

Request for Proposal:

Independent Financial Auditor – Licensed Certified Public Accounting Firm

Houston County Health Department DBA

North Central Health District (NCHD)

Deadline to submit proposals: June 16, 2023, by 3:00 pm EDT

A. BACKGROUND AND PURPOSE:

North Central Health District (NCHD) is part of the Georgia Department of Public Health (DPH) and serves a population of over 530,000 individuals residing in 13 Central Georgia counties: Baldwin, Bibb, Crawford, Hancock, Houston, Jasper, Jones, Monroe, Peach, Putnam, Twiggs, Washington and Wilkinson. Each county has a health department, overseen by a County Board of Health and led by the District Health Director (DHD). The district office, also led by the DHD, serves as an administrative hub for all 13 counties and houses public health programs that serve all counties. Each Health Department assisted by the County Board of Health offers programs and services for the residents of the county. The County Boards of Health have responsibility for assessing local needs, advocating for County Public Health programs, approving and presenting the health budget to the County Commission, and providing policy guidance to the DHD. Houston County serves as the lead county for NCHD and offers services through Houston County Health Department.

NCHD Mission

NCHD is dedicated to preventing disease; promoting health; preparing for and responding to public health emergencies through education, service, advocacy, and collaboration.

NCHD Vision

Leaders in innovative, effective, accessible, and equitable public health practices that advance the health and well-being of all the communities we serve.

NCHD Values

- **Collaboration** – We initiate and foster partnerships by sharing information, resources, and ideas to improve health outcomes.
- **Diversity & Inclusion** – We value diversity and inclusion in our workforce and in the communities we serve. We respect the role they play in providing culturally appropriate services that address health disparities.
- **Integrity** – We provide science-based information and exhibit professionalism while carrying out the principles of the ethical practice of public health.
- **Quality** – We apply evidence-based practices that deliver excellent programs and services to create an environment in which public health continuously improves.
- **Service** – We are responsive to the health needs of our communities and to the provision of accessible and equitable services by a dedicated workforce.

Our Leadership Team

District Health Director (Acting) Thomas Craft, MD

District Public Health Nursing & Clinical Director Judy McChargue, RN

District Financial Administrator Sylvia Woodford, BAA, MBA

Director of Human Resources Marilyn Middlebrooks

Director of Development & Special Projects Morris Hutcheson, CPA

District Program Manager Karen Ebey-Tessendorf, MPH

Director of Epidemiology, Community Assessment & Research Initiatives Amber Erickson,
DrPH, MPH

District Environmental Health Director Carla Coley, REHS

District Emergency Preparedness Director Laurice Bentley

Nutrition Services Director Nancy Jeffrey, MPH

District Public Information Officer Michael Hokanson

Request for Proposal

North Central Health District seeks proposals from Licensed Certified Public Accountants/Accounting Firms who have a minimum of five (5) years' experience conducting annual, independent financial audits in accordance with Government Auditing Standards, Government Accounting Standards Board (GASB), and Generally Accepted Accounting Principles (GAAP). This is a request for competitive proposals. If a suitable offer is made in response to this Request For Proposal (RFP), NCHD may enter into a contract with an organization to perform all or part of the work. This work will include financial auditing services for all counties except Macon-Bibb.

B. CONTRACT PERIOD

The initial term of the contract awarded as a result of this RFP shall be for a period of five fiscal years, with an intended contract from fiscal year **July 1, 2022 -June 30, 2027 (audits for fiscal years 2023-2027).**

The pricing shall remain as bid for the entire contract period.

NCHD may, at its sole discretion, renew the contract for no more than two (2) additional years upon written notice to the Firm, with any renewal beginning upon the anniversary date of the original contract. Exercise of the renewal option shall be made, if at all, by NCHD, not less than (90) days prior to the end of the contract term. The renewal period will be under the same terms and conditions as the original contract.

If, at any time, NCHD determines it is in the best interest to discontinue use of these services, the NCHD reserves the right to cancel the contract to the awarded firm by giving sixty (60) days advance written notice.

