



**Kent County Levy Court
Department of Finance**

**Request for Proposal
Project Number 25-FIN-01**

For

**Independent Certified Public Accountant's
Audit Services**

**KENT COUNTY LEVY COURT
DEPARTMENT OF FINANCE
555 BAY ROAD
DOVER, DELAWARE 19901**

Original Publication Date: 4/9/25
Registration Form Due Date: 4/23/25
Pre-Proposal Conference Date: 4/30/25
Proposal Submission Due Date: 5/14/25

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Request for Proposals

Audit Services

Kent County Levy Court, Department of Finance, will receive sealed proposals from qualified Independent Certified Public Accountants for the purpose of contracting for Auditing Services to perform annual financial audits.

All prospective respondents are Required to Submit a Registration Form by 3:00 pm on April 23, 2025 as outlined in the full Request for Proposal (RFP) document. The Request for Proposal may be obtained from our website (www.kentcountytde.gov) or by contacting the Department of Finance (302-744-1916) or by email to KCFinance@kentcountytde.gov.

A Mandatory Pre-Proposal Conference will be held on April 30, 2025 at 10:00 am at the Kent County Administration Complex, 555 Bay Road, in the Levy Court Caucus Room, Dover, Delaware 19901 and/or virtually via phone/video conferencing. Information about joining the phone/video conference will be e-mailed to the contact listed on the Registration Form.

Sealed proposals will be accepted until 3:00 pm on Wednesday, May 14, 2025 by the Department of Finance located at the Kent County Administration Building, 555 Bay Road, Room 121-B, Dover, Delaware 19901. Envelopes shall be clearly labeled "Proposal for Audit Services 25-FIN-01". No faxed or e-mailed proposals will be accepted. Proposals will be publicly opened on the same day in the Levy Court Caucus Room of the Administration Building at approximately 3:01pm or as soon thereafter as possible, at which time the names of the respondents will be read and recorded.

The County may extend the time and place for the opening of proposals from that described in this advertisement with not less than two days' notice to respondents whose Registration Forms were received by the County by the stated due date.

The criteria for selection shall include: experience, reputation, location, expertise, demonstrated ability, capacity to meet requirements, distribution of work, familiarity with public work and its requirements, and price.

The County reserves the right to waive technicalities, to accept or reject any and all proposals, and to award a contract in the best interest of the County or may choose not to award a contract, or to issue a new RFP.

Kent County is an Equal Opportunity Employer.

REGISTRATION FORM

NOTE: YOU MUST RETURN THIS FORM IF YOU INTEND TO SUBMIT A PROPOSAL

TITLE: RFP 25-FIN-01 (Independent Certified Public Accountant’s Audit Services)

Please complete, sign, date and return this form, via one of the following methods, no later than 3:00 pm on Wednesday, April 23, 2025to:

By Hand Delivery or U.S. Mail to:

Kent County Levy Court
Department of Finance
Attn: Susan Durham, Finance Director
555 Bay Road
Dover, DE 19901

By E-mail to: KCFinance@kentcountyde.gov with subject line “Audit Services RFP 25-FIN-01”

Company Name: _____

Contact Name: _____

Contact Title: _____

Address: _____

Contact Email: _____

Contact Phone: _____ Fax: _____

Please note, by sending this completed, signed and dated form to Kent County Levy Court, Department of Finance, your firm is stating its intention to submit a proposal for RFP 25-FIN-01. ***It is the respondent’s responsibility to verify that this form was received by the deadline date specified above.*** We will send a confirmation email upon receipt.

Name:	Title:
Signature:	Date:

<i>This section is used by Kent County Levy Court, Department of Finance</i>
Received Date/Time:

1. Introduction

1.1 Purpose

Kent County Levy Court, Department of Finance, is requesting proposals from qualified Independent Certified Public Accountants (hereinafter referred to interchangeably as “respondent” or “firm”), having sufficient governmental accounting and auditing experience, for the purpose of contracting for auditing services to perform annual financial audits for the fiscal years ending June 30, 2025, 2026, and 2027 with possible two year extension for 2028 and 2029.

1.2 Issuing Office and RFP Contact

This Request for Proposal (RFP) is issued for Kent County Levy Court (hereinafter referred to as the “County”) through the Department of Finance, which shall be referred to as the “Issuing Office”. The issuing office, identified below, is the sole point of contact regarding the RFP from the date of issuance until selection of the successful respondent.

