
Professional Auditing Services

RFP 2025-FN01

Procurement Schedule

Issue Date:	February 5, 2024
Pre-Proposal Meeting:	N/A
Deadline for Written Questions Submission:	February 21, 2025 by 1:00 PM Eastern Time
Proposal Due:	March 3, 2025 by 2:00 PM Eastern Time Allegany County Public Schools 108 Washington Street Cumberland, Maryland 21502
Tentative Award Date:	March 11, 2025

Dates and/or times are subject to change by the issuing of a written addendum.

ACPS Contract Manager

Chief Financial Officer

Larry McKenzie

301-759-2024

lawrence.mckenzie@acpsmd.org

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Required Attachment available ACPS Purchasing website

- A. Price Bid Form
- B. Bid Acknowledgement Page

SECTION I - GENERAL TERMS AND CONDITIONS

1. **Introduction**

The Allegany County Board of Education is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2025, with the option of auditing its financial statements for each of the three (3) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

2. **Definitions**

As contained herein, the terms “ACPS”, “ACBOE”, “Schools” and/or “Owner” means Allegany County Public Schools/Allegany County Board of Education. The terms “bidder”, “offeror”, “firm”, “vendor”, and “person” are synonymous, and mean an entity submitting a proposal in response to this solicitation. Similarly, the terms “bid”, “quote”, and “proposal”, mean the response submitted by an offeror. The term “contractor” means an offeror awarded a contract as a result of this solicitation. The terms “General and Special Provisions”, “requirements”, “scope”, “specifications”, and “criteria” mean the services, terms, and conditions required by the Bid/RFP.

3. **Receipt of Bids**

- a. Bids received prior to the time of opening will be time-stamped and securely kept unopened. Bids received after the due date and time listed will not be considered. ACPS will not be responsible for the premature opening of bids received that are not properly addressed or identified. Any bid may be withdrawn before the scheduled time for opening bids. **A Bid sent via email will not be accepted.**
- b. All inner and outer envelopes and packaging, used by Fed Ex, UPS and etc., are to be labeled with the following:
 - Bidder Name
 - Bid Number and Name
 - Due Date and Time
- c. Bids received after the designated date and/or time will not be accepted, regardless of when they were mailed or given to a delivery carrier.
- d. Bids not received by the date, time, and location designated on the solicitation cover sheet, due to improper labeling, may be considered non-responsive.
- e. In the event of inclement weather on the date when bids are scheduled to be opened and the ACPS offices are closed, or operating under a modified schedule, bids will be opened on the next business day at the same time as previously scheduled. Often when schools are closed due to inclement weather, administrative offices remain open, but a remote work day may be in effect. When in doubt, call the Contract Manager (301-759-2024).

4. **Addenda**

- a. All changes to the bid solicitation will be made through appropriate addenda issued from the Contract Manager.
- b. Addenda will be available on the ACPS Bid webpage. <https://www.acpsmd.org/domain/678>
- c. Addenda will be issued no later than four (4) days prior to the date for receipt of Bids, except an Addendum withdrawing the request for Bids or one which includes postponement of the date for receipt of Bids.
- d. Each bidder shall ascertain, prior to submitting a bid, that they have received all Addenda issued. All addenda so issued will become part of the award and contract documents.

5. **Preparation of Bid**

- a. Should any bidder be in doubt as to the meaning of the specifications, or should they find any discrepancy or omission, they shall notify the Contract Manager listed on the solicitation cover sheet. No pleas of ignorance of such conditions and requirements resulting from failure to make such investigations and examinations will relieve the successful offeror from its obligations to comply in every detail with all the provisions and requirements of the contract documents, or will be accepted as a basis for any claim whatsoever for any monetary consideration on the part of the successful bidder. If required, bidders will be notified of clarifications and/or additional information by means of addenda.
- b. Each bid will be sealed, show the full business address and contact information of the bidder and be signed by the person(s) legally authorized to sign contracts. All correspondence concerning the bid and contract, including notice of award, copy of contract, and purchase order, will be emailed, or mailed, to the address shown on the bid in the absence of written instructions from the bidder to the contrary.
- c. Bidder shall submit one original proposal, with the requested documents signed. Bidders may not submit more than one proposal. Bids must be prepared on the proposal form(s) provided. **ACPS's Price Proposal and other forms shall not be altered.**
- d. Compliance with Laws; The Contractor hereby represents and warrants that:
 - i. It is qualified to do business in the State of Maryland and that it will take such action as, from time-to-time hereafter, as necessary to remain so qualified;
 - ii. It is not in arrears with respect to the payment of any monies due and owing the State of Maryland, or any department or unit thereof, including, but not limited to, the payment of taxes and employee benefits, and that it shall not become so in arrears during the term of this Contract;
 - iii. It shall comply with all federal, State, and local laws, regulations, and ordinances applicable to its activities and obligations under this Contract; and
 - iv. It shall obtain, at its expense, all licenses, permits, insurance, and governmental approvals, if any, necessary to the performance of its obligations under this Contract
 - v. **Bidder shall provide proof of compliance to ACPS upon request.**
- e. By submitting a response to this solicitation, each Bidder represents that it is not in arrears in the payment of any obligations due and owing the State of Maryland, including the payment of taxes and employee benefits, and that it shall not become so in arrears during the term of the contract if selected for contract award.
- f. Bids by partnerships must be signed with the partnership name, followed by the signature and designation of the person having authority to sign. When requested, satisfactory evidence of authority of the person signing will be furnished. Anyone signing the bid as an agent shall file satisfactory evidence of their authority to do so, if requested.
- g. Bids by corporations must be signed with the name of the corporation, followed by the signature and designation of the person having authority to sign. When requested, satisfactory evidence of authority of the person signing will be furnished. Anyone signing the bid as an agent shall file satisfactory evidence of their authority to do so, if requested.
- h. Failure to sign the bid document will result in rejection of the bid as non-responsive.
- i. ACPS will not be responsible for any costs incurred by a bidder in preparing and submitting a proposal in response to this solicitation.