C. SCHEDULE AND QUALIFICATIONS

Release of RFP	June 2, 2023
Required Intent to Bid Deadline	Send intent to bid – including firm name and contact information to: sylvia.woodford@dph.ga.gov No later than June 9, 2023, at 3:00 p.m.
Submittal Deadline	June 16, 2023, at 3:00 p.m.
Intended Award Date	July 1, 2023

Respondents are to provide three (3) proposal copies, including complete, concise, organized and detailed responses. Any costs incurred by the Firm in preparing or submitting proposals are the Firm’s sole responsibility. NCHD may also request an in-person meeting to present proposals to the Leadership Team. In this event, NCHD will notify selected parties of the time and date.

A copy of the most recent audit is available upon request. It is the responsibility of each Firm submitting a proposal to familiarize themselves with the most recent audit to fully understand the nature of the work required.

Minimum Qualifications

Respondents must:

1. Be a Licensed Certified Public Accountant (CPA) audit firm.
2. Have a minimum of five (5) years’ experience conducting audits in accordance with Government Auditing Standards, Generally Accepted Accounting Principles, and Government Accounting Standards Board.

Submit with Proposal (3 copies)

1. Responses to Firm Questionnaire, including a copy of the Firm’s most recent peer review report and any letters accompanying and replies thereto.

2. Firm reference form
3. Execution of Proposal form
4. A copy of all agreements and service terms that will be required to initiate any proposed services.

To be provided in event of awarded contract, prior to execution of contract:

The following five (5) documents are not required to be included in the Firm's proposal.

However, the Firm must be able to provide the following prior to execution of a contract.

1. Current Business License. A copy of the current business license will be required.
2. CPA License. A copy of the current license will be required.
3. Professional Liability Insurance. The Firm to whom the contract is awarded shall provide to NCHD with documentation for the following: General Professional Liability Insurance Certificate with the following minimum limits: \$1,000,000 each incident/occurrence, automobile insurance should be at least five hundred thousand dollars (\$500,000) combined single limit per accident for bodily injury or property damage.
4. Workers Compensation Insurance. The safety of the successful bidder's employees or representatives and others in or around facility is the responsibility of the successful bidder. Proof of worker's compensation insurance will be required.
5. Completed W-9 Tax Form.
6. Completed I-9 Employment Eligibility Verification, if applicable.
7. Fully executed Business Associate Agreement.

D. SCOPE OF WORK

1. The annual audit shall be of both government and general fund financial statements, to include single audits when required.
2. The audit shall be performed in accordance with Government Auditing Standards, Generally Accepted Accounting Principles, and GASB standards.

3. Expectation of audit field work to begin in August, with draft audit submitted to MBCBH in early November. Audit representative to be present at the November MBCHD Board Meeting to present the Audit to the Board.
4. The Firm will designate a representative who will be the contact with the Health Department and will oversee all activities in relation to this audit.
5. The Firm will be responsible for personnel, supplies, equipment, and all services offered in the proposal.
6. The Firm will be responsible for ensuring proper and timely services and reporting.
7. Completed work will be submitted to NCHD Business office for review. It will be NCHD's discretion to determine whether tasks have been successfully completed and acceptable.
8. Within the annual auditing process, the selected Firm will be asked to prepare a Management Report highlighting any deficiencies in internal controls or processes or any other areas of concern that arose during the auditing process.
9. The Firm is to be available to provide advice and answer questions throughout the year on financial accounting items, as needed.

E. TERMS AND CONDITIONS

1. NCHD reserves the right to request additional information, reject any or all proposals, to waive any irregularity in the proposals, and to not guarantee a minimum value for the contract to be awarded.
2. If a proposal is accepted, NCHD will execute a contract based upon items contained in this proposal.
3. The cost for developing the submittal is the sole responsibility of the Firm.
4. The Firm must perform work in accordance with all local, state, and federal regulations.
5. Should the Firm fail to perform the above scope of work within a reasonable amount of time, the contract may be voided immediately upon notification to the Firm.

