



Lancaster County, South Carolina

REQUEST FOR PROPOSAL #400200501

FOR

PROFESSIONAL AUDITING SERVICES

April 8, 2020

101 North Main Street
PO Box 1809
Lancaster, SC 29721

ATTENTION: DUE TO COVID-19, PROVISIONS ARE BEING MADE TO COMPLY WITH SOCIAL DISTANCING MEASURES. ALL SOLICITATIONS ARE REQUIRED TO BE SUBMITTED ONLINE AND ALL OPENINGS AND EVALUATIONS WILL TAKE PLACE THROUGH ONLINE MEETINGS VIA ZOOM. ALL BID TABS AND AWARDS WILL CONTINUE TO BE POSTED ONLINE . ANYONE WISHING TO PARTICIPATE IN THE ONLINE BID OPENING SHOULD CONTACT cdmcdaniel@lancastersc.net NO LATER THAN 48 HOURS PRIOR TO THE DEADLINE FOR SUBMISSION.

LANCASTER COUNTY, SOUTH CAROLINA

REQUEST FOR PROPOSALS

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LANCASTER COUNTY, SOUTH CAROLINA REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

LANCASTER COUNTY, SOUTH CAROLINA is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2020, with the option of auditing its financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S Government Accountability Office's (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act of 1984 (as amended in 1996) and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

There is no expressed or implied obligation for Lancaster County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, **four copies** of a proposal must be received through the Lancaster County Procurement Online Bid Portal by 2 p.m. on May 1, 2020. Lancaster County reserves the right to reject any or all proposals submitted.

PROPOSALS SHOULD BE CLEARLY IDENTIFIED AS: PROPOSAL FOR AUDITING SERVICES #400200501

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Lancaster County and the firm selected.

It is anticipated the selection of a firm will be completed by May 30, 2020. Following the notification of the selected firm it is expected a contract will be executed between both parties by June 15, 2020.

B. Term of Engagement

A three-year contract is contemplated, subject to the annual review and the satisfactory negotiation of terms (including a price acceptable to both Lancaster County and the selected firm), the concurrence of Lancaster County Council and the annual availability of an appropriation.

C. Subcontracting

Firms submitting proposals are encouraged to consider subcontracting portions of the engagement to small audit firms or audit firms owned and controlled by socially and economically disadvantaged individuals. If this is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of Lancaster County.

II. NATURE OF SERVICES REQUIRED

A. General

Lancaster County is soliciting the services of qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2020, with the option to audit Lancaster County's financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

Lancaster County desires the auditor to express an opinion on the fair presentation of its governmental activities, each of its major funds, and its aggregate remaining fund information in conformity with generally accepted accounting principles.

The audit of the combining and individual fund financial statements and supporting schedules should be based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the introductory section of the report or the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

C. Auditing Standards To Be Followed

To meet the requirements of this request for proposals, the audit shall be performed

in accordance with generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. Government Accountability Office's *Government Auditing Standards*, the provisions of the Single Audit Act of 1984 (as amended in 1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.

D. Reports to be Issued

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

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance and internal control over compliance applicable to each major federal program.

In the required report[s] on compliance and internal controls, the auditor shall communicate any significant deficiency or material weakness found during the audit. Control deficiencies discovered by the auditors that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management, which shall be referred to in the report[s] on compliance and internal controls.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and or indications of illegal acts of which they become aware to the following parties:

Chief Financial Officer
and/or
County Administrator

E. Special Considerations

1. Lancaster County will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the Lancaster County to meet the requirements of that program.
2. Lancaster County currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
3. The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the comprehensive annual financial report.
4. Lancaster County may require the auditor's assistance in implementing and complying with any reporting requirements recently mandated by the GASB.
5. Lancaster County has a large P-Card (Procurement Card) Program with transactions totaling \$4.5M as of February 2020. Due to the number of cards and transactions, the County would like to include the program in the auditing services.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by Lancaster County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to State and Federal Agencies.

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.

III. DESCRIPTION OF THE GOVERNMENT

Lancaster County, South Carolina is located in the Piedmont region of the State, and is bounded on the west by the Catawba River and Sugar Creek, on the east by Lynches River, on the South by Kershaw County, and on the north by Mecklenburg and Union counties of North Carolina. The County is conveniently located within three hours to the beach and mountains. Lancaster County's quality of life and low taxes makes it an ideal place to live and work. The mission of Lancaster County government is to continuously strive to provide progressive quality public services in a timely fashion and in a cost effective manner. The County is one of the fastest growing county in South Carolina. With an estimated 2019 population of 98,012, the County was established in 1785 and includes four incorporated municipalities: Lancaster, Kershaw, Heath Springs and Van Wyck. The City of Lancaster, the county seat, is located 37 miles south of Charlotte, North Carolina and 60 miles north of Columbia, South Carolina, the state capital. In the northernmost part of the County is also Indian Land, a growing unincorporated community.

