

**STATE OF VERMONT**  
**OFFICE OF THE STATE AUDITOR**  
**REQUEST FOR PROPOSALS**

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**FOR AUDIT SERVICES IN CONNECTION WITH  
THE COUNTY SHERIFFS' DEPARTMENTS  
FOR FISCAL YEARS 2024, 2025, AND 2026**

Issued April 24, 2024  
Due no later than 4:00 p.m, Friday May 24, 2024  
Office of the Vermont State Auditor  
[www.auditor.vermont.gov](http://www.auditor.vermont.gov)  
Contact Person: Tim Ashe, Deputy State Auditor  
[Tim.Ashe@vermont.gov](mailto:Tim.Ashe@vermont.gov)  
802-318-0903

## 1. INTRODUCTION AND GENERAL INFORMATION

### 1.1. PURPOSE

- 1.1.1. The State of Vermont, acting through the State Auditor's Office (SAO), is soliciting proposals from independent public accounting firms for the purpose of auditing the financial statements of all fourteen (14) Vermont's County Sheriffs' Departments (the Departments) for FY2024, FY2025, and FY2026. All of the Departments will be audited over every two-year period, seven one year and the other seven the next year. In order to be considered for a contract to audit Vermont's Sheriffs' departments, you must respond to this RFP in writing by 4:00 P.M. May 24, 2024.

### 1.2. INFORMATIONAL CONTACT

Questions concerning this request, and completed bid submissions, should be directed to:

Tim Ashe  
Deputy State Auditor  
Office of the State Auditor  
(802) 318-0903  
[Tim.Ashe@vermont.gov](mailto:Tim.Ashe@vermont.gov)

### 1.3. BACKGROUND INFORMATION

- 1.3.1. In accordance with 24 V.S.A. § 290b (e), the State Auditor must biennially audit the financial statements of each county Sheriffs' department according to a schedule determined by the Auditor. All Vermont Sheriffs' Departments operate on a fiscal year ending on June 30.
- 1.3.2. Financial statements for the fiscal periods ending June 30, 2024 and June 30, 2026 will be audited for the Sheriffs' Departments of Caledonia, Essex, Franklin, Grand Isle, Lamoille, Orleans and Rutland Counties. If a two-year contract extension is agreed to by the SAO and the contractor, these counties will also be audited for the fiscal year ending June 30, 2028.
- 1.3.3. Financial statements for the fiscal period ending June 30, 2025 will be audited for the Sheriffs' Departments of Addison, Bennington, Chittenden, Orange, Washington, Windham and Windsor Counties. If a two-year contract extension is agreed to by the SAO and the contractor, these counties will be audited for the fiscal year ending June 30, 2027.

## 2. SCOPE OF SERVICES

- 2.1. The primary responsibility of the selected audit firm will be to conduct an audit as of June 30 for each of the identified Sheriffs' departments in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States and the U.S.

Government Accountability Office (GAO). A separate audit report on the financial statements, internal controls and compliance, in accordance with generally accepted government auditing standards, is required for the financial statements of each Department. A letter of findings and recommendations is also expected, if applicable. All findings should include a criteria, condition, cause and effect.

2.2. The financial statements shall cover the fiscal year ending June 30.

2.3. Financial statements should be formatted in accordance with the sample financial statements found in Appendix H of the Uniform Accounting Manual for the County Sheriff Departments, as prepared by the Vermont State Auditor of Accounts. This manual can be located on our website at:

<https://auditor.vermont.gov/sites/auditor/files/files/local/Sheriffs-Accounting-Manual%20July%202021%20Revision.pdf>

2.4. The performance by the contractor of services other than the audit of a Department's financial statements under this contract will be performed on an hourly basis at the rates included in the contract, and will be the subject of an amendment(s) to the contract.

2.5. Copies of the final audit report will be provided in electronic PDF format to the respective Sheriff's department, the county's Assistant Judges, the Department of State's Attorneys and Sheriffs, and to the SAO.

2.6. Contractor shall supply to the SAO all records, workpapers and reports associated with the audits upon request. Any engagement letter between contractor and Sheriff's department shall include this provision.

