

October 13, 2015

**BARTON COUNTY, KANSAS  
AUDIT PROPOSALS  
INFORMATION AND SPECIFICATIONS**

Barton County, Kansas, is seeking proposals for professional auditing services from Certified Public Accounting firms.

Barton County is governed by a five-member Board of County Commissioners elected for staggered terms. In 2015, the Barton County government is providing services and programs with an approximate budget of \$19,553,150. Barton County prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The following information and specification apply for each year of the three-year time period:

1. The three one-year periods to be audited are calendar years 2015, 2016 and 2017.
2. All County funds, including grants, revolving loans, state pass-through funds and general obligation bonds, are to be audited relative to the aforementioned periods.
3. Auditor will clearly state work intended to be a part of the audit and any items or additional work that will be considered outside the scope of work. Given the detail asked, the County will not pay for any additional charges not identified in the firm's proposal.
4. A draft of the audit report and management letter will be delivered to the County on or before 5:00 p.m., June 15 of each calendar year for review purposes. Copies of any preliminary account balances, performed by auditor, will be provided to the County Clerk and County Financial Officer as they become available.
5. The final audit report and management letter will be required by July 1 of each calendar year by 5:00 p.m. Any audit adjustments will be submitted to the County Clerk, the County Treasurer and the Financial Officer by July 1 of each calendar year by 5:00 p.m. All audit adjustments will include supporting documentation and \ or explanatory statement. The successful audit firm will provide twenty (20) bound copies and one (1) unbound copy of the final documents for each calendar year.
6. A penalty of \$100.00 per day may be assessed to the successful audit firm if the final audit report is not delivered by July 1 of each calendar year unless the auditors have requested an extension from the Commissioners and the Commissioners have granted the extension. Should this occur, any penalty amount will be deducted from that part of the fee for that calendar year.
7. Periodic progress payments may be made by the County to the successful auditing firm each year for up to 75% of that year's contract amount as the audit progresses. The final payment for each year will be made upon acceptance of the audit by the Board of County Commissioners.
8. Certificates of Professional Liability Insurance and General Liability Insurance are to be filed every January with the Barton County Administrator's Office. Proof of such insurance is to be included with the submitted proposal.

Auditing firms interested in providing these services to Barton County should carefully read and strictly follow all instructions provided in this Request for Proposal. Barton County reserves the right to reject any and or all proposals which take exception to these terms and conditions. Barton County also reserves the right to award in the best interest of the County.

Respondents to this Request for Proposal must be Certified Public Accounting firms and must have previous experience in auditing Kansas County governments.

Sealed, plainly marked proposals are to be submitted to the Barton County Clerk's Office, Barton County Courthouse, 1400 Main, Room 202, Great Bend, Kansas, 67530. Proposals will be accepted until 2:00 p.m., Wednesday, November 18, 2015. Proposals submitted after that time will be time-stamped and returned unopened to firms submitting proposals late.

The total proposal price consists of a separate amount for each of the three years. The total of these three separate amounts will be considered to be the total proposal. Each separate amount for each separate year should indicate the fee for the auditing services, including any consultation directly related to the audit. All other work will require Commission approval before commencement of services. This other work will be performed on a per hour rate. Items to be included in "all other work" shall be specifically listed or will be considered a normal part of the audit work. All information supplied by the firm will be considered to apply for each year of the three-year period.

Those firms receiving the highest technical evaluations will be given further consideration. Interviews may be scheduled with firms meeting or exceeding specifications. The final selection will be based on the technical evaluation, the proposed total fee and interview (if interviews are deemed necessary).

Proposals must be submitted on the forms provided with the specification packet. For proposals to receive consideration, only materials requested may be attached and submitted.

It is the intention of the County Commission to make selection on or about November 30, 2015, during the Regular Commission Meeting.

The following specifications must be in the Request for Proposal:

1. Profile of the firm, including personnel, experience, references, etc.
2. Requirements of the County to facilitate completion of the audit for each separate year.
3. Fee proposal. The fee proposal is the total of the three separate yearly bids.
4. Consultation Hourly Rates with list of included services.

The audit shall be performed in accordance with the Kansas Municipal Audit and Accounting Guide, 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. In addition, if required, a Schedule of Expenditures of Federal Awards must be presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A -133, Audits of States, Local Governments, and Non-profit Organizations. The proposal should address the necessary procedures to test compliance in order to express an opinion regarding compliance with the provisions of all specific laws and regulations.

**RESPONSE TO REQUEST FOR PROPOSAL  
AUDIT SERVICE  
FOR  
BARTON COUNTY, KANSAS**

**CALENDAR YEARS 2015, 2016 and 2017**

Submitted by

\_\_\_\_\_  
Firm

\_\_\_\_\_  
Local Firm Address

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Authorized Signature(s)

\_\_\_\_\_  
Authorized Signature(s)

\_\_\_\_\_  
Firm Telephone Number

\_\_\_\_\_  
Date

## PROFILE OF FIRM

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

State whether the firm is national, regional or local \_\_\_\_\_

Year established \_\_\_\_\_

Business address of office that would be handling this engagement

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Former firm name and year established (if applicable)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Personnel profile of the office handling this engagement

	Total Staff Located in Barton County	Assigned This Audit Located in Barton County	Est. Hours	Hourly Rate
Partners or Principals	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisors	_____	_____	_____	_____
Seniors	_____	_____	_____	_____
Accountants	_____	_____	_____	_____

Firm's continuing professional education policy \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Does the firm have a quality control document or plan \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Has the firm been subject to a peer review within the last 3 years \_\_\_\_\_

If so, please submit a copy with your proposal.

