

# Department of Procurement and Contract Compliance

## REQUEST FOR PROPOSAL



**RFP R35297**  
**For**  
**“Professional Auditing Services”**

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## **Article I. General Information**

### ***Section 1.01 Method of Source Selection***

Section 29-154 of the Unified Government of Wyandotte County / Kansas City, Kansas Procurement Code and Regulations allows for the use of Competitive Sealed Proposals when it is determined in writing that Competitive Sealed Bidding is either not practicable or not advantageous to the Unified Government.

### ***Section 1.02 Purpose***

The Unified Government of Wyandotte County/Kansas City, Kansas, Department of Finance is accepting competitive proposals from qualified individuals, firms, partnerships, and corporations for the purpose of performing professional Auditing Services.

The Unified Government maintains 29 individual governmental funds with total net assets of approximately \$814 million.

The Unified Government of Wyandotte County/Kansas City, Kansas desires to engage a Certified Public Accounting Firm to conduct an examination and audit of the accounts as provided by K.S.A. 75-1122 through K.S.A. 78-1124.

Vendors providing such services must meet the requirements, as specified herein.

The contract will be in effect for a period of three (3) years. Provided neither the Unified Government nor the Offeror has terms in the contract which they require to be changed in the respective contract, the contract may be extended for three (3) additional facial years.

The Board of Public Utilities (BPU) is an administrative agency of the Unified Government and is also located in Wyandotte County, KS. The BPU consists of a municipal electric and water utility, which provide services to approximately 63,000 electric and 50,000 water customers. The BPU operational and administrative control is under a six-member elected Board of Directors.

Solicitations from qualified minority, and women owned businesses, firms and individuals are encouraged by the Unified Government of Wyandotte County/Kansas City, Kansas. This encouragement does not infer preference and all solicitations will be evaluated equally.

### ***Section 1.03 Existing Environment***

The Unified Government of Wyandotte County/Kansas City, Kansas is a consolidated city/county government serving all of the citizens of the City of Kansas City, Kansas, and Wyandotte County. The City of Kansas City, Kansas is located entirely in Wyandotte County and, along with ten other Kansas and Missouri counties, makes up the Metropolitan Kansas City Region with a population of approximately 1.6 million. The Cities of Kansas City, Kansas and Kansas City, Missouri are separated by the Kansas-Missouri border and are independent of one another in all aspects.

### ***Section 1.04 Required Review***

Offerors should carefully review this solicitation for defects and questionable or objectionable matter. Comments concerning defects and objectionable material must be made in writing and received by the procurement officer at least ten days before the proposal opening. This will allow issuance of any necessary amendments. It will also help prevent the opening of a defective solicitation and exposure of offeror's proposals upon which award could not be made. Protests based on any omission or error, or on the content of the solicitation, will be disallowed if these faults have not been brought to the attention of the contracting officer, in writing, at least ten days before the time set for opening.

### ***Section 1.05 Protests and Appeals***

Any protest or appeal of the award of the Agreement must be in writing and received by the Director of Purchasing within seven (7) days of the County Administrator's decision. The written communication must list the specific areas of protest and suggested remedy. The decision of the Purchasing Director on any protest or appeal shall be final.

### ***Section 1.06 Inquiries - Clarifications***

Any questions regarding the Request for Proposal shall be directed in writing to the attention of the buyer via fax or email, to the Office of Procurement and Contract Compliance ATTN: Kelly Regan, [kregan@wycokck.org](mailto:kregan@wycokck.org), Room 649, 701 North 7th Street, Kansas City, Kansas 66101, Office: 913.573.5447, Fax: 913.573.5444. All questions must be received no later than the date established in the project timetable. Telephone conversations must be confirmed in writing by the interested party.

Two types of questions generally arise. One may be answered by directing the questioner to a specific section of the RFP. These questions may be answered over the telephone. Other questions may be more complex and may require a written amendment to the RFP. The Procurement Officer will determine the appropriate method to be used.

### ***Section 1.07 Amendments & Addendums***

Amendments and addendums will be made by addendum issued only to vendors known to have the Request for Proposal.

### ***Section 1.08 Alternate Proposals***

Offerors may only submit one proposal for evaluation. Alternate proposals (proposals that offer something different than what is asked for) will be rejected.

### ***Section 1.09 Implied Requirements***

By submission of the proposal, the Offeror certifies all services proposed meet or exceed all requirements as set forth in the Request for Proposals, unless the proposal specifically states

otherwise. Any products and services that are not specifically addressed in the RFP, but which are necessary to provide functional capabilities proposed by the offeror must be included in the proposal.

**Section 1.10 Project Timetable & Contract Term**

The project timetable set out herein represents the Unified Government’s best estimate of the schedule that will be followed. If a component of the schedule, such as the opening date, is delayed, the rest of the schedule may be shifted by the same number of days.

**Proposed Project Schedule**

Date	Event
November 17, 2022	Distribution of RFP
November 30, 2022	Last day for Offerors to submit written questions by 2:00PM CST)
December 2 2022	Answers to RFP-Questions
December 7, 2022	Responses due 2:00PM. CST
December 16, 2022	Interviews (if needed)

The contract will be in effect for a period of three (3) years. Provider neither the Unified Government , nor the Offeror has terms in the contract which they require to be changed, the contract may be entered for three (3) additional fiscal years.

**Section 1.11 Location of Work**

The location of the work is to be performed within the Unified Government of Wyandotte County/Kansas City, Kansas.

**Section 1.12 Proposals and Presentation Costs**

The Unified Government of Wyandotte County/Kansas City, Kansas will not be liable in any way for any costs incurred by the offeror in the preparation of their proposal in response to the RFP nor for the presentation of their proposal and/or participation in any discussions or negotiations.

**Section 1.13 Disclosure of Proposal Contents**

All proposals and other material submitted become the property of the Unified Government and may be returned only at the UG’s option. Kansas Open Records Act requires public records to be open to reasonable inspection. All proposal information, including detailed price and cost information, will be held in confidence during the evaluation process and prior to the time a Notice of Award is issued. Thereafter, proposals will become public information.

Trade secrets and other proprietary data contained in proposals may be held confidential if the offeror requests, in writing, that the procurement officer does so, and if the procurement officer agrees, in writing, to do so. Material considered confidential by the offeror must be clearly identified and the offeror must include a brief statement that sets out the reasons for confidentiality. If, pursuant to the Kansas Open Records Act, the Unified Government receives a Request for Proposal which the offer

has requested to be held confidential, the Unified Government will notify the offeror in writing prior to disclosure of the proposal, so that the offeror may seek a court order preventing disclosure of the proposal.

### ***Section 1.14 Cooperative Procurement***

If the contractor has indicated agreement to participate in the Cooperative Procurement Program, the contractor shall provide equipment, supplies, and/or services as described herein under the terms and conditions, requirements, and specifications of the contract, including prices, to other government entities. The contractor shall further understand and agree that participation by other governmental entities is discretionary on the part of that governmental entity and the Unified Government bears no financial responsibility for any payments due the contractor by such governmental entities.

### ***Section 1.15 Independent Contractor Relation***

Nothing in this Agreement shall be construed to create a relationship of employer and employee or principal and agent or any other relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the provisions of this Agreement. Nothing in this Agreement shall create any right or remedies in any third party.

