform a test of existence for inventory items on a sample basis.

5. The auditor is expected to visit several schools on a rotating schedule as determined by QACPS, and test on a sample basis revenues and expenses.

6. As part of the scope of work, the auditor is expected to provide periodic technical advice and assistance to the management of Board on an as needed basis during the life of the contract. **This service will be part of the fixed fee quoted for the entire five-year term. Additional preparation time is expected in the initial year, as the beginning will not be considered a standard audit.**
C. Auditing Standards to be Followed

1. To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (December 2011 revision), the provisions of the Single Audit Act of 1984 as amended in July 1996 and December 2011, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, June 30, 1997 and Revisions of June 27, 2003 and June 26, 2007, Compliance Supplements, Uniform Guidance, and any new provisions added throughout the contract period. In addition, the auditor must comply with the applicable provisions of Title 5 of the Education Article of the Annotated Code of Maryland, as well as with the audit provisions of Title 13 of the Code of Maryland Regulations (COMAR), including the Financial Reporting Manual for Maryland Public Schools (2009 revision).

2. The auditor is required to be cognizant of all applicable pronouncements of the Government Accounting Standards Board (GASB), and will assist the Board to ensure compliance. For example, for any new reporting model or other new or revised pronouncements, the auditor will assist Board with development of implementation strategies and plans, including new statements or other required components to be included in the financial statements.

D. Reports to be Issued

1. Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

   a. A report whether the financial statements are fairly presented in conformity with generally accepted accounting principles.

   b. A report on the internal control structure based on the auditors' understanding of the control structure and assessment of control risk.

   c. A report on compliance with applicable laws and regulations.

   d. A report on the Schedule of Expenditures of Federal Awards and on the compliance with laws and regulations and internal controls as required by for a single audit.

   e. A report on compliance with specific requirements applicable to major federal financial assistance programs.
2. In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School System’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the School System’s financial statements that is more than inconsequential will not be prevented or detected by the school System’s internal controls. In addition, the conditions described below shall be considered for the purpose of the reports to be issued by the auditors.

3. Significant deficiencies that are also material weaknesses shall be identified as such in the report.

4. Control deficiencies discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report[s] on internal controls. A control deficiency exists when the design and operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

5. The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

6. Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

   a. President, Board of Education
   b. Superintendent of Schools
   c. Chief Financial Officer

7. Reporting to the Board. Auditors shall ensure that the Board of Education is informed of each of the following:

   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
E. Special Considerations

1. The financial statements of the Board are included as a component unit of the financial statements of the Queen Anne’s County Government. It is anticipated that the auditor will not be required to provide special assistance to the Queen Anne’s County Government’s auditors. However, there may be requirements (if needed) to coordinate matters of presentation and format of the financial statements with the County Auditors.

2. United States Department of Commerce has determined that the National Audit Manager-Non-Federal Audits, HHS OIG National External Audit Resources functions as the cognizant agency in accordance with the provisions of the Single Audit Act of 1984 (December 2011 revision) and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, June 30, 1997 (Revised June 27, 2003 and June 26, 2007), Compliance Supplements and related Uniform Guidance.


1. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Board of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

   a. Board
   b. Audit Office, Maryland State Department of Education

2. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name of Contact Persons/Organizational Chart/Location of Offices

1. The auditor's principal contact with the Queen Anne’s County Public School System will be John Pfister, Chief Financial Officer, who will coordinate the assistance to be provided by the Board to the auditor.

B. Availability of Prior Audit Reports

1. Interested bidders who wish to review prior years' financial statements, audit reports and management letters should request this documentation from: John Pfister, john.pfister@qacps.org.
IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates associated with this Request for Proposal, including the due date for submission of proposals:

a. Request for Proposal Issued February 22, 2019
b. Pre-Proposal Conference March 6, 2019 at 10:00 AM
c. Due Date and Time for Proposals March 20, 2019 at 10:00 AM
d. Report of Recommendation for Selection of Audit Firm April 2, 2019
e. Recommendation Submitted to the Board of Education April 3, 2019

B. Notification and Contract Dates

a. Selected Firm Notified April 4, 2019
b. Contract Date April 1, 2019 through December 31, 2023,
   Audit Period – July 1, 2018 to June 30, 2019

C. Date Audit May Commence

The Queen Anne’s County Public Schools staff will be ready for commencement of audit work and key management personnel will be available to meet with the firm's personnel April 15, 2019.