Kent County Levy Court
 Department of Finance
 Attn: Susan Durham, Finance Director
 555 Bay Road
 Dover, Delaware 19901

Phone: (302) 744-1916
 Fax: (302) 736-2270, Attn: Susan Durham
 Email: KCFinance@kentcountyde.gov with subject line:
 “Audit Services RFP 25-FIN-01”

1.3 Schedule of Events

Listed below are important dates by which actions must be taken or completed. Times noted are Eastern Standard Time.

Action	Completion / Due Date	Time
Publish Request for Proposal	4/9/25, 4/13/25	
Registration Form Due	4/23/25	3:00 pm
Mandatory Pre-Proposal Conference	4/30/25	10:00 am
Deadline to Submit Questions	5/7/25	3:00 pm
Answers to Questions	5/9/25	5:00 pm
Proposal Submissions Due	5/14/25	3:00 pm
Proposal Opening (Public)	5/14/25	3:01 pm
Proposal review, verification, interviews and evaluation	Approximately 3 to 5 weeks	

2. General Instructions, Conditions, and Forms

2.1 Proposals

- 2.1.1 **Proposals will be received until 3:00 pm on Wednesday, May 14, 2025** by the Kent County Levy Court, Department of Finance, 555 Bay Road, Room 121-B, Dover, Delaware 19901. All proposals must be submitted in sealed envelopes, clearly marked with the label “Proposal for Audit Services 25-FIN-01”. Proposals received after the time and date indicated above will not be considered. Respondents are responsible for ensuring their proposals are received on time and bear the risk of late delivery. No faxed or e-mailed proposals will be accepted.
- 2.1.2 The County may extend the time and place for opening of proposals from that described in the advertisement with not less than two days’ notice to respondents whose Registration Forms were received by the County by the Registration Form due date stated in Section 1.3, Schedule of Events.
- 2.1.3 Proposals are binding for a period of sixty (60) days. Unless otherwise specified, all proposals submitted shall be irrevocable for sixty (60) calendar days following the proposal opening date, unless the respondent, upon request of the County, agrees to an extension.
- 2.1.4 The respondent shall furnish a statement on company letterhead giving a complete description of all exceptions to the terms, conditions, and specifications of the RFP. Failure to furnish the statement will mean that the respondent agrees to meet all requirements of the Request for Proposal.
- 2.1.5 All proposals must be signed by an officer or agent of the company submitting the proposal who is authorized to bind the company contractually.
- 2.1.6 The County reserves the right to reject any and all proposals submitted, and to award a contract in the best interest of the County or may chose not to award a contract, or to issue a new RFP. The County may reject any or all proposals or parts of proposals, when in the County’s reasoned judgement, the public interest will be served thereby.
- 2.1.7 The County reserves the right to request additional information from all respondents and the right to waive technicalities.
- 2.1.8 This professional services agreement is administered under the provisions of the Delaware Code, Title 9, Chapter 3, County Governments Generally §314, Selection will not be based solely on the basis of lowest cost. The County further reserves the right to seek “a best and final” offer from any or all of the respondents before making an award.

2.2 Sources of Information

2.2.1 This request for proposals document is available in the Kent County Levy Court Finance Department, 555 Bay Road, Dover, Delaware, 19901, Room 121-B. It is also available on the County website www.kentcountyde.gov.

2.3 Communications

2.3.1 Except for communications specifically authorized herein pertaining to the preparation and submittal of a Proposal, Respondents to this Request for Proposal or their representatives shall not separately or independently of their own accord discuss, negotiate, promote, market, lobby or solicit with any County Employee or any County Official, verbally or in writing, during the Request for Proposal advertisement period and Proposal Review and Selection Process as indicated in this Request for Proposal. Failure of a Respondent to adhere to this provision may result in the Respondents disqualification from further consideration.

2.4 Registration Form

2.4.1 **All prospective respondents must submit a Registration Form by 3:00 pm on Wednesday, April 23, 2025** to the Department of Finance through hand delivery, US mail, or e-mail. All changes to the RFP document which may be made prior to proposal submission will be provided in writing to prospective respondents who completed and submitted a timely Registration Form. Respondents are responsible for ensuring their registration forms are received on time.