The Agreement to be entered into is not intended to be and will not constitute or otherwise recognize a joint venture, partnership agreement or relationship, or formal business organization or association of any kind between the parties; and, the rights and obligations of the parties shall be only those expressly set forth in the Agreement. The parties will agree that no persons supplied by the Offeror in performance of the contract are employees of the Unified Government and further agree that no right of the Unified Government's civil service, retirement, or personnel rules accrue to such persons. The Offeror shall have the total responsibility for all salaries, wages, workers' compensation insurance, unemployment compensation, bonuses, retirement, withholdings, other benefits, and all taxes and premiums appurtenant thereto concerning such persons and shall hold the Unified Government harmless with respect thereto.

### ***Section 1.16 Determination of Responsibility***

Per § 29-198 (Duty Concerning Responsibility), before awarding a contract the Procurement Officer must be satisfied that the prospective contractor is responsible.

All offerors shall supply information as requested by the Procurement Officer concerning the responsibility of such offeror. The determination of responsibility shall be governed by Section 29-198 of the Unified Governments Procurement Code and Regulations. The contract file shall contain the basis on which the award is made.

### ***Section 1.17 Evaluation***

The selection committee shall evaluate all proposals submitted and shall classify proposals as: acceptable, potentially acceptable (that is reasonably susceptible of being made acceptable), or unacceptable. Offerors whose proposals are unacceptable shall be notified promptly. More detailed evaluation information will be found in section 8 of this RFP.

### **Section 1.18 Equal Treatment**

Offerors will be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. The Procurement Officer will establish procedures and schedules for conducting discussions. If during discussions there is a need for any substantial clarification of or change in the Request for Proposals, the Request shall be amended to incorporate such clarification or change. Auction techniques (revealing one offeror's price to another) and disclosure of any information derived from competing proposals are prohibited.

### **Section 1.19 Award**

The contract shall be awarded in whole or in part to the responsible offeror whose proposal is determined to be the most advantageous to the Unified Government taking into consideration all the evaluation factors set forth in the Request for Proposals. No other factors or criteria shall be used in the evaluation.

The County Administrator retains the sole and complete discretion to select the successful proposer based upon the evaluation of the selection committee's recommendation. The decision of the County Administrator will be final unless an appeal is filed as described in the protest section.

### **Section 1.20 Notification of Award**

Written notice of award shall be sent to the successful Offeror. The successful Offeror shall, within ten (10) days from the date of receipt of the notice of award, perform the following:

- Submit a performance bond, if required, in the total amount of one hundred percent (100%) of the proposal amount (*Bond form format will be provided by the Unified Government*)
- If the Offeror is not a resident of the State of Kansas, submit an executed Appointment of Process Agent Form or a Foreign Corporation form (*Form will be provided by the Unified Government*).
- Submit a certificate of insurance evidencing insurance as required by the Request for Proposal.
- Ensure that all occupation taxes and fees are paid in full. Offerors are hereby directed to contact the Unified Government of Wyandotte County/Kansas City, Kansas License Division at (913) 573-8780 for information regarding Licensing and Occupational Taxes.
- The Contractor will be required to come into compliance with chapter 11 of the Procurement Code and Regulations regarding Affirmative Action and Equal Employment Opportunity as required by Sections 29-585 and 29-586 of the Code of Ordinance of the Unified Government of Wyandotte County / Kansas City, Kansas.

Contact the Contract Compliance Division located on the 6<sup>th</sup> Floor of the Municipal Office Building, 701 N. 7<sup>th</sup> Street, Kansas City, Kansas 66101, Room 649, or call (913) 573-5446 for information regarding compliance requirements."

- The Unified Government may, at its option, declare the Offeror in default if the Offeror fails to perform all the above-enumerated conditions, in which case the proposal security shall become



the property of the Unified Government.

- All bonds required by this proposal must contain terms and conditions approved by the Unified Government and shall be executed by a surety company authorized to do business in the State of Kansas.
- The Unified Government of Wyandotte County/Kansas City, KS, Johnson County KS, City of Kansas City MO, and Jackson County MO, (collectively the “Local Governments”), have agreed to cooperate with each other to ensure that tax funded contracts are performed by Contractors in compliance with the Tax Laws of the Local Governments. Contactor agrees that the Contractor shall be in compliance with the respective Tax Laws of the Local Governments throughout the term of this contract and any contract renewals and that proof of Contractor’s compliance with the Tax Laws of the Local Governments shall be a condition of award. All Contractors entering into a contract and all subsequent renewals with the Unified Government of Wyandotte County in the amount of \$50,001.00 or more must obtain a Tax Clearance Certification. The Tax Clearance Certification must be signed by an authorized official from all four (4) of the “Local Governments” and submitted to the Unified Government Procurement and Contract Compliance Department. The Tax Clearance Certification shall be valid for a period of one year from the date of issuance and shall not be dated more than sixty (60) days prior to any notice of intent to contract by the County. (Form **will be provided by the Unified Government**).

### **Section 1.21 Right to Reject Proposals**

The Unified Government reserves the right without contest to accept or reject any proposals or alternate proposals. Offerors must comply with all of the terms of the RFP, the Unified Government Procurement Code, and all applicable local, State, and federal laws, codes, and regulations. The procurement officer may reject any proposal that does not comply with all of the material and substantial terms, conditions, and performance requirements of the RFP.

Offerors may not restrict the rights of the Unified Government or qualify their proposal. If an offeror does so, the procurement officer may determine the proposal to be a non-responsive counteroffer and the proposal may be rejected.

Minor informalities may be waived by the procurement officer if determined that they:

- do not affect responsiveness,
- are merely a matter of form or format,
- do not change the relative standing or otherwise prejudice other offers,
- do not change the meaning or scope of the RFP,
- are trivial, negligible, or immaterial in nature,
- do not reflect a material change in the work; or,
- do not constitute a substantial reservation against a requirement or provision,

If no offerors meet all the mandatory requirements of the Request for Proposals, or if sufficient funds are not available, or if other extenuating circumstances prevail, the Unified Government may choose to make no award and to submit a revised Request for Proposals to offerors at a later date or may choose to negotiate with those submitting proposals.

### ***Section 1.22 Mistakes in Proposals Discovered Prior to Award***

At any time prior to the specified date and time for submission, an offeror may withdraw or modify a proposal prior to the established due date which is either the time and date announced for the receipt of proposals or receipt of modifications to proposals or if discussions have begun, it is the time and date by which best and final offers must be submitted provided that only offerors who submitted proposals by the time announced for the receipt of proposals may submit best and final offers. Any proposal modification must be in writing, executed by an authorized person, and submitted prior to the proposal submission date. The Unified Government will deal with mistakes in proposals:

- 1) **During Discussions: Prior to Best and Final Offers:** once discussions are commenced with any offeror or after best and final offers are requested, any offeror may freely correct any mistake by modifying or withdrawing the proposal until the time and date set for receipt of best and final offers;
- 2) **Minor Informalities:** Minor informalities unless otherwise corrected by an offeror as provided in this Section, shall be treated as they are under competitive sealed bidding;
- 3) **Correction of Mistakes:** if discussions are not held or if the best and final offers upon which award will be made have been received, mistakes may be corrected and intended correct offer will considered only if:
  - a) The mistakes and the intended correct offer are clearly evident on the face of the proposal in which event the proposal may not be withdrawn; or
  - b) The mistake is not clearly evident on the face of the proposal, but the offeror submits proof of evidentiary value which clearly and convincingly demonstrates both the existence of a mistake and the intended correct offer, and such corrections would not be contrary to the fair and equal treatment of the other offerors.

### ***Section 1.23 Mistakes in Proposals Discovered after Award***

Mistakes shall not be corrected after award of the contract except where the Purchasing Director or the head of the User Department finds it would unconscionable not to allow the mistake to be corrected.

