



COUNTY OF WASHINGTON, VIRGINIA

COUNTY GOVERNMENT CENTER BUILDING
1 GOVERNMENT CENTER PLACE, SUITE A
ABINGDON, VIRGINIA 24210

TAMMY STURGILL, CPA
DIRECTOR OF BUDGET & FINANCE

DEPARTMENT OF BUDGET & FINANCE

February 25, 2025

To whom it may concern:

Washington County, Virginia is currently accepting sealed PROPOSALS from qualified independent certified public accountants or firms to provide audit services of the County General Government and the County Public Schools collectively referred to as the "County".

The Request for Proposal packet, containing instructions and specifications, is attached for your use.

Sealed PROPOSALS must be received no later than: 3:00 pm on March 19, 2025

Proposals should be made using the proposal forms provided with the Request for Proposal package and directed to **Department of Budget and Finance; Washington County Government Center Building; 1 Government Center Place, Suite A; Abingdon, Virginia 24210**. Proposals may be submitted electronically through eVA (eVA.virginia.gov). Five copies of the Proposal must be submitted in a sealed package marked on the outside with the Provider's name and address, and clearly marked: "**Audit Services Proposal**". Proposals must be signed in ink by an official authorized to bind the Provider. Proposals received after the deadline, postmarks notwithstanding, shall be rejected. The County of Washington reserves the right to reject any or all proposals.

Questions to clarify the Request, instructions, specifications, or any solicitation document should be submitted by email no later than five (5) working days before the due date to: **tcopenhaver@washcova.com**. The email inquiry should be identified with a subject line of: "**Question Regarding Audit Services Proposal**".

Sincerely,

Tammy Sturgill

Tammy Sturgill
Director of Budget & Finance

For posting and legal advertisement:

**REQUEST FOR PROPOSALS
PROFESSIONAL AUDIT SERVICES
FOR WASHINGTON COUNTY, VIRGINIA**

The County of Washington, Virginia is currently accepting proposals from qualified independent certified public accountants or firms to provide audit services of the County General Government and the County Public Schools collectively referred to as the "County". A request for proposal package containing instructions, qualifications, and specifications may be obtained by contacting the Department of Budget & Finance at 1 Government Center Place, Suite A; Abingdon, Virginia 24210; or phone 276-525-1310.

Sealed proposals will be accepted until **3:00 PM on March 19, 2025**. Proposals may be submitted electronically through eVA (eVA.virginia.gov). Proposals must be made using specified proposal forms and must be mailed or delivered to the address above for the Department of Budget & Finance. Proposals received after the deadline, postmarks notwithstanding, shall be rejected. The County of Washington reserves the right to reject any or all proposals.

WASHINGTON COUNTY, VIRGINIA
1 GOVERNMENT CENTER PLACE, SUITE A
ABINGDON, VIRGINIA 24210

**REQUEST FOR PROPOSALS
PROFESSIONAL AUDIT SERVICES
FOR WASHINGTON COUNTY, VIRGINIA**

February 25, 2025

PROPOSALS WILL BE RECEIVED UNTIL:

3:00 pm on March 19, 2025

PROPOSALS MAY BE SUBMITTED ELECTRONICALLY THROUGH eVA

PROPOSALS ARE TO BE MAILED OR DELIVERED DIRECTLY TO:

WASHINGTON COUNTY, VIRGINIA
DEPARTMENT OF BUDGET & FINANCE
TAMMY STURGILL, DIRECTOR
1 GOVERNMENT CENTER PLACE, SUITE A
ABINGDON, VIRGINIA 24210
(276) 525-1310

Five copies of the Proposal must be submitted using the specified Proposal Form in a sealed package marked on the outside with the Provider's name and address, and clearly marked:

"AUDIT SERVICES PROPOSAL".

**REQUEST FOR PROPOSALS
PROFESSIONAL AUDIT SERVICES
FOR WASHINGTON COUNTY, VIRGINIA**

TABLE OF CONTENTS

<u>SECTION</u>	<u>Page number</u>
I. PURPOSE	5
II. PROJECT OVERVIEW	5
III. INSTRUCTIONS TO OFFERORS: PROPOSAL SUBMITTAL, QUESTIONS, & AWARD	6
ATTACHMENT 1—QUALIFICATIONS & SCOPE OF WORK	
ATTACHMENT 2 – SPECIAL TERMS & CONDITIONS	
ATTACHMENT 3 – GENERAL TERMS & CONDITIONS	
ATTACHMENT 4 – PROPOSAL QUESTIONNAIRE	
ATTACHMENT 5 – REFERENCES	
ATTACHMENT 6 – PROPRIETARY/CONFIDENTIAL INFORMATION	

**REQUEST FOR PROPOSALS
PROFESSIONAL AUDIT SERVICES
FOR WASHINGTON COUNTY, VIRGINIA**

I. PURPOSE

The County is seeking proposals from qualified independent certified public accountants to perform a financial audit of the financial statements of the County General Government and the County Public Schools collectively referred to as the “County”. The requested five year contract will be for the fiscal year ending June 30, 2025 through the fiscal year ending June 30, 2029. This audit is to be performed in accordance with Auditing Standards Generally Accepted in the United States of America, the standards set forth in financial audits in U.S. Government Accountability Office’s (GAO) Government Auditing Standards; the Specifications for Audits of Counties, Cities, and Towns issued by the Auditor of Public Accounts of the Commonwealth of Virginia; the provisions of federal Single Audit Act, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profits.