6. **Bid Opening**

- a. Bids shall be opened in public at the time and place designated in the bid solicitation.
- b. Complete evaluation of the proposals will not take place at the bid opening and no indication of award will be made. A final recommendation(s) shall be prepared for review and approval by the Board of Education of Allegany County. During the evaluation process, no information will be provided until the final recommendation has been approved.
- c. Final award recommendation will be posted on the ACPS webpage, after the Board of Education of Allegany County approval.

7. **Award or Rejection of Bids**

- a. ACPS intends to award the contract to the firm which, based upon the criteria for evaluation, is the most responsive, responsible, and the most qualified to accomplish the scope of services (work) and is in the best interest and of the best value to ACPS.
- b. ACPS reserves the right to determine completeness and/or timeliness of bids, to reject any or all bids in whole or in part, to waive any informality in any quotation to reject any bid that shows any omissions, alterations of form, additions not called for, conditions, or alternate proposals. Board of Education of Allegany County may make any such award as is deemed to be in the best interest ACPS.
- c. Bidders may be required, before the awarding of a contract, to show to the complete satisfaction of ACPS, that they have the necessary facilities, ability, and financial resources to execute the contract in a satisfactory manner, and within the time specified. Bidders may be required to demonstrate they have the necessary experience, history, and references to assure ACPS of their qualifications.
- d. **The Board of Education of Allegany County reserves the right to award the bid within 90 days from the date of the bid opening unless a different time period is stated in the bid document.**
- e. If after competitive sealed bids have been opened, the Contract Manager determines that only one responsible bidder has submitted a responsive bid, the procurement contract may be negotiated with that one bidder as sole source procurement.
- f. A recommendation for the award of a contract will be presented to the Board of Education of Allegany County for approval. Upon approval of the award of contract, the bidder(s) shall be notified of their award(s). If applicable, an ACPS contract document shall also be issued.
- g. The Board of Education of Allegany County reserves the right to reject the bid of a bidder who has, in the opinion of ACPS, failed to properly perform under previous contracts, or who investigation shows, is not in a position to perform the contract.
- h. The Board of Education of Allegany County retains the right to:
 - i. Reject any and all bids, if it is deemed in the best interest of ACPS to do so.
 - ii. Request revised or best and final pricing from all responsive bidders or the shortlisted finalist(s).
 - iii. Reject bids for one or more of the following reasons:
 1. Failure of the bidder(s) to provide the requested information.
 2. Failure of the bidder(s) to respond to any question, request for information, clarification, presentation, or interview.
 3. Failure of the bidder(s) to follow the prescribed instructions for proposal preparation, submission, and response format.
 4. Collusion or the appearance of collusion, among or between firms.
 5. Lack of responsibility on the part of the bidder, as determined by the Contract Manager.
 6. Submission of a proposal, in whole or in part, that does not meet bid specifications as outlined

herein.

7. Evidence submitted by, or investigation of, bidder fails to satisfy ACPS that the bidder is sufficiently experienced and qualified to carry out the obligations of the contract contemplated herein.
8. Other irregularities or inconsistencies within a proposal deemed significant deviations or issues by the Contract Manager.

8. **Contract Formation**

- a. Notification of the contract award will be made by letter after approval by the Board of Education of Allegany County.
- b. The primary form of contract may be this Bid/RFP including addenda, award letter, and the awarded vendor(s) submission; a Service Agreement; and/or the purchase order(s).
- c. A secondary form of contract, if required, may be noted in this bid solicitation.
- d. No amendment, modification, or change to the contract shall be effective unless such change is in writing and mutually agreed upon by authorized representatives of ACPS and the awarded vendor(s). Changes may not significantly alter the original scope of the agreement.

9. **Objection to Award**

Any company objecting to the bid procedure or the recommendation for award has five (5) business days following the date of award by the Board of Education to file a written protest with the Superintendent of Schools. It is the company's responsibility to ascertain and confirm the date/time of the pertinent Board of Education meeting. The written appeal must be submitted on company letterhead, dated and signed by the senior officer in the company. The protest letter must include a request for review and ruling by ACPS, a detailed statement of the legal and factual grounds for the protest, including the resulting prejudice to the company, copies of relevant documents, and a statement of the form of relief being requested. Failure to comply with these instructions may result in the protest being deemed "not filed." Bid protests received later than five (5) days after the Board Meeting will result in the protest being deemed "not timely." The ACPS will not respond or address bid protests that do not conform to these instructions.

10. **Insurance**

Bidder shall provide proof of professional liability (or errors or omissions liability) insurance or its equivalent for the Service Provider firm or organization and its employees with limits totaling at a minimum:

\$ 1,000,000	each person or claim; and
\$ 2,000,000	annual aggregate.

11. **Independent Contractor Status**

The Vendor acknowledges its status as an independent contractor while performing services on behalf of ACPS and the Allegany County Board of Education and that the Board's workers compensation coverage or self-insurance is not intended to and will not respond to cover any medical or indemnity loss arising out of injury to the Vendor or its employees during the Vendor's performance of services for the Board.

12. **Taxes**

No charge will be allowed for federal excise, state, and/or municipal sales and use taxes, from which the Board of Education of Allegany County is exempt. Pricing will be net and will not include the amount of any such tax. Bidders will be required to pay the tax on all purchases and can recover it only as a part of their bid price. Exemption certificates will be furnished upon request.

13. **Errors in Bid Submissions**

- a. Bidders, or their authorized representatives, are expected to fully inform themselves as to the conditions and requirements of the specifications before submitting bids. Failure to do so will be at the bidder's own risk. The Bidder shall have no right to any damages, cost and/or any other remedy at law or equity against ACPS for any miscalculation, misunderstanding, error (either omission or commission), mistake, misinterpretation, and/or the failure by the Bidder to obtain an award of bid, award of contract and/or profits, fees or money from ACPS when the Bidder failed to fully inform itself.
- b. If the bidder has made an error, the bidder may request, in writing, to have their bid withdrawn. Approval of a bidder's request is not automatic and may be given only by the Contract Manager. Requests for withdrawal are usually denied, unless the bidder proves to the satisfaction of the Contract Manager that the mistake was either a scrivener's error or another type of clearly unintentional error so departing from customary and reasonable business practices as to be obvious and to legitimately and substantially impair the vendor's business.