### **3. DEADLINES FOR DELIVERABLES AND PROJECT COMPLETION**

3.1. All work requirements must be completed and the final audit reports issued on or before December 15 of each year, unless an exception is granted in writing by the SAO.

### **4. CONTRACT, BILLING AND PAYMENT PROVISIONS**

#### **4.1. CONTRACT**

4.1.1. The contract to be awarded for this three-year engagement will be on a firm, fixed-price basis, inclusive of all personnel costs, to be performed during fiscal years 2024, 2025, and 2026. The contract will be for audits of all fourteen (14) Vermont County Sheriffs' Departments.

The contract will establish the maximum cost for a single audit of the financial statements of a county Sheriff's department (price per audit), the total cost of all audits per fiscal year, and the total cost of all audits over the three-fiscal-year period. The SAO and the contractor have the option of renewing this contract for one (1) two-year extension. The bidder may include the proposed prices described above for fiscal years 2027 and 2028.

- 4.1.2. The contract will establish hourly rates, by position type, for the contractor to perform any work requested by the State Auditor other than the audits themselves.
- 4.1.3 A copy of the Standard State Contract for Services is attached. In addition, the final contract will include "Attachment D", which is attached.

#### 4.2. BILLING AND PAYMENT

- 4.2.1. Upon delivery of the final audit reports to the County Sheriff, the county Assistant Judges, the Department of State's Attorneys and Sheriffs, and the SAO, the contractor shall submit a separate invoice for each audit to the SAO. The SAO will pay the contractor for each invoice after review of each Sheriff's department's audit report.

### 5. PROPOSAL REQUIREMENTS

In order to simplify the review process and to obtain the maximum degree of comparison, bidders are required to organize their proposals according to the following format, in the same sequence and with the same titles.

#### 5.1. Title Page

Proposal Title

Name of firm, local address, email address, and phone number of contact person at contractor's firm.

Date of the response.

#### 5.2. Letter of Transmittal

The transmittal letter should be on the proposing firm's letterhead and should be no more than three pages in length. It shall include:

- 5.2.1. A statement that it is signed by the individual authorized to bind the firm contractually.
- 5.2.2. A brief statement of the contractor's understanding of the work to be performed.
- 5.2.3. A positive commitment to perform the work according to the scope of services within the time periods.
- 5.2.4. A statement as to (1) the maximum cost for the audit of the financial statements of each county Sheriff's department, (2) the total cost of all audits per fiscal year, and (3) the total cost of all audits over the three-fiscal-year period. The bidder may elect to also propose prices for (1), (2), and (3) for fiscal years 2027 and 2028, which would be covered by a two-year contract extension if mutually agreed upon.
- 5.2.5. A statement as to the hourly rates, by position type, for the contractor to perform any work requested by the State Auditor other than the audits themselves.

- 5.2.6. Please indicate who will supervise the audit and the firm's license number, the names of the all persons you anticipate assigning to this engagement, including their titles, professional designations (i.e., AICPA, VTCPA, etc.), CPA license numbers and expiration dates, e-mail and telephone numbers.
- 5.2.7. A statement that the engagement staff meets the continuing education requirements necessary to conduct Yellow Book audits.

### 5.3. Profile and Experience of Contractor

- 5.3.1. Describe firm's specific experience in performing financial audits for government entities within the past five years.
- 5.3.2. Provide a copy of the firm's most recent peer review and a statement of independence that your firm and staff members assigned to the proposed audit are free from personal or external impairments, real or perceived. Disclose any potential impairments to independence.
- 5.3.3. Describe any disciplinary actions by the Vermont (or any other) Board of Public Accountancy.

## 6. EVALUATION OF PROPOSALS

### 6.1. Evaluation Criteria

The SAO's evaluation will give primary consideration to the following factors in evaluating the proposals submitted:

#### 6.1.1. Technical criteria:

- 6.1.1.1. Appropriate technical qualification to perform GAGAS audits.
- 6.1.1.2. Relevant experience for the work to be performed.
- 6.1.1.3. Ability and commitment to perform the audits by December 15.