II. PROJECT OVERVIEW

Washington County, Virginia is a political subdivision governed by an elected seven-member Board of Supervisors. The Board appoints a County Administrator to act as the administrative head of the County to carry out the policies established by the Board.

The financial reporting entity includes all of the funds of the County, as well as all of its component units. As of June 30, 2024, one major discretely presented component unit, the School Board (Schools) is considered major and reported in a separate column in the audit to emphasize that they are legally separate from the County. The County appropriates General Fund revenues to support the Schools expenditures because the Schools cannot levy taxes or incur indebtedness under Virginia Law. There are three other discretely presented component units, Virginia Highlands Airport Authority, Industrial Development Authority of Washington County, and Park Authority of Washington County that are combined into one column in the audit since there exists a financial benefit/burden relationship between the Authority’s and the County.

The County maintains three governmental fund types which include the General Fund, Special Revenue Fund, and Capital Projects Fund. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purchases. Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major general government capital facilities or projects and school capital projects.

The County maintains one proprietary fund for the School System’s self-insurance plan. The internal service fund accounts for activities similar to those found in the private sector.

The County maintains fiduciary funds for Special Welfare, Fringe Benefits, Soil Erosion, and Commonwealth Attorney Collection Program funds. Fiduciary funds account for assets held by government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.

More detailed information on the County and its finances can be found on the County website in the following documents:

1. Annual Comprehensive Financial Report for June 30, 2024
2. Annual Operating Budget for FY2024-2025

Records are maintained in Tyler Technologies-Munis, an automated general ledger, accounts payable, purchasing, and budgetary control system. The County also uses Tyler Technologies-Munis for payroll and for maintaining capital asset records. The County uses Avenity Tax and Revenue software for revenues and tax billings.

III. INSTRUCTIONS TO OFFERORS: PROPOSAL SUBMITTAL, QUESTIONS, AND AWARD

A. Identification of proposal envelope/package

Proposals may be submitted electronically through eVA (eVA.virginia.gov). Five copies of the proposal shall be submitted to County in a sealed envelope/package marked with the following information:

1. Offeror’s name and address; and
2. **“Audit Services Proposal”**

Effective January 1, 2025, per the Virginia Public Procurement Act §2.2-4303 letter A; all local public bodies shall provide an option to submit the proposals through eVA, the Commonwealth of Virginia’s statewide electronic procurement system. In cases where proposals are submitted electronically, the local public body may also require a certain number of paper submissions for review purposes. Proposals may be submitted electronically through eVA but it is NOT required. The County DOES REQUIRE that hard copies of proposals be delivered as specified in the Request for Proposal.

B. Deadline for County receipt

Proposals must be received by the County no later than the due date and time specified on the cover sheet to this Solicitation. Proposals received after the due date and time, postmark notwithstanding, shall be rejected.

C. Rejection if proposal in improper form

Offeror's failure to submit a proposal on the Proposal form provided with this Solicitation and with all information required by this Solicitation shall be a cause for rejection of the proposal. Modification of or additions to any portion of the proposal form may be cause for rejection of the proposal; however, the County reserves the right to decide, on a case by case basis, in its sole discretion, whether to reject such a proposal as nonresponsive. As a precondition to its acceptance, the County may, in its sole discretion, request that Offeror withdraw or modify non-responsive portions of a proposal that do not affect quality, quantity, price, or delivery. No modification of or addition to the provisions of the contract shall be effective unless reduced to writing and signed on behalf of the Offeror.

D. Questions and modification

Questions to clarify this Solicitation shall not be received or answered by telephone or in-person. Questions shall be submitted by email no later than five working days before the due date to: tcopenhaver@washcova.com. The email must identify in the subject line: "**Question Regarding Audit Services Proposal**". Answers to all questions will be sent by email to all Offerors of whom the County is aware have interest in this Solicitation. Revisions may be made only by addendum issued by the County.

E. Optional pre-bid conference

Not applicable.

F. Inspection of job site

Not applicable.

G. Period allowed for County acceptance of proposal

Any proposal resulting from this solicitation shall be valid for 90 days after the proposal submittal deadline. At the end of the 90-day period, the proposal may be withdrawn at the written request of the Offeror. If the proposal is not withdrawn at that time, it remains in effect until an award is made or the solicitation is cancelled.

H. Interview

Prior to making an award pursuant to this solicitation, the County reserves the right to require Offeror to interview with a County review committee to determine whether Offeror is fully qualified to provide the goods and services as set forth herein. The interview is intended to show that Offeror is fully qualified, that Offeror's services will be provided in a completely satisfactory manner, and that Offeror is competent to meet or exceed the performance specifications. Failure by an Offeror to comply promptly with a request for interview may result in its proposal being rejected.

I. Award

Award shall be made in accordance with the requirement of procurement of professional services under the Virginia Procurement Act (with specific reference to Virginia Code Sections 2.2-4302.2. Pursuant to Section 2.2-4302.2 (A)(4) of the Code of Virginia, selection of the Offeror will be as follows:

The County shall engage in individual discussions with two or more Offerors deemed fully qualified, responsible and suitable on the basis of initial responses with emphasis on professional competence to provide the required services. Repetitive informal interviews shall be permissible. Such Offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the proposed projects as well as alternative concepts. The Request for Proposal shall not request the Offerors furnish estimates of man-hours or cost of services. At the discussion stage, the County may discuss non-binding estimates of total project costs including, but not limited to, life-cycle costing, and where appropriate, non-binding estimates of price for services. Properly designated proprietary information from competing Offerors shall not be disclosed to the public or competitors, except as may be required by law.