14. **Billing and Payment**

- a. Invoices shall be submitted to:
Allegany County Public Schools
Attn: Accounts Payable
108 Washington Street
Cumberland, MD 21502
Email: boeaccountspayable@acpsmd.org
- b. Invoices and packing slips must contain the following information:
 - i. Bid Number
 - ii. ACPS Contract Number
 - iii. Brief Description of Item or Work Performed
 - iv. Dates of Service
- c. ACPS standard payment terms are Net 30

15. **Contract Assignment**

- a. The awarded vendor(s) will not assign or transfer any portion of their interest or obligation under this Agreement to any third party, without the prior written consent of ACPS. Nothing herein shall be construed to create any personal or individual liability upon any employee, officer, elected official of the Board of Education of Allegany County, nor shall this Agreement be construed to create any rights hereunder in any person or entity other than the parties to this Agreement.
- b. The awarded vendor(s) will, when required, submit to the Contract Manager, in writing, the name of each subcontractor they intend to employ, the portion of the material or services to be furnished, their place of business, and any such information as may be required in order to know whether such subcontractor is reputable and reliable and able to furnish satisfactorily the material or services as called for in the specifications.
- c. ACPS reserves the right to approve or disapprove all subcontractors to be employed on a project. ACPS further reserves the right to approve or disapprove a change of subcontractor once an initial subcontractor has been approved. Any increased cost associated with the change of a subcontractor shall be the full obligation and responsibility of the awarded vendor(s).
- d. The awarded vendor(s) will not legally, or equitably, assign any of the funds payable under the contract, or its claim thereto, unless by, and with, the consent of the Contract Manager.
- e. The awarded vendor(s) will have the same provisions inserted in all subcontracts relative to the terms of the general conditions and other contract documents.

16. **Subsidiaries**

If a Bidder that seeks to perform or provide the services required by this Bid/RFP is the subsidiary of another entity, all information submitted by the Bidder such as, but not limited to, proposed services, description of the Bidder's ability to perform the scope of work, references and financial reports, shall pertain exclusively to the Bidder, unless the parent organization will guarantee the performance of the subsidiary. If applicable, the Bidder's proposal must contain an explicit statement that the parent organization will guarantee the performance of the subsidiary.

17. **Hold Harmless**

It is understood that the awarded vendor(s) shall defend and hold harmless the Board of Education of Allegany County, and its representatives, from all suits, actions, or claims of any kind brought about as a result of any injuries or damages sustained by person(s) or property during the performance of this contract.

18. **Termination for Default**

- a. When an awarded vendor has not performed or has unsatisfactorily performed the contract, payment shall be withheld at the discretion of ACPS. ACPS may, by written notice of default to the vendor, terminate the whole or any part of the contract in any of the following circumstances:
 - i. If the vendor fails to perform the services or provide the products within the time and manner specified herein or any extension thereof, or:
 - ii. If the vendor fails to perform any of the provisions of this contract, or fails to make progress as to endanger performance of this contract, in accordance with its terms.
- b. In the event ACPS terminates the contract in whole or in part, ACPS may procure such products and services, in a manner the Contract Manager deems appropriate, and the vendor shall be liable to ACPS for any additional cost(s) incurred.
- c. If, after notice of termination of this contract under provisions of this clause, it is determined for any reason that the vendor was not in default under the provisions of this clause, or that the default was excusable under the provisions of this clause, the rights and obligations of the parties shall be the same as if the notice of termination had been issued pursuant to a termination for convenience.

19. **Governing Law and Venue**

The solicitation shall be construed in accordance with, and interpreted under, the laws of the State of Maryland. Any lawsuits shall be filed in the appropriate State Court located in Allegany County, Maryland.

20. **Compliance with Specifications**

- a. The awarded vendor(s) will abide by, and comply with, the true intent of the specifications and not take advantage of any unintentional error or omission.

21. **Laws and Regulations**

- a. The vendor will comply with all Federal, State, and local laws, ordinances, and regulations pertaining to work under their charge. If the vendor performs any work which it knows or should know to be contrary to such laws, ordinance, and regulations and without such notices to ACPS they shall bear all costs arising therefrom.
- b. All vendors and subcontractors must abide by the Board of Education of Allegany County policies and ACPS regulations while working on school property.
- c. The vendor certifies that their firm adheres to or follows non-discriminatory practices with respect to the employment and promotion of personnel without regard to color, creed, race, sex, or national origin.

22. **Minority and Small Business Enterprises**

Minority Business Enterprises are encouraged to respond to this solicitation notice. However, there is no MBE participation goal for this procurement.

23. **Compliance with Education Article 6-113.2 (House Bill 486)**

Maryland law, Section 6-113.2 of the Education Article, Annotated Code of Maryland, entitled Child Sexual Abuse and Sexual Misconduct Prevention—Positions Involving Direct Contact with Minors (“Section 6-113.2”), requires an entity that contracts with a local board of education to provide a service to a school or the students of a school to conduct a comprehensive background check on applicants for a position involving contact with minors.

This legal requirement is in addition to the existing law that requires your entity to conduct a formal Federal Bureau of Investigations (“FBI”) criminal background check on its employees, agents, or others that are authorized under this Agreement to provide services to students. The law also prohibits a registered sex offender from being on school property.

The signature of your authorized representative on this Agreement serves to certify that your representative has read Section [6-113.2](#) and the guidance and forms provided by MSDE ([MSDE Guidelines For MD. Code, Educ. 6113.2](#)). The signature of your representative on this Agreement also serves to certify that your entity is in full compliance with Section 6-113.2 and other legal requirements set forth in Maryland law.