Lancaster County operates under the Council-Administrator form of government. The County Council, the governing body, is comprised of seven single member districts. Council members, who are elected on a partisan basis, serve four-year terms. The Council bi-annually elects one member to serve as Chairman, one member to serve as Vice-Chairman, and one member to serve as Secretary. County Council is responsible, among other things, for passing ordinances, adopting the budget, establishing fees and appointing the Administrator. The Administrator is responsible for the day-to-day operations of the government.

The County's fiscal year begins on July 1 and ends on June 30. The legal level of budgetary control is the fund level. Lancaster County provides the following services to its citizens: Law Enforcement, Fire, Solid Waste Management, Public Works, Stormwater Management, Library, & Recreation.

Lancaster County has an estimated total payroll of \$28.5 million covering 1,000 full-time and part-time employees. The accounting and financial reporting functions of the County are centralized.

More detailed information on the government and its finances can be found on the County's website:

www.mylancastersc.org

Go to Departments- Finance- Documents

A. Fund Structure & Budget

The County maintains twenty-five individual governmental funds. The General Fund accounts for all financial resources except those required to be accounted for in another fund. Major Funds, other than the General Fund, include:

The Capital Projects Sales Tax 2 Fund used to account for 1 cent sales tax approved by a referendum in November 2018. Activity includes road & radio communication improvements;

The General Obligation Bond Projects Fund which accounts for a \$19.9M Mixed Debt for debt refunding, fleet and animal shelter buildings, and recreation projects;

The Debt Service Fund.

The County's remaining twenty funds, (6) capital projects funds and (14) special revenue funds, are presented as non-major funds.

Lancaster County adopts an annually appropriated budget for its general, debt service and special revenue funds, other than the restricted grant fund. Project length budgets are adopted for the capital projects fund. The County prepares its budgets on a basis consistent with generally accepted accounting principles.

B. Component Units

Lancaster County has no identified component units at this time.

C. Computer Systems

The County's general ledger, accounts payable, payroll, and procurement software is windows based software called Smart Fusion (Harris Local Government). Tax billing & collections are operated on QS1 (Smith Data). Tax Collections are posted as receipts from the Smith Data software into Smart Fusion.

D. Internal Audit Function

The County does not maintain an internal audit function. Informal audits are performed by staff on a routine basis.

E. Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports and management letters should contact:

David Irwin, CPA
Mauldin & Jenkins
300 Mulberry Street, Suite 300
Macon, GA 31201
478-464-8000 ext. 28010
dirwin@mjcpa.com

Lancaster County will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

IV. TIME/SUBMISSION REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for proposal issued

April 8, 2020

Due date for proposals

May 1, 2020 by 2:00 pm

PROPOSALS SHALL BE POSTED TO THE LANCASTER COUNTY PROCUREMENT OPEN SOLICITATIONS WEB PAGE.

Bid documents and notifications for this solicitation, including addenda and award, can be located on the County website at www.mylancastercsc.org (Departments Procurement Open Solicitations).

Inquiries for this proposal are due by April 23, 2020 at 12:00 am. Inquiries must be in written form and directed only to the Procurement Director at cdmedaniel@lancastercountysc.net. Inquiries in any other manner shall not be considered.

B. Notification and Contract Dates (subject to change)

Selected firm notified

May 30, 2020

Contract date

June 15, 2020

C. Date Audit May Commence

The County will have all records ready for audit on September 1, 2020 or soon thereafter. Preliminary records can be made available for Interim Fieldwork.

D. Schedule for the 2020 Fiscal Year Audit (A similar time schedule will be developed for audits of future fiscal years if the County exercises its option for additional

audits). Dates can be negotiated.

1. Interim Work
The auditor shall complete interim work in July 2020, if deemed necessary.
2. Detailed Audit Plan
The auditor shall provide Lancaster County by June 30th both a detailed audit plan and a list of all schedules to be prepared by Lancaster County.
3. Fieldwork
The auditor shall complete all fieldwork by within two weeks upon arrival in September.
4. Draft Reports
Draft financial statements, notes and all required supplementary schedules prepared by the Auditor by October 15, 2020.