At the conclusion of informal interviews, on the basis of evaluation factors published in the Request for Proposals and all information developed in the selection process to this point, the County shall select, in the order of preference two (2) or more Offerors whose professional qualifications and proposed services are deemed most meritorious.

Negotiations shall then be conducted, beginning with the Offeror ranked first. If a contract satisfactory and advantageous to the County can be negotiated at a price considered fair and reasonable, the award shall be made to that Offeror. Otherwise, negotiations with the Offeror ranked first shall be formally terminated and negotiations conducted with the Offeror ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. Should the County determine in writing and in its sole discretion that only one Offeror is fully qualified, or that one Offeror is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that Offeror.

The County reserves the right to reject any and all proposals in whole or in part, to waive any informality, to negotiate the proposal price, and to modify the specifications prior to making an award.

The County may cancel this Request for Proposals or reject Proposals at any time prior to an award, and is not required to furnish a statement of the reason why a particular Proposal was not deemed to be the most advantageous (Section 2.2-4319, Code of Virginia).

J. Announcement of Award

Following the announcement of the decision to award a contract as a result of this solicitation, the County will publicly post such notice on the County website at washcova.com on the Board of Supervisors’ web page in the meeting agenda public packet.

K. Oral Presentation

Offerors who submit a proposal in response to the solicitation may be required to give an oral presentation of their proposal to the County. This provides an opportunity for the Offeror to clarify and elaborate on the proposal. This is a fact finding and explanation session only and does not include negotiation. The County will schedule the time and location of these presentations. Oral presentations are an option of the County and may or may not be conducted.

L. Evaluation Criteria

Proposals shall be evaluated by a County selection committee using the following criteria:

	Criteria	Point Value
1.	Qualifications and experience of auditor/firm providing services	30
2.	Understanding of services to be provided and approach/methodology to provide requested services	30
3.	Prior experience and reputation of auditor/firm in auditing similar entities	20
4.	Ability to complete the audit and submit the financial statements and other required reporting in order to meet required deadlines	20
	Total	100

M. Applicable laws and courts

This solicitation and any resulting contract shall be governed in all respects by the law of the Commonwealth of Virginia, and any litigation with respect thereto shall be brought in the court of appropriate jurisdiction in Washington County, Virginia. Offeror shall comply with all applicable federal, state and local laws, rules and regulations.

N. Ethics in public contracting

By submitting their proposal, Offeror certifies that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other Offeror, supplier, manufacturer, or subcontractor in connection with the proposal, and that

it has not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

O. Debarment status

By participating in this procurement, Offeror certifies that it is not currently debarred by the Commonwealth of Virginia or County of Washington, Virginia from submitting a response for the type of goods and/or services covered by this solicitation. Offeror further certifies that they are not debarred from filling any order or accepting any resulting order, or that it is not an agent of any person or entity that is currently debarred by the Commonwealth of Virginia or County of Washington, Virginia. If a vendor is created or used for the purpose of circumventing a debarment decision against another vendor, the non-debarred vendor will be debarred for the same time period as the debarred vendor.

P. Investigation of qualifications of contractor

Offeror agrees to cooperate with such reasonable investigation as the County deems proper and necessary to determine the ability of Offeror to satisfy the terms of any contract that may be awarded pursuant to this Solicitation. Investigation may include inspection of Offeror's physical facilities prior to award to satisfy questions regarding Offeror's capabilities. Further, the County reserves the right to reject any bid if the evidence submitted by, or investigations of, such Offeror fails to satisfy the County that such Offeror is properly qualified to fulfill the obligations of the contract.

Q. Testing and inspection

The County reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.

R. Mandatory Use of County Forms, Terms and Conditions, and County Contract

Unless otherwise specified in the Solicitation, all proposals must be submitted on the form provided by the County. Failure to submit a proposal on the County form provided for that purpose shall be a cause for rejection of the proposal. Modification of or additions to any portion of the Solicitation including the General Terms and Conditions may be cause for rejection of the proposal, however, the County reserves the right to decide, on a case by case basis, in its sole discretion, whether to reject such a proposal as nonresponsive. The Terms and Conditions are mandatory provisions of all Solicitations and all Contracts of the County. No modification of or addition to the provisions of the contract shall be effective unless reduced to writing and signed by the parties.

The Terms and Conditions and Instructions to Offeror and Contractors shall apply to all purchases and be incorporated into and be a part of each Solicitation and every Contract

awarded by the County unless otherwise specified by the County in writing. Offerors and Contractors or their authorized representatives are expected to inform themselves fully as to these Terms and Conditions before submitting a proposal to and/or entering into any Contract with the County. Failure to do so will be at the Offeror's or Contractor's own risk and except as provided by law, relief cannot be secured on the plea of error.

Subject to all Federal, state, and local laws, policies, resolutions, regulations, rules, limitations and regulations, including the County's procurement policies and procedures, proposals on all Solicitations issued by County will bind Offerors, as applicable, and Contracts will bind Contractors, to all applicable terms, conditions, instructions, rules, and requirements herein set forth unless otherwise specifically set forth by the County in writing in the Solicitation or Contract. All provisions of the Terms and Conditions are material to any Contract between the County and Contractor.