24. **Employment of Child Sex Offenders and Persons with Uncontrolled Access to Students**

- a. Be advised that individuals who are registered sex offenders are not eligible to work on any ACPS’ project. The awarded vendor(s) must initially check the Maryland Department of Public Safety & Correctional Services’ Maryland Sex Offender Registry and search for the name of any employee to be assigned to work on this project. This applies to subcontractors and material/equipment suppliers as well. For projects lasting more than a few months, the vendor will periodically re-check the names of workers against the registry to ensure ongoing compliance. In the event that a registered sex offender is discovered to be working on an ACPS project, whether, through employment by the vendor, subcontractor or equipment or material supplier, ACPS will notify the site manager to immediately remove the individual from the premises and permanently terminate his work assignment. ACPS may terminate this contract at no additional costs, as a result, if the vendor is unable to demonstrate they have exercised care and diligence in the past in checking the Maryland registry.
- b. The awarded vendor(s), or subcontractor(s), may not knowingly assign an employee to work on ACPS school premises with direct, unsupervised, and uncontrolled access to children, if the employee has been convicted of a crime identified as a crime of violence.
- c. The awarded vendor(s) will not assign employees who has been convicted of an offense under § 3-307 or § 3-308 of the Criminal Law Article or an offense under the laws of another state that would constitute a violation of § 3-307 or § 3-308 of the Criminal Law Article if committed in the state.
- d. An awarded vendor will not assign an employee who has been convicted of a crime of violence as defined in § 14-101 of the Criminal Law Article, or an offense under the laws of another state that would be a violation of § 14-101 of the Criminal Law Article if committed in this state.

25. **Criminal Background Check**

- a. It is the responsibility of Vendor to make certain, through a criminal background check, that its employees, agents, volunteers, and contractors who may have contact with students are in compliance with Title 5, Subtitle 5, Part V, of the Family Law Article of the Maryland Code and have not been convicted of, nor have pending charges for the commission of or attempt to commit Murder, Child Abuse, Rape, Child Pornography, Child Abduction, Kidnapping of a Child or Sexual Offense as defined by the Criminal Law Article of the

Annotated Code of Maryland. All costs for conducting a criminal background check shall be borne by Vendor. The Vendor and its employees, agents and volunteers shall also be free of tuberculosis.

- b. In accordance with the State of Maryland's Criminal Procedure Article, Section 11-722, a person who enters into an agreement with a local board of education may not knowingly employ an individual to work at a school if the individual is a registered sex offender. Therefore, in contract awards between the Allegany Board of Education and vendors/contractors and their subcontractors at every tier, employing an individual registered sex offender to work at a school is strictly prohibited. This provision applies to all individuals that may be working on the school property, making deliveries or visiting the school property for business purposes.

26. **Drug, Alcohol, and Tobacco-Free Workplace**

- a. All awarded vendors and subcontractors must abide by Board Policy *GBEC Alcohol, Drug, and Tobacco Free Workplace* policy while working on any ACPS property at all times.
- b. The Board of Education is committed to providing a safe and productive work environment consistent with the standards of the community in which it operates. Alcohol and drug use/abuse pose a threat to the health and safety of students and employees as well as to the security of equipment and facilities. The Board expects a work environment free of any use, possession, or distribution of alcohol or illegal drugs and the abuse of controlled or non-controlled substances.
- c. Maryland State Law (COMAR 13A.02.04) provides that each local school system is required to maintain a tobacco-free school environment.

27. **Weapon Possession on School Property**

- a. The criminal code of Maryland makes it illegal to possess a weapon on school property.
- b. Any awarded vendor(s) whose employees violate this clause may be subject to the termination of the contract.

28. **Illegal Immigrant Labor**

The use of illegal immigrant labor to fulfill contracts solicited by ACPS is in violation of the law and is strictly prohibited. Awarded vendor(s) and subcontractors must verify employment eligibility of workers in order to assure that they are not violating federal/state/local laws regarding illegal immigration. A compliance audit may be conducted.

29. **Student/Staff Confidentiality**

- a. Under no circumstances may any vendor/contractor/provider/consultant release, disclose, sell or otherwise use names, addresses, or any other information related to students, or staff, of ACPS and may only use this information for purposes required under any contract/agreement or memorandum of understanding.
- b. The vendor/contractor/provider/consultant shall keep confidential, in accordance with federal and state laws, all confidential and medical information that is obtained as the result of the performance of the services described in this contract/agreement or memorandum of understanding.

30. **Proprietary and Confidential Information**

- a. All submitted documents are subject to public disclosure.
- b. **Each offeror at its own expense must submit (if applicable) a proprietary and confidential redacted electronic copy (on a flash-drive) of its proposal to be used in responding to Freedom of Information Act (FOIA) requests.**

- c. Bidders should identify those portions of their solicitation, which they deem to be confidential, or to contain proprietary commercial information or trade secrets. It is the responsibility of the offeror to clearly identify each part of its proposal by marking each pertinent page with one-inch bold font letters stating the words “**confidential**” or “**proprietary**”. Bidders should provide justification why such material, upon request, should not be disclosed by ACPS under the Public Information Act, Title 4, General Provisions Article, Annotated Code of Maryland.
- d. The Offeror agrees that any portion of the proposal that is not stamped as propriety or confidential is not proprietary or confidential. Unless portions of a proposal are identified as confidential, all records are considered public. A person or governmental unit that wishes to inspect a public record, or receive copies of a public record, shall submit a written or electronic request.
- e. ACPS will notify the vendor if a Freedom of Information Act (FOIA) request is received in connection with a Bid or RFP that has confidential information identified.
- f. If litigation is instituted against the Board of Education or its agents, the party opposing the release must provide representation to the Board or cover the cost of counsel and all other related litigation expenses. As a condition for ACPS keeping the information confidential, the offeror must agree to defend and hold ACPS harmless if any information is inadvertently released.

31. **Indemnification**

The Vendor shall indemnify, defend, and hold harmless the Board and its respective elected officials, employees, departments, agents, and volunteers from any and all claims, demands, suits, and actions, including attorney's fees, litigation expenses and court costs, connected therewith, brought against the Board and its respective elected officials, employees, departments, agents, and volunteers, arising as a result of any direct or indirect, willful, or negligent act or omission of the Vendor (or its employees, agents, or volunteers), including any and all claims, costs, and/or losses whatsoever occurring or resulting from the Vendor's failure to pay any such compensation, wages, benefits, or taxes, and the supplying to the Vendor of work, services, materials, or supplies in connection with or in support of the performance of this Agreement.

32. **Force Majeure**

Force Majeure is defined as an occurrence beyond the control of the affected party and not avoidable by reason of diligence. It includes the acts of nature, war, riots, strikes, fire, floods, epidemics, terrorism, or other similar occurrences. If either party is delayed by Force Majeure, said party shall provide written notification to the other within 48 hours. Delays shall cease as soon as practicable and written notification of same provided. The time of contract completion may be extended by contract modification, for a period of time equal to that delay caused under this condition. ACPS may also consider requests for price increase for materials and/or raw materials that are directly attributable to the cause of delay. ACPS reserves the right to cancel the contract and/or purchase products, materials, equipment or services from the best available source during the time of Force Majeure, and the vendor shall have no recourse against ACPS. Further, except for payment of sums due, neither party shall be liable to the other or deemed in default under this contract, if and to the extent that such party's performance of this contract is prevented by reason of Force Majeure as defined herein.