The Chief Financial Officer and the staff will complete their review of the draft report as expeditiously as possible. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports.

5. Final Report
The final report in pdf and 15 signed copies should be delivered to the Chief Financial Officer at 101 North Main Street, Lancaster, SC 29720 by November 13, 2020.

- E. Entrance Conferences, Progress Reporting and Exit Conferences (A similar time schedule will be developed for audits of future fiscal years if Lancaster County exercises its option for additional audits).

At a minimum, the following conferences should be held by the dates indicated on the schedule:

Entrance conference with Chief Financial Officer & key staff	<u>Week of</u> Same date fieldwork begins.
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Progress conference with Chief Financial Officer	Ongoing between entrance & exit
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Exit conference with Chief Financial Officer and County Administrator	Final date of fieldwork
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V. 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.
- B. Electronic Equipment
The auditor will not be provided computer time and the use of Lancaster County's computer hardware and software but Wi-Fi will be provided.
- C. Statements and Schedules to be Prepared by Staff of the Lancaster County
The staff of Lancaster County will prepare the following statements and schedules:
1. Transmittal Letter, List of Principal Officials and Organizational Chart
2. Management's Discussion and Analysis
3. Statistical Section
4. Schedule of Expenditures of Federal Awards
5. Schedule of Court Fines, Assessments, and Surcharges
- D. Work Area, Telephones, Photocopying
The Lancaster County will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to a copier if needed.
- E. Report Preparation
Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

- A. 1. Submission of Proposals
The following material is required to be received by bid due date/time for a proposing firm to be considered:
- a. A master copy and 3 copies to include the following:
- i. Title Page
Title page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
- ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.

iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B of this request for proposal.

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of Lancaster County in conformity with the requirements of this request for proposals. 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 the points outlined in the request for proposals. While additional data may be presented, the following subjects, items Nos. 2 through 8, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of Lancaster County as defined by generally accepted auditing standards/the U.S. Government Accountability Office's *Government Auditing Standards*.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving Lancaster County or any of its [agencies/ agencies or component units/ agencies, component units or primary government] 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.

3. License to Practice in South Carolina
An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in South Carolina.

4. Firm Qualifications and Experience
The proposer 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.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience
Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in South Carolina. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

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. Indicate how the quality of staff over the term of the agreement will be assured.

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

replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of Lancaster County, 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.

6. **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 - 5) performed in the last five years that are similar to the engagement described in this request for proposal. 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.

7. **Specific Audit Approach**

The proposal should 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 proposal. In developing the work plan, reference should be made to such sources of information as Lancaster County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

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

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Type and extent of analytical procedures to be used in the engagement
- e. Approach to be taken to gain and document an understanding of Lancaster County's internal control structure

- f. Approach to be taken in determining laws and regulations that will be subject to audit test work
 - g. Approach to be taken in drawing audit samples for purposes of tests of compliance
8. Provide three (3) names, addresses, email addresses and telephone numbers of personnel of current and prior governmental audit clients who may be contacted for reference.

C. Cost

1. Total All-Inclusive Maximum Price
The proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

Lancaster County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

A Total All-Inclusive Maximum Price for the initial engagement, June 2020, for each of the following fiscal years ending:

- June 30, 2021
- June 30, 2022

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The bid proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C) that supports the total all-inclusive maximum price. The cost of special services described in Section II E of this request for proposal should be disclosed as separate components of the total all-inclusive maximum price.

3. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates

All estimated out-of-pocket expenses to be reimbursed should be presented on the cost bid in the format provided in the attachment (Appendix C). All expense reimbursements will be charged against the total all-inclusive

maximum price submitted by the firm.

4. Rates for Additional Professional Services

If it should become necessary for Lancaster County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between Lancaster County and the firm. Any such additional work agreed to between Lancaster County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the cost bid.

5. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Interim or progress billings will be accepted up to 75% of the total fee prior to submission of the final CAFR.

VII. EVALUATION PROCEDURES

A. Evaluation Committee

Proposals submitted will be evaluated by an Evaluation Committee comprised of County officials and personnel with experience and knowledge of services of this scope and nature.

B. Review of Proposals

The Evaluation Committee will use a point formula during the review process to score proposals. Each member of the Audit Committee will first score each technical proposal by each of the criteria described in Section VII C below.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in South

Carolina.