2.5 Mandatory Pre-Proposal Conference

2.5.1 **There will be a Mandatory Pre-Proposal Conference at 10:00 am on Wednesday, April 30, 2025** held at the Kent County Levy Court Complex, 555 Bay Road, Dover, Delaware, 19901 in the Levy Court Caucus Room and/or virtually via phone/video conferencing. Information about joining the phone/video conference will e-mailed to the contact listed on the Registration Form.

The Finance Department can be contacted at KCFinance@kentcountyde.gov for meeting updates and information.

2.6 Questions and Addenda

2.6.1 Please direct all questions in writing to the Issuing Office, identified in Section 1.2, on or before May 7, 2025 by 3:00 p.m. When the answer to a question regarding the RFP may clarify the intent of any aspect of the RFP, or may result in a material change to the RFP, the RFP Contact will issue a written response no later than May 9, 2025 by 5:00 p.m., first stating the question followed by the answer to the question. Written responses to questions will be sent to all

prospective respondents whose Registration Forms were received by the County by the due date stated in Section 1.3, Schedule of Events. Questions received by the RFP Contact after 3:00 pm on May 7, 2025 may or may not be responded to at the discretion of the County.

2.6.2 The County reserves the right to modify this RFP as it deems necessary. If such modifications are made, the County will notify all registered prospective respondents by facsimile or e-mail no later than 24 hours prior to the proposal opening. The County reserves the right to extend the proposal opening and contract award dates if it deems such extensions are necessary.

2.6.3 The County will assume no responsibility for oral instruction or suggestion. Only written answers to questions will be binding on the County.

2.7 Award of Contract(s)

2.7.1 The County may award a contract(s) to the responsible firm whose proposal best complies with the specifications set forth in this Request for Proposals, as determined by the County, not later than sixty (60) days after the due date of the proposals.

2.7.2 Firms shall guarantee delivery in accordance with such delivery schedule as may be provided in the proposal schedules stated in this RFP. Failure to perform the work within the stated schedule may result in County terminating the contract for default as described in Section 2.12 of the RFP.

2.8 Applicable Law

2.8.1 Interpretation and enforcement of any contract(s) resulting from this RFP will be under the laws of the State of Delaware.

2.9 Availability of Funds

2.9.1 The contractual obligation of the County under this contract(s) is contingent upon the availability of appropriated funds from which payment for this contract(s) can be made.

2.10 Complete Information

2.10.1 This Request for Proposal document and the firm's response to this solicitation contain the entire understanding between the parties, and any additions or modifications hereto may only be made in writing executed by both parties.

2.11 Non-Assignment of Contract

2.11.1 The firm shall not assign the contract, or any portion thereof, except upon the written approval of the County.

2.12 Termination

2.12.1 The County may terminate the contract(s), in whole or in part, whenever the County determines that such termination is in the best interest of the County, with or without showing cause, upon giving not less than ten (10) calendar days written notice of intent to terminate to the firm. Upon receipt of the termination notice, the firm shall promptly discontinue services unless the notice directs to the contrary.

2.12.2 The County shall pay the firm any reasonable costs for all services properly rendered prior to the effective date of the notice. However, in no event shall the firm be paid an amount which exceeds the price proposed for the work performed. The firm shall not be reimbursed for any profits which may have been anticipated but which have not been earned up to the date of termination. Likewise, the County shall be entitled to reimbursement for any compensation paid in excess of services rendered and shall be entitled to withhold compensation for defective work or other damages caused by the Firm's services. The firm acknowledges the County's right to terminate the contract(s) as provided in this section, and hereby waives any and all claims for damages that might arise from the County's termination of the contract(s). The County shall not be liable for any costs other than the charges or portions thereof which are specified herein. The firm shall not be entitled to compensation for unperformed services, and shall not be entitled to damages or compensation for termination of work.

2.12.3 Upon termination of the contract, the County shall have the right to take possession and shall immediately own all completed work, and work in progress including drafts, documents, plans, forms, and reports. The firm shall deliver all documents to the County in the format as specified within the termination notice.