### ***Section 1.24 Ownership of Reports, Drawings, Specifications, etc.***

All reports, drawings, designs, specifications, notebooks, tracings, photographs, negatives, finding, recommendations, data, and memoranda of every description relating to the services described herein and in completion thereof, shall be the property of the City.

## **Article II. Standard Proposal Information**

### ***Section 2.01 Authorized Signature***

All proposals must be signed by an individual authorized to bind the offeror to the provisions of the RFP. Proposals must remain open and valid for at least ninety (90) days from the opening date.

### ***Section 2.02 Site Inspection***

The Unified Government may conduct on-site visits to evaluate the offeror's capacity to perform the contract. Offerors must agree, at risk of being found non-responsive and having their proposal rejected, to provide the Unified Government reasonable access to relevant portions of their work sites. Site inspection will be made by individuals designated by the procurement officer at the Unified Government's expense.

### ***Section 2.03 Supplemental Terms and Conditions***

Proposals including supplemental terms and conditions will be accepted, but supplemental conditions that conflict with those contained in this RFP or that diminish the Unified Government's rights under any contract resulting from the RFP will be considered null and void. The Unified Government is not responsible for identifying conflicting supplemental terms and conditions before issuing a contract award. After award of contract:

- [a] if conflict arises between a supplemental term or condition included in the proposal and a term or condition of the RFP, the term or condition of the RFP will prevail; and
- [b] if the Unified Government's rights would be diminished as a result of application of a supplemental term or condition included in the proposal, the supplemental term or condition will be considered null and void.

### ***Section 2.04 Discussions with Offerors***

The Unified Government may conduct discussions with offerors for the purpose of clarification. The purpose of these discussions will be to ensure full understanding of the requirements of the RFP and proposal. Discussions will be limited to specific sections of the RFP identified by the procurement officer. Discussions may only be held with offerors who have submitted a proposal deemed reasonably susceptible for award by the procurement officer. Discussions, if held, will be after initial evaluation of proposals by the evaluation committee. If modifications are made as a result of these discussions, they will be put in writing. Following discussions, the procurement officer may set a time for best and final proposal submissions from those offerors with whom discussions were held. Proposals may be reevaluated after receipt of best and final proposal submissions. Reevaluation will be limited to the specific sections of the RFP opened to discussion by the procurement officer.

Offerors with a disability needing accommodation should contact the procurement officer prior to the date set for discussions so that reasonable accommodation can be made.

### **Section 2.05 Evaluation of Proposals**

The procurement officer, or an evaluation committee made up of the procurement officer and at least two Unified Government employees, will evaluate proposals. The evaluation will be based solely on the evaluation factors set out in section eight (8) of this RFP.

### **Section 2.06 F.O.B. Point**

All goods purchased through this contract will be F.O.B. final destination. Unless specifically stated otherwise, all the prices offered must include the delivery costs to any location within Wyandotte County, Kansas.

### **Section 2.07 Contract Negotiations**

After completion of the evaluation, including any discussions held with offerors during the evaluation, the Unified Government may elect to initiate contract negotiations. The option of whether or not to initiate contract negotiations rests solely with the Unified Government. If the Unified Government elects to initiate contract negotiations, these negotiations cannot involve changes in the Unified Government's requirements or the contractor's proposal which would, by their nature, affect the basis of the source selection and the competition previously conducted.

The offeror will be responsible for all travel and per diem expenses related to contract negotiations.

### **Section 2.08 Failure to Negotiate**

If the selected contractor

- fails to provide the information required to begin negotiations in a timely manner; or
- fails to negotiate in good faith; or
- indicates they cannot perform the contract within the budgeted funds available for the project; or
- the contractor and the Unified Government, after a good faith effort, simply cannot come to terms,

the Unified Government may terminate negotiations with the contractor initially selected and commence negotiations with the next highest ranked offeror.

## **Article III. Standard Contract Information**

### **Section 3.01 Contract Type**

This is a Fixed Price Contract.

### ***Section 3.02 Contract Approval***

This RFP does not, by itself, obligate the Unified Government. The Unified Government's obligation will commence when the contract is approved by the Unified Government County Administrator, the Administrator's designate, and the procurement officer. Upon written notice to the offeror, the Unified Government may set a different starting date for the contract. The Unified Government will not be responsible for any work done by the offeror, even work done in good faith, if it occurs prior to the contract start date set by the Unified Government.

### ***Section 3.03 Proposal as a Part of the Contract***

Part or all of this RFP and the successful proposal may be incorporated into the contract.

### ***Section 3.04 Additional Terms and Conditions***

The Unified Government reserves the right to add terms and conditions during contract negotiations. These terms and conditions will be within the scope of the RFP and will not affect the proposal evaluations.

### ***Section 3.05 Insurance Requirements***

The successful offeror must provide proof of workers' compensation insurance prior to contract approval.

The successful offeror must secure the insurance coverage required by the Unified Government and Board of Public Utilities. An offeror's failure to provide evidence of such insurance coverage is a material breach and grounds for withdrawal of the award or termination of the contract.

#### **Insurance Requirements**

The vendor awarded this contract(s) is required to provide a Certificate of Insurance that contains a minimum of the following coverage and limits:

Liability insurance coverage shall be considered as primary and not as excess insurance. The carrier(s) shall provide thirty (30) days written notice to the Unified Government or the BPU by registered mail prior any modification, cancellation, non-renewal, or other change in coverage. The successful bidder shall provide the Unified Government with Certificates of Insurance concerning the requirements listed.

The policies must be effective prior to the commencement of work and must remain in force until termination of the work under this contract.

In the event of interruption of coverage for any reason, all work under the contract shall cease and shall not resume until coverage has been restored.

If at any time during the term of this contract, or any extension thereof, any required policies of insurance should expire or are canceled, it will be the responsibility of the Offeror to furnish to the Unified Government a Certificate of Insurance indicating renewal or an acceptable replacement of the policy prior to expiration or cancellation date so that there will be no lapse in any coverage.

The Offeror shall agree to indemnify the Unified Government of Wyandotte County/Kansas City, Kansas and save it harmless against any and all loss, damage, expense, liability or claim of liability, expense for injury, death or damage to property directly caused by the Offeror’s negligence arising out of performance by the Offeror of the agreement.

The Unified Government or the Board of Public Utilities, in the name of the Unified Government, shall be named as an additional insured to the work performed for the contract:

The following minimum coverage is required of vendors providing services:

<u>Coverage:</u>	<u>Limits of Liability:</u>
Workers Compensation	Statutory
Combined Automobile Bodily Injury And Automobile Property Damage	\$500,000 per occurrence
Errors and Omissions	\$1,000,000
Professional Liability	\$1,000,000

1. Additional Insured endorsement shall read exactly as follows:  
The Unified Government and/or the Board of Public Utilities, in the name of the Unified Government, shall be named as additional insured with respect to the work performed for the contract(s): **RFP #R35297 Professional Auditing Services.**
2. Certificate Holder:  
Provide BID or RFP Number and Title in the “miscellaneous” area of certificate.  
Address all certificates to the Unified Government Wyandotte County/Kansas City, Kansas - Purchasing Division, 701 N 7<sup>th</sup> Street – Room 649, Kansas City, KS 66101. Fax 913-573-5444 Office 913-573-5440.

**Section 3.06 Proposed Payment Procedures**

The Unified Government will make payments based on a negotiated payment schedule. Each billing must consist of an invoice and progress report. No payment will be made until the progress report and invoice have been approved by the project director.

### ***Section 3.07 Proposed Payment Option***

A Virtual Payment Option is now available. If you would like to learn more about this contact, Lonia Green, Accounts Payable, 913-573-5138

### ***Section 3.08 Informal Debriefing***

When the contract is completed, an informal debriefing may be performed at the discretion of the project director. If performed, the scope of the debriefing will be limited to the work performed by the contractor.

