

Rockingham County Finance Department  
119 North Road  
Brentwood, NH 03833  
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Proposal Submission Deadline: 07/25/2022 at 5:00 p.m. Proposal Opening: 07/28/2022, 8:30 a.m.
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**REQUEST FOR PROPOSALS**  
**Professional Auditing Services**  
**Finance Department**

You (ORGANIZATION) are hereby invited to submit proposals as specified in this Request for Proposal. The information necessary to complete the proposal is contained within this document.

Rockingham County, New Hampshire (Rockingham County) is a public entity composed of general administrative offices, nursing home, assisted living, correctional facility, engineering and maintenance services, and offices from Elected Officials: Commissioners, Delegation, County Attorney, High Sheriff, Register of Deeds, and Treasurer.

Questions on the technical specifications of the Request for Proposal should be directed to the contact listed above. Questions on bidding procedures can be directed to [rfp@co.rockingham.nh.us](mailto:rfp@co.rockingham.nh.us).

**1. Proposal Instructions (3 ways to submit)**

- a) Two (2) copies (or one copy and one thumb drive) of the Proposal should be submitted in a sealed envelope marked "RFP – Professional Auditing Services" addressed and delivered to:

**Rockingham County Commissioners**  
**119 North Road, Brentwood, NH 03833**

- b) Submit your bid as a PDF to: [rfp@co.rockingham.nh.us](mailto:rfp@co.rockingham.nh.us). ***DO NOT*** send your bid to any other Rockingham County email address. You will receive a confirmation email within 1 business day. If you do not receive your confirmation email, you may inquire with the contact person listed at the top of this document.
- c) You may submit your Proposal online through Public Purchase, which is free to sign up and submit. Please visit [Public Purchase: Rockingham County Home Page](#), or [www.rockinghamcountynh.org/rfpbidding](http://www.rockinghamcountynh.org/rfpbidding) for the link to our Public Purchase page.

**2. Submission must include:**

- Organization legal name with DBA if applicable.
- Tax ID.
- Physical address and mailing address (if different).
- Organization representative name and contact information (phone, fax, and email).
- A price proposal form is required with submission.
- Items presented as "equivalent" must be clearly identified, with all variations from the specification annotated and are subject to approval.
- Complete cut sheets and specifications for all products quoted, if applicable.
- All pertinent information regarding warranty and service availability.
- Anticipated start time after receipt of order and anticipated time to perform the scope of services.
- Insurance requirements, non appropriations and indemnification obligations.

**Attachments must be uploaded in PDF format. Any agreements or contracts that require our signature need to be in Microsoft Word format for review and tracking purposes.**

3. **Proposal Openings:** Proposals will be opened publicly in the Public Purchase portal at a regular scheduled meeting of the Board of Rockingham County Commissioners. Proposals will be taken under advisement at time of opening and will be awarded or rejected as soon as a complete review and comparison of the proposals received has been made by Rockingham County.
  - a. Meetings are held in the Maureen Barrows Conference Room of the Rockingham County Rehabilitation and Nursing Center, 117 North Road, Brentwood, NH through the following online Zoom meeting: <https://us02web.zoom.us/j/5808918771> or by telephone: 646-558-8656, Meeting ID: 580 891 8771.
  - b. Scheduled meetings are subject to change and information may be found here: [www.rockinghamcountynh.org/events](http://www.rockinghamcountynh.org/events).
4. **Proposal Award:** The proposal(s) will be formally awarded and announced publicly at a regular scheduled meeting of the Board of Rockingham County Commissioners held in the Maureen Barrows Conference Room located in the Rockingham County Rehabilitation and Nursing Center, 117 North Road, Brentwood, NH through the following online Zoom meeting: <https://us02web.zoom.us/j/5808918771> or by telephone: 646-558-8656, Meeting ID: 580 891 8771. Formal notification of proposal award will occur thereafter. Information on the award will also be available on the RFP/Bidding section of our website: [www.rockinghamcountynh.org](http://www.rockinghamcountynh.org).
5. **Pricing:** Proposal prices are to remain in effect for a period of **(60)** days from opening date of the proposal and are to remain firm once proposal is awarded to the successful Organization(s).
  - a. Vendors awarded a state bid/contract should offer that pricing.
  - b. Should you have any variations (discounts and/or penalty clauses) that may affect the price, please specify in proposal.
6. **Additional Materials:** Following the review and screening of all proposals, Organization may be invited to participate in the final selection process, which may include the submission of additional information regarding cost or other issues, as requested by Rockingham County.
7. **Performance Clause:** In the event that the successful awarded Organization/Rockingham County should default in the observance of the stipulations set forth in this Request for Proposal and such default is not corrected within 30 days of written notice from either party, the successful awarded Organization/Rockingham County shall have the option of canceling the proposal.
8. **Contractual Obligations:** In the event that contracts for the supply of materials, equipment, or services are required under the proposal, the Board of Rockingham County Commissioners reserves the right to review said contracts and amend to comply with county legal requirements prior to signing by the appointed representative of the Board of Rockingham County Commissioners. All contracts entered into by Rockingham County are required to contain Non-Appropriation and Indemnification clauses. Sample language is provided below.
  - a. **Non-Appropriation**