All Contracts shall be in a form prepared by the County and approved by the County Attorney or his/her designee. All County procurements shall use Standard Contract Forms and Terms and Conditions. Any proposals, quotes, and contracts that contain additional terms and conditions, are on non-standard forms, or make changes to the County's standard contract language shall be reviewed by the County Attorney, or his/her designee to determine if the County's Standard Contract and Terms and Conditions requires modification prior to award of the Contract.

Attachment 1 – QUALIFICATIONS/SCOPE OF WORK

Professional Audit Services for Washington County, Virginia

Page 1 of 4

The headings, below, are for general reference purposes only and shall have no effect on the interpretation of the Contract.

The County is seeking proposals from qualified independent accountants to perform a financial audit of the financial statements of the County General Government and the County Public Schools collectively referred to as the "County". The requested five year contract will be for the fiscal year ending June 30, 2025 through the fiscal year ending June 30, 2029.

Qualifications

The Auditor or Firm must represent the following:

- a. That the Auditor and/or firm is independent as that term is defined in the American Institute of Certified Public Accountants (AICPA) *Code of Professional Conduct*,
- b. That the Auditor and/or firm is licensed by the Commonwealth of Virginia to perform the audits,
- c. That the firm has met the peer review standards of the AICPA and *Governmental Auditing Standards*,
- d. That adequate supervision will be provided on a day-to-day basis and that the resulting workpapers shall be adequate and shall be available for review by auditor of the Federal, State, and local government,
- e. That all working papers and reports will be retained, at the auditor's expense, in compliance with the Code of Virginia, unless the firm is notified in writing by the County of the need to extend the retention period,
- f. That individuals who will be responsible for planning, directing, and reporting on the audit and who will be spending a substantial portion of the hours expended for the audit shall complete on an annual basis continuing professional education programs in government accounting, auditing, financial reporting, and related subjects.

The Auditor or Firm shall have extensive experience, a knowledgeable background, and qualifications in the following areas:

- a. Auditing standards generally accepted in the United States, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States,
- b. Specifications for *Audits of Counties, Cities and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia,
- c. Provisions of the Single Audit Act and provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations,
- d. Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance),
- e. Any other applicable standards.



Attachment 1 – QUALIFICATIONS/SCOPE OF WORK

Professional Audit Services for Washington County, Virginia

Page 2 of 4

Scope of Services

The Auditor shall audit the financial statements of the County for the fiscal year ending June 30, 2025, through fiscal year June 30, 2029 for Washington County and Washington County Public Schools collectively referred to as the “County”.

The Auditor shall perform the audit and render reports in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; provisions of the Single Audit Act, provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance); and the Auditor of Public Account’s Specifications for *Audits of Counties, Cities, and Towns*. The audit shall result in the preparation of financial statements from the audited records of the County with the auditor’s opinion thereon. These financial statements shall be prepared in accordance with standards established by the Governmental Accounting Standards Board. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances.

The Auditor shall adhere to generally accepted government auditing standards including a review of the Governmental Unit’s system of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto. It is agreed that generally accepted auditing standards include a compliance review of the County’s system of internal control for the purpose of submitting our written report to the governing body setting forth findings on material weaknesses and significant deficiencies in internal control, together with recommendations for improvement.

The Auditor shall prepare the financial statements, tables, and schedules needed for the Annual Comprehensive Financial Report (ACFR) using data that shall be provided by County staff.

Audit fieldwork shall be completed in time to allow completion and submission of the ACFR and related forms to the Auditor of Public Accounts of the Commonwealth of Virginia on December 15th of each year.

The Auditor shall, after completing the audit, submit to the governing body a written report of audit. This report shall include the financial statements and notes thereto prepared in accordance with generally accepted accounting principles, supplementary information requested by the client for full disclosure under the law and the Auditor’s opinion on the material presented. The Auditor shall furnish a draft of the audit report to County staff for review prior to issuance. The Auditor shall furnish a draft of the report by November 30th and as required copies of the final report within 10 working days of receipt of approval of the preliminary draft by the County.

Audit Report (ACRF). The Auditor shall submit the final audit report to the Auditor of Public Accounts by December 15th of each year in compliance with §15.2-2510 of the Code of Virginia.



Attachment 1 – QUALIFICATIONS/SCOPE OF WORK

Professional Audit Services for Washington County, Virginia

Page 3 of 4

Transmittal Forms. The Auditor shall prepare the Transmittal Forms. The Auditor shall submit the Transmittal Forms, completed ACFR, and required information for submission to the Auditor of Public Accounts by December 15th each year in compliance with §15.2-2510 of the Code of Virginia.

Present to Local Governing Body. The Auditor must present the audited financial report to the local governing body at a public session by December 31st as required by §15.2-2511 of the Code of Virginia. If unforeseen circumstances occur, the Auditor must present the audited financial report to the local governing body at a public session no later than January 31st.

SF-SAC Data Collection Form. The Auditor shall complete the SF-SAC Data Collection Form. The Auditor shall submit the SF-SAC Data Collection Form, completed ACFR, and required information for submission to Federal Audit Clearinghouse within 30 days of receiving the auditor's report, or nine months after the end of fiscal year, whichever comes first.

VRS Agreed Upon Procedures. The Auditor shall prepare the VRS Agreed Upon Procedures Report. The Auditor shall report on the examination of census data reported to the Virginia Retirement System (VRS) based on criteria established by VRS. The auditor shall submit the report to Auditor of Public Accounts by October 1st of each year.

Sheriff's Office Internal Controls. The Auditor shall handle the annual audit of the Sheriff's Office Internal Controls, which is required by state law. The Auditor shall prepare the Sheriff's Internal Control Review Report. The Auditor shall submit the report to the Auditor of Public Accounts by December 15th of each year following the audit.