D. Schedule for the 2019 Fiscal Year Audit (A similar time schedule will be developed for audits of future fiscal years).

The auditor should complete each of the following no later than the dates indicated.

a. Interim Work
   The auditor shall complete interim work by May 31, 2019.

b. Detailed Audit Plan
   The auditor shall provide the Board by May 1, 2019, both a detailed audit plan and a list of all schedules to be prepared by the Board.
c. **Fieldwork**
   The auditor shall complete all fieldwork for the financial statement and A-133 audits by September 6, 2019 and October 31, 2019, respectively.

d. **Draft Reports**
   The auditor shall have drafts of the audit reports and recommendations to management available for review by September 20, 2019 (financial statements) and November 8, 2019 (A-133).

E. **Entrance Conferences, Progress Reporting and Exit Conferences**

   (A similar time schedule will be developed for audits of future fiscal years if the Board exercises its option for additional audits).

At a minimum, the following conferences should be held by the dates indicated on the schedule:

<table>
<thead>
<tr>
<th>Week of</th>
<th>Conference Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 23, 2019</td>
<td>a. Entrance conference with the Chief Financial Officer and other key Finance staff</td>
</tr>
<tr>
<td></td>
<td>- The purpose of this meeting will be to discuss prior audit challenges and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to finalize arrangements for work space and other needs of the auditor.</td>
</tr>
<tr>
<td>May 28, 2019</td>
<td>b. Progress conference with Chief Financial Officer</td>
</tr>
<tr>
<td></td>
<td>- The purpose of this meeting will be to summarize the results of the interim (preliminary) audit and to identify key internal controls and other matters</td>
</tr>
<tr>
<td>August 26, 2019</td>
<td>c. Entrance conference with Chief Financial Officer</td>
</tr>
<tr>
<td></td>
<td>- The purpose of this meeting will be to discuss progress on the work performed to date.</td>
</tr>
<tr>
<td>September 16, 2019</td>
<td>c. Exit conference with Chief Financial Officer</td>
</tr>
<tr>
<td></td>
<td>- The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.</td>
</tr>
</tbody>
</table>
V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Submission of Notification of Interest

Firms interested in submitting a proposal must submit their “Notification of Interest” in the format attached to the letter transmitting this Request for Proposal. A Notification of Interest Specimen Letter in response to the Notification of Interest Memorandum is provided as Appendix C.

2. Submission of Proposals

The following material is required for a proposing firm to be considered:

i. Title Page

Title page showing the request for proposals subject; the firm’s name; the name, address, and telephone number of the contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the bidder’s understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 180 days.

iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B of this request for proposals. The proposal must include a copy of the sample engagement letter, as it will apply to this engagement if selected for the same.

v. Executed copies of Bidder Guarantees and Bidder Warranties, attached to this request for proposal (see Appendices D and E).

B. Technical Proposal

1. General Requirements

a. The purpose of the Technical Proposal is to demonstrate the qualifications,
competence and capacity of the firms seeking to undertake an independent audit of the Board in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

b. **THERE SHOULD BE NO PRICING OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**

c. The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the bidder’s capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, Item Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. **Independence**

   a. The firm should provide an affirmative statement that is independent of the Board as defined by the U.S. General Accounting Office's Government Auditing Standards (2011).

   b. The firm also should provide an affirmative statement that it is independent of the Queen Anne’s County Government’s financial reporting oversight entity, and any other component units of that entity, as defined by those same standards.

   c. The firm should also list and describe the firm's professional relationships involving the Board or its oversight unit for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

   d. In addition, the firm shall give the Board written notice of any professional relationships entered into during the period of this agreement.