#### 6.1.2. Cost factors

The overall cost to the State in acquiring the services outlined in this proposal will be a significant but not dominant factor in the evaluation process. Since the SAO is concerned with achieving maximum value from all contractors, substantial consideration will be given to other factors including qualifications, experience and timeliness. In particular, the SAO will place special emphasis on the quality and thoroughness of past work performed for government entities by any potential contractor. The State prefers, but is not required, to select the lowest cost bidder.

### 6.2. Scoring of Proposals

The scoring of proposals will be based upon the assignment of points to the various evaluation criteria defined above within the following ranges:

6.3. Criteria

<u>Technical criteria</u>	<u>Points</u>
1. Appropriate technical qualification	0-25
2. Relevant experience	0-25
3. Ability & commitment to meeting the deadline	0-25
Total Technical Points	0-75
<u>Cost criteria</u>	
4. Cost	0-25
Maximum Points	100

**7. GENERAL REQUIREMENTS AND CONDITIONS**

7.1. Limitation

This request for proposals does not commit the SAO to award a contract, to pay any costs incurred in the preparation of a proposal to this request, or to procure or contract for materials or supplies.

The SAO reserves the right to reject any or all proposals received as a result of this request.

7.2. Contract Award

The SAO may award a contract, based on offers received, without additional submissions from the proposer. However, the SAO reserves the right to request additional data, oral discussions or presentation in support of written proposals.

Any contract awarded as a result of this request will contain the special and general provisions made as a part of this request for proposals, and will also include the successful bidder's proposal.

7.3. Contract Cancellation

- 7.3.1. The SAO reserves the right to cancel any contract at any time with 30 days notice to the contractor, paying only for work performed to date of notice of cancellation unless other work is approved in advance by the SAO.

7.4. Retention of and Access to Workpapers

- 7.4.1. The proposer agrees that all workpapers prepared in connection with this project shall be retained for a period of three (3) years from the date of the audit report, unless notified in writing to extend the retention period, and that these workpapers will be made available for examination, if requested by duly authorized representatives of the state, county and federal governments.

7.5. Other Requirements and Conditions

- 7.5.1. All bidders must be equal opportunity employers.
- 7.5.2. All bids must be signed by an officer having authority to bind the firm

contractually.

- 7.5.3. All bids must remain firm for a period of ninety (90) days from the postmarked date of mailing.
- 7.5.4. Specifications in this RFP are the minimum acceptable to the SAO and any responses that fail to meet all specifications may be rejected as non-compliant.
- 7.5.5. Bidders agree to abide by the provisions of [Attachment C – Standard State Provisions for Contracts and Grants](#) of [Administrative Bulletin 3.5](#) and must return a completed Certificate of Compliance (attached).
- 7.5.6. Bidders must identify any material included in the response that the bidder considers to be proprietary or otherwise exempt from public disclosure in the event of a public records request, pursuant to 1 V.S.A. § 317(c). The bidder's response must include a written explanation for each marked section that would support a reasonable claim of exemption, such as, for example, a description of the proprietary nature of the information and the harm that would occur should the material be disclosed. If the bidder considers any element of the RFP submission to be exempt from disclosure, the bidder shall include a redacted copy of its response. It is typically inappropriate to redact entire pages, or to redact the titles/captions of tables and figures. Under no circumstances can the entire response or price information be marked confidential.
- 7.5.7. Per Bulletin 3.5, the State reserves the following rights:
  - (a) To accept or reject any and all bids, in whole or in part, with or without cause in the best interest of the State;
  - (b) To waive technicalities in submissions; (a technicality is a minor deviation from the requirements of an RFP that does not impact the substantive terms of the bid/RFP and can be considered without a material impact on the RFP process, etc.). A late bid is NOT considered a technicality;
  - (c) To conform the selection process, award and/or proposed contract language, at any time during the procurement, to comply with state or federal statute, regulation, or grant requirements;
  - (d) To make purchases outside of the awarded Contracts where it is deemed in the best interest of the State; and
  - (e) To obtain clarification or additional information.