Landfill Assurance. The Auditor shall prepare the Landfill Assurance Test and Agreed Upon Procedures Report. The auditor shall be responsible for drafting the letter from the Chief Financial Officer to the Department of Environmental Quality (DEQ) regarding the use of the financial test to demonstrate financial responsibility for closure costs and post closure care cost arising from operating a solid waste facility. The auditor shall apply the necessary agreed upon procedure in order to provide an opinion on the letter which will be submitted to DEQ by the County. The reports shall be completed in time for submission by the County no later than December 31st of each year.

Underground Storage Tank Financial Responsibility. The Auditor shall prepare the Underground Storage Tank Financial Responsibility Mechanism and Letters. The reports shall be completed in time for submission by the County no later than December 31st of each year.

New Pronouncements. The Auditor should keep the County informed as to new accounting and reporting requirements based on generally accepted accounting principles, including new GASB/FASB pronouncements.

Turn-Over Audits. The County will occasionally require turnover audits after retirements or lost elections in the Treasurer's Office. The County would like the firm providing the audit services to also be the firm that performs any turnover audit that is necessary.



Attachment 1 – QUALIFICATIONS/SCOPE OF WORK

Professional Audit Services for Washington County, Virginia

Page 4 of 4

County's Responsibilities

The County is responsible for furnishing the Auditor with all available and necessary information, data, and material pertinent to the execution of the audit. The County shall cooperate with Auditor in carrying out the work and shall provide adequate staff or liaison with the Auditor and County Departments.

The County Director of Budget & Finance is the central overseer and coordinating agent for the County-wide audit of the financial statements. The County Director of Budget & Finance, in conjunction with the County Treasurer, the Director of Finance for Washington County School Board, and other finance staff from County Library, Social Services and Sheriff's Office will provide the information required for the Auditor to perform their duties. The County will also provide space in County facilities for Auditors to perform on-site work. Accounting records are located in County Budget & Finance, County Treasurer's Office, School Finance, County Library and County Social Services.

County staff maintain the general ledger in Tyler Munis accounting system. Capital assets are maintained in Tyler Munis. The County will provide a reconciled general ledger trial balance and general ledger detail on a cash basis for June 30th for each year. A Consultant hired by County is responsible for converting cash basis general ledger trial balance to accrual basis trial balance for audit. County will work with Consultant to provide accrual basis schedules for the audit that include receivables, accounts payable, capital assets, debt, accrued payroll, compensated absences, and other accrual basis schedules.

Component Units

The other discretely presented component units, Virginia Highlands Airport Authority, the Industrial Development Authority of Washington County, and the Park Authority of Washington County, have their financial statements audited by the Authorities' audit firms. The County audit services contract does not include the audit of these individual Authorities. The School Activity Fund is audited by a firm hired by School Board.



Attachment 2 – SPECIAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 1 of 1

The headings, below, are for general reference purposes only and shall have no effect on the interpretation of the Contract.

Special Terms & Conditions

1. **Term of Contract.** Any contract awarded pursuant to this Solicitation shall be for a term of five years to audit the fiscal years ending June 30, 2025 through June 30, 2029.
2. **To Subcontractors.**
 - a. An Offeror awarded a contract under this solicitation is hereby obligated:
 1. To pay the subcontractor(s) within seven (7) days of the Offeror's receipt of payment from the County for the proportionate share of the payment received for work performed by the subcontractor(s) under the contract; or
 2. To notify the agency and the subcontractor(s), in writing, of the Offeror's intention to withhold payment and the reason.
 - b. The Offeror is obligated to pay the subcontractor(s) interest at the rate of one percent per month (unless otherwise provided under the terms of the contract) on all amounts owed by the Offeror that remain unpaid seven (7) days following receipt of payment from the County, except for amounts withheld as stated in (2) above. The date of mailing of any payment by U. S. Mail is deemed to be payment to the addressee. These provisions apply to each sub-tier contractor performing under the primary contract. An Offeror's obligation to pay an interest charge to a subcontractor may not be construed to be an obligation of the County.
3. **Additional Services.** The County reserves the right to negotiate additional or related services, if in the sole opinion of the County, additional or related services are determined to be needed. The amount of maximum payment for such additional services shall be separately negotiated by the County.



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 1 of 7

The headings, below, are for general reference purposes only and shall have no effect on the interpretation of the Contract.

General Terms and Conditions

Payment

1. Form of payment. All invoices shall be directed to the payment address shown on the purchase order/contract. All invoices shall show the County purchase order number and the Contractor's federal employer identification number.
2. Timing of payment. Any payment terms requiring payment in less than thirty (30) days will be regarded as requiring payment thirty (30) days after the invoice or delivery, whichever occurs last. This shall not affect offers of discounts for payment in less than thirty (30) days, however.

Tax exemptions

3. Tax exemption. The County is exempt from State sales tax on purchase of goods. State sales and use tax certificates of exemption will be issued upon request.
4. Direct purchase. Not applicable.