3. **License to Practice in Maryland**

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

4. **Firm Qualifications and Experience**
a. The bidder must state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

b. The bidder must include evidence of other audit engagements performed for at least five (5) years for school districts or governmental entities of comparable size and complexity as Board.

c. If the bidder is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

d. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

e. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

a. Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Maryland. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

b. Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

c. The bidder should identify the extent to which staff to be assigned to the audit reflects the Board's commitment to Affirmative Action.

d. Engagement partners, managers, other supervisory staff and specialists may
be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Board. However, in either case, the Board retains the right to approve or reject replacements.

e. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Board, which retains the right to approve or reject replacements.

f. Other audit personnel may be changed at the discretion of the bidder provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the Board

List separately all engagements within the last five years, ranked on the basis of total staff hours, for the Board by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

a. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this request for proposal.

b. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

a. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as the Board’s budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

b. Bidder will be required to provide the following information on their audit approach:

1. Proposed segmentation of the engagement
2. Level of staff and number of hours to be assigned to each proposed
segment of the engagement

**NO PRICING OR FEES SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

c. Sample size and the extent to which statistical sampling is to be used in the engagement
d. Extent of use of IT software in the engagement
e. Type and extent of analytical procedures to be used in the engagement
f. Approach to be taken to gain and document an understanding of the Board’s internal control structure
g. Approach to be taken in determining laws and regulations that will be subject to audit test work
h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm’s approach to resolving these problems and any special assistance that will be requested from the Board.

10. Report Format

The proposal should include sample formats for required reports.

**NO PRICING OR FEES SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price (Fixed Fee)

   a. The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price (fixed fee) to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

   b. The Board will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.
c. The first page of the sealed dollar cost bid should include the following information:

i. Name of Firm

ii. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Board.

iii. A Total All-Inclusive Maximum Price (Fixed Fee) for the 2019 Fiscal Year engagement and subsequent four years.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in Appendix F that supports the total all-inclusive maximum price. The cost of special services described in Section II E of this Request for Proposal should be disclosed as separate components of the total all-inclusive maximum price.

3. The Total All-inclusive Maximum Price (Fixed Fee) must include all out-of-pocket expenses

4. Rates for Additional Professional Services

If it should become necessary for the Board to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Board and the firm. Any such additional work agreed to between the Board and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

3. Compensation

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. The firm shall submit an invoice for each interim billing. Such invoice detail shall include the applicable hours worked and expenses, and the cost based on the contract terms. Interim billing shall cover a period of not less than a calendar month. Ten percent (10%) of the contract award will be withheld pending delivery of the firm's final reports.
4. Contract Administrator

The Finance Office, is the delegated Contracting Officer. Therefore, the Chief Financial Officer must approve amendments, modifications, or changes to the terms, conditions, or minority subcontractor plans in writing.

5. Ethics

As a result of being awarded this contract the successful contractor may be ineligible for the award of related contracts.

VI. METHOD OF AWARD/EVALUATION CRITERIA

A. Evaluation Committee

A four (4) member Evaluation Committee as previously stated will evaluate proposals submitted.

B. Review of Proposals

Proposals shall be reviewed and evaluated by an evaluation committee. The Technical Proposal will be evaluated to prioritize the list of Respondents according to a weighted number sequence, with a top possible ranking of 100 points. Committee members will evaluate the proposals based on the criteria provided in Section VI(C). The firms that meet the minimum requirements will move to the second phase of the evaluation process.

Prior to the awarding the contract to the firms, the committee may invite, without cost to the Board, the firms who met the minimum requirements, to make a presentation of their proposal.

The Board reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Technical: (Weight Factor – 80%)

a. Expertise and Experience – 50 points

(1) The firm's past experience and performance on comparable government engagements. (Provide a brief outline and explanation of your understanding of the work scope and auditing effort required in this contract.)

(2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel
to be available for technical consultation. (Provide a resume of all key personnel to include the Engagement Partner, Review Partner, Manager, Site Supervisor and IT expert. Include the work hours proposed for this contract for each person and a brief description of related past projects.)

(3) Quality of expertise and experience in information systems technology.

