

Sullivan County, NH



REQUEST FOR PROPOSALS FINANCIAL AUDIT & MEDICAID/MEDICARE COST REPORTING SERVICES

**PROPOSALS ARE DUE NO LATER THAN 12:00 NOON ON
WEDNESDAY, AUGUST 29, 2018
AND SHALL BE SEALED AND ADDRESSED TO:
Sullivan County Financial Audit Proposal
Board of Commissioners' Office
14 Main Street
Newport, NH 03773**

Sullivan County seeks proposals from qualified public accounting firms for audit services for fiscal year ending June 30, 2019, with the possibility of contract extension as described in the Scope of Work, below. **Responding firms may bid on all or a portion of the Scope of Work.**

Six sets of the sealed proposal are due no later than 12:00 on Wednesday, August 29, 2018.

Proposals will be opened and recorded in the Sullivan County Commissioner's Office at 12:05 PM on the due date. Proposals will be taken under advisement at that time and will be awarded as soon as a complete review and comparison of the proposals received has been made by staff and the Board of Commissioners. Proposal(s) will be formally awarded and announced publicly at a regularly scheduled meeting of the Board of Sullivan County Commissioners. Formal notification of proposal award to all proposers will occur immediately thereafter.

Sullivan County is aware of the time and effort required to prepare responses to proposals and invites vendors to let us know of any proposal requirements that are unclear and/or create difficulty in responding. Sullivan County reserves the right to reject any and/or all proposals and to waive any informalities or irregularities in procedure.

Questions regarding the proposal should be directed to County Manager Derek Ferland at manager@sullivancountynh.gov. If appropriate, a summary of questions will be posted on-line as an addendum to this RFP.

I. SCOPE OF WORK

The Sullivan County Board of Commissioners invites qualified public accounting firms to submit proposals to prepare annual financial audits, “single financial audits” (if required pursuant to OMB circular A-133), and the Medicare and Medicaid annual cost reports for a skilled nursing facility. The County seeks these services for fiscal year ending June 30, 2019, with the option of extending the contract for years ending June 30, 2020 and 2021.

Annual Financial Audit: Required audit services consist of an audit of all County funds performed in accordance with GASB 34, AICPA’s Generally Accepted Auditing Standards (GAAS), GAO’s Government Auditing Standards and other relevant publications and legal requirements. Sullivan County reports major governmental funds, proprietary funds, and fiduciary funds. The most recent audit, performed by Melanson Heath & Company, PC, is available on the County’s website at www.sullivancountynh.gov.

- Preliminary work to include any internal control review and transaction testing shall be done throughout the contract period.
- Draft financial statements, MS-45, reports and management letter shall be delivered to the County Manager prior to finalization.
- Auditors shall provide the nursing home trial balance and depreciation schedule to the Nursing Home Administrator prior to September 1 in order for the Medicaid/Medicare consultant to complete the Medicaid and Medicare Cost Reports.
- The final audit product(s) must be presented to the County by September 30 following the end of the fiscal year audited.

A. **Single Audit:** For fiscal year 2018, Sullivan County was not subject to a single audit under OMB Circular A-133. However, there is always the possibility that the County could receive enough grant funds to qualify for the single audit. Therefore, proposals should include, as an option, the cost for completing a “single audit” in the event one is required.

B. **Medicare Cost Report and Medicaid Annual Reports:** The most recent Medicaid/Medicare cost reports were completed by Baker, Newman & Noyes.

The Medicare Cost Report must be completed within the guidelines established by the Centers for Medicare and Medicaid Services (CMS). This cost report must be completed, reviewed by the Nursing Home Administrator, and filed no later than November 30 following the end of the fiscal reporting year.

The Medicaid Annual Report for Nursing Facilities must be completed within the guidelines established by the State of New Hampshire Division of Human Services. This cost report must be completed, reviewed by the Nursing Home Administrator, and filed no later than September 30 following the end of the fiscal reporting year.

II. PROPOSAL FORMAT & SUBMISSION REQUIREMENTS

Responding firms shall submit six copies of the proposals. **Firms may respond to all or specific portions of the Scope of Work.** Proposals must include the following minimum components:

1. Firm name, address, and contact information of individuals authorized to answer questions.
2. Firm Profile: identify supervisory and management staff and summarize experience and include background and ownership of the company, number of employees, location of primary and any satellite locations, and qualifications of professional staff to be assigned to this project.
3. References: Provide a list with current contact information of similar engagements performed by the proposer within the past three (3) years. Provide any additional data where your firm has previously worked for a governmental agency. Describe how your specialty area of expertise was applied to those clients and how it relates to this proposal.
4. Cost: The County requires that all costs be proposed on a “not to exceed basis.” Please provide a breakdown of costs between the annual financial audit, single audit, and Medicare/Medicaid cost reports. Costs must be broken out per audit for the base year and each option year. **Firms may bid on any portion of the Scope of Work.** If any service or description of activities appears to be incomplete, inaccurate, or overlooked, please define and quote as part of your response to this request for proposal. RFP prices shall remain in effect for a period of 45 days from opening date of the proposal and are to remain firm once proposal is awarded.
5. Subcontracting: Identification of any services that may be subcontracted, including if known the name of the subcontractor and applicable experience.
6. Acknowledgements: Firm acknowledges that it is an independent contractor and as such, shall receive no other compensation or considerations, such as those benefits, indemnifications and other considerations normally extended to employees of the County and is responsible for providing any required or voluntary benefits to its employees. The firm shall not compensate, in any way, a County officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.
7. Insurance: The firm shall maintain at all times and require its subcontractors to maintain the coverage below during the life of this contract:
 - a) Workers’ Compensation: The firm shall carry workers’ compensation insurance as required by the State of New Hampshire.
 - b) Comprehensive General Liability & Errors/Omissions: The firm 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. The provider shall have professional insurance/errors and omissions insurance with limits of not less than \$1,000,000 each occurrence.
 - c) Motor Vehicle: The firm 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.

- d) Within 15 days of selection, firm shall provide an insurance certificate confirming the above insurance coverage. 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.
- e) A 30-day notice is required for cancellation and /or material change of coverage, sent directly to the Sullivan County Commissioners Office, 14 Main Street, Newport, NH, 03773.

The County reserves the right to reject any and/or all proposals, to waive any technicalities, informalities or irregularities, to accept or reject all or part of a proposal, and to be the sole judge of the suitability of the proposals offered.

In the event the successful awarded provider 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, the County shall have the option of canceling the bid.

Questions regarding this request for proposals should be directed to Derek Ferland, County Manager, at manager@sullivancountynh.gov.