33. **Disputes**

If a dispute arises under this agreement, each party shall appoint a representative to resolve the dispute. Both parties shall use best efforts to arrive at a final resolution of the dispute. In the event that a final resolution negotiated between party representatives is not attainable, the Contract Manager will issue a final decision.

34. **Non-Collusion**

- a. Bidder represents and certifies that prices for these services have been arrived at independently without consultation, communication, or agreement for the purpose of restricting competition or any matter related to such prices with any competitor or other bidder. Prices quoted in this bid have not been knowingly disclosed directly or indirectly to any competitor or other vendor prior to the opening of this bid.

- b. Bidder represents and certifies that it has not employed or retained any other company or person (other than a full-time bona fide employee working exclusively for the bidder) with the primary intent to solicit or secure the contract.

35. **Ethics Policy**

- a. The Board of Education of Allegany County has an Ethics Policy which covers conflict of interest, financial disclosure, and lobbying. All bidders are expected to comply with any and all Ethics Regulation that may apply to them individually or as a business entity.
- b. All bidders should carefully review Board Regulation BCA, Ethics Regulations, which prohibits ACPS employees from benefiting from business with the school system.

36. **Conflict of Interest**

The bidder will advise ACPS in writing as soon as possible, but not later than the date of the Bid/RFP opening, of any known relationships with a third party, or ACPS employee or representative, which would present a significant advantage to one bidder over another bidder or present a conflict of interest with the rendering of products and services under this agreement.

37. **False Statements**

Bidders are advised that Section 11-205.1 of the State Finance and Procurement Article of the Annotated Code of Maryland provides as follows:

- a. In connection with a procurement contract a person may not willfully:
 - i. Falsify, conceal, or suppress a material fact by any scheme or device;
 - ii. Make a false or fraudulent statement or representation of a material fact; or
 - iii. Use a false writing or document that contains a false or fraudulent statement or entry of a material fact.
- b. A person may not aid or conspire with another person to commit an act under subsection (a) of this section.
- c. A person who violates any provision of this section is guilty of a felony.

38. **Right to Data**

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

39. **eMaryland Marketplace Advantage (eMMA) Registration**

Maryland law requires local and state agencies to post solicitations on eMaryland Marketplace Advantage (eMMA). Registration with eMaryland Marketplace is free. It is recommended that any interested supplier register at (<https://emma.maryland.gov/page.aspx/en/usr/login?ReturnUrl=%2fpage.aspx%2fen%2fbuy%2fhomepage>) regardless of the award outcome for this procurement as it is a valuable resource for upcoming bid notifications for municipalities throughout Maryland.

SECTION II - SPECIFIC TERMS AND CONDITIONS

1. Pre-Proposal Conference

A pre-proposal conference will not be held for this solicitation. The deadline for questions to be submitted is listed on the front cover sheet of the bid document.

2. Questions and Inquiries

Questions and inquiries should be emailed to bids@acpsmd.org Please put the following in the subject line of the email "2025-FN01 – Professional Auditing Services".

3. Contract Period

The initial contract term shall be effective from Date of Award by the Board of Education of Allegany County, through November 30, 2025. The contract may be extended for three additional one-year terms, after mutual agreement and following formal approval by the Board of Education of Allegany County. All terms and conditions of the original contract remain unchanged.

4. Pricing

Fees and rates quoted must be the guaranteed maximum amount for each of the four (4) years listed on the Price Proposal.

- a. All prices shall remain firm through the contract period or renewal period.
- b. All prices are to be fully inclusive of all expenses including travel, overhead, profit, labor, equipment, incidentals, insurance, etc. and be the final cost to ACPS.
- c. Prices quoted must be valid for a minimum period of 90 days from the date of the bid opening in order to have time to evaluate and award the contract. Price increases will not be accepted after submission of bid proposal or after orders are placed. Vendors are expected to understand the terms of this bid.
- d. ACPS will not accept any proposal with escalator clauses, minimum order requirements or irregular features unless specifically authorized in the Price Proposal.

5. Acceptance of Terms and Conditions

This Bid/RFP contains no contractual offer of any kind. Any proposal submitted will be regarded as an offer by your company and not an acceptance of any offer by ACPS. No contractual relationship will exist except pursuant to a written Notice of Award/Acceptance and a fully executed Purchase Agreement issued by ACPS.

By submitting a response to this Bid/RFP, an offeror shall be deemed to have accepted all the terms, conditions, and requirements set forth in the Bid/RFP and addenda.

6. Contract Terms

Any additional agreement that may be signed between Allegany County Public Schools/The Board of Education of Allegany County and the awarded vendor(s) must incorporate the terms and conditions of this Bid/RFP. Where there is a conflict between the terms and conditions in the additional agreement and the terms and conditions of this Bid/RFP, the terms and conditions of this Bid/RFP will control.

7. Proposal Format and Preparation

Due to possible changes and/or additions to the solicitation package, ACPS requests that bidders delay submission of their bid package until the date that questions are due to allow time for the possible issuance of an addendum. All changes will be processed through appropriate addenda.