### ***Section 3.09 Contract Personnel***

Any change of the project team members named in the proposal must be approved, in advance and in writing, by the project director. Personnel changes that are not approved by the Unified Government may be grounds for the Unified Government to terminate the contract.

### ***Section 3.10 Contract Changes - Unanticipated Amendments***

During the course of this contract, the contractor may be required to perform additional work. That work will be within the general scope of the initial contract. When additional work is required, the project director will provide the contractor a written description of the additional work and request the contractor to submit a firm time schedule for accomplishing the additional work and a firm price for the additional work. Cost and pricing data must be provided to justify the cost of such amendments.

The offeror will not commence additional work until the project director has secured any required Unified Government approvals necessary for the amendment and issued a written contract amendment, approved by the County Administrator.

## **Article IV. Required Contractual Terms and Conditions**

### **GENERAL CONDITIONS**

The following terms and conditions must be agreed to by the successful Bidder and are hereby made a part of the contract entered into between the Unified Government and the successful Bidder, unless specifically modified in writing:

1. **Governing Law.** This Agreement is subject to, governed by, and construed according to the laws of the State of Kansas.
2. **Compliance with Law.** BIDDER shall comply with all applicable local, state, and federal laws and regulations in carrying out this Agreement, regardless of whether those legal requirements are specifically referenced in this Agreement.

3. **Authority To Contract.** OFFEROR represents that it possesses legal authority to contract, that it has undertaken any official action required by its governing documents to enter into this Agreement, that its undersigned representative is duly authorized to execute this document on its behalf, that it agrees to be bound by all the provisions of this Agreement, and that the person identified as its official representative is authorized to act on its behalf in the implementation of this Agreement.
4. **Modification of Agreement.** This Agreement may be modified or amended only in writing executed by both parties and will be subject to renegotiation in the event of changes to applicable law, rules, or regulations affecting the subject matter of this Agreement.
5. **Cash Basis Law.** This Agreement is subject to the Kansas Cash Basis Law, K.S.A. 10-1101 *et seq.* and amendments thereto. Any automatic renewal of the terms of the Agreement shall create no legal obligation on the part of the Unified Government. This Agreement shall be construed and interpreted so as to ensure that the Unified Government shall at all times stay in conformity with such laws and, as a condition of this Agreement, the Unified Government reserves the right to unilaterally sever, modify, or terminate this Agreement at any time if, in the opinion of its legal counsel, the Agreement is deemed to violate the terms of such law. The Unified Government is obligated only to pay periodic payments or monthly installments under the Agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during the Unified Government's current budget year or (b) funds made available from any lawfully operated revenue producing source.
6. **Payment of Taxes.** The Unified Government shall not be responsible for, nor indemnify BIDDER for any federal, state, or local taxes which may be imposed or levied upon the subject matter of this Agreement. If applicable, OFFEROR shall pay the Unified Government occupation tax prior to execution of the Agreement.
7. **Licenses and Permits.** OFFEROR shall maintain all licenses, permits, certifications, bonds, and insurance required by federal, state, or local authority for carrying out this Agreement. BIDDER shall notify the Unified Government immediately if any required license, permit, bond, or insurance is cancelled, suspended, or is otherwise ineffective.

Such cancellation, suspension, or other ineffectiveness may form the basis for immediate termination by the Unified Government in its discretion.

8. **Independent Contractor Relation.** The parties agree that the legal relationship between them is of a contractual nature. Nothing in this Agreement shall be construed to create a relationship of employer and employee or principal and agent or any other relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the provisions of this Agreement.

Nothing in this Agreement shall create any right or remedies in any third party. The parties agree that no persons supplied by OFFEROR are employees of the Unified Government and that no right of the Unified Government's civil service, retirement, or personnel rules accrue to such persons. The Unified Government shall not be responsible for withholding of social security, workers compensation insurance, unemployment compensation, bonuses, retirement benefits, other benefits, and any taxes and premiums from any payments made by the Unified Government to OFFEROR.



9. **Discrimination in Delivery of Services Prohibited.** During the performance of this Agreement, OFFEROR shall deny none of the benefits or services of the program to any eligible participant on the basis of race, religion, color, sex, disability, age, national origin, or ancestry.
10. **Equal Opportunity.**
- a. OFFEROR shall observe the provisions of the Kansas Act Against Discrimination, K.S.A. 44-1001 *et seq.* and amendments thereto, and shall not discriminate against any person in the performance of work under this Agreement because of race, religion, color, sex, disability, age, national origin, or ancestry.
  - b. OFFEROR will ensure that applicants are employed, and that employees are treated during employment, without regard to race, religion, color, sex, disability, age, national origin, or ancestry. Such action shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. OFFEROR agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Unified Government setting forth the provisions of this nondiscrimination clause.
  - c. OFFEROR, in all solicitations or advertisements for employees placed by or on behalf of OFFEROR, will state that all qualified applicants will receive consideration for employment without regard to race, religion, color, sex, disability, age, national origin, or ancestry.
  - d. OFFEROR will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Agreement so that such provisions will be binding upon each subcontractor.
  - e. OFFEROR shall assure that it and all subcontractors will implement the certificate of compliance in connection with this Agreement.
  - f. If OFFEROR fails, refuses, or neglects to comply with the terms of these contractual conditions, such failure shall be deemed a total breach of the contract and this Agreement may be terminated, canceled, or suspended, in whole or in part, and OFFEROR may be declared ineligible for any further Unified Government contracts for a period of up to one year. Provided that, if a contract is terminated, canceled, or suspended for failure to comply with this section, OFFEROR shall have no claims for damages against the Unified Government on account of such termination, cancellation, or suspension or declaration of ineligibility.
  - g. OFFEROR shall maintain sufficient records to document that, under all aspects of this Agreement, it has acted in a manner which is in full compliance with the Kansas Act Against Discrimination. Such records shall at all times remain open to inspection by the Kansas Human Rights Commission or by the Unified Government.
  - h. OFFEROR, in carrying out this Agreement, shall also comply with all other applicable existing federal, state, and local laws relative to equal opportunity and nondiscrimination, all of which are incorporated by reference and made a part of this Agreement.

11. **Representations.**

OFFEROR makes the following representations:

- a. The price submitted is independently arrived at without collusion.
- b. It has not knowingly influenced and promises that it will not knowingly influence a Unified Government employee or former Unified Government employee to breach any of the ethical standards set forth in Article XII of the Procurement Code.
- c. It has not violated, and is not violating, and promises that it will not violate the prohibition against gratuities and kickbacks set forth in §29-635 (Gratuities and Kickbacks) of the Procurement Code.
- d. It has not retained and will not retain a person to solicit or secure a Unified Government contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

12. **Waiver of Breach.** The waiver by either party of a breach of any provision of this Agreement will not operate or be construed as a waiver of any subsequent breach by such party.

13. **Severability.** If a court of competent jurisdiction declares any part of this Agreement to be invalid, the balance of the agreement will remain valid and enforceable.

14. **Entire Agreement.** This Agreement and its attachments set forth the parties' entire agreement. Neither party has made any oral or side agreements or representations not contained in this Agreement. This is a legal document and not a mere recital and is binding upon the parties, their representatives, and successors in interest.