Rockingham County is obligated to pay only such contract amounts that can lawfully be made from funds budgeted and appropriated for that purpose during Rockingham County's then current fiscal year, subject to annual approval by the Rockingham County Delegation. Should Rockingham County fail to budget, appropriate, or otherwise make available funds to make payments under this contract, such contract shall be deemed terminated at the end of the then current term. Rockingham County agrees to deliver prompt notification after any decision to non-appropriation is made, but failure to give such notice will not extend the term beyond such Original or Renewal Term.
  - b. **Indemnification**

To the fullest extent permitted by law, (ORGANIZATION) shall protect, indemnify, save, defend and hold harmless Rockingham County, including its officials, agents, volunteers and employees,

("Indemnified Parties"), from and against any and all liabilities, obligations, claims, damages, penalties, causes of action, costs, interest and expenses, including but not limited to reasonable attorney and paralegal fees, which Indemnified Parties may become obligated or suffer by reason of any accident, bodily injury, personal injury, death of person, or loss of or damage to property, arising indirectly or directly under, out of, in connection with, or as a result of this Contract or the activities of (ORGANIZATION) or its agents, employees, contractors or subcontractors, and even if caused in whole or in part by any negligent or intentional act or omission of Indemnified Parties.

In addition, and regardless of respective fault, (ORGANIZATION) shall defend, indemnify and hold harmless the Indemnified Parties for any costs, expenses and liabilities arising out of a claim, charge or determination that (ORGANIZATION) officers, employees, contractors, subcontractors or agents are employees of the Indemnified Parties, including but not limited to claims or charges for benefits, wages, fees, penalties, withholdings, damages or taxes brought in connection with laws governing workers compensation, unemployment compensation, social security, Medicare, state or federal taxation, and/or any other similar obligation associated with an employment relationship.

(ORGANIZATION'S) obligations to defend, indemnify and hold harmless the Indemnified Parties hereunder shall survive the term of this Contract.

Rockingham County shall not be required to defend or indemnify (ORGANIZATION) or its agents, employees, contractors or subcontractors or any professional service provider.

9. **Insurance Requirements:** The Organization shall always maintain during the life of this proposal insurance coverage. The Organization must also require its subcontractors to maintain such coverage. Any request for modification of the coverage requirements must be submitted in writing with the proposal, and will be evaluated accordingly.
  - a. **Coverage:** The Organization shall have professional insurance/errors and omissions insurance with limits of not less than \$1,000,000 each occurrence. The insurance certificate and the underlying insurance coverage shall be issued by a carrier authorized to do business in the State of New Hampshire and having A.M. Best Company rating of "A" or better.
  - b. **Workers Compensation Insurance:** The Organization shall carry workers compensation insurance as required by the State of New Hampshire.
  - c. **Comprehensive General Liability Insurance:** The Organization shall maintain comprehensive general liability insurance policy, which includes coverage for contractual liability, in an amount of no less than \$1,000,000 per occurrence.
  - d. **Motor Vehicle Insurance:** The Organization shall carry motor vehicle insurance to include bodily injury, property damage, and uninsured motorist, coverage in an amount of no less than \$1,000,000 combined single limit per accident.
  - e. **Insurance Certificate:** The Organization shall provide an insurance certificate confirming the above insurance coverage.
    - i. The provider shall file certificates with Rockingham County showing that the above insurance has been purchased. Include with proposal submission and use mail to: Rockingham County, Attn: Commissioners Office, 119 North Road, Brentwood, NH 03833.
    - ii. A 30-day notice is required for cancellation and /or material change of coverage, and sent directly to the above mail to address.