2.13 Notices

2.13.1 All notices and written communications sent by one party to the other shall be personally delivered or sent by registered or certified U.S. Mail postage prepaid, return receipt requested to the following address indicated below:

TO THE COUNTY: Kent County Levy Court
Director of Finance
555 Bay Rd.
Dover, DE 19901

TO THE FIRM: _____

2.14 Liability, Indemnity, Hold Harmless Requirements

- 2.14.1 If a contract is awarded, the successful firm will be required to indemnify and hold the County harmless from and against all liability and expenses, including attorney's fees, howsoever arising or incurred, alleging damage to property or injury to, or death of, any person, arising out of or attributable to the firm's performance of the contract awarded.
- 2.14.2 Any property or work to be provided by the firm under this contract will remain at the firm's risk until written acceptance by the County; and the firm will replace, at firm's expense, all property or work damaged or destroyed by any cause whatsoever.
- 2.14.3 Monies to become due the firm under the contract, as may be considered necessary by the County, shall be retained by the County until such suits or claims for damages shall have been settled or until the firm furnishes to the County, satisfactory evidence of insurance coverage with respect to such suits or claims.
- 2.14.4 The firm will not hold the County liable for any injuries to the employees, servants, agents, subcontractors or assignees of the contract arising out of or during the course of services relating to this agreement.
- 2.14.5 The firm will provide to the County, evidence of insurance coverage satisfactory to the County, providing coverage including, but not limited to, coverage for the liabilities arising out of those matters mentioned in this section of this RFP in an amount of not less than \$1,000,000.
- 2.14.6 The firm shall provide the County with Certificates of Insurance within ten (10) days of proposal award notification, evidencing the coverage required above. Such certificates shall provide that the County be given at least thirty (30) days prior written notice of any cancellation of, intention to not renew, or material change in coverage. The firm shall provide Certificates of Insurance before commencing work in connection with the contract.
- 2.14.7 The providing of any insurance required herein does not relieve the firm of any of the responsibilities or obligations assumed by the firm in the contract awarded or for which the firm may be liable by law or otherwise.
- 2.14.8 Failure to provide and continue in force such insurance as required above shall be deemed a material breach of the contract and County may terminate the contract in accordance with Section 2.12 of this RFP.

2.15 Confidentiality

2.15.1 The successful firm engaging in the services of this RFP may come into contact with confidential County information. The firm is required to hold as confidential such confidential information made available to them. Firm personnel who require access to secured areas in accordance with the services resulting from this RFP will be required to comply with County security measures.

3. Description of County and Financial Records

3.1 General Information

3.1.1 Kent County has a Commission form of government called the Levy Court and is composed of seven (7) elected Commissioners. There are currently four (4) elected "Row" office positions. The County Administrator and the Director of Finance are appointed by, and serve at the pleasure of, the Levy Court. Together these "Row" offices and departments administer the offices and services that are the responsibility of the County.

3.1.2 The County is financially and operationally responsible for public health and safety, sewage collection and treatment, drainage, tax collection, planning and zoning, parks and recreation, and custody of public records.

3.1.3 The County's General Fund budget for fiscal year 2025 is approximately \$40 million and the 2025 expense budget for all funds is \$86 million.

3.1.4 County financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The County prepares an Annual Comprehensive Financial Report (Annual Report). The County's Single Audit supplement is a separate section of the Annual Report. The County's current audit and annual budget are available on the County's website at <http://www.kentcountyde.gov>.

3.1.5 The County does not have a dedicated audit office. The County's Department of Finance will assist the successful firm during the performance of the audit. The Department of Finance maintains the financial records for all County funds, prepares financial reports and statements, assists in the preparation of the annual budget, manages County investments and manages the functions of the Division of Assessment and the Tax Office. The mission of the Department of Finance is to professionally manage the financial resources of the County government.

3.2 Accounting System

3.2.1 The County accounting system is organized on the basis of funds. Currently the following types and number of funds are maintained:

1 General (Operating) Fund	2 Capital Project Funds
5 Enterprise Funds	2 Pension Funds
2 Special Revenue Funds	1 Internal Service Fund
1 Trust and Agency Fund	

3.2.2 The County accounting system is computerized on Tyler Technologies Munis systems for Accounts Payable, General Ledger, and Accounts Receivable. Tyler Technologies IAS World is utilized for Assessment activities. The County uses an IBM AS400 using the New World and HTE software packages for Payroll and Land Management modules.