15. **Termination for Default.** If OFFEROR refuses or fails to perform any of the provisions of this Agreement with such diligence as will ensure its completion within the time specified in this Agreement, or any extension thereof, or commits any other substantial breach of this Agreement, the Procurement Officer may notify OFFEROR in writing of the delay or nonperformance and, if not cured in ten days or any longer time specified in writing by the Procurement Officer, such officer may terminate OFFEROR rights to proceed with the Agreement or such part of the Agreement as to which there has been delay or a failure to properly perform.

The Unified Government shall pay OFFEROR the costs and expenses and reasonable profit for services performed by OFFEROR prior to receipt of the notice of termination; however, the Unified Government may withhold from amounts due OFFEROR such sums as the Procurement Officer deems to be necessary to protect the Unified Government against loss caused by OFFEROR because of the default.

Except with respect to defaults of subcontractors, OFFEROR shall not be in default by reason of any failure in performance of this Agreement in accordance with its terms if OFFEROR has notified the Procurement Officer within 15 days of the cause of the delay and the failure arises out of causes such as acts of God, acts of the public enemy, act of the Unified Government and

any other governmental entity in its sovereign or contractual capacity, fires, floods, epidemics, quarantine restrictions, strikes, or other labor disputes. If the failure to perform is caused by the failure of a subcontractors to perform or to make progress, and if such failure arises out of causes similar to those set forth above, OFFEROR shall not be deemed to be in default, unless the services to be furnished by the subcontractors were reasonably obtainable from other sources in sufficient time to permit BIDDER to meet the contract requirements Upon request of OFFEROR, the Procurement Officer shall ascertain the facts and extent of such failure, and, if such officer determines that any failure to perform was occasioned by any one or more of the excusable causes, and that, but for the excusable cause, OFFEROR's progress and performance would have met the terms of the Agreement, the time for completion of the Agreement shall be revised accordingly.

If, after notice of termination of OFFEROR's right to proceed under the provisions of this clause, it is determined for any reason that OFFEROR was not in default under the provisions of this clause, and both the Unified Government and OFFEROR agree, the rights and obligations of the parties shall be the same as if the notice of termination had not been issued.

The following acts committed by OFFEROR will constitute a substantial breach of the Agreement and may result in termination of the Agreement:

- If OFFEROR is adjudged bankrupt or insolvent;
- If OFFEROR makes a general assignment for the benefit of his creditors;
- If a trustee or receiver is appointed for BIDDER or any of his property;
- If OFFEROR files a petition to take advantage of any debtor's act or to reorganize under bankruptcy or applicable laws;
- If OFFEROR repeatedly fails to supply sufficient services;
- If OFFEROR disregards the authority of the Procurement Officer;
- Acts other than those specified may constitute substantial breach of this Agreement.

**16. Termination for Convenience.** *The Procurement Officer may, when the interests of the Unified Government so require, terminate this contract in whole or in part, for the convenience of the Unified Government. The Procurement Officer shall give written notice of the termination to OFFEROR specifying the part of the contract terminated and when termination becomes effective.*

OFFEROR shall incur no further obligations in connection with the terminated work and on the date set in the notice of termination OFFEROR will stop work to the extent specified. The Procurement Officer shall pay OFFEROR the following amounts:

All costs and expenses incurred by OFFEROR for work accepted by the Unified Government prior to OFFEROR's receipt of the notice of termination, plus a reasonable profit for said work.

All costs and expenses incurred by OFFEROR for work not yet accepted by the Unified Government but performed by OFFEROR prior to receipt of the notice of termination, plus a reasonable profit for said work.

Anticipatory profit for work and services not performed by OFFEROR shall not be allowed.

17. **Disputes.** *All controversies between the Unified Government and OFFEROR which arise under, or are by virtue of, this Agreement and which are not resolved by mutual agreement, shall be decided by the Procurement Officer in writing, within 30 days after a written request by OFFEROR for a final decision concerning the controversy; provided, however, that if the Procurement Officer does not issue a written decision within 30 days after written request for a final decision, or within such longer period as may be agreed upon by the parties, then OFFEROR may proceed as if an adverse decision had been received.*

The Procurement Officer shall immediately furnish a copy of the decision to OFFEROR by certified mail, return receipt requested, or by any other method that provides evidence of receipt. Any such decision shall be final and conclusive, unless fraudulent, or OFFEROR brings an action seeking judicial review of the decision in the Wyandotte County District Court.

OFFEROR shall comply with any decision of the Procurement Officer and proceed diligently with performance of this Agreement pending final resolution by the Wyandotte County District Court of any controversy arising under, or by virtue of, this Agreement, except where there has been a material breach of the Agreement by the Unified Government; provided, however, that in any event OFFEROR shall proceed diligently with the performance of the Agreement where the Purchasing Director has made a written determination that continuation of work under the contract is essential to the public health and safety

Notwithstanding any language to the contrary, no interpretation shall be allowed to find the Unified Government has agreed to binding arbitration, or the payment of damages or penalties upon the occurrence of any contingency. Further, the Unified Government shall not agree to pay attorney fees and late payment charges.

18. **Ownership of Materials.** *All property rights, including publication rights, in all interim, draft, and final reports and other documentation, including machine-readable media, produced by BIDDER in connection with the work pursuant to this Agreement, shall be in the Unified Government.*

19. **Availability of Records and Audit.** *OFFEROR agrees to maintain books, records, documents, and other evidence pertaining to the costs and expenses of the services provided under the Agreement (hereinafter collectively called "records") to the extent and in such detail as will properly reflect all net costs, direct and indirect, of labor, materials, equipment, supplies, and services, and other costs and expenses of whatever nature for which reimbursement is claimed under the provisions of this Agreement. OFFEROR agrees to make available at the offices of the Unified Government at all times during the period set forth in the Request for Proposals any of the records for inspection, audit, or reproduction by any authorized representative of the Unified Government. Except for documentary evidence delivered to the offices of the Unified Government, OFFEROR shall preserve and make available to persons designated by the Unified Government his records for a period of three years from the date of final payment under the Agreement or until all audit questions have been resolved, whichever period of time is longer.*

## **Article V. Scope of Work**

### **Section 5.01 Scope of Work**

The overall objective of this Request for Proposals is to obtain a firm that will examine the financial records and supplemental information for all funds administered by the Unified Government for the year ending December 31, 2022, and subsequent years for a maximum of six (6) years.

The Unified Government's proposal shall include and address the following items:

#### General Audit

- a. An examination of financial records of the Unified Government's various accounting systems shall be performed in a manner that will certify the Unified Government's Annual Comprehensive Financial Report (ACFR – as found on the Unified Government's web site) to meet the Government Financial Officer's Association Certificate of Excellence award in financial reporting. An opinion shall cover all combined and combining financial statements and individual funds and account group statements, to be signed by May 12.
- b. The examination shall be made in accordance with generally accepted auditing standards, the Kansas Municipal Audit Guide, 1997 Revision (K.S.A. 10-1208, 12-866, 13-1243, 13-14d12, 75-1122), the provisions of Government Auditing Standards issued by the U.S. Comptroller General, as they pertain to financial and compliance audits, the provisions of the federal Single Audit Act of 1984 (as amended in 1996), the provisions of OMB's Circular A-133 (Example: Appendix H), Audits of States, Local Government and Non-Profit Organizations and the related Compliance Supplement, or any other applicable federal and state regulations and, accordingly, shall include such tests of the accounting records and such other auditing procedures as considered necessary in the circumstances. Currently, the Legislative Auditor performs the field work required for the OMB A-133 Single Audit (Federal Grants) and will continue to do so as staffing allows.
- c. The examination shall produce an audit opinion encompassing all the considerations mentioned above. In addition, a consent letter shall be provided to allow the Unified Government to include sections of the ACFR, as well as include the independent auditor's name and address in the official statement without further consent or cost.
- d. The audit firm shall prepare reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of the Audit Firm's tests of internal controls.
- e. The audit firm shall prepare the single audit for the Unified Government, to be completed by September 30th of each year of the contract.
- f. The audit firm shall prepare the audit of the Revolving Loan Fund, Federal Grant Program. This currently consists of 1 loan.