(4) Experience in review and audit of similar Federal and State financial assistance programs.

(5) Adequacy of total resources the firm can bring to bear to the engagement and standing and reputation as a public accounting firm.

b. Audit Approach – 30 points

(1) Adequacy of proposed staffing plan for various segments of the engagement. (Provide a schedule of tasks including the sequence and relationship of each task and the proposed team organization representative of a typical yearly schedule.)

(2) Adequacy of sampling techniques

(3) Adequacy of analytical procedures (explain your technique and approach for completing the work required in this contract).

(4) Adequacy of audit plan for information technology function

(5) Adequacy of plan for resolution of potential audit problems

(6) The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal

(7) The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

Price: (Weight Factor – 20%)

**COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM**

D. Oral Presentations

Prior to the awarding the contract to the firms, the committee may invite, without cost to the Board, the firms who met the minimum requirements, to make a presentation of their proposal.
E. Final Selection

The Board of Education will approve the selection of a firm based upon the recommendation report of the Evaluation Committee.

It is anticipated that a firm will be selected by April 3, 2019 and no later than April 9, 2019. Following notification of the firm selected, it is expected a contract will be executed between both parties by April 10, 2019.

F. Award Submission

FAILURE OF A BIDDER TO SUBMIT ALL REQUIRED PROPOSAL SUBMISSIONS MAY RENDER YOUR PROPOSAL UNACCEPTABLE.

Bidders must submit their proposal in the format provided. Proposals will be evaluated on only what is submitted. The bidder must submit sufficient information to enable the Evaluation Committee to evaluate the bidder’s capabilities and experience. Proposals must include the following information:

a. Bidder’s name, address, telephone & fax numbers, and contact person(s).
b. Table of Contents
c. Audit Plan
   (1) The basic audit approach and techniques that would be used in a financial statement audit.
   (2) Include the various audit services that would be allocated to the respective professional level (partner, manager, supervisor, senior, IT, etc.). The plan must reflect how you contemplate the utilization of Board computer resources to facilitate your audit.
d. Profile of Your Firm
   (1) Experience of the audit staff that will be performing the audit, especially general experience in local government audit engagements.
   (2) Basic organization of the audit staff and the qualifications and experience of the respective level of staff to be assigned. Include if staff is “on contract” or employees of the firm.
   (3) Firm’s computer audit capability.
   (4) Firm’s quality control procedures and measures to assure a high level audit.
   (5) Procedures followed by the firm to assure its independence.
   (6) The results of the firm’s external quality control reviews.
   (7) Statement that staff responsible for planning, directing, conducting substantial portions of the field work, or reporting on the audit has completed at least 24 of the 80 hours of continuing education and training in subjects directly related to the government environment and to government auditing.
   (8) Statement of the current total workload of the bidder and its capacity to accomplish the proposed work in the required time as required by the County.
   (9) Statement of whether any suits or claims are pending against the firm and the nature of the suits. If no current or pending suits or claims exist, please provide this information.
e. Reports and Other Documentation with the Client:
   (1) The firm’s policy and practice on issuing reports including the policy and practice on
entrances, exit, and status including the firm’s manner of communicating weaknesses or illegal acts.
f. Fee Schedule
g. Photocopy of license(s) held by bidder, i.e. CPA, etc.
h. A statement indicating the firm’s financial capability to perform the specified services including at least two (2) financial references or credit references.
i. References
j. MBE
k. Certificate of Insurance (see mandatory insurance requirements). Bidder must provide the applicable insurance coverage and all costs for this coverage must be calculated into your proposal price.

G. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Board and the firm selected. The Board reserves the right without prejudice to reject any or all proposals.
APPENDICES

A. Statements and Schedules to be Prepared by Staff of the Board
B. Notification of Interest Memorandum
C. Notification of Interest Specimen Letter
D. Bidder Guarantees
E. Bidder Warranties
F. Format for Schedule of Professional Fees and Expenses
G. Affidavit
APPENDIX A
STATEMENTS AND SCHEDULES TO BE PREPARED BY STAFF OF THE BOARD

GENERAL FUND

A. Trial Balance
1. Copy of the adjusted trial balance for all funds at year-end after all adjusting journal entries have been made.