Technical Proposal

- a. Introductory Cover Letter
- b. Qualifications Proposal:
 1. Summary
 2. Compliance
 3. Company Profile/Demonstration of Prior Work
 4. Unique Qualifications
- c. References
- d. Acknowledgment Page (signed)

Pricing Proposal

- a. Price Form

8. **Proposal Submission**

- a. ***The Technical and Price Proposal Proposals must be submitted separately in sealed envelopes clearly marked "Technical Proposal" and "Price Proposal" (The envelopes may be sent in the same box or package).*** The Price Proposal will remain sealed until ACPS determines if your firm's submission is satisfactory according to the technical evaluation criteria of this RFP document. For this reason, a Proposal that is not organized and submitted as separate and distinct "Technical" and "Price" proposal sections will result in being deemed non-responsive. A technical proposal that includes any pricing information will be deemed non-responsive.
- b. The proposal shall be submitted or hand delivered by the time and date listed on the coversheet to Allegany County Public Schools, 108 Washington Street, Cumberland, MD 21502, Attn: Lawrence McKenzie. Proposals submitted after that time and date will be returned unopened. **Emailed submissions will not be accepted.**
 1. ***The Sealed Technical Proposal (including all Signature pages) must include the following:***

	<u>Quantity</u>
Original:	One (1)
 2. ***The Sealed Cost Proposal must include the following:***

	<u>Quantity</u>
Original:	One (1)
- c. Due to possible changes and/or additions to the specifications, proposals should not be mailed until after the question period ends. All changes will be processed through addenda to this solicitation package.
- d. **All inner and outer envelopes and packaging, used by Fed Ex, UPS, etc., should be labeled with the following:**
 - **Vendor's Name**
 - **Bid Name**
 - **Bid Number**
 - **Due Date/Time**
- e. All forms must be properly completed and where applicable signed by an officer or principal of the company.
- f. If the qualifications proposal is deemed incomplete or indicates unacceptable staffing, experience, or skills, ACPS will not open the price proposal; the price proposal would be returned unopened to the bidder.

- g. The time/date for opening of Price Proposals will not be publicly announced. The information contained in the qualifications proposals will not be released to the public until a final decision is made by the Board of Education.

9. Award

It is ACPS' intent to award the contract to the firm(s) which, based upon the criteria for evaluation, is the most responsive, responsible, and the most qualified to accomplish the scope of services (work) and is in the best interest and of the best value to ACPS.

10. Payment Schedule

- a. Payment for this service will be issued by ACPS incrementally as services are rendered.
- b. ACPS payment terms are outlined in Section I, Number 14.

11. Right to Negotiate

The ACPS retains the right to negotiate specific contractual terms for products, services, and pricing. However, each bidder should submit a best and final offer in their initial bid package. Based upon the initial price offers, ACPS may or may not conduct price negotiations or discussions with any/all Bidders. Based on a change in the specifications, or if the price offers exceed the available funds, the Contract Manager may invite revised price offers from finalist companies only. The ACPS reserves the right, in its sole discretion, to award a contract based upon the original written proposals received without further discussion or negotiation.

12. Non-Scheduled School Closings

Vendors shall be responsible to become aware of scheduled closings and unscheduled closings due to inclement weather or other causes beyond the control of ACPS. Non-scheduled closings shall be posted on the ACPS website (<http://acpsmd.org>).

13. Contractor Employee Conduct

The vendor shall enforce strict discipline and good order among the vendor's employees and other persons carrying out the contract. The vendor shall not permit employment of the unfit persons or person not skilled in tasks assigned to them. ACPS reserves the right to direct the vendor to remove from the project site, any employee of the vendor for misconduct, violations of the provisions of the contract, or for any inappropriate interactions with students, faculty, or staff of ACPS. Such removal may, at the option of ACPS be for the duration of the contract and shall occur at no increase to ACPS.

SECTION III - SERVICES REQUIRED

1. Scope of the Work to be Performed

The Allegany County Board of Education desires the auditor to express an opinion on the fair presentation of its government-wide statements and fund financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, the auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board in accordance with auditing standards generally accepted in the United States of America. Allegany County Board of Education also presents combining fund financial statements.

The Single audit, including Schedule of Expenditures of Federal Awards will be reported separately, if possible, and desires the auditor to express an opinion on the fair presentation of such information in relation to the basic financial statements as a whole, in accordance with the auditing standards mentioned above.

The successful firm will also prepare the Allegany County Board of Education's financial statements, required supplementary information, notes and supplementary information consistent with prior years' presentations in the format required for review and approval by Board of Education staff. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities for those financial statements and related notes, required supplementary information, and other supplementary information.

2. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted 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 United States.

3. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements and the agreed upon procedures, the auditor shall issue:

- a. A report on the fair presentation of the financial statements, along with the combining fund financial statements and schedule of expenditures of federal awards, in conformity with accounting principles generally accepted in the United States of America.
- b. A report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with Government Auditing Standards.
- c. A report on compliance for each major program and on internal control over compliance required by The Uniform Guidance.
- d. Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Chief Financial Officer, and the Superintendent of Schools.

4. Special Considerations

- a. The financial statements of the Allegany County Board of Education are included as a component unit of the financial statements of the county government of Allegany County, Maryland. We anticipate that the auditor will not be required to provide special assistance to the County auditors.
- b. The Maryland State Department of Education (MSDE) has oversight responsibility as defined in the Annotated Code of Maryland. As such, the financial reporting package should be completed by September 25, as a copy of the reporting package must be received by MSDE by September 30.

5. Working Papers Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of four (4) years, unless the firm is notified in writing by the Allegany County Board of Education or the Maryland State Department of Education of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Allegany County Board of Education
- Maryland State Department of Education
- U.S. General Accounting Office (GAO)
- Auditors of Allegany County government, of which the Allegany County Board of Education is a component unit

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

6. Background Information

The Allegany County Board of Education serves an enrollment of approximately 8,100 students in approximately 22 separate locations. The Allegany County Board of Education's fiscal year begins on July 1 and ends on June 30.

The Allegany County Board of Education has a total payroll of approximately 95 million dollars covering over 1,250 employees.

The accounting and financial reporting functions of the Allegany County Board of Education are centralized, except for the school activity funds. A copy of the most recent budget, audit reports, and financial statements are available on the Allegany County Public Schools website at <https://acpsmd.org>.

7. **Fund Structure**

The Allegany County Board of Education uses the following fund types and account groups in its financial reporting:

Fund Type	Number of Individual Funds	Number with Legally Adopted Annual Budgets
Governmental Funds:		
• Current Expense Fund (Unrestricted, Restricted, School Activity, and Food Services)	4	1
• School Construction Fund	1	0
Proprietary Funds:		
• Information Technology Fund	1	0
Fiduciary Funds:		
• Retiree Health Plan Trust	3	0

8. **Budgetary Basis of Accounting**

The Allegany County Board of Education does not prepare its budgets on a basis consistent with generally accepted accounting principles. The budgetary basis recognizes encumbrances as obligations in the budget period.