4. Specifications

4.1 Scope of Work

4.1.1 The following audits will be included in this engagement:

- (a) Audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Kent County, Delaware, as of and for the years ended June 30, 2025, 2026, and 2027 (the County Financial Statement Audit). These audits include the “row offices” (i.e. Recorder of Deeds, Register of Wills, Clerk of the Peace, and Sheriff), which are separately elected offices, but whose financial information appears on the County’s financial statements.
- (b) Audit the County’s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the County’s major federal programs for the years ended June 30, 2025, 2026, and 2027. These audits include the preparation of the Data Collection Form to the Federal Audit Clearing House for Single Audit Reports.

4.1.2 The audits shall be performed in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the case of the Single Audit, the Office of Management and Budget audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). The scope of each audit shall include examination of transactions and areas of operation in sufficient detail to allow the Audit Firm to render an opinion.

- 4.1.3 The Auditor's opinion shall cover the general-purpose financial statements. Supplemental schedules and related information not necessary for fair presentation, but presented as additional analytical data shall be subjected to the tests and other auditing procedures applied in the examination of the general purpose financial statements, and an opinion shall be given as to whether it is fairly stated in all material respect in relation to the financial statements taken as a whole.
- 4.1.4 The County is required to be in compliance with GASB 34 and has been since fiscal year 2003. The audit must conform to these standards.
- 4.1.5 The County is desirous of receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The County expects suggestions, support and advice from the Auditor to achieve this goal.
- 4.1.6 The Auditor shall keep the County apprised of any changes that impact the financial statements and assist the County with those changes. The Auditor shall give the County notice of such changes no later than the date the engagement letter is signed.
- 4.1.7 The timeline for this RFP is for the audit to be completed within six (6) months following the end of the fiscal year. The County Finance Director must approve any deviation from the audit report schedule.
- 4.1.8 The performance of the audit must allow for a 60-day closing period following the end of the fiscal year. The number of on-site audit staff must be small. The audit needs to be conducted with minimal interference with normal County operations.
- 4.1.9 The Auditor must deliver three (3) paper copies and one (1) electronic copy in PDF format of the audit reports to the County Finance Director's office.
- 4.1.10 The Auditor shall prepare a comprehensive management letter including the Auditor's findings and recommendations relative to the internal accounting and administrative controls, and compliance with laws and regulations as applicable to adherence to generally accepted accounting principles. The Auditor shall also include the County Finance Director's comments relative to each finding and recommendation. The management letter(s) shall be provided to the Levy Court President with copies to the County Administrator and Finance Director.
- 4.1.11 The Auditor shall also prepare separate management letters addressed to the elected official who directs each of the four (4) Row offices. (Recorder of Deeds, Register of Wills, Clerk of the Peace, and Sheriff). Copies of each management letter will also be provided to the Levy Court President, County Administrator and Finance Director.

4.1.12 The Auditor may be requested to attend one or more meeting(s) with Kent County Levy Court members to respond to audit related questions.

4.1.13 All working papers shall be retained by the Auditor and be made available to County or its agent upon request for a period of no less than three (3) years from the date of the audit report. Auditor will respond to reasonable inquiries of successor auditors and allow review of work papers related to matters of continuing accounting significance.

4.1.14 The County will provide adequate workspace for the audit staff to perform necessary on-site fieldwork.

4.1.15 The County will prepare and provide the following information to the Auditor:

- Adjusted trial balances;
- Reconciled bank account statements;
- List of notes payable and receivable;
- Schedule of bad debt written off during the year;
- Insurance schedules showing carrier policy number, coverage, terms, premiums, and deductibles;
- Schedules of inter-fund transfers;
- Inventory register showing the quantities, prices, and amount for all inventories;
- Accounts payable schedule;
- Schedule of long term debt;
- Fund balances/retained earnings account reconciliations
- All grant files;
- List of all leases;
- Depreciation calculation at year end;
- All year end adjustments;
- Prepared financial statements for all funds according to GASB and Government Finance Officers Association guidelines;
- Investment transactions analysis and balance reports including a list of bank names and addresses for balance verification;
- List of investments with costs, maturity date, rate of interest, and name and address of each institution for each outstanding investment;
- Any other information required by the Auditor.