B. Records and Schedules
1. Cash, Cash Equivalents and Investments
   a) Bank reconciliations for each bank account as of year-end, including detailed lists of outstanding checks and deposits in transit (when applicable).
   b) Bank statements for each checking account, savings account, and money market account.
2. Receivables
   a) Federal, state, and county accounts receivable aging as of year-end.
   b) The total amount of write-offs and bad debts for the year.
3. Interfund Accounts
   a) Schedule which reconciles all interfund accounts at year-end.
4. Prepaid, Deposits, and Other Assets
   a) Detailed schedules of all prepaid, deposit, and other asset accounts at year-end.
5. Inventory
   a) Schedules for all inventory items at year-end.
   b) Each schedule should list the inventory item, quantity on hand at the end of the year, cost per unit, priced out value as it is as it is carried in the general ledger, and retail value.
   c) Copy of the year-end physical inventory procedures
6. Accounts Payable and Accrued Expenditures
   a) Detailed schedule of accounts payable-vendors at year-end listing invoice date, vendor name, invoice number and amount.
   b) Check register from July 1 through our fieldwork date (including manual checks).
   c) Detailed schedule of the encumbrances reserve liability account at year-end.
   d) Detailed schedule of escheatable funds accounts which reconciles to the general ledger.
   e) Schedule of accrued unpaid leave at year-end.
   f) Copy of the July 15th payroll tax submittal.
   g) Schedule of accrued salaries at year-end which reconciles to the general ledger.
   h) Final payroll register of the year.
   i) Accounts payable payment register
7. Fund Balance
   a) Detail of any charges made to the fund balance during the fiscal year. In addition, the fund balance should be reconciled to the prior year audited balance.
b) Detail of designated and undesignated fund balances listing beginning balance, additions/earnings/contributions to, expenditures/release from designation, and ending balance.

8. Revenues and Expenditures
a) State and County revenues reconciliation between the revenues confirmed and the revenues recorded in the general ledger.
b) Schedule comparing the actual revenues per the general ledger for the year under audit to the budgeted or appropriated amount.
c) Schedule of legal expenditures as of YE showing vendor name, amount and purpose. This schedule should reconcile to the general ledger balance.
d) Schedule comparing the actual expenditures per the general ledger for the year under audit to the budgeted or appropriated amount.
e) Listing of all contracts entered into during the FY.
f) Schedule of payroll expenditures by department/function with p/y comparison.
g) Provide the detail of payroll expenditures.
h) Reconciliation of payroll expenditures per the general ledger to payroll reported on the quarterly Federal Form 941. Copies of 941s filed during the year.

9. Grants and Contracts
a) Schedule of contracts and grants showing the beginning balance (receivable or deferred), cash received, expenditures paid/payable, and the ending balance (receivable or deferred).
b) The schedule will be prepared for each individual grant and should agree to the ending grant/contract related balances for accounts receivable, accounts payable, deferred revenue, revenue, and expenditures.
c) CFDA number will be provided.

10. PO Listing
a) Detailed PO listing for restricted and unrestricted fund.

SCHOOL ACTIVITY FUND
A. Trial Balance
1. Trial balance (receipts and disbursements)

B. Records and Schedules
1. Comparison of school activities fund with prior year amounts and explanation of variances.
2. Cash summary report by bank location

FOOD SERVICE FUND
A. Trial Balance and Other Information
1. Please provide us with an electronic copy of the adjusted trial balance at year-end after all adjusting journal entries have been made.
2. Please provide us with copies of any MSDE update memos issued during FY
3. Update to Food Service and Accounting Operations Reporting Dates Memo.
4. Copy of the completed and submitted Wellness Policy stated in letter from MSDE.
5. MMFA School Listing
6. Updated Rates from MSDE.