9. **Federal and State Financial Assistance**

During the initial fiscal year to be audited, the Allegany County Board of Education expects to receive financial assistance as detailed in the operating budget, a copy of which may be found on the web site at <https://acpsmd.org> and which is similar to the prior period financial statements.

10. **Pension Plans**

The Allegany County Board of Education participates in the pension plans provided by the Maryland State Retirement and Pension System applicable to Allegany County Board of Education employee groups.

11. **Financial Operations Organization**

Lawrence McKenzie, Chief Financial Officer (CFO) directs Finance. Staff include Michele Crowe, Financial Supervisor, Tiffanie Alkire, Grants Accountant, Lucas Lowry and Melinda Courtney, staff accountants, Wendy Keady and Jonathan Ward, accounts payable, and Dale Nicol and Ashlee Lane, payroll.

12. **Computer Systems - Central**

The Information Technology Department is headed by Jeffrey T. Blank, Director of Technology. MUNIS by Tyler Technologies is the primary financial and human resources system used. The schools use School Funds Online by Tom Rickman and Associates Inc., formerly dba The KEV Group.

13. Additional Information about Previous ACPS Audits

- a. ACPS' previous auditor, Huber, Michaels, and Associates communicated to the Board that fiscal 2024 would be the last year the firm would be performing audits. The firm has been the auditor of The Board of Education of Allegany County for over the past 40 years.
- b. There was a prior period adjustment in fiscal 2024 relating to the impact of the adoption of GASB 96 that was incorrectly computed in fiscal 2023.
- c. No audit adjustments were made other than the normal conversion and consolidation entries necessary for preparation of the government-wide financial statements.
- d. We have Board Policies and Procedures under BoardDocs on our website as well as a Finance Division Operational Manual that has processes for certain matters, but not a detailed process description for the various types of transaction cycles.
- e. The external audit firm converts the modified accrual financials to the full accrual basis of accounting.
- f. Final trial balances at the fund level include all accruals other than long-term liabilities, deferred inflows and deferred outflows, which is required only for government-wide financial statements.
- g. In Maryland, school systems cannot issue debt.
- h. Future changes in the reporting model required by GASB, which may require auditor assistance.

SECTION IV – AUDIT SCHEDULE AND ASSISTANCE

1. Schedule for the Fiscal Year Audits

The Fiscal year 2025 audit will have the following schedule. *(A similar schedule will be developed for audits of future fiscal years if the Allegany County Board of Education exercises its option for additional audits.)*

a. Interim Work

The auditor shall complete all interim work at a time mutually agreeable to the Board of Education's Finance Department and the auditor, but prior to July 1. It is important to note that from early June through mid August the school system is on a 10 hour per day/4 day work week.

b. Detailed Audit Plan

The auditor shall provide the Allegany County Board of Education staff both a detailed audit plan and a list of any schedules to be prepared by the Allegany County Board of Education. This should be done by June 1.

c. Fieldwork

The auditor shall begin final fieldwork on or after August 4, 2025.

d. Draft Statements and Reports

The auditor shall provide draft financial statements to the Board of Education Finance staff as soon as available, but no later than September 1, 2025, to facilitate staff preparation of the management discussion and analysis.

The auditor shall provide drafts of the audit report(s), including Single Audit reports and schedule of expenditures of federal awards, and recommendations to management for review by the Chief Financial Officer by September 15, 2025.

e. Entrance Conferences, Progress Reporting and Exit Conferences

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

At a minimum, the following conferences should be held:

- An entrance conference should be held at the time preliminary field work begins with all key finance department personnel and department heads of key offices or programs. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit to make arrangements for workspace and other needs of the auditor.
- During the preliminary fieldwork, the auditors will also schedule a conference with the Superintendent and key staff to detail their audit plan and scope, to describe how they perceive the high-risk areas and to receive input from the committee members about areas of concern that they believe should receive special audit consideration.
- Progress conferences with the CFO, Supervisor of Finance, key finance department personnel, and other department heads of key offices or programs should be held as needed.

- If needed, an exit conference should be held with the CFO, Supervisor of Finance, key finance department personnel to summarize the results of the fieldwork and to review significant findings. Other department heads of key offices or programs may also be included.
- A report of the audit findings should be given to the full Board at an open business session of the Board, normally the Board's first meeting in October.

f. Final Report Requirements

The auditor shall prepare draft auditor's reports, financial statements, notes, all required supplementary information by September 1, 2025, for review by Finance staff.

The Finance staff will complete their reviews of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Chief Financial Officer by September 25, 2025.

A similar schedule will be provided in each of the three subsequent years.

ACPS requests approximately 20 signed, printed, and bound copies each of the financial audit, as well as the Single audit, along with electronic copies of each in PDF format delivered to:

**Lawrence McKenzie, Chief Financial Officer
Allegany County Public Schools
108 Washington Street
Cumberland, Maryland 21502**

The auditor shall make a final presentation of the audited statements and audit findings to the Board of Education as noted above.

2. Assistance To be Provided to the Auditor and Report Preparation

a. Finance Department and Clerical Assistance

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. Clerical support will be made available to the auditor for the preparation of routine confirmation letters and memoranda.

b. Information Technology (IT) Assistance

IT personnel will be available to assist the auditor in performing the engagement. IT personnel will also be available to provide systems documentation and explanations. The auditor will be provided access to financial accounting software.

c. Work Area, Photocopying, and Internet Access

The Allegany County Board of Education will provide the auditor with reasonable workspace. The auditor will also be provided with access to internet and photocopying.

d. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor. Mr. McKenzie will review all aspects of the draft report.

The Board's Finance Department will provide Schedule M, which will be the basis for the Schedule of Federal Awards and Single audit, which will be the responsibility of the auditor to prepare, edit, and print. Mr. McKenzie will review all aspects of the draft report.

The Board's Finance Department will provide an original of the Management Discussion and Analysis to the auditor, in electronic format, for inclusion in the final report.

SECTION V – EVALUATION CRITERIA

1. **Transmittal Letter**

A transmittal letter prepared on the Offeror's business stationery shall accompany the Technical Proposal. The letter should be an executive summary that clearly and concisely addresses all of the requirements of this RFP. The letter shall be signed by an individual who is authorized to bind the firm to all statements, including services and financial commitments. Include the Offeror's official business address and state in which it is incorporated or organized. An appropriate contact name, title, phone number, and email address should also be provided for ACPS's use during the procurement process.

2. **Signing of Forms**

A Proposal, if submitted by an individual, shall be signed by the individual. If submitted by a partnership, a Proposal shall be signed by such member(s) of the partnership with authority to bind the partnership. If submitted by a corporation, a Proposal shall be signed by an officer, and attested by the corporate secretary or an assistant corporate secretary; if not signed by an officer, there shall be attached a copy of a board resolution or that portion of the by-laws, duly certified by the corporate secretary, showing the authority of the person so signing on behalf of the corporation.

3. **Technical Proposal – 80 Points**

Clear, concise, yet detailed responses to the technical criteria below are to be provided. Standard sales material may be provided but shall be attached as an Attachment rather than included within the body of the Proposal. Offerors shall insert a page break for each section of the Proposal to separate responses to each of the technical criteria.

The information identified below shall be furnished in the Proposal in the order provided. Failure to include any of the items listed below may disqualify your firm's response. It is the Offeror's responsibility to tailor its response to demonstrate its qualifications to perform the scope of work specifically for ACPS.

TECHNICAL PROPOSAL (No Pricing information shall be included in the Technical Proposal)

The Technical Proposal shall include the following:

- a. Introductory Cover Letter (*briefly stating*)
 - Including the firm's name; contact name, phone number, and email address
 - The proposer's understanding of the work to be done,
 - A commitment to perform the work within the required time period,
 - A statement as to why the firm believes it is the best qualified vendor to perform the engagement, including factors that differentiate their firm from others, and
 - A statement that the proposal is a firm and irrevocable offer for ninety (90) days.
- b. Table of Contents
- c. Qualifications Proposal:
 1. Detailed Proposal to include the following:
 - a. **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 Allegany County Board of Education in conformity with the requirements of this

request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all of the points outlined in the request for proposals (*excluding any price information which should only be included in the sealed Price Proposal*). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the information requested below must be addressed and included. These sections represent the criteria against which the technical proposal will be evaluated.

b. Independence

The firm should provide an affirmative statement that it is independent of the Allegany County Board of Education as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

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

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

c. License to Practice in Maryland

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the State of Maryland by the Maryland State Board of Public Accountancy.

d. Firm Qualifications and Experience

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

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium must be separately identified and the firm that is to serve as the principal auditor must be noted.

The firm must also submit a copy of the report on its most recent external peer review and Letter of Comments (if one was issued), with a statement as to whether or not that peer review included a review of specific government engagements.

The firm must 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 must 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.

e. Partner, Supervisory and Staff Qualifications and Experience

The firm must identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Maryland. The firm also must provide information on the government auditing experience of each of these persons. Information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit must be included, as well.

The firm must 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 must indicate how the quality of staff over the term of the agreement will be assured should any of the assigned personnel leave the firm's employ, become ill, or otherwise incapacitated.

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

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

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

f. 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 three years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

g. Specific Audit Approach

The proposal must set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals.

Proposers must provide the following information on their audit approach:

- i. Proposed segmentation of the engagement,
- ii. Level of staff and number of hours to be assigned, by level of staff, to each proposed segment of the engagement,
- iii. The extent to which statistical sampling is anticipated to be used in the engagement, including estimated sample sizes,
- iv. The approach to be taken to gain and document an understanding of the Allegany County Board of Education's internal control structure, and
- v. Any other information on the audit approach that the bidder deems helpful for evaluation purposes.

(Again, no dollar amounts should be included in the technical proposal)

h. Identification of Anticipated Potential Audit Problems

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

i. Other

Provide a description of additional firm capabilities and/or resources, which could be utilized by the Board.

- d. Contract Affidavit (signed)
- e. Mandatory Proposal Affidavit (signed)
- f. Specification, Price, and Addenda Signature Acknowledgment (signed)
- g. References

4. **Price Proposal – 20 Points**

Vendors shall submit lump sum prices to perform each year's audit as outlined in the RFP. The lump sum price shall be a guaranteed not to exceed amount for that year and be fully inclusive of all expenses.

The lowest four (4) year total not to exceed cost will be awarded the maximum points (20 points). Points for other vendors will be calculated based on the differential from the lowest total cost.

SECTION VI - EVALUATION PROCESS

14. Evaluation

An Auditor Selection Committee (the Committee) made up of ACPS staff will independently review and evaluate each technical proposal.

The Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite technical score for each firm. After proposal review, an interview with the highest scoring vendors may be required to obtain more information prior to recommendation. Not all firms may be asked to make such oral presentations and the Committee may decide no oral presentations are necessary. If oral presentations are conducted, technical scores may be adjusted.

Proposals should be as concise as possible while providing the information requested to allow for a proper evaluation. Based on the information obtained via the evaluation, a vendor's technical score is either approved or not approved as one from whom to procure services. If not approved, the vendor will not be considered further in price evaluations. The determination of ranking of the bids according to these criteria rests with the Chief Financial Officer whose final judgment will not be grounds for appealing the contract award.

Technical Proposal

80 Points

i. Expertise and Experience (50 points)

- The firm's past experience and performance on comparable government engagements.
- The quality of the firm's professional personnel to be assigned to the engagement, including their specific experience, training, and continuing professional education.
- The quality of the firm's management support personnel to be available for technical consultation.
- The depth of the firm's professional personnel who could be assigned to the engagement in the event that originally assigned professional personnel become unavailable (bench strength).
- References.

ii. Audit Approach (30 points)

- Adequacy of the overall audit approach, including proper planning and demonstrated adherence to timeline requirements.
- Adequacy of proposed staffing plan for various segments of the engagement, including hours assigned to different levels of staff.
- Adequacy of sampling and analytical procedures.

Pricing Proposal

- Pricing

20 Points

Total:

100 Points

15. Recommendation

Following the Evaluation Committee's qualifying review and approval, the decision for progressing in the procurement process will be made based on the strengths, weaknesses, advantages, and deficiencies that the Proposals represent. The highest-rated proposal (using the evaluation criteria noted herein) will be recommended for award to the ACPS Board of Education.