4.2 Contract Renewal

4.2.1 If the selected certified public accounting firm performs to the satisfaction of County for the June 30, 2025 audit, it is anticipated that the same firm will be engaged to perform succeeding year audit(s), subject to annual evaluation and County appropriation. The same “renewal evaluation” process shall minimally take place annually or at any point in time during the term of the contract as seen fit by the County, but in any event, the agreement will not exceed five (5) successive audit years.

4.2.2 The optional renewal terms are as follows:

July 1, 2025 to June 30, 2026 (Fiscal Year 2026), upon evaluation and agreement of both parties;

July 1, 2026 to June 30, 2027 (Fiscal Year 2027), upon evaluation and agreement of both parties;

July 1, 2027 to June 30, 2028 (Fiscal Year 2028), upon evaluation and agreement of both parties;

July 1, 2028 to June 30, 2029 (Fiscal Year 2029), upon evaluation and agreement of both parties.

4.3 Printing and Publication

4.3.1 The County shall be responsible for the printing and publication of the General Purpose Financial Statements.

4.4 Payment of Fees

4.4.1 The County shall make progress payments for the work completed by the Auditor. The progress payments will be up to seventy percent (70%) of the value of the work completed by the Auditor and will be made within thirty (30) days of receipt of invoice.

4.4.2 Final payments will be made after receiving the Auditor's Opinion and Management Letters.

4.5 Required Proposal Submissions

4.5.1 This Request for Proposal requires the return of the **PROPOSAL SUBMISSION FORM**, any exceptions the respondent may take (on company letterhead), and any additional information required by this RFP. Failure to return the required documents may be cause for rejection of proposal.

4.5.2 One (1) complete original paper proposal document, three (3) paper copies and one (1) electronic copy on CD-ROM or flash drive in PDF format shall be submitted to the Finance Director, Kent County Levy Court, 555 Bay Road, Room 121-B, Dover, Delaware, 19901 no later than **3:00 pm on May 14, 2025**. The original paper proposal document must contain an original signature and must clearly be marked "Master Copy". The other three (3) paper copies shall each be marked "Copy".

4.5.3 The respondent shall be required to comply with all federal, state and local laws, rules and regulations applicable to the performance of its services. The firm

shall certify that it has not been suspended or debarred from performing government audits or any other government activity, and that it has not been the subject of any disciplinary action in any jurisdiction during the past three years.

4.5.4 To achieve a uniform review process and obtain the maximum degree of comparability, it is required that the proposals be organized and submitted in the following manner:

4.5.4.1 Firm:

Name and address of the firm; location of office from which this work is to be performed;

Name, phone number, fax number, and email address of the contact person;

Years of experience the firm has in providing audit services;

Years of experience the firm has in providing governmental audit services;

Number of certified public accountants and associates in the office submitting the response;

Submit a copy of the report of the firm's most recent external quality control review (as well as a copy of the letter of comment if applicable) with a statement whether that quality control review included a review of specific government engagements.

Evidence of a valid business license to practice certified public accounting in the State of Delaware

Audit firm ownership, management, and team members must be free of any of conflict of interest and must not be employees of or related to employees of Kent County, Delaware.

4.5.4.2 Personnel:

Name, qualifications, and experience of principals;

Names, qualifications, and experience of the personnel who will be working on the fiscal year 2025 audit with Kent County, including Audit Partner(s), Audit Manager(s), Audit In-Charge(s), and Audit Staff. (Annually, the firm must submit an updated list of personnel for County consideration. County reserves the right to reject any personnel on the list.)

Provide information about continuing education received by the proposed audit staff;

If there is a change in key personnel during the audit, what policy would you follow for their replacement?

4.5.4.3 Proposed Audit Plan:

Propose a specific audit plan reflecting dates on which key milestones will be met for each of the three (3) audit years included in this RFP. Please note the County prefers that financial statements on-site audit work be conducted in one continuous time period. Include (at a minimum) in the proposed plan:

- a. Proposed phases of the audit and what is included in each phase.
- b. Approach used to identify internal controls
- c. Approach to be taken in drawing samples for testing
- d. Use of any computer software or computer-assisted audit techniques (CAATs)
- e. Dates of on-site audit field work, including number of on-site audit staff. Will the on-site audit work be conducted in one continuous time period? What is the length of time (number of days) planned for the on-site audit work? How many audit staff will be on site at the same time? What staff levels will the on-site personnel consist of?
- f. Date of Auditor's recommendations for changes to draft Financial Reports
- g. Date of final audit reports including the Single Audit Report. Note that the County must have sufficient time to reproduce and distribute copies to the appropriate agencies as indicated in Section 4.1 (Scope of Work)