**B. Records and Schedules**

1. *Cash and Cash Equivalents*
   a) Bank statements for each checking account

2. *Receivables*
   a) Federal, state, and county accounts receivable aging as of year-end.
   b) Detailed schedules of receivables

3. *Inventory*
   a) Schedules for all inventory items at year-end

4. *Accounts Payable*
   a) Detailed schedule of accounts payable at year-end listing invoice date, vendor name, invoice number, and amount.
   b) Check register from July 1 through our fieldwork date.
   c) Schedule of student prepayment accounts with balances at 6/30.

5. *Fund Balance*
   a) Detail of any charges made to the fund balance during the fiscal year. In addition, the fund balance should be reconciled to the prior year audited balance.
   b) Detail of designated and undesignated fund balances listing beginning balance, additions/earnings/contributions to, expenditures/release from designation, and ending balance.

6. *Revenues and Expenditures*
   a) Please prepare a reconciliation of state and federal revenue reconciliation between the revenues confirmed and the revenues recorded in the general ledger.
   b) Schedule of paid and a la carte sales.
   c) Detail breakout of Revenue by groupings.
   d) Disbursements detail for the child nutrition cluster/grants.

**CAPITAL PROJECTS FUND**

**A. Trial Balance and Other Information**

1. Adjusted trial balance at year-end after all adjusting journal entries have been made.

**B. Records and Schedules**

1. *Receivables*
   a) Federal, state, and county accounts receivable aging as of year-end which is organized by project.

2. *Capital Assets*
   a) Summary schedule of land, construction in process, buildings, vehicles, equipment, and the respective accumulated depreciation which shows the beginning balance, additions/depreciation expense, disposals, and ending balances.
b) Detailed schedule of construction in process which shows the beginning balance, additions, capitalizations, disposals, and ending balances.

c) Detailed schedule of buildings which shows the beginning balance, additions/depreciation expense, disposals, and ending balances.

d) Detailed schedule of vehicles which shows the beginning balance, additions/depreciation expense, disposals, and ending balances.

e) Detailed schedule of equipment which shows the beginning balance, additions/depreciation expense, disposals, and ending balances.

f) Disposals or retirements –

g) Please provide a schedule showing the allocation of depreciation expense to the functions.

h) We will select various items for observation, vouching, etc. upon arrival.

3. Accounts Payable

a) Detailed schedule of accounts payable at year-end listing invoice date, vendor name, invoice number, and amount.

b) Check register

4. Fund Balance

a) Detail of any charges made to the fund balance during the fiscal year. In addition, the fund balance should be reconciled to the prior year audited balance.

b) Detail of designated and undesignated fund balances listing beginning balance, additions/earnings/contributions to, expenditures/release from designation, and ending balance.

5. Revenues and Expenditures

a) State and County revenues reconciliation between the revenues confirmed and the revenues recorded in the general ledger.

OTHER

A. Minutes

1. For all meetings of the Board of Education (open and closed)

B. Legal

1. Updated legal schedule of possible outcomes/contingency analysis
2. Attorney Legal Letter

C. Miscellaneous

1. Budget – Information relating to budget transfers and budget supplements
3. Copies of any correspondence with state, local, tax, authorities
5. Updated status of construction projects
6. Copies of individual agency, county, state, etc. audit reports or desk reviews
8. Electronic report of all payroll disbursements
MEMORANDUM OF INSTRUCTION TO AUDIT FIRMS REQUESTING RFPs
BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY

DATE: February 22, 2019
TO: Audit Firms Having Expressed Interest in Responding to a Request for Proposals
FROM: Jacy Earls, Purchasing
Finance Department
SUBJECT: Notification of Interest

The BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY is soliciting proposals from qualified firms of certified public accountants to audit the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY financial statements for the Fiscal Year ending June 30, 2019, and four (4) subsequent fiscal years. Enclosed for your consideration is a Request for Proposal – Professional Auditing Service.

To be considered for this engagement, your firm must meet the qualifications and satisfy the requirements set forth in the RFP. Please indicate your intent to submit a proposal by completing the attached Notification of Interest and returning it to the address listed below:

Jacy Earls
Finance Department
202 Chesterfield Avenue
Centreville, MD 21617
Notification of Interest
RFP Professional Auditing Services
jacy.earls@qacps.org

Completed proposals must be received at that address on March 20, 2019, at 10:00 AM.