## 8. SCHEDULE OF EVENTS

Subject to revision by the SAO, the following schedule of events will be observed for this solicitation.

<u>Event</u>	<u>Date</u>
Release of RFP by the Vermont State Auditor	April 24, 2024
Proposals Due - 4 p.m. Office of the State Auditor	May 24, 2024

RFP for 2014 & 2015 Audit Services for County Sheriffs' Departments

Evaluation of Proposals on or before	May 31, 2024
Notification to Proposer/Contract Award by	May 31, 2024
Contract Negotiations	June 3-7, 2024
Contract Executed on or before	June 14, 2024

**CERTIFICATE OF COMPLIANCE**

**For a bid to be considered valid, this form must be completed in its entirety, executed by a duly authorized representative of the bidder, and submitted as part of the response to the proposal.**

- A. **NON COLLUSION:** Bidder hereby certifies that the prices quoted have been arrived at without collusion and that no prior information concerning these prices has been received from or given to a competitive company. If there is sufficient evidence to warrant investigation of the bid/contract process by the Office of the Attorney General, bidder understands that this paragraph might be used as a basis for litigation.
- B. **CONTRACT TERMS:** Bidder hereby acknowledges that is has read, understands and agrees to the terms of this RFP, including Attachment C: Standard State Contract Provisions, and any other contract attachments included with this RFP.
- C. **WORKER CLASSIFICATION COMPLIANCE REQUIREMENT:** In accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54), the following provisions and requirements apply to Bidder when the amount of its bid exceeds \$250,000.00.

**Self-Reporting.** Bidder hereby self-reports the following information relating to past violations, convictions, suspensions, and any other information related to past performance relative to coding and classification of workers, that occurred in the previous 12 months.

Summary of Detailed Information	Date of Notification	Outcome

**Subcontractor Reporting.** Bidder hereby acknowledges and agrees that if it is a successful bidder, prior to execution of any contract resulting from this RFP, Bidder will provide to the State a list of all proposed subcontractors and subcontractors' subcontractors, together with the identity of those subcontractors' workers compensation insurance providers, and additional required or requested information, as applicable, in accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54), and Bidder will provide any update of such list to the State as additional subcontractors are hired. Bidder further acknowledges and agrees that the failure to submit subcontractor reporting in accordance with Section 32 of The Vermont Recovery and Reinvestment Act of 2009 (Act No. 54) will constitute non-compliance and may result in cancellation of contract and/or restriction from bidding on future state contracts.

**D. Executive Order 05 – 16: Climate Change Considerations in State Procurements Certification**

**Bidder certifies to the following (Bidder may attach any desired explanation or substantiation. Please also note that Bidder may be asked to provide documentation for any applicable claims):**

1. Bidder owns, leases or utilizes, for business purposes, space that has received:
- Energy Star® Certification
  - LEED®, Green Globes®, or Living Buildings Challenge<sup>SM</sup> Certification
  - Other internationally recognized building certification:
- 

2. Bidder has received incentives or rebates from an Energy Efficiency Utility or Energy Efficiency Program in the last five years for energy efficient improvements made at bidder's place of business. Please explain:
- 

3. Please Check all that apply:
- Bidder can claim on-site renewable power or anaerobic-digester power ("cow-power"). Or bidder consumes renewable electricity through voluntary purchase or offset, provided no such claimed power can be double-claimed by another party.
  - Bidder uses renewable biomass or bio-fuel for the purposes of thermal (heat) energy at its place of business.
  - Bidder's heating system has modern, high-efficiency units (boilers, furnaces, stoves, etc.), having reduced emissions of particulate matter and other air pollutants.
  - Bidder tracks its energy consumption and harmful greenhouse gas emissions. What tool is used to do this? \_\_\_\_\_
  - Bidder promotes the use of plug-in electric vehicles by providing electric vehicle charging, electric fleet vehicles, preferred parking, designated parking, purchase or lease incentives, etc..
  - Bidder offers employees an option for a fossil fuel divestment retirement account.
  - Bidder offers products or services that reduce waste, conserve water, or promote energy efficiency and conservation. Please explain:
- 
- 

4. Please list any additional practices that promote clean energy and take action to address climate change:
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**E. Executive Order 02 – 22: Solidarity with the Ukrainian People**

- By checking this box, Bidder certifies that none of the goods, products, or materials offered in response to this solicitation are Russian-sourced goods or produced by Russian entities. If Bidder is unable to check the box, it shall indicate in the table below which of the applicable offerings are Russian-sourced goods and/or which are produced by Russian entities.