Contractor Qualifications & Performance

5. Contractor licensure. Contractor shall be licensed by the Commonwealth of Virginia to perform audits. Contractor shall be independent in accordance with the Code of Professional Ethics of the AICPA and *Government Auditing Standards* and will comply with all Federal, State, and Local laws and regulations in the performance of this engagement.
6. Independent contractor. The selected contractor is an independent contractor and shall not be deemed the agent of the County of Washington for any purpose whatsoever. No contractor's employee or sub-contractor shall hold himself out as an employee of the County of Washington and none shall have power or authority to bind or obligate the County of Washington in any manner. Contractor shall be liable for and pay all taxes required by local, state, or federal governments or any other taxes and permits required by law. Contractor shall adhere to any and all regulations and stipulations governing the operation and work of such contractor for the duration of this contract. The County of Washington shall in no manner be held liable for the Contractor's disregard for required work related regulations.
7. No subcontract or assignment. No portion of the work to be performed pursuant to this Contract shall be subcontracted or assigned without the written consent of the County.
8. Contract performance. Not applicable.



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 2 of 7

- 9. Asbestos. Not applicable
- 10. Repair of damage. Not applicable.
- 11. Final Inspection. Not applicable.
- 12. Record retention and audit. Contractor shall retain all books, records, and other documents relative to this contract for 5 years after final payment, or until audited by the County or its authorized agent, whichever is sooner.
- 13. Indemnification. Contractor shall indemnify and hold harmless the County against and from all liability, claims, damages and costs, including attorney’s fees of every kind and nature and attributable to bodily injury, sickness, disease or death or to damage or destruction of property resulting from or in any manner arising out of or in connection with the project and the performance of the work under this contract.
- 14. Insurance requirement. Contractor shall maintain insurance to meet the minimum requirements specified below, including contractual liability as stated in these General Terms and Conditions. Contractor shall deliver to the County a Certificate of Insurance from carriers acceptable to the County specifying such limits. The Certificate shall show the County of Washington named as an additional insured for the Comprehensive General Liability. In addition, Contractor or its insurer shall give the County 30 days advance notice of its decision to cancel coverage, which shall be grounds for County termination of contract.

Liability Insurance Coverage requirements:

- 1. Worker’s Compensation and Employer’s Liability
 - Coverage A - Statutory Requirements
 - Coverage B - \$100,000 Per Occurrence
 - Coverage C - \$100,000/\$100,000 Accident and/or Disease
 - All States Endorsement
- 2. Automobile Liability, including Owned, Non-Owned, and Hired Car Coverage
 - Limits of Liability
 - Combined Single Limit \$1,000,000
- 3. Comprehensive General Liability Limits of Liability:
 - Per Occurrence \$1,000,000
 - In Aggregate \$2,000,000



Attachment 3 – GENERAL TERMS AND CONDITIONS

Including:

- A. Completed Operations/Products
- B. Contractual Liability for Specified Agreement
- C. Personal Injury and Advertising Injury
- D. Bodily Injury and Broad Form Property Damage

4.	Professional Liability	\$1,000,000 per occurrence \$3,000,000 aggregate
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15. Insurance discretion of County. If the insurance coverage and limits stated herein cannot be provided, the County Director of Department of Budget and Finance, in such Director’s sole discretion, may approve such other insurance coverage or limits that the County Director of Department of Budget and Finance deems acceptable.

County constitutional limitation

16. Constitutional limitation. The County obligations pursuant to this Contract are moral obligations subject to the limitations of the constitution and law of the Commonwealth of Virginia, subject to annual appropriation by the Board, and non-appropriation shall not constitute grounds for recovery against the County. The covenants of the County as stated herein shall not be interpreted to establish any pledge, security interest, lien, or other encumbrance of the full faith and credit or property of the County. State law and constitution prohibit Washington County from expenditure of funds unless appropriated by the Washington County Board of Supervisors and from obligating funds beyond the current fiscal year (July 1 – June 30). Therefore, notwithstanding any provision of the Contract to the contrary, if the Washington County Board of Supervisors does not appropriate funds for the continuance of this contract in any future fiscal year, this contract and all obligations hereunder shall automatically terminate upon depletion of the currently appropriated funds, without penalty to the County.

Contract

17. Non-waiver of rights. No failure of either party to exercise any power given to it hereunder, nor a failure to insist upon strict compliance by the other party with its obligations hereunder, nor a custom or practice of the parties at variance with the terms hereof, nor any payment constitutes a waiver of either party’s right to demand exact compliance with the terms hereof. Failure by the County to act on or to assert any right hereunder does not constitute a waiver of such right.

18. Binding effect. This Contract shall be binding upon all heirs, successors, and/or assigns to any of the parties to this Contract, subject to limitations of law for the County as stated herein.



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 4 of 7

19. Modification and assignment. This Contract may be modified or assigned only by written agreement signed by all parties hereto.
20. Change orders. Any change in the scope of work to be performed, materials to be used, price of project, schedule for completion, or other aspect of performance of the contract shall require a written modification of the contract, which shall be called a Change Order. Unless it is not feasible to do so, Change Orders shall be prepared using the County-provided form for Change Orders. BEFORE proceeding with any additional work or variations in specified materials, Contractor shall obtain a written Change Order signed by both parties to the contract or, at minimum, email authorization from the County. The only persons authorized to sign a Change Order on behalf of the County or to provide email authorization for a Change Order shall be the County Administrator or his or her designee. The County shall not pay any additional expense incurred by Contractor based on an oral-only change agreement. The Change Order shall become effective only after it has been signed on behalf of both parties to the Contract by the authorized representatives, or if authorized by email, clearly transmitted by emails between such authorized representatives that address all matters that are covered by the Change Order form and that communicate both parties' agreement. Both parties to the contract agree to act in good faith and promptly when considering a Change Order requested by the other party but neither party is obligated to execute a Change Order.
21. Sovereign immunity. Nothing in this Contract shall be construed as an express or implied waiver of the County's sovereign or Eleventh Amendment immunity, as a political subdivision of the Commonwealth.
22. Governing laws. This Contract shall be governed by the laws of the Commonwealth of Virginia. In the event of dispute, the affected party shall provide written notice of dispute to all other parties. The parties shall make all reasonable efforts to resolve differences by negotiation. However, in the event that a resolution by negotiation is not reached within a reasonable time, the parties may proceed to mediation or litigation. Claims against the County for damages shall proceed as required by Title 15.2, Chapter 12, Article 4 of the Code of Virginia (1950, as amended).
23. Litigation venue. Venue for litigation shall be in the Circuit Court of the County of Washington, Virginia. All parties to this Contract have standing to enforce any covenants, terms, provisions, and contracts set forth herein.
24. Complete agreement. This Contract sets forth all of the promises, contracts, conditions, and understandings between the parties respecting the subject matter hereof and supersedes all