Please note that a Pre-Proposal Conference is scheduled for March 6, 2019 at 10:00 AM in our offices to respond to any questions you may have about the RFP. Please ensure your company completes and submits the Notification of Interest Specimen Letter.

All questions and correspondence should be directed to Jacy Earls in writing at the above address or by email at jacy.earls@qacps.org. Contact with BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY personnel other than Jacy Earls regarding this RFP may be grounds for elimination from the selection process.
APPENDIX C

NOTIFICATION OF INTEREST SPECIMEN LETTER

[ACCOUNTING FIRM'S LETTERHEAD]

Jacy Earls
Purchasing
Queen Anne’s County Public Schools
202 Chesterfield Avenue
Centreville, MD 21617

NOTIFICATION OF INTEREST

Dear Mrs. Earls:

Our firm is interested in submitting a proposal to audit the Board's financial statements for the fiscal year ending June 30, 2019, with the option of auditing the Board's financial statements for the four subsequent fiscal years, as set forth in the request for RFP Professional Auditing Services dated February 22, 2019.

[SELECT ONE OF THE FOLLOWING PARAGRAPHS]

We plan to have [NUMBER] representatives attend a Pre-Proposal Conference for firms interested in submitting proposals. The Pre-Proposal Conference will be held on March 6, 2019 at QACPS Offices.

-OR-

We will be unable to send representatives to the Pre-Proposal Conference, but we are interested in receiving further correspondence concerning inquiries made or other items discussed at that conference.

Yours very truly,

[AUDIT FIRM]
APPENDIX D

BIDDER GUARANTEES

I. The bidder certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

II. The bidder has read this solicitation, and agrees that the rights and prerogatives as detailed are retained by the BOARD OF EDUCATION OF QUEEN ANNE’S COUNTY.

III. The bidder agrees to be bound by the contractual requirements in this solicitation.

Signature of Official: ________________________________

Name (typed): ________________________________

Title: ________________________________

Firm: ________________________________

Date: ________________________________

Subscribed and sworn before me this ______ day of __________________, 20__.

X ________________________________ Notary Public

My commission expires: __________________
APPENDIX E

BIDDER WARRANTIES

A. Bidder warrants that it is willing and able to comply with State of Maryland laws with respect to foreign (non-state of Maryland) corporations.

B. Bidder warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

C. Bidder warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Board.

D. Bidder warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: ____________________________________________________________

Name (typed): ________________________________________________________________

Title: _________________________________________________________________

Firm: _________________________________________________________________

Date: _________________________________________________________________

Subscribed and sworn before me this _____ day of _________________, 20___.

X ________________________________ Notary Public

My commission expires: _________________
## APPENDIX F

### SCHEDULE OF PROFESSIONAL FEES & EXPENSES FOR AUDIT OF FY 2019 FINANCIAL STATEMENTS

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Total for services described in the RFP (Detail on subsequent pages): $________

Out-of-pocket expenses: $________

Total all-inclusive maximum price (fixed fee) for Fiscal Year 2019 audit $________

Note: The rate quoted **should not** be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
### APPENDIX F

**SCHEDULE OF PROFESSIONAL FEES & EXPENSES FOR Audit of FY 2020 Financial Statements**

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Total for services described in the RFP (Detail on subsequent pages): $\_\_\_\_\_\_\_\_\_

Out-of-pocket expenses: $\_\_\_\_\_\_\_\_\_

Total all-inclusive maximum price (fixed fee) for Fiscal Year 2021 audit $\_\_\_\_\_\_\_\_\_

Note: The rate quoted **should not** be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
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Total for services described in the RFP (Detail on subsequent pages): $__________________

Out-of-pocket expenses: $__________________

Total all-inclusive maximum price (fixed fee) for Fiscal Year 2022 audit: $__________________

Note: The rate quoted **should not** be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
## APPENDIX F

