

# **REQUEST FOR PROPOSALS**

## **AUDITING SERVICES**

### **\*\*EXTENDED DEADLINE FOR RESPONSE\*\***

Richland Library invites proposals for Auditing Services. The contract begins on July 1, 2021 and is renewable annually each year through June 30, 2025.

A copy of the Request for Proposals may be obtained from the Finance Office, by emailing [financeoffice@richlandlibrary.com](mailto:financeoffice@richlandlibrary.com). Sealed proposals must be received by Noon on May 14, 2021. Proposals must be marked, "AUDITING SERVICES". Proposals received after the stated time will not be accepted.

The present invitation is to provide an extended period of time for responding to the previously-distributed (March 26, 2021) RFP.

This solicitation does not commit Richland Library to award a contract, to pay any costs incurred in the preparation of proposals, or to procure or contract for the services solicited. The Library has the right to reject any or all proposals, to waive any minor irregularities, to cancel in part or whole this solicitation, if it is deemed in the best interest of the Library, and to award a contract that will be most advantageous for the Library.

Richland Library is an affirmative action and equal opportunity agency.

**DATE: May 6, 2021**

**REQUEST FOR PROPOSALS: AUDITING SERVICES**

**PROPOSAL DEADLINE: May 14, 2021 at 12:00 noon**

Interested parties are invited to submit proposals in accordance with the requirements of the Solicitation contained herein.

Proposals must be submitted to the Main Library Finance Office, 1431 Assembly Street, no later than 12:00 noon, May 14, 2021. Proposals will be opened in the Main Library 3<sup>rd</sup> floor programming space at 1431 Assembly Street. Proposals received after the stated time will not be accepted. Proposal modifications will not be accepted by facsimile prior to opening. Due to the possibility of negotiations with any offeror that may be eligible for contract award, prices will not be divulged at time of opening.

The proposal **must** be signed by an official authorized to bind the offeror and must contain a statement to the effect that the proposal price is firm for a period of at least 90 days from the closing date for submission of proposals.

Proposals must be marked "**Auditing Services**"

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## KEY EVENT DATES

### PROPOSAL

1. Advertised in South Carolina Business Opportunity Online Edition (SCBO) May 6, 2021
2. Issuance of Request for Proposals May 6, 2021
3. Deadline for Receipt of Proposals May 14, 2021 at 12:00 noon

\*\*Mail Proposals To: Richland Library  
Main Library Finance Office  
1431 Assembly Street  
Columbia, SC 29201-3101

E-Mail Proposals To: [financeoffice@richlandlibrary.com](mailto:financeoffice@richlandlibrary.com)  
Keisha Byrd, CPPB

Mark Envelopes/E-mails: **"Auditing Services"**

\*\*Offerors mailing proposals should allow a sufficient mail delivery period to insure timely receipt of their proposals by the Library.

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## PART I. REQUEST FOR PROPOSALS

### A. GENERAL INFORMATION AND CONDITIONS

1. Purpose: This Request for Proposal provides interested companies with sufficient information to enable them to prepare and submit written proposals for consideration by Richland Library for auditing services for fiscal year beginning July 1, 2021 through June 30, 2025. It is the intent and purpose of this Request for Proposals to meet the needs of the Library while permitting fair, free and impartial competition among proposers.
2. Issuing Office: This RFP is issued for Richland Library, 1431 Assembly Street, Columbia, SC 29201, by the library Finance Office. This issuing office is the sole point of contact for this RFP.
3. Outside Discussions Prohibited: By submission of a response to the Request for Proposals, a vendor agrees that during the period following issuance of Request and prior to an award, vendor shall not discuss this procurement with other vendors or any outside party except staff officials of Richland Library.
4. Offeror Responsibility: Each offeror shall fully acquaint itself with conditions and restrictions attending the performance of the contract solicited. Offerors shall state a price that includes all costs reasonably expected to be incurred by the Library.
5. Proposal Constitutes Offer: By submitting a proposal, the offeror agrees to be bound by all the terms and conditions set forth in this document. A proposal containing variations from the terms and conditions set forth herein may, in the sole discretion of the Library, be declared not responsive. The requirements and conditions set forth in this document will become part of the successful offeror's contractual obligations upon award of the contract.
6. Approval of Board of Trustees: Award of this contract shall not become effective unless and until approved by the Board of Trustees of Richland Library.
7. Preparation of Proposals: All proposals should be complete and clearly and carefully worded. Proposals must convey all the information requested by the Library. The use of advertising and promotional material is not desired. If a proposal contains less than the required information or if the proposal fails to conform to the essential requirements of the Request for Proposals, the Library, in its sole discretion, may declare the proposal, in whole or part, not responsive. **Offeror is required to submit a digital version of the proposal either by e-mail (financeoffice@richlandlibrary.com) or flash drive.**
8. Inspection of Proposals/Confidential Information: Proposals shall be open for public inspection after contract award except that proprietary or confidential information in any proposal that is clearly marked "**confidential**" by the offering vendor shall not be disclosed without the written consent of the offering vendor.