An additional column is provided for any note or comment that you may have.

Provided Equipment or Product	Note or Comment

Bidder Name: \_\_\_\_\_ Contact Name: \_\_\_\_\_

Address: \_\_\_\_\_ Fax Number: \_\_\_\_\_

\_\_\_\_\_  
Telephone: \_\_\_\_\_

\_\_\_\_\_  
E-Mail: \_\_\_\_\_

By: \_\_\_\_\_ Name: \_\_\_\_\_

Signature of Bidder (or Representative)

(Type or Print)

**END OF CERTIFICATE OF COMPLIANCE**

**ATTACHMENT E**  
**OTHER CONTRACT PROVISIONS**

1. Professional Liability Insurance. Before commencing work on this contract and throughout the term of this contract, contractor shall procure and maintain professional liability insurance for any and all services performed under this contract, with minimum coverage of \$10,000,000 per occurrence and \$10,000,000 per policy aggregate.

2. Mediation. Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. If the differences are not resolved through mediation the parties may pursue legal remedies as provided in Attachment C, paragraph 3.

**STANDARD CONTRACT FOR SERVICES**

1. **Parties.** This is a contract for services between the State of Vermont, [REDACTED] (hereinafter called “State”), and [REDACTED], with a principal place of business in [REDACTED], (hereinafter called “Contractor”). Contractor’s form of business organization is [REDACTED]. It is Contractor’s responsibility to contact the Vermont Department of Taxes to determine if, by law, Contractor is required to have a Vermont Department of Taxes Business Account Number.
2. **Subject Matter.** The subject matter of this contract is services generally on the subject of [REDACTED]. Detailed services to be provided by Contractor are described in Attachment A.
3. **Maximum Amount.** In consideration of the services to be performed by Contractor, the State agrees to pay Contractor, in accordance with the payment provisions specified in Attachment B, a sum not to exceed \$ [REDACTED].00.
4. **Contract Term.** The period of Contractor’s performance shall begin on [REDACTED], 20 [REDACTED] and end on [REDACTED], 20 [REDACTED].
5. **Prior Approvals.** This Contract shall not be binding unless and until all requisite prior approvals have been obtained in accordance with current State law, bulletins, and interpretations.
6. **Amendment.** No changes, modifications, or amendments in the terms and conditions of this contract shall be effective unless reduced to writing, numbered and signed by the duly authorized representative of the State and Contractor.
7. **Termination for Convenience.** This contract may be terminated by the State at any time by giving written notice at least thirty (30) days in advance. In such event, Contractor shall be paid under the terms of this contract for all services provided to and accepted by the State prior to the effective date of termination.
8. **Primary Contacts.** The Parties will keep and maintain current at all times a primary point of contact for this Agreement, which are presently as follows:

**a. For the Contractor:**

Name: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

**b. For the State:**

Name: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

9. **Attachments.** This contract consists of [REDACTED] pages including the following attachments which are incorporated herein:

Attachment A - Statement of Work

Attachment B - Payment Provisions

Attachment C – “Standard State Provisions for Contracts and Grants” a preprinted form (revision date 12/7/2023)

Attachment E - Other Provisions

Additional attachments may be lettered as necessary

10. **Order of Precedence.** Any ambiguity, conflict or inconsistency between the documents comprising this contract shall be resolved according to the following order of precedence:

(1) Standard Contract

(2) Attachment E

(3) Attachment C (Standard Contract Provisions for Contracts and Grants)

(4) Attachment A

(5) Attachment B

List other attachments, if any, in order of precedence

**WE THE UNDERSIGNED PARTIES AGREE TO BE BOUND BY THIS CONTRACT**

By the State of Vermont:

By the Contractor:

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_