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## EXPERIENCE/REFERENCES

[illegible]

Work space requirements

County staff support required

County computer support required

Professional liability insurance company and general liability insurance company. (Firm must provide a Certificate of Liability Insurance in proposal packet.)

## TOTAL FEE PROPOSAL

The Firm of \_\_\_\_\_  
proposes to provide the auditing services described in the Barton County Request for Proposal for:

Fiscal year ending December 31, 2015 for a fee of \_\_\_\_\_

Fiscal year ending December 31, 2016 for a fee of \_\_\_\_\_

Fiscal year ending December 31, 2017 for a fee of \_\_\_\_\_

Total Proposed Fee \$ \_\_\_\_\_

Additional Per Hour Fee - Not to be included in Fiscal Year Fee

General accounting consultation fee per hour to be billed to the nearest one-half (1/2) hour:

General account consultation \_\_\_\_\_

Auditor will clearly state work intended to be a part of the audit and any items or additional work that will be considered outside the scope of work. Given the detail asked, the County will not pay for any additional charges not identified in the firm's proposal. (Use separate sheet as needed.)

Services not listed in general account consultation shall be considered to be part of the audit work as contracted herein.

SUBMITTED BY \_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

AUTHORIZED REPRESENTATIVE OF

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

\_\_\_\_\_  
Firm Address

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Date

**REQUEST FOR PROPOSAL  
AUDIT SERVICE FOR  
BARTON COUNTY, KANSAS**

**PROPOSAL ACKNOWLEDGMENT**

The firm of \_\_\_\_\_, acknowledges the following criteria for the proposed audit services for calendar years 2015, 2016 and 2017 for Barton County, Kansas:

The three one-year periods to be audited are calendar years 2015, 2016 and 2017.

All County funds, including grants, revolving loans, state pass-through funds and general obligation bonds, are to be audited relative to the aforementioned periods.

Auditor will clearly state work intended to be a part of the audit and any items or additional work that will be considered outside the scope of work. Given the detail asked, the County will not pay for any additional charges not identified in the firm's proposal.

A draft of the audit report and management letter will be delivered to the County on or before 5:00 p.m., June 15 of each calendar year for review purposes. Copies of any preliminary account balances, performed by auditor, will be provided to the County Clerk and County Financial Officer as they become available.

The final audit report and management letter will be required by July 1 of each calendar year by 5:00 p.m. Any audit adjustments will be submitted to the County Clerk, the County Treasurer and the Financial Officer by July 1 of each calendar year by 5:00 p.m. All audit adjustments will include supporting documentation and \ or explanatory statement. The successful audit firm will provide twenty (20) bound copies and one (1) unbound copy of the final documents for each calendar year.

A penalty of \$100.00 per day may be assessed the successful audit firm if the final audit report is not delivered by July 1 of each calendar year. Should this occur, any penalty amount will be deducted from that part of the fee for that calendar year.

Periodic progress payments may be made by the County to the successful auditing firm each year for up to 75% of that year's contract amount as the audit progresses. The final payment for each year will be made upon acceptance of the audit by the Board of County Commissioners.

Certificates of Professional Liability Insurance and General Liability Insurance are to be filed every January with the Barton County Administrator's Office. Proof of such insurance is to be included with the submitted proposal.

The audit shall be performed in accordance with the Kansas Municipal Audit and Accounting Guide, 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. In addition, if required, a Schedule of Expenditures of Federal Awards must be presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A -133, Audits of States, Local Governments, and Non-profit Organizations. The proposal should address the necessary procedures to



test compliance in order to express an opinion regarding compliance with the provisions of all specific laws and regulations.

***Additional per hour fee will be noted separately. The per hour fee should not be included in any of the three Fiscal Year Fee bids nor in the Total of the Fiscal Year Fee bids. Services to be included under the per hour fee must be listed. Failure to list any service shall result in said service being considered a part of regular audit work.***

The firm additionally acknowledges that it has read and reviewed the Barton County Audit Information and Specifications as provided in the Request for Proposal Package and that any information submitted with such package is true and correct to the best of firm's knowledge.

The firm agrees to comply with these specifications as well as any additional specification which would be included in the Professional Services Agreement to be signed with the successful auditing firm. The firm understands that by signing this Acknowledgment Form, it in no way binds Barton County, Kansas, to such firm for auditing purposes.

Barton County, Kansas, reserves the right to accept or reject any and or all proposals and to award the proposal in the best interests of the County.

ACKNOWLEDGED BY \_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

AUTHORIZED REPRESENTATIVE OF

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

\_\_\_\_\_  
Firm Address

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Date

This Acknowledgment Form is to be submitted with the Response to Request for Proposal - Audit Services for Barton County, Kansas.