4.5.4.4 Recent Audit Work:

The audit firm's office of engagement must have demonstrated experience in the following:

- (a) Audits of governmental financial statements and with helping the audited entity in obtaining the GFOA Certificate of Excellence in Financial Reporting
- (b) Single audits as specified in the Uniform Guidance

Provide a complete list of audits of governmental entities including municipal, County, and state governments your firm has performed in the last five (5) years. For each audit, indicate the years audited, audited fund types, if the audit included grants subject to OMB 2 U.S. CFR Part

200 Uniform Guidance, and if the financial statements were GASB compliant.

4.5.4.5 References:

Provide a list of three (3) or more references for whom the firm has performed services similar in scope to the services being requested in this RFP. Provide the name, address, telephone number, email address, and contact person for each reference. The County may contact these persons for information relating to the Auditor’s technical knowledge and abilities, quality of services and work product, ease of operation, efficiency, and positive working relationships.

More than three (3) references may be listed in order to provide adequate coverage for General Fund, Enterprise Fund, and Grant audits.

4.5.4.6 Fees:

On the Proposal Submission Form, provide the amount of total fees the Auditor would charge for providing the audit services for each of the three (3) fiscal years. Such fees shall be all inclusive for services required in this RFP. Also, separately provide a fee schedule listing hourly rates for staff if additional services outside the scope of this RFP should be required by County during the three (3) year contract period.

Provide a worksheet detailing how the total fees were determined to include the Level of Staff, Hourly Rate, Estimated Hours, Amount, Travel and Other Expenses, and Discount similar to following format:

Level of Staff	Hourly Rate	Estimated Hours	Amount
Partner			
Technical Reviewer			
Manager			
Senior			
Staff			
Administrative			
		Subtotal	
		Travel/Other	
		Less Discount	()
		Total Fee	

4.6 Evaluation of Proposals

Proposal submissions shall respond to all RFP requirements.

Each respondent’s proposal will be evaluated to determine the firm’s qualifications, responsibility, and ability to provide services and the proper fit with Kent County. During the evaluation, validation, and selection process, the County may, at its sole discretion, choose to conduct interviews with one, some or all of the qualified respondents. The County may request additional information if deemed necessary or desirable to assist in its evaluations.

The following weighted criteria will be considered when making an evaluation of the proposal submissions, along with such other information as the County deems necessary in order to responsibly evaluate the proposals.

	Criteria	Weight
1.	Experience, reputation, and location	20 %
2.	Expertise and demonstrated ability	20 %
3.	Capacity to meet requirements and distribution of work	20 %
4.	Familiarity with public work and its requirements	15 %
5.	Price / Fees	25 %
	TOTAL	100%

Based upon the proposal submission, interview and any supplementary information submitted in response to the County’s request, and such independent investigation as the County determines necessary or desirable to assist in its evaluation, a recommendation for award may be made to the Kent County Levy Court. Final selection shall be at the discretion of Kent County Levy Court.

PROPOSAL SUBMISSION FORM

TITLE: RFP 25-FIN-01 (Independent Certified Public Accountant’s Audit Services)

TO: Finance Director, Kent County Levy Court

We, the undersigned, agree to furnish and deliver the above titled item in accordance with the specifications issued for same, and subject to all terms, conditions, and requirements provided therein, and in the various request for proposal documents, for the following price:

Total Proposal - For the Work Described:

	Amount (Numbers)	Amount (Words)
Fiscal Year 2025	\$ _____	_____
Fiscal Year 2026	\$ _____	_____
Fiscal Year 2027	\$ _____	_____

Hourly rates for services not included in RFP:

Classification	Amount (Numbers)	Amount (Words)
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

Persons signing the proposal must initial any alterations in amounts on this form in ink.

The County is exempt from all local, state, and federal taxes, and prices stipulated by the respondent are considered maximum, and are not subject to any increase due to any taxes, or any other cause or reason.

PROPOSAL OF _____

ADDRESS _____

NAME (printed) _____

SIGNATURE _____

TITLE _____

DATE _____

TELEPHONE _____

All other information requested in this RFP shall be provided by the respondent as an attachment to this proposal submission form.