### SCHEDULE OF PROFESSIONAL FEES & EXPENSES FOR AUDIT OF FY 2023 FINANCIAL STATEMENTS

<table>
<thead>
<tr>
<th></th>
<th>Standard Hourly Rates</th>
<th>Quoted Hourly Rates</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Partners</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Managers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Supervisory Staff</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Staff</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Other (specify):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total for services described in the RFP (Detail on subsequent pages): | $_______________ |
| Out-of-pocket expenses: | $_______________ |
| Total all-inclusive maximum price (fixed fee) for Fiscal Year 2023 audit | $_______________ |

Note: The rate quoted **should not** be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
APPENDIX G

AFFIDAVIT

Contractor _____________________________ Bid No. _____________________________

Address _______________________________

City, State and Zip ________________________

Telephone ___________________ Fax _______ Email ____________

FOR MINORITY USE ONLY

LOCALLY BASED MINORITY BUSINESS: DC MBE_____ MD MBE_____ MD MWE_____ 

INDICATE IF YOU ARE A MINORITY BUSINESS CERTIFIED BY:

QUEEN ANNE’S COUNTY GOVERNMENT: Certification No.: ______________________

MD. STATE DEPT. OF TRANSPORATION: Certification No.: ______________________

AFFIDAVIT I

The Contractor, his agent, servants and/or employees, have not in any way colluded with anyone for and on behalf of the contractor or themselves, to obtain information that would give the Contractor an unfair advantage over others, not have thy colluded with anyone for and on behalf to the contractor, or themselves, to gain any favoritism in the award of the contract herein.

AFFIDAVIT II

No officer or employee of the Board of Education Queen Anne’s County Public Schools, whether elected or appointed, has in any manner whatsoever, any interest in or has received prior hereto or will receive subsequent hereto any benefit, monetary or material, or consideration from the profits or emoluments of this contract, job, work or service for the Board, and that no officer or employee has accepted or received or will receive in the future a service or thing of value, directly or indirectly, upon more favorable terms than those granted to the public generally, nor has any such officer or employee of the Board received or will receive, directly or indirectly, any part of any fee, commission or other compensation paid or payable to the Board in connection with this contract, job, work, or service for the Board, excepting, however, the receipt of dividends on corporation stock.

AFFIDAVIT III

Neither I, nor the Contractor, nor any officer, director, or partners, or any of its employees who are directly involved in obtaining contracts with the Board have been convicted of bribery, attempted bribery, or conspiracy to bribe under the laws of any state, or of the federal government for acts of omissions committed.

AFFIDAVIT IV

Neither I, nor the Contractor, nor any of our agents, partners, or employees who are directly involved in obtaining contracts with the Board have been convicted within the past 12 months of discrimination against any employee or applicant for employment, nor have we engaged in unlawful employment practices as set forth in Section 16 of Article 49B of the Annotated Code of Maryland or, of Sections 703 and 704 of Title VII of the Civil Rights Act of 1964.

AFFIDAVIT V

I further affirm that neither I nor the above firm shall knowingly enter into a contract with the Board under which a person or business debarred or suspended from contracting with a public body under Title 16 of the
State Finance and Procurement Article of the Annotated Code of Maryland, will provide, directly or indirectly, supplies, services, architectural services, construction related services, leases of real property, or construction. I acknowledge that this Affidavit is to be furnished to the Board. I acknowledge that I am executing this Affidavit in compliance with the provisions of Title 16 of the State Finance and Procurement Article of the Annotated Code of Maryland which provides that persons who have engaged in certain prohibited activity may be disqualified, either by operation in law or after a hearing, from entering into contracts with the Board. I further acknowledge that if the representations set forth in this Affidavit are not true and correct, the Board may terminate any contract awarded, and take any other appropriate action. I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing affidavit are true and correct to the best of my knowledge, information and belief.

__________________________________  __________________________  __________________________  __________________________
Signature                        Date                        Printed Name                        Title of Authorized Official

If a corporation, it was organized under the laws of the state of, in the year _______ a partnership, list names of partners______.