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 5 of 7

prior and contemporaneous negotiations, conversations, discussions, correspondence, memoranda, and contracts between parties concerning such subject matter.

25. Severance clause. If any provision of this Contract shall be determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable to any extent, the remainder of this Contract shall not be affected and shall be enforceable to the fullest extent permitted by law.
26. Counterparts and electronic signature. This Contract may be executed in counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. Facsimile signatures or signed copies sent by portable document format (PDF) shall be deemed originals.
27. Survival. Contract provisions regarding indemnification and recovery of damages for deficient contract performance shall survive the completion or earlier termination of the contract.

Disputes, failure to perform, termination

28. Failure to deliver. In case of failure to deliver goods or services in accordance with the contract terms and conditions, the County, after due oral or written notice, may procure them from other sources and hold Contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the County may have.

29. Termination of contract:

- a. County or Contractor may terminate this Contract for convenience upon giving the other party thirty (30) calendar days prior written notice. County shall within thirty (30) calendar days after the date of termination pay Contractor for all services rendered and all costs incurred up to the date of termination in accordance with the applicable fee schedule.
- b. County may terminate the Contract for cause subject to the following provisions. Prior to termination of the contract, the County shall give Contractor ten (10) calendar days prior written notice, during which Contractor may rectify the cause of the termination. County may postpone the effective date of the termination, at its sole discretion. If rectified to the satisfaction of the County within said ten (10) days or such other time as allowed by County, County may rescind the notice of termination. If it does not, then the County may immediately terminate the contract for cause by giving written notice to the Contractor.



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 6 of 7

- c. Written notice of termination, whether initial or given after a period of postponement, may be served upon the contractor by U.S. mail or any other means at Contractor's last known place of business in Virginia or elsewhere, by delivery to any officer or management/supervisory employee of either wherever they may be found, or, if no such officer, employee or place of business is known or can be found by reasonable inquiry within three (3) business days, by posting the notice at the job site. Contractor's failure to accept or pick up registered or certified mail addressed to the last known address shall be deemed to be delivery.
30. Termination for cause. Without limitation, the following are bases for termination for cause, County may terminate the contract in the event Contractor fails to remain in compliance with applicable requirements for permitting, insurance, registration to do business in the Commonwealth of Virginia for the purposes required by the contract.
31. Termination for bankruptcy or acquisition by third party. The County may terminate the Contract if Contractor files for bankruptcy protection or is acquired by an independent third party. Contractor must disclose to the County any litigation, bankruptcy, or suspensions/disbarments that occur during the Contract period. Failure to disclose such information authorizes the County to immediately terminate the Contract.
32. Immediate termination. In the event of Contractor conduct that exhibits reckless disregard for the consequences of its conduct and its performance of services pursuant to this Contract, County, at its sole discretion, may immediately terminate the Contract upon delivery of written notice to Contractor. Additionally, in the event of voluntary or involuntary action that results in either the Contractor coming under the jurisdiction of federal bankruptcy court or assignment to a receivership, the County shall have sole discretion to terminate this contract immediately.

Compliance with laws

33. No illegal aliens. Contractors certify that they do not and will not during the performance of the contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.
34. Drug-free workplace.
 - a. Contractor acknowledges and certifies that it understands that the following acts by Contractor, its employees, and/or agents performing services on County property are prohibited: (i) The unlawful manufacture, distribution, dispensing, possession or use of alcohol or other drugs; and (ii) Any impairment or incapacitation from the use of alcohol or other drugs (except the use of drugs for legitimate medical purposes).



Attachment 3 – GENERAL TERMS AND CONDITIONS

Professional Audit Services for Washington County, Virginia

Page 7 of 7

- b. The Contractor further acknowledges and certifies that it understands that a violation of these prohibitions constitutes a breach of contract and may result in default action being taken by the County in addition to any criminal penalties that may result from the conduct.
- c. Federal laws. Contractor shall conform to the provisions of the Federal Civil Rights Act of 1964 (as amended), the Americans With Disabilities Act (as amended), the Virginia Human Rights Act, and the Virginians with Disabilities Act. If the award is made to a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided: however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body.

In every contract over \$10,000.00, the contractor agrees as follows:

- a. Contractor shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. Contractor shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
- b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.
- c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.
- d. The contractor will include the provisions of the foregoing paragraphs a, b and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.
- e. The requirements of this section are a material part of the contract. If the contractor violates one of these provisions, the County may terminate the affected part of this contract for breach, or at its option, the whole contract. Violation of one of these provisions may also result in debarment from contracting regardless of whether the specific contract is terminated.