- b. The firm has no conflict of interest with regard to any other work performed by the firm for Lancaster County
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Experience & Qualifications: (Maximum Points - 70)

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

3. Price: (Maximum Points - 30) See Appendix C for cost sheet example

D. Oral Presentations

During the evaluation process, the Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

Lancaster County Council will select a firm based upon the recommendation of the

Evaluation Committee.

It is anticipated that a firm will be selected by June 15, 2020. Following notification of the firm selected, it is expected a contract will be executed between both parties by June 30, 2020.

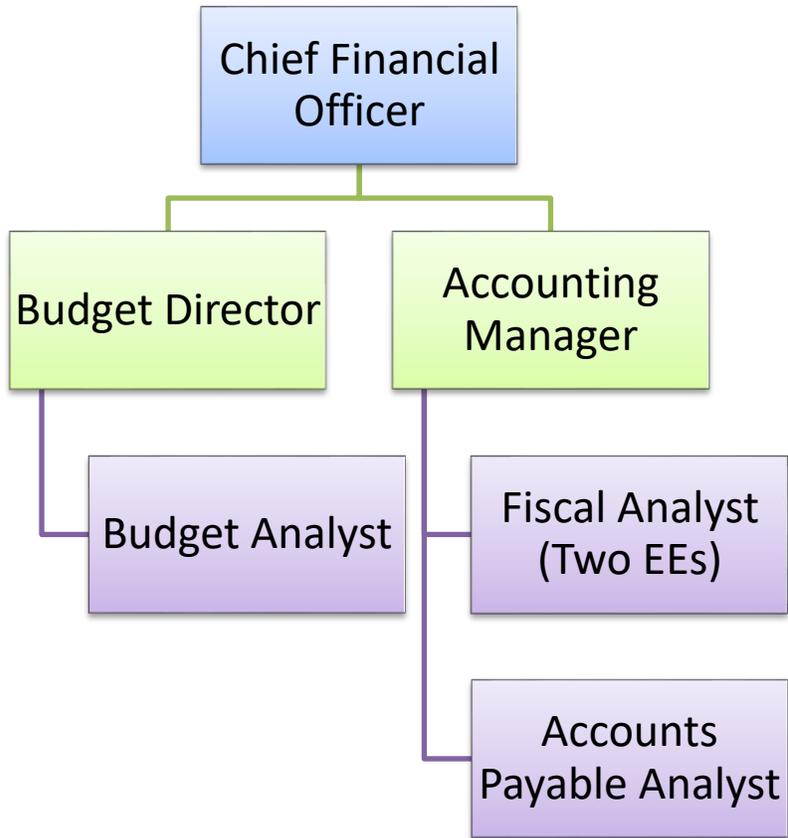
- F. Conditions Acceptance
Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Lancaster County and the firm selected.

APPENDICES

- A. Organizational Chart
- B. List of Key Officials, Office Locations and Telephone Numbers
- C. Format for Schedule of Professional Fees and Expenses to Support the Total All-inclusive Maximum Price

APPENDIX A

ORGANIZATIONAL CHART



APPENDIX B

**LIST OF KEY PERSONNEL, OFFICE LOCATIONS AND TELEPHONE
NUMBER**

COUNTY ADMINISTRATOR

Steve Willis
101 N. Main St., Lancaster, SC 29720 2nd Floor
803-416-9300 swillis@lancastersc.net

DEPUTY COUNTY ADMINISTRATOR

Alison Alexander
101 N. Main St., Lancaster, SC 29720 2nd Floor
803-416-9514 aalexander@lancastersc.net

CHIEF FINANCIAL OFFICER

Veronica C. Thompson
101 N. Main St., Lancaster, SC 29720 1st Floor
803-416-9301 vcthompson@lancastersc.net

COUNTY ATTORNEY

John K DuBose III
Attorney at Law
johnd@smithrobinsonlaw.com | 803-254-5445 Main | Smith Robinson Law Firm |
2530 Devine Street | Columbia, SC 29205

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE FY 2019-2020 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partner	—	—	—	—
Manager	—	—	—	—
Supervisory Staff	—	—	—	—
Staff	—	—	—	—
Other (specify):	—	—	—	—
Subtotal				

Total for services Described in Section
II E of the RFP
(Please provide detail)

Out-of-pocket expenses:

Meals and lodging

Transportation

Other (specify): _____

Total all-inclusive maximum price for 2020 _____

Total all-inclusive maximum price for 2021 _____

Total all-inclusive maximum price for 2022 _____

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