9. Questions: Every effort has been made to insure that all information needed by offerors is included herein. If an offeror finds that he cannot complete a proposal without additional information, he must submit written questions to the office designated in the Key Event Dates section. No questions will be accepted by the Library after the stated deadline. All questions and replies will be in writing and distributed to all offerors.
10. Proposals signed: All proposals must be signed by a representative of the company authorized to commit to the provisions of the proposal (Part II). Unsigned proposals will be rejected unless an authorized representative is present at the proposal opening and provides the needed signature.
11. Offeror Qualifications: In addition to the information required by this Request for Proposals, the apparent successful offeror must, upon request of the Library, furnish any and all information requested by the Library to determine offeror's ability to perform the contract.
12. Clarifications: The Library reserves the right, at any time after opening and prior to award, to request from any offeror clarification regarding information contained in the offeror's proposal.
13. Negotiations: The Library may negotiate with offerors regarding the evaluation criteria contained in the Request for Proposals. All apparently eligible offerors will be accorded an opportunity to submit best and final proposals if negotiations with any other offeror has resulted in a material alteration to the RFP and such alteration has resulted in a cost consequence which may affect the order of ranking to the proposals. In conducting negotiations, no information derived from competing proposals will be disclosed.
14. Award: Award will be made to the responsive offeror whose proposal is determined to be the most advantageous to the Library, its employees, its users, and the taxpayers of Richland County. The evaluations factors are included in Part I(C). Only the factors listed will be used to evaluate proposals. The Library reserves the right to reject any or all proposals, in whole or part, to waive any minor irregularities, and to cancel in part or whole this solicitation if it is in the best interest of the Library.
15. Term/Option to Extend: Subject to approval of the award by the Board of Trustees, the contract term begins on the audit for fiscal ending June 30, 2021 and is for a period of one year. The contract is renewable annually, upon agreement by the Library and the contractor, through June 30, 2025.
16. Termination: The Library may cancel the contract for cause, default, or negligence of the contractor without prior notice at any time during the term of the contract. In the event of cancellation for cause or default of the contractor, the Library reserves the right to purchase replacement services on the open market, charging the contractor for any costs above and beyond the contract price. The Library is also entitled to its costs and attorney's fees, if any, associated with the Library securing its rights under the contract upon default of the contractor.

17. Price Adjustment: Any request for a price increase by the contractor must be submitted to the Library at least ninety (90) days prior to an extension period and will only become effective if approved in writing by the Library Director. No price increase may be had during the first two one-year terms or at any time other than at the start of an annual extension period.
18. Governing Law: The contractor must comply with all applicable Federal laws and those of the State of South Carolina, including laws concerning authorization or license to do business in South Carolina. Interpretation and enforcement of the contract is governed by South Carolina law.
19. Insurance: Contractor shall maintain, throughout the performance of its obligations under the contract, Worker's Compensation insurance with such limits as required by law and a policy of \$1,000,000.00 general liability insurance. These policies will insure against liability for injury to, and death of, persons and damage to, and destruction of, property arising out of or based on any act or omission of the contractor or any of its subcontractors, employees, officers, directors, or agents.
20. Indemnification: Contractor agrees to hold the Library, its employees, officers and agents harmless from liability from any claims, damages, and actions of any nature arising from the use of any materials furnished or services performed by the contractor, provided that such liability is not attributable to negligence on the part of the Library, its officers, employees or agents.
21. Contractor Responsibility: The contractor alone will be held solely responsible for the performance of any and all obligations under the contract resulting from its proposal.
22. Nondiscrimination: Contractor agrees that during the performance of all obligations under its contract with the Library, the contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin; that it will take affirmative action to insure that applicants are employed and employees are treated fairly during employment without regard to race, color, religion, sex, national origin; that all solicitations or advertisements for employees placed by or on behalf of the contractor shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex or national origin.
23. Right to Protest: Contractors who have submitted a response to a Request for Proposals and believe that award has been improperly made may protest such award by submitting a protest, in writing, to the purchasing agent, Richland Library, 1431 Assembly Street, Columbia, SC 29201-3101, within ten (10) days after the award or intent to award notice.