6. NCHD reserves the right to award any contract to the next most qualified Firm if the successful bidder does not execute a contract within 30 days of being notified of the selection.
7. NCHD reserves the right at any time to alter the specifications to meet increased or decreased needs. If such changes cause an increase/decrease in costs or time required for services, or otherwise affects any other provision of the agreement, an equitable adjustment shall be made, and this agreement shall be modified in writing accordingly.
8. NCHD is not responsible for accidents for injuries incurred by the Firm's employees. The Firm is required to maintain adequate insurance coverage. connection with or arising out of any injury, or alleged injury (including death) to any person, or damage, or alleged damage to property of the NCHD or others sustained or alleged to have been in connection with or to have arisen out of or resulting from the performance or the intended performance of any work/service, outlined or resulting from this agreement, by the Firm their employees, including losses, expenses or damages sustained by NCHD, as well as employees from any and all such losses, expensed, damages, demands, and claims.
9. Failure to submit all the mandatory forms from this RFP package may be just cause for the rejection of the qualification package. However, NCHD reserves the right to decide, on a case-by-case basis, at its sole discretion, whether to reject such a proposal as non-responsive.

Resources:

Learn more about North Central Health District at:

<https://northcentralhealthdistrict.org/>

FIRM QUESTIONNAIRE – PAGE 1 OF 3

Responses are to include responses to the following information. Proposals are to be prepared in a way to provide a clear, concise description of abilities to satisfy the scope of work set forth in this RFP.

Full Legal Business Name _____

Address _____

Contact Name, Title, Phone & Email _____

Type of Business: _____

Corporation _____

Partnership _____

Individual _____

Other, Explain: _____

GENERAL INFORMATION

- 1) Provide the history of your Firm, particularly your auditing experience. Include:
 - a) The number of years your Firm has operated full-time without interruption.
 - b) The number of years you have conducted audits using Government Auditing Standards.
 - c) Any parent/subsidiary/affiliate relationships;
 - d) The number of employees; and,
 - e) Disclosure if your Firm has been in bankruptcy, reorganization or receivership in the past five (5) years.
- 2) Describe your Firm's experience with government audits using Government Auditing Standards.

FIRM QUESTIONNAIRE – PAGE 2 OF 3

3) How many of your clients do you currently work with on an annual auditing basis? How many of your clients do you currently work with on a consultant basis?

SERVICES

1. Describe your Firm's philosophy/approach to client services. Include details on how you ensure excellent customer service, quality control. Include any special or extraordinary services provided that would distinguish you from your competitors.
2. Indicate the qualifications of the staff to be assigned to this audit, indicating at minimum their position title, total years with the Firm, experience and relevant certification/ continuing education.
3. Describe the make-up of the audit team, and if the staff are supervised include a description of planned supervision.
4. How do you ensure your clients receive the necessary information regarding applicable industry trends, best practices or latest developments? Provide details regarding related communications and/or educational opportunities your Firm has offered clients in the past year.
5. Describe your approach to the Board of Health audit, including timeline of all stages. Include how you will work with staff, areas that will receive emphasis, and any other information you would like to relay that assists the Board of Health in understanding your process.
6. Include a copy of the Firm's most recent peer review report and any letters accompanying and replies thereto.
7. If applicable, furnish a list of any subcontractors you would utilize on our audit.

FIRM QUESTIONNAIRE – PAGE 3 OF 3

OTHER

- 1) List or detail all pertinent information that would indicate the ability of your business to satisfactorily fulfill the scope of work outlined in this RFP.
- 2) Describe any requirements listed in the Scope of Services that you are not able to accommodate, or any exceptions, special conditions or deviations from the requested scope defined in this Proposal. Any additional recommendations for coverage or enhancements must outline a clear cost and detailed reason why said item is beneficial to the Board of Health.

COST PROPOSAL

All fees for service must be listed clearly and in detail.

1. Clearly describe and list your fees – including a statement of your understanding of the work to be performed - for an audit performed for FY2023 – FY2028. Provide a “total, not to exceed” amount, and consider both an independent annual audit and single audit.
2. Include your hourly billing rates by position (ex. staff, travel, lodging) and provide a description and/or breakdown of hours by personnel classification to be used in providing requested auditing services.
3. List any details for, or exceptions/ assumptions of enclosed pricing.
4. List pricing for any additional services offered/recommended (if applicable).

Intellectual Property

NCHD is the sole owner of all content and materials developed under this RFP and retains the distribution rights to any content or materials to use as it deems appropriate. Selected organization may not use, publish, distribute, or base derivative works upon such materials without the express, prior written consent of NCHD.

Submission Guidelines

Guidelines for asking questions:

- Questions may be submitted until June 9, 2023, by 3:00 pm EDT.
- Submit questions to sylvia.woodford@dph.ga.gov
- Please use subject line: NCHD Financial Auditor RFP