



REQUEST FOR PROPOSALS
AUDIT SERVICES FOR AUDIT OF
FINANCIAL STATEMENTS
FOR YEARS ENDING JUNE 30, 2023, 2024 & 2025
January 13, 2023

You are hereby invited to submit proposals for audit services for years ending June 30, 2023, 2024 and 2025, as specified in attachment I of the Request for Proposal.

The technical specifications and the information necessary to complete the proposals(s) are listed in Attachment I of this invitation for proposals.

Questions should be directed to Julie L. Libby, County Administrator via phone at (603) 787-6941 or by email: jlibby@grafftoncountynh.gov.

Proposal Instructions:

Two (2) copies of the proposal should be submitted in a **sealed envelope** marked **Audit Services RFP** to the Grafton County Board of Commissioners, Grafton County Commissioners' Office, 3855 Dartmouth College Highway, North Haverhill, NH 03774. Proposals must be submitted in person or received by the above address **no later than February 6, 2023** to be eligible for consideration.

Other forms of submission (fax or email) will be rejected. Proposals received after the deadline will be rejected.

Proposal Openings:

Proposals will be opened publicly at a regular scheduled Meeting of the Board of Commissioners at Grafton County Commissioners' Office on Wednesday, February 8, 2023. Proposals will be taken under advisement at that time and will be awarded as soon as a complete review and comparison of the proposals received has been made by the Board of Commissioners.

Negotiations

The Board of Commissioners or their designee may conduct negotiations with the providers.

Proposal Award

The proposal(s) will be formally awarded and announced publicly at a regular scheduled Meeting of the Board of the Grafton County Commissioners. Formal notification of proposal award to all proposers will occur immediately thereafter.

RFP Prices:

RFP prices are to remain in effect for a period of 30 days from opening date of the proposal and are to remain firm once proposal is awarded to the successful proposer(s).

Performance Clause:

In the event that the successful awarded provider/Grafton County should default in the observance of the stipulations set forth in this Request for Proposal and any attachments thereto and such default is not corrected within thirty days of written notice from either party, the successful awarded provider/Grafton County shall have the option of canceling the bid.

The successful awarded provider shall provide to the Board of Grafton County Commissioners a Certificate of Insurance, per the attached schedule, prior to commencement of any work.

Insurance

The provider shall maintain at all times during the life of this contract the following insurance coverage. The provider must also require its subcontractors to maintain such coverage.

Workers Compensation Insurance: The provider shall carry workers compensation insurance as required by the State of New Hampshire.

Comprehensive General Liability Insurance: The provider shall maintain a broad form comprehensive general liability insurance policy in an amount of no less than \$500,000 combined single limit per occurrence.

Provider shall provide an insurance certificate confirming the above insurance coverage and such endorsement. The insurance certificate and the underlying insurance coverage shall be issued by the carrier authorized to do business in the State of New Hampshire and having A.M. Best Company rating of "A" or better.

The provider shall have professional insurance/errors and omissions insurance with limits of not less than \$1,000,000 each occurrence, where applicable.

A 30-day notice is required for cancellation and /or material change of coverage, sent directly to the Grafton County Commissioners Office.

NOTE:

The Board of Grafton County Commissioners reserves the right to accept or reject any and all proposals or parts thereof, to accept the proposal(s) which it deems to be in the best interest of Grafton County, to determine what constitutes a conforming RFP, and to waive any proposal formality or irregularity that it considers not material to the RFP.

Sincerely,

Julie L. Libby,
County Administrator

Enclosed: Attachment I

ATTACHMENT I

The Grafton County Commissioners are inviting public accounting firms to prepare proposals for completing the annual financial audit for years ending 06/30/2023, 06/30/2024 and 06/30/2025 (three year contract). Preliminary work to include any internal control review and transaction testing shall be done throughout the contract period. The firm will prepare the financial statements in accordance with Governmental Generally Accepted Accounting Principles (GGAAP) (including Notes to the Financial Statements) Management's Discussion and Analysis will be subsequently provided to the auditor. The audit of the Nursing Home needs to be completed by Sept 1, for the previous fiscal year, in order to provide adequate time to prepare and file the Medicaid cost reports by 9/30 each year.

The audit of remaining portions of the financial statements needs to be completed by 10/15. A pdf copy of the the final audit product needs to be sent to the County by 10/31 with bound printed copies sent by 11/15 following the end of the fiscal year audited. Any audit that exceeds the deadline that is not the result of mutual agreement will be subject to a 10% penalty based on the contracted amounts.

The Financial Audit

Required audit services consist of an audit of all funds performed in accordance with the AICPA's Generally Accepted Auditing Standards (GAAS), GAO's Government Auditing Standards and other relevant publications and legal requirements. The most recent audit was performed by Melanson Heath, Merrimack, NH.

Grafton County reports major governmental funds, two proprietary funds, and fiduciary funds. See Audited Financial Statements located on the County's website: at www.co.grafton.nh.us and select 2022 Annual Report.

Single Audit

Grafton County is subject to a single audit under OMB Circular A-133. The County expects that it will continue to be subject to single audits between FY 2023 and 2025.

Other

The County requires that all costs be proposed on a "not to exceed basis". Provide a breakdown of your costs and separate the costs between the audit and single audit. If any service or description of activities appears to be incomplete, inaccurate, or overlooked, please define and quote as part of your response to this request for proposal. Also include a description of other services you may provide to the County quote your rate for providing these other auditor services that may arise.

Finally, please provide a current reference list of other audit and or cost report clients, preferably from the governmental sector.