## **B. PROPOSAL REQUIREMENTS**

Offeror must respond fully to each requirement stated below and indicate its compliance and understanding:

1. Offeror must affirm that any personnel assigned to oversee the project is a licensed certified public accountant in the State of South Carolina.
2. The successful contractor must be authorized and licensed to do business in Richland County, South Carolina.
3. Offeror must agree in its proposal that if it is the successful contractor, it will indemnify and hold the Library harmless for claims and damages as required in this Request for Proposals, Part I, A, 21.
4. Offeror must agree in its proposal, that if it is the successful contractor, prior to award in the time specified by the Library, that it will furnish proof of Worker's Compensation insurance and a general liability insurance as required in this Request for Proposals, Part I, A, 20.
5. The offeror must briefly state its understanding of the engagement and make a positive commitment to perform the service within the time period outlined; and describe the proposed audit approach.
6. Offeror must provide any other information considered to be essential in performing the contract.
7. Offeror must provide a list of the local office's current and prior (up to five years) governmental clients indicating the type of services performed and number of years served for each.
8. Offeror must provide names, addresses, and telephone numbers of personnel of current and prior governmental clients who may be contacted for reference.
9. List any specific training or experience your firm has related to new GASB pronouncements and other regulations.
10. Offeror must state in its proposal the complete name of its company, its address, its principal place of business, the names of its officers, and its county of residence. Indicate whether the business is operated by an individual, partnership, or corporation. If applicable, offeror must state in its proposal the name of any subordinate entity; that will be performing any portion of the service.

11. Offeror must affirm that the prospective auditor meets the independence standards of the AICPA and the South Carolina State Board of Accountancy; and are registered with the Public Companies Accounting Oversight Board.
11. Offeror must complete and sign the Certification of Cost and include it in the proposal.
12. Offeror must sign and have notarized the attached Affidavit of Noncollusion and include it in the proposal.
13. Offeror must sign and have notarized the attached Affidavit of Nondiscrimination and include it in the proposal.
14. Offeror must complete the attached Cost Summary and include it in the proposal.
15. Offeror must provide any other information considered to be essential in performing the audit.
16. Offeror must state the all inclusive fee for which the work will be done, including the fee for preparing the Form 990 for the Library and the Friends + Foundation of Richland Library.
17. Offeror must project a maximum annual percentage increase over the next four fiscal years.
18. Offeror must include the firm's billing rate for all applicable personnel. This information is required since the Library may request additional services to be provided.
19. Offeror must provide a statement that the firm will provide financial advice and counsel on matters occurring throughout the year that would significantly affect the annual report, and/or compliance with applicable changes in and/or new accounting procedures.

## **C. EVALUATION CRITERIA**

Proposals will be reviewed to determine compliance with all of the requirements of the Request for Proposals. Any proposal failing to meet all essential requirements of the RFP may be rejected.

Each proposal that meets all of the essential requirements of the RFP will be evaluated based on the criteria listed below in relative order of importance.

1. Understanding of the engagement; commitment to perform the service in the time period outlined; and description of the proposed audit approach; compliance with proposal requirements.
2. Profile of the auditor including qualifications of the firm and individual assigned to oversee project; work history, similar experience and past performance.
3. Cost

**PART II. ATTACHMENTS**

**ATTACHMENT A**

**CERTIFICATION OF COST**

The following certification must be submitted with the offer in the cost section:

I hereby certify that the price included in this proposal is accurate and binding for **90** days from the proposal due date and that all charges and estimates are, to the best of my knowledge, accurate and complete. I further certify that the total cost given on the Cost Form (Attachment D) accurately reflects my total proposal cost, including any applicable discounts and 8% SC sales tax if applicable. The company which I represent will provide the proposed services for this amount.