**10. NOTICE:**

- a. The Board of Rockingham County Commissioners reserves the right to accept or reject any and all proposals or parts thereof, to accept the proposal which they deem to be in the best interest of Rockingham County and to waive any bid formality.
- b. Proposals are subject to public review and cannot be honored with proprietary, confidential, do not disclose, or any other restriction that conflicts with the New Hampshire Right To Know law.
- c. Information provided in these specifications is to be used only for the purposes of preparing a proposal detailing costs and services to be provided to Rockingham County. It is expected

that each Organization will read these specifications with care. Failure to meet certain conditions may invalidate proposals.

- d. The information contained herein is believed to be accurate but should not be considered as warranted in any way.
- e. Rockingham County may award to multiple providers.
- f. Any changes to the specifications shall meet the approval of Rockingham County.
- g. Any variations (discounts and/or penalty clauses) that may affect the price, please specify in your proposal.
- h. Upon satisfactory completion of the work and or receipt of product, payment is subject to standard accounts payable process at Rockingham County.

#### **DETAIL OF ITEM(S), SCOPE OF SERVICE(S), SERVICES**

##### **A. SPECIFICATIONS**

You are cordially invited to submit proposals for auditing the County's financial accounts and records in accordance with the specifications in attachment I of the Request for Proposal. The initial term of this agreement shall be for fiscal years ending June 30, 2022, 2023, 2024, with an optional one-year renewal.

##### **B. PRICE SHEET**

A price proposal form is required with submission. Do not alter or modify any documents or proposal forms downloaded from Rockingham County or Public Purchase. Altering or modifying such documents or forms may result in disqualification.

##### **C. MANDATORY SITE VISIT**

**Not applicable**

# ATTACHMENT I

The Rockingham County Commissioners are inviting professional accounting firms to submit proposals to provide auditing services for the fiscal years ending June 30, 2022, 2023, 2024, with an optional one-year renewal, in accordance with specifications below.

## Objective and Scope of Work to be Performed

1. Conduct audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and *Government Auditing Standards* of the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR), *Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
2. The contract will cover the fiscal years ending June 30, 2022, 2023, 2024, with an optional one-year renewal.
3. The audit will encompass a financial and compliance examination of the County's basic financial statements, supplementary information, and compliance reports. The financial and compliance audit will cover federal, state, and local funding sources in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits.
4. Conduct an audit of the County's major federal awards program(s) compliance, including ARPA funding, in accordance with the requirements of the Single Audit Act, as amended, and the Uniform Guidance.
5. The Audit firm will attend a preplanning meeting with the Senior Director of Finance and other appropriate personnel prior to the interim field work; periodic meetings during the audit; as well as an exit meeting prior to the completion of fieldwork.
6. The Auditor will be responsible for compiling the final financial package, including but not limited to, the basic financial statements, supplementary information, and compliance reports. An electronic copy of the audit documents will also be provided in a searchable Adobe PDF file format. The Auditor will submit a draft of the financial statements to be reviewed in detail by the Senior Finance Director and appropriate personnel.
7. The audit shall result in the preparation of financial statements from the audited records of the County with the Auditor's opinion thereon. The Auditor's opinion shall be expressed in the report and include reasons for qualifying the opinion, disclaiming the opinion, or rendering an adverse opinion.
8. Should circumstances arise during the audit that require significant additional work be performed above the amounts set forth in the contract, additional costs shall be negotiated prior to commencement of the work and an amended contract will be submitted for approval to the County.
9. In planning and performing the audit, the Auditor shall consider the County's system of internal controls over financial reporting as a basis for designing auditing procedures and for the purpose of expressing an opinion on the financial statements.
10. At the conclusion of the audit engagement, communicate to those charged with governance the following significant findings from the audit:
  - a. The qualitative aspects of significant accounting practices.
  - b. Significant difficulties or issues, if any, encountered during the audit.
  - c. Uncorrected misstatements, other than those believed to be trivial, if any.
  - d. Disagreements with management, if any.