- g. The audit firm shall prepare an audit for 2 not-for-profit entities in support of the downtown grocery store, to include the preparation of the form 990 annually. This includes support in drafting the separate accounting reports required for these not-for-profit entities. This is a blended component unit for the Unified Government. This is a separate fee schedule and invoicing process.
- h. Determination of whether bond financing obtained under the provisions of K.S.A. 12-17.160 through 12-17,179, known as STAR bonds, financing act, is being used only for authorized purposes. This would include, but not be limited to, an audit of Star bond expenditures during the audit year.
- i. Periodic progress reviews shall be scheduled with the Unified Government Chief Financial Officer, as well as the Legislative Auditor to discuss areas of concern and potential problems.
- j. The audit firm shall document to the Unified Government each of the following:
  - 1. The auditor's responsibility under general accepted auditing standards
  - 2. Significant accounting policies
  - 3. Management judgments and accounting estimates
  - 4. Significant audit adjustments
  - 5. Other information in documents containing audited financial statements
  - 6. Disagreements with management
- k. The audit firm shall respond to the reasonable inquiries of successor audit firm and allow successor auditors to review working papers relating to matters of continuing accounting significance.
- l. The Audit Firm shall conduct at least twelve (12) hours of continuing education in Accounting and Financial Reporting. This information is expected to be presented to the Unified Government Finance and Legislative Auditor Staff upon request.

**General Audit Information:**

The Unified Government of Wyandotte County / Kansas City, Kansas (the Unified Government) is organized under the laws of the State of Kansas and is governed by an elected eleven-member board. The Unified Government was created October 1, 1997, based on a citizen vote to consolidate the operations of the City of Kansas City, Kansas, and Wyandotte County. As required by generally accepted accounting principles, financial statements present the government and its component units, entities for which the Unified Government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government.

Board of Public Utilities-The Board of Public Utilities of Kansas City, Kansas (the BPU), is a blended component unit, with its own financial statements and a separate audit, and consists of the municipal electric and water utilities which provide services to residents of the Unified Government. By charter ordinance, the BPU's operational control and administration is under a publicly elected governing body; however, the BPU is legally a part of the Unified Government. Additionally, the Unified Government holds many of the corporate powers of the BPU, and, therefore, under generally accepted accounting principles, the BPU is considered to be a part of the primary government and is included in the general-purpose financial statements as an enterprise fund. Complete financial statements of the BPU can be obtained from their administrative offices at:

Board of Public Utilities (BPU)  
540 Minnesota Avenue  
Kansas City, Kansas 66101

The Board of Public Utilities accounts for the water and electric utility as an Enterprise Fund. Significant interdepartmental accounts, including interdepartmental sales, have been eliminated. BPU uses the accrual basis of accounting under which revenues are recognized when earned and expenses are recorded when liabilities are incurred. The BPU's accounting policies conform to the requirements for regulated operations. In accordance with these rules, certain costs or credits may be recorded as deferred charges or credits when it is probable that future rates established by the Board permit recovery of specific costs or require these credits to be returned to ratepayers. The BPU has a single-employer defined benefit pension plan as defined by GASB. The Board of Public Utilities' audit timeline will be separate from the Unified Government's audit timeline.

The accounts of the Unified Government are organized and operated based on funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The fund structure of the Unified Government includes the individual fund and account groups of the former City and County. The General Funds have been consolidated for financial reporting purposes; however, separate budgetary accounts have been maintained for the General Funds.

The Unified Government has the following fund types and account groups:

The **Governmental Funds** are used to account for the Unified Government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means that the amount of the transaction can be determined, and "available" means that the transaction is collectible within the current period or soon enough thereafter to pay liabilities of the current period. Generally, the Unified Government considers revenue available if it is collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt that is recognized when due, and certain compensated

absences and claims and judgments that are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes are receivables budgeted to finance the subsequent year's operations and, consequently, are not susceptible to accrual. Sales taxes collected and held by the State at year-end on behalf of the Unified Government are recognized as revenue. Recognized state shared taxes represent payments received during the current fiscal period.

State statutes specify distribution dates for such shared taxes and, consequently, for revenue recognition purposes, amounts collected and held by the State on behalf of the Unified Government at year-end are not due and receivable until the ensuing year.

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Unrestricted aid is reported as revenue in the fiscal year during which the entitlement is received.

Licenses, fees, fines, forfeitures, charges for services and other revenue are generally not susceptible to accrual and are recorded when received in cash.

Governmental Funds include the following fund types:

The *General Fund* is the Unified Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Special Revenue Funds* account for revenue sources that are legally restricted to expenditure for specific purposes.

The *Debt Service Funds* account for the servicing of general long-term debt, including special assessment debt, which is secured by the full faith and credit of the Unified Government, not being financed by proprietary funds.

The *Capital Project Funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary funds.

The **Proprietary Funds** are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Revenue is recorded in proprietary funds as billed on a monthly basis. The Unified Government applies all applicable Financial Accounting Standards Board (FASB) unless those pronouncements conflict or contradict Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds include the following fund types:

The *Enterprise Funds* are used to account for those operations that are financed and operated in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The *Internal Service Funds* account for operations that provide services to other departments on a cost-reimbursement basis.

The **Fiduciary Funds** account for assets held by the Unified Government in a trustee capacity or as an agent on behalf of others.



The *Expendable Trust Funds* are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable trust funds account for assets where both the principal and interest may be spent.

The *Custodial Funds* are custodial in nature and do not present results of operations or have a measurement focus.

Custodial funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the government holds for others in an agency capacity.

**Account Groups.** The *General Fixed Assets Account Group* is used to account for fixed assets not accounted for in proprietary or trust funds. The *General Long-Term Debt Account Group* is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary funds.

**Estimates.** The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues, expenditures, expenses, and other disclosures. Accordingly, actual results could differ from those estimates.

### 3. STAR Bond Audit:

The Unified Government of Wyandotte County/Kansas City, Kansas, has STAR bond financing obtained pursuant to subsection (a)(1)(G) of K.S.A. 12-1774 and amendments thereto and is required to obtain an independent audit to determine whether bond financing obtained as such is being used only for authorized purposes.

The audit contract shall include provisions for both the general audit, the STAR bond audit and the Revolving Loan Fund Federal Grant audit but shall be performed and priced separately.

## Article VI. Requirements and Specifications

### Section 6.01 *Requirements and Specifications*

#### A. *Technical*

##### 1. General Requirements

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 Unified Government 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 the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirements.

The technical proposal should address all the points outlined and including the following:

- a) Mandatory elements;
- b) Technical qualifications;
- c) Audit approach and understanding of work; and
- d) Business management approach.

The proposal should be prepared simply and economically, providing a straightforward, concise description of the firm's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, item Numbers 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. **Independence**

The firm shall provide an affirmative statement that it is independent of the Unified Government and BPU as defined by the American Institute of Certified Public Accountants under generally accepted auditing standards and the provisions of *Government Auditing Standards, and the Standards for Audit Governmental Organizations, Programs, Activities and Functions promulgated by the U.S General Accounting Office.*

The firm shall also provide an affirmative statement that is independent of all of the other governmental entities of the Unified Government as defined by those same standards.