OFFEROR

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

\_\_\_\_\_  
Signature

F.E.I.N. \_\_\_\_\_

OR

SOCIAL SECURITY NO. \_\_\_\_\_

SOUTH CAROLINA SALES TAX REGISTRATION# \_\_\_\_\_

(If applicable)

Failure to furnish your F.E.I.N. or Social Security Number and SC Sales Tax Registration Number will result in the delay of the contract.

**ATTACHMENT B**

**AFFIDAVIT OF NONCOLLUSION**

**INSTRUCTIONS:** Each offeror submitting a proposal must complete this Affidavit of Noncollusion. This sworn statement will be considered part of the offeror's proposal.

**PROJECT NAME:** Richland Library  
"Auditing Services"

**SOLICITATION**

**DOCUMENTS DATED:** May 6, 2021

**DOCUMENTATION DUE DATE:** May 14, 2021

**STATE OF** \_\_\_\_\_

**COUNTY OF** \_\_\_\_\_

Personally appeared before me \_\_\_\_\_, who being duly sworn, says that he is a member of the firm of \_\_\_\_\_, and that his firm, association, or corporation, has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the submission of a proposal on the above-named project.

**OFFEROR**

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

\_\_\_\_\_  
Signature

**SWORN** and subscribed to before me  
this \_\_\_\_ day of \_\_\_\_\_, 21

\_\_\_\_\_  
Notary Public for  
My commission expires:

**ATTACHMENT C**

**AFFIDAVIT OF NONDISCRIMINATION**

Offeror certifies that, during the performance of all obligations under its contract with the Library, the offeror will not discriminate against any employee or applicant for employment because of an individual's sex, race, color, religion, national origin, ancestry, age, physical or mental disability, medical condition, service in the uniformed services (as defined in state and federal law), veteran status, political ideas, marital or family status, pregnancy, genetic information, genetic identity, gender expression, gender identity, sexual orientation, or any other characteristic protected by applicable law; that it will take affirmative action to insure that applicants are employed and employees are treated during employment without regard to an individual's sex, race, color, religion, national origin, ancestry, age, physical or mental disability, medical condition, service in the uniformed services (as defined in state and federal law), veteran status, political ideas, marital or family status, pregnancy, genetic information, genetic identity, gender expression, gender identity, sexual orientation, or any other characteristic protected by applicable law; that all solicitations or advertisements for employees placed by or on behalf of the offeror shall state that all qualified applicants will receive consideration for employment without regard to an individual's sex, race, color, religion, national origin, ancestry, age, physical or mental disability, medical condition, service in the uniformed services (as defined in state and federal law), veteran status, political ideas, marital or family status, pregnancy, genetic information, genetic identity, gender expression, gender identity, sexual orientation, or any other characteristic protected by applicable law.

\_\_\_\_\_  
Offeror

SWORN and subscribed to before me  
this \_\_\_ day of \_\_\_\_\_, 21

\_\_\_\_\_(L.S.)

Notary Public for

My commission expires:

**ATTACHMENT D**

**COST SUMMARY**

**PLEASE COMPLETE THE SCHEDULE BELOW:**

Fiscal year 2020 - 2021

Fee for Audit - Library \_\_\_\_\_

Fee for Audit – Friends and Foundation of Richland Library \_\_\_\_\_

Fee for completion of Form 990 for Library \_\_\_\_\_

Fee for completion of Form 990 for Friends and Foundation \_\_\_\_\_

Total fee for 2020 - 2021 \_\_\_\_\_

Maximum annual percentage of increase for next (4) fiscal years \_\_\_\_\_

Proposed fee for next four years including completion of Form 990:

Fiscal 2021-2022 - Library \_\_\_\_\_

Fiscal 2021-2022 – Friends and Foundation \_\_\_\_\_

Fiscal 2022-2023 - Library \_\_\_\_\_

Fiscal 2022-2023 – Friends and Foundation \_\_\_\_\_

Fiscal 2023-2024 - Library \_\_\_\_\_

Fiscal 2023-2024 – Friends and Foundation \_\_\_\_\_

Fiscal 2024-2025 - Library \_\_\_\_\_

Fiscal 2024-2025 – Friends and Foundation \_\_\_\_\_

Five Year Annual Projected Cost to the Library \_\_\_\_\_

## **PART III. NATURE OF SERVICES REQUIRED**

### **A. AUDIT**

#### Period of Audit

The initial audit will cover the fiscal year July 1, 2020 through June 30, 2021. The contract is renewable annually upon agreement by the Library and the auditing firm through June 30, 2025.