- e. Material, corrected misstatements that were brought to the attention of management because of our audit procedures.
11. In addition to the annual audit, be available during normal business hours throughout the contract period to provide advice and guidance on financial accounting and reporting issues and shall keep the County abreast of the working requirements of all new accounting and financial pronouncements for the Governmental Accounting Standards Board, the United States Office of Management and Budget, and the State of New Hampshire.
12. The firm shall agree to make available its working papers upon request, to meet any County financial need as well as in accordance with any federal or state grant provision. Working papers will be kept for three years from submission of the final audit report.

#### Report Requirements

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

1. A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles for the County. The financial audit opinion will cover the basic financial statements.
2. A report on internal control and compliance with laws, regulations, and provisions of contracts and grant agreements based on the audit of the financial statements performed in accordance with *Governmental Auditing Standards*.
3. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with the requirements of the Single Audit Act, as amended, and the Uniform Guidance.
4. A schedule of findings and questioned costs in accordance with the requirements of the Single Audit Act, as amended, and the Uniform Guidance, if applicable
5. Management letter, if applicable.

#### Professional Experience and Qualifications

1. Indicate whether the firm is licensed to practice in the State of New Hampshire.
2. Indicate the location of the office and the number of people, by level, that will handle the audit.
3. Provide a list of the firm's most significant engagements (maximum of 5) performed in the last two years that are like the engagement described in the RFP. Indicate the type (s) of services performed and the number of years served for each. For each engagement listed, provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contacted by the County for reference.
4. Describe the firm's participation in AICPA-sponsored or comparable quality control programs (peer review). Provide a copy of the firm's most recent peer review including management letter and responses, if any. Indicate whether review included government engagements.
5. Identify and describe the professional experience in governmental audits of each senior and higher-level person that would be assigned to the audit, including year on each job and their position while on each audit. Indicate the percentages of time each senior and higher-level person will be on site during the County's audit.
6. Describe the firm's policy on notification of changes in key personnel on audit engagements. The County's philosophy is as follows: Engagement partners, managers, supervisors, and specialist may be changed if those personnel leave the firm. Those personnel may also be changed for other reasons. However, in either case, the County retains the right to approve

or reject replacements.

7. Identify proposed sub-contractors, if any, and the portions(s) of the engagement for which they will be used.
8. Provide a resume for everyone who may be assigned to the audit which describes his/her professional qualifications, licenses, (e.g., CPA) and experience in auditing relevant government organizations, programs, activities, or functions. Additional information should include any specialized skills, training, or background in public finance.
9. Describe how the firm meets professional independence standards.
10. Describe the firm's electronic document storage and transmission security systems, and insurance regarding cybercrime.
11. Describe any regulatory action taken by any oversight body against the proposing audit firm or local office, if any, in the last 5 years.
12. Provide any other information you believe relevant to the decision of selection of the best auditing firm for the County.

#### Audit Approach

1. Provide an understanding of the services to be performed and the work products to be provided as defined in this RFP
2. Provide a work plan to accomplish the scope of services, within a time frame. The plan should include time estimates by staff level for each of the significant segments of the work and the staff assigned to each segment. Include a brief discussion of the audit procedures to be used in the audit process for each segment.
3. Proposed segmentation of the engagement.
4. Sample size and extent to which statistical sampling will be used.
5. Extent of use of Electronic Data processing software in the engagement.
6. Type and extent of analytical procedures to be used in the engagement.
7. Approach to be taken to gain and document an understanding of the County's internal control structure.
8. Approach to be taken in determining laws and regulations that will be subject to audit test work.
9. Approach to be taken in drawing audit samples for purposes of tests of compliance.

#### Interviews

The County reserves the right to interview qualified candidates prior to selection. The audit team that will work with the County shall attend the interview.