Attachment 4 – PROPOSAL QUESTIONNAIRE

Professional Audit Services for Washington County, Virginia

Page 1 of 4

PROPOSAL QUESTIONNAIRE

The undersigned, as Offeror, hereby declares that the only person or persons interested in this proposal as principal or principals is or are named herein and that no other person or Offeror herein mentioned has any interest in this proposal; that this is made without connection with any other person or company or parties making a proposal; and that it is in all respects fair and in good faith without collusion or fraud.

Offeror further declares that they have examined the specifications of the materials and services and informed themselves fully in regard to all the conditions pertaining to the materials and services; that they have examined the specifications relative thereto, and have read all terms and conditions furnished prior to the submittal of the proposal; that they have satisfied themselves relative to the materials and service to be provided.

Offeror agrees, if this proposal is accepted, to furnish all necessary materials and services in accordance with this proposal necessary to complete the Contract in full and complete accordance with the shown, noted, described and reasonably implied requirements of the Request for Proposal attached hereto to the full and entire satisfaction of Washington County, with the definite understanding that no money will be allowed for extra work except as set forth in the attached Request for Proposal and any contract that may result from such submitted Proposal. The statement on this cover sheet shall apply to each element of each proposal submitted to the County.

AGREED, _____
(Signature of Authorized Person)

Signatory's Name (Printed): _____

OFFEROR'S NAME (Business Entity): _____

ADDRESS: _____

ADDRESS: _____

ADDRESS: _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER: _____

VIRGINIA STATE CORPORATION COMMISSION REGISTRATION NUMBER: _____

EMAIL ADDRESS: _____

TELEPHONE NUMBER: _____



Attachment 4 – PROPOSAL QUESTIONNAIRE

Professional Audit Services for Washington County, Virginia

Page 2 of 4

Please provide responses to the requests for information stated below. A response to each item, below, is mandatory. Your responses should be itemized in accordance with the requests for information stated below and you may attach additional pages or materials as referenced in your responses.

The proposal shall provide information necessary for the County to evaluate qualifications, experience, and expertise of the Offeror to perform the requested services. The Offeror is to make a written proposal that presents an understanding of the work to be performed. Proposals should be as thorough and as detailed as possible but written clearly and concisely so that the County may properly evaluate the Offeror's capabilities to provide the required services.

Offerors are required to submit the following information/items as a complete proposal:

Qualifications and Experience of Auditor/Firm Providing Services:

1. Cover Letter/Executive Summary- The Offeror must submit a Cover Letter/Executive Summary of the overview of their proposal for professional audit services. Provide an overview of the history and qualifications of the firm.
2. History of Firm- The Offeror shall provide the history of the firm, including the number of years in business and size of the firm. Identify headquarters and nearest office and identify the office which will serve as the managing office for the audit.
3. Qualifications- The Offeror shall describe the professional qualifications, experience, and any additional information that the Offeror considers pertinent to its qualifications for the services to be provided and which respond fully to the scope of work described herein. The Offeror shall provide the personnel that will be assigned to provide the audit services to the County. Biographies/resumes, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing local governments, and recent continuing professional education of each shall be provided in the proposal.
4. Representations. The Offeror shall provide the following:
 - a. A statement of assurance that the firm is independent in accordance with the Code of Professional Ethics of the AICPA and *Government Auditing Standards*, and will comply with all Federal, State, and Local laws and regulations in the performance of this engagement.
 - b. A statement indicating that appropriate licensing to perform the audit, as provided by applicable laws of the Commonwealth of Virginia, has been obtained.
 - c. A statement indicating the firm's participation in external quality control review programs and provide a copy of the most recent peer review report.
 - d. A statement that all staff assigned to the engagement have met the continuing education requirements required by *Government Auditing Standards* issued by the Comptroller General of United States.
 - e. A statement indicating that adequate supervision of the audit will be provided on a day-to-day basis.



Attachment 4 – PROPOSAL QUESTIONNAIRE

Professional Audit Services for Washington County, Virginia

Page 3 of 4

Understanding of Services to Be Provided and Approach/Methodology:

5. Understanding of Services- Provide a statement of understanding of the work to be performed in the Scope of Work with descriptions of the audit approach and illustrations of the procedures to be employed. Required tasks must be performed in a timely manner. The purpose of this section is to provide the County with the Offeror's understanding and proposed approach to the provision of services included in the Scope of Work. The statement should include, at a minimum, the following points: use of statistical sampling, use of computer audit techniques, the extent of automation of work papers, management letter approach, and typical assistance generally expected from staff.
6. Approach/Methodology. Describe the approach to the audit engagement including interface with personnel, effects of electronic data processing, audit risk, and materiality, and timing of audit work.
7. Other Assistance. Throughout the year, the County may need assistance of the Auditor for various issues that may arise. Describe any additional services that would be available, free of charge, to the clients on a year round basis (i.e. training/seminars for staff, tax consultation, publications, phone calls to the Auditor for guidance concerning technical questions, etc.).

Prior Experience and Reputation of Auditor/Firm in Auditing Similar Entities:

8. Representative Projects-Provide a list and describe representative clients currently serviced focusing on similar services and especially services provided to other Virginia agencies, localities, and public bodies.
 - a. Provide the Offeror's experience providing audit services to governmental entities similar to Washington County in size and structure, and the location of the office that will administer this project.
9. References- On Attachment 5 References Form