#### Audit Information

The audit will cover all funds and account groups of Richland Library and will be conducted in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the U.S. With respect to state and federal grants received by the Library, the examination shall also be made in compliance with the laws of the State of South Carolina and the requirements of all granting agencies.

Richland Library is a component unit of Richland County, South Carolina. All GASB pronouncements are implemented in conjunction with the County's implementation schedule.

Richland County Council establishes the total tax millage which Richland County Treasurer collects and remits to the Library for its operation. The budget for fiscal year 2021 is just over \$29 million. The Library also manages grant funds that average approximately \$300,000 of expenditures annually. The majority of these grants are funded by local sources.

The audit report of the Library includes the accounts of Richland Library and the Friends and Foundation of Richland Library operations. The Library staff produces the annual financial reports for the Library and the Friends + Foundation. The Friends + Foundation is a component unit of the Library and issues a separate financial statement and tax return. It is a separate entity with a separate tax identification numbers. The accounts of the Library are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and are the means by which spending activities are controlled.

The various funds are grouped, in the combined financial statements, into the following fund types and account groups:

General Fund – The General Fund is the general operating fund of the Library. It is used to account for all financial resources except those required by or accounted for in another fund.

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources legal or otherwise restricted to expenditures for specific purposes. These funds include revenue received primarily on the basis of state aid and grants approved by the South Carolina State Library which are not budgeted in the General Fund operations. The monies for approved grants are received pursuant to federal legislation.

Capital Projects Fund – To account for financial resources to be used for the development and implementation of applications necessary for providing state-of-the art technologies and resources in the delivery of library services. These funds are provided from bond proceeds, the proceeds of the sale of certain real property and the interest earnings thereon.

Unrestricted Funds – The Friends + Foundation has unrestricted funds. This entity is a non-profit entity.

Temporarily Restricted Funds – The Friends + Foundation has several temporarily restricted funds based on donor restrictions.

Permanently Restricted Fund – The Friends + Foundation has one permanently restricted fund used for scholarships.

The Library anticipates the selected auditing firm to issue an unqualified opinion on the Library, and combining financial statements. If during the performance of the audit, the auditing firm concludes an unqualified opinion cannot be issued; the auditing firm must promptly notify the Chief Financial Officer in writing stating all matters, which preclude the issuance of an unqualified opinion.

The Library's Finance Office utilizes Munis accounting software. The major segments of the accounting records, that are automated, are as follows: (1) The general ledger, revenue and expense detail, (2) project ledger accounting for all grants and capital project revenue and expenditures (3) Accounts payable, (4) Payroll, (5) Fixed Assets, (6) Inventory. The Library will give the auditor access to and necessary training on Munis so that the auditor may review records electronically.

## **B. REPORT REQUIRED**

The following report is expected at the completion of the audit:

### Financial Statements

A report on the examination of the financial statements of the Library and the Friends + Foundation including all accounts and funds.

### Management Letter

A management letter, if appropriate, should be directed to the Board of Trustees of each entity.

### Compliance Audit

If required, for each fiscal year a report on compliance with statutory, regulatory and contractual compliance that meets the requirements of the Government Auditing Standards and the Single Audit Act and U.S. Office of Management and Budget (OMB) Circular No. A-133.

If required, for each fiscal year a report on internal accounting control that meets the requirement of the Government Auditing Standards and the Single Audit Act and U.S. Office of Management and Budget (OMB) Circular No. A-133.

### Form 990

Prepare Federal Form 990 (Return of Organization Exempt from Income Tax) for the Library and for the Friends + Foundation. File this return with the appropriate federal agencies and with the Secretary of State.

### Time Considerations:

Proposals to be submitted by **NOON, May 14, 2021**

Audit work can commence on or after September 15 annually with a draft of the proposed audit report to be submitted by November 1<sup>st</sup>. Digital versions of all reports and 990s should be sent to the CFO. The report will be submitted to each entities Board of Trustees by the CFO. The audit report should be presented to each board by the in charge partner/auditor by the January board meeting.