The firm shall also list and describe the firm's (or proposed subcontractors') professional relationships involving the Unified Government or any of its agencies or component units for the pasts five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the Unified Government written notice of any professional relationships described in the previous paragraph entered into during the period of this agreement.

3. **License to Practice in Kansas**

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

4. **Firm Qualifications and Experience**

The proposal shall 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, the number and nature of the professional staff to be employed in this engagement on a full-time basis.

If the firm 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.

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.

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**

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who will be assigned to the engagement and indicate whether such person is licensed to practice as a certified public accountant in Kansas. The firm shall also provide information on the government auditing experience of each person assigned to the engagement, 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.

The firm shall 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. The firm also shall indicate how the quality of the staff over the term of the agreement would be assured.

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. Those personnel may also be changed for other reasons with the express prior written permission of the Unified Government. However, in either case, the Unified Government retains the right to approve or reject replacements.

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

6. **Prior Engagements with the Unified Government**

The firm shall list separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Unified Government by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm shall indicate the scope of work, date, and 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**

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 Proposals. 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**

The proposal shall set forth a work plan for the Unified Government, including an explanation of audit methodology to be followed, to perform the services required in this Request for Proposals. In developing the work plan, reference shall be made to such sources of information as the Unified Government's budget and related materials, organization charts, manuals and programs, and financial and other management information systems.

Firms will be required to provide the following information on their approach:

- a) Proposed segmentation of the engagement
- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement, as well as cost assigned to each level of staff and an overall cost of service. Proposals shall include the cost of additional services that can be provided by the firm, including all non-audit related functions
- c) Sample sizes and the extent to which statistical sampling is to be used in the engagement
- d) Extent of use of EDP 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 Unified Government'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 test compliance
- i) Approach to be taken in the preparation of the ACFR
- j) Approach to evaluating and applying GASB pronouncements applicable to each entity.

**9. Identification of Anticipated Potential Audit Problems**

The proposal shall 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 Unified Government.

**10. Report Format**

The proposal shall include sample formats for required reports.

**B. *Business Management Proposal***

Firms will submit as part of the proposal, a separate enclosure entitled Business Management Proposal. The following data must be supplied

**1. Administrative Business Data**

- a) List the name(s) of the principal(s) and the telephone numbers of any person(s) authorized to conduct contract negotiations.
- b) State the names and address of the firm(s) involved in the performance audit.

- c) Indicate whether the firm(s) has sufficient financial capacity, working capital, and other resources to perform the contract without assistance from outside sources. (If not, indicate additional amount required and anticipated sources.)
- d) Fully complete, execute and submit the following forms: Proposal Form with the Business Management Proposal, Proposer Guarantees, Proposer Warranties, and UG Subcontracting Participation Tracking form.

2. **Project Management Approach and Supervision**

- a) A plan for strong project management which will ensure the adequacy of client on-site time and the proper supervision of field personnel.
- b) A plan which includes and ensures a quality control system for all work papers and reports to be thoroughly reviewed.

3. **Joint Ventures and Minority or Woman Owned Business Enterprises**

- a) The division of project responsibilities of each party by percentage;
- b) The professional management relationship between the parties: The Unified Government retains the prerogative of maintaining direct communication access to each member firm within a joint venture throughout the contracting period(s).

It is desired that the respondent provides all services without the use of joint ventures, consortiums, or contract service providers. The Unified Government will determine the acceptability of such arrangements.

4. **Firms with corporate offices located in Wyandotte County**

- a) List of any corporate offices located in Wyandotte County, Kansas.

**ASSISTANCE TO BE PROVIDED**

The Unified Government will work with the successful respondent to prepare a completed draft of the ACFR. The successful respondent will maintain the final financials for the ACFR and be able to provide them to the Unified Government as applicable with correct annotations in PDF form. The Unified Government will provide a budget for the year audited, a list of schedules prepared by the Unified Government as agreed upon the Unified Government and the Contractor, and any legal documents necessary to conduct the annual audit. There will also be provided any internal auditor report, responses to last year's management letter, and responses to the findings on the prior year's ACFR review.

The applicable Finance Department staff and responsible management personnel will be available during the audit to assist the audit firm by providing information documentation and explanations.

The Technology Department staff will be available to provide systems documentation and explanations. The auditors will be provided computer time and the use of the Unified Government computer hardware and software, limited to two (2) workstations and On-Line Inquiry.

The Unified Government will provide the auditor with reasonable workspace, desks, and chairs at their office locations. The auditor will also be provided with access to telephone lines, photocopying facilities, and fax machines.

Financial report preparation, editing and printing shall be the responsibility of the Unified Government. The Single Audit report and Management Letter preparation editing, and printing shall be the responsibility of the Contractor.

The Legislative Auditor Office will conduct, under the specific direction of the Contractor, testing for purpose of completion of the single audit as well as other segments of the audit for the Unified Government’s reports.

**Time Requirements**

**Unified Government**

A. Date Preliminary Fieldwork May Commence

Appropriate Unified Government management personnel will be available to meet with firm’s personnel upon contract execution.

B. Schedule for the 2022 Fiscal Year Audit and future years. Schedules, especially future fiscal year schedules, may be changed or developed by mutual written agreement.

Each of the following shall be completed by the Contractor no later than the dates indicated:

1. Interim Work

The Contractor may begin interim work upon contract execution in year one and as early as November in subsequent years.

Detailed Audit Plan

The Contractor shall provide the Unified Government both a detailed audit plan and a list of all schedules to be prepared by the Unified Government by ?

Field Work

The Contractor shall complete all fieldwork by April 28, 2023, and the fourth Friday in April of each subsequent year.

2. Draft Reports

The Contractor shall anticipate having the final draft of Unified Government’s Annual Comprehensive Financial Report (ACFR) available for review by April 28, 2023, and the second Friday in April of each subsequent year.

C. Date Final Report is Due

The Contractor shall provide all recommendations, revisions and suggestions for improvement to the Chief Financial Officer by May 12, 2023, and the second Friday in May of each subsequent year.

The Contractor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for any discussion are resolved, the final signed opinion page shall be delivered to Deborah Jonscher, Acting Chief Financial Officer (or whomever is selected as the permanent fill), within five (5) working days. It is anticipated that this process will be completed such that all reports may be delivered to the Unified Government Board of Commissioners by June 30, 2023, and last day of June each subsequent year.

## **Section 6.02 Work Schedule**

The Contractor and the Chief Finance Officer will best determine the work schedule.

## **Article VII. Proposal Format**

**PROPOSALS WILL NOT BE CONSIDERED UNLESS AN OFFICER AUTHORIZED TO BIND THE OFFERING COMPANY SIGNS THE SIGNATURE PAGE. ALL PROPOSALS MUST BE SEALED AND PLAINLY MARKED ON THE OUTSIDE OF THE EACH SEALED ENVELOPE**

### **Proposal – RFP “R35297 Professional Auditing Services”**

**Seven (7) Copies and One (1) original of your proposal and supplementary material should be submitted to:**

**Office of the Unified Clerk, Municipal Office Building  
701 North 7th Street, Suite 323  
Kansas City, Kansas 66101-3064**

ALL PROPOSALS MUST BE RECEIVED NO LATER THAN THE TIME LISTED IN THE RFP CALENDAR OF EVENTS. **LATE PROPOSALS WILL NOT BE CONSIDERED.**

*It is the respondent's responsibility to ensure **proposals** are received by the closing date and time. Delays in mail delivery or any other means of transmittal, including couriers or agents of the issuing entity shall not excuse **late** submissions. Respondents shall be responsible for actual delivery of the proposal to the appropriate department identified in document.*

A respondent **must** submit a complete copy of its response in the following format One (1) original and (7) copies along with a flash drive in .PDF format and be included in the hard copy submittal prior to the closing date. If components of the response, such as spreadsheet, pictures, charts or diagrams require the functionality of a non-word processing application , they must be submitted in Microsoft Excel or Microsoft PowerPoint format.

Any respondent that does not comply with these policies may be disqualified from the procurement.

### ***Section 7.01 Proposal Format and Content***

The Unified Government discourages overly lengthy and costly proposals, however, in order for the Unified Government to evaluate proposals fairly and completely, offerors should follow the format set out herein and provide all of the information requested.

### ***Section 7.02 Electronic Filing Requirements***

A respondent **may** submit a complete copy of its response on the Unified Government's e-procurement site which can be accessed at; <https://purchasing.wycockck.org/eProcurement>.

### ***Section 7.03 Introduction***

Proposals must include the complete name and address of their firm and the name, mailing address, and telephone number of the person the Unified Government should contact regarding the proposal.

Proposals must confirm that the firm will comply with all of the provisions in this RFP, and if applicable, provide notice that the firm qualifies as a Unified Government bidder. Proposals must be signed by a company officer empowered to bind the company. An offeror's failure to include these items in their proposals may cause their proposal to be determined to be non-responsive and the proposal may be rejected.

### ***Section 7.04 Understanding of the Project***

Offerors must provide a comprehensive narrative statement that illustrates their understanding of the requirements of the project and the project schedule.

### ***Section 7.05 Methodology Used for the Project***

Offerors must provide a comprehensive narrative statement that sets out the methodology they intend to employ and illustrates how their methodology will serve to accomplish the work and meet the Unified Government's project schedule.

### ***Section 7.06 Management Plan for the Project***

Offerors must provide a comprehensive narrative statement that sets out the management plan they intend to follow and illustrates how their plan will serve to accomplish the work and meet the Unified Government's project schedule.



### ***Section 7.07 Experience and Qualifications***

Provide an organizational chart specific to the personnel assigned to accomplish the work called for in this RFP, illustrate the lines of authority, designate the individual responsible and accountable for the completion of each component and deliverable of the RFP.

Provide a narrative description of the organization of the project team.

Provide a personnel roster that identifies each person who will actually work on the contract and provide the following information about each person listed:

1. title,
2. resume,
3. location(s) where work will be performed, and
4. itemize the total cost and the number of estimated hours for each individual named above.

Provide reference names and phone numbers for similar projects your firm has completed.

### ***Section 7.08 Fees***

**Fee proposals should not be submitted with your responses to this RFP.** Fees will only be requested from those firms chosen to proceed to the interview process. For those firms, instructions will be provided at that time for the submission of fees.

## **Article VIII. Evaluation and Selection**

### ***Section 8.01 Selection Criteria***

Mandatory Elements:

- a) The audit firm is independent and licensed, with appropriate permit to practice in Kansas.
- b) The audit firm's professional personnel have received adequate continuing professional education for the past three (3) years.
- c) The firm has no conflict of interest with regard to any other work performed by the firm for the Unified Government.
- d) The firm submits a copy of its most recent external quality control review report, and the firm has a record of quality audit work.
- e) The firm adheres to the instructions in this Request for Proposals on

preparing and submitting the proposal.

**Failure to meet all Mandatory Elements will result in the proposal being classified as unacceptable.**

B. The proposal submitted will be the primary document upon which each offeror will be evaluated. Please use prudence in preparing proposals. The Unified Government discourages lengthy and costly proposals. All proposals will be evaluated on the basis of the following factors:

**50% Technical Qualifications: General Qualifications and Experience of Firm**

The firm has the ability to perform the required services as evidenced by its:

- (a) Organizational structure
- (b) External quality control and review programs
- (c) Federal or state desk or field reviews, and
- (d) The availability of time given the level of effort required for this engagement.

**Specific Qualifications and Experience of Firm**

The firm has the background and experience to perform the required services as evidenced by its current and past experience and performance on comparable government audit engagements, including:

- (a) City audits with ACFR presentation,
- (b) City single audit (A-133) reports,
- (c) Federal and state audits, and
- (d) County audits with ACFR presentation.
- (e) County single audit (A-133) reports.
- (f) Municipal utility audits with ACFR presentation.
- (g) Municipal single audit (A-133) reports.

**Personnel Qualifications and Experience of the Assigned Personnel**

The firm has the personnel with the qualifications and current and past experience to perform based upon the following:

- (a) Individual team members' technical training, education, and ability to perform, and
- (b) The quality of the management support personnel available for technical support and consultation for:
  - i) Computer expertise and system analysis
  - ii) Problem solving and audit resolution, and
  - iii) Federal financial assistance programs.

**45% Audit Approach and Understanding of Work**

Adequacy of proposed staffing plan for various segments of the engagement based upon:

- (1) The proposed segmentation of work, and
- (2) Level of staffing with hours appropriately assigned to each segment;

Adequacy of sampling techniques based upon:

- (1) Sample size, and
- (2) Extent of use of statistical sampling;

Adequacy of analytical procedures based upon:

- (1) Type, and
- (2) The extent of utilization

Approach utilized to:

- (1) Gain and document an understanding of the Unified Government's internal control structure;
- (2) Determine the laws and regulations applicable to the audit test work required for the engagement;
- (3) Draw samples to test for overall compliance;

Proposal responsiveness based upon:

- (1) Responsiveness to instructions;
- (2) Reasonable estimates for staffing and understanding the required deliverables;

Understanding of defined Unified Government's responsibilities for:

- (1) Expected city or utility staff assistance;
- (2) Tasks to be assigned;

**5%**

Business Management Proposal

Business Entity Definition and Proposal which includes:

- (1) A project management approach plan to ensure proper supervision and quality control;
- (2) A joint venture or minority or woman owned business enterprise
- (3) Firms with corporate offices in Wyandotte County

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100% TOTAL

## **Article IX. Attachments**

- Attachment A - Authorized Signature Page
- Attachment B - Proposer Guarantees
- Attachment C – Proposer Warranties

# Attachment A

## UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS PROPOSAL FORM

### RFP R35297 Professional Auditing Services

#### AUTHORIZED SIGNATURE

By submission of this proposal, the undersigned certifies that:

1.0 it has not paid or agreed to pay any fee or commission, or any other thing of value contingent upon the award of this contract, to any Unified Government employee or official or to any current consultant to the Unified Government;

2.0 it has not paid or agreed to pay any fee or commission or any other thing of value contingent upon the award of this contract, to any broker or agent or any other person;

3.0 it has not violated, is not violating and will not violate the prohibition against gratuities and kickbacks set forth in Chapter 12 of the Unified Government's Procurement Code; and,

4.0 the prices contained in this proposal have been arrived at independently and without collusion, consultation, communication, or agreement intended to restrict competition.

5.0 it has the full authority of the Offeror to execute the proposal and to execute any resulting contract awarded as the result of, or on the basis of, the proposal.

I hereby certify that the attached proposal has been prepared in compliance with the specifications and that the quotations are valid for a period of    90    days.

Authorized Representative: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

# Attachment B

## PROPOSER GUARANTEES

- 1. The proposer certifies it can and will provide and make available. At a minimum, all services set forth in this Request for Proposals must be provided.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

## Attachment C

### PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Kansas laws with respect to foreign (non-state of Kansas) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a coverage for the willful or negligent acts, omissions of any officers, employee, or agents
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under the agreement with the Unified Government without the express prior written permission of the Unified Government.
- D. Proposer warrants that all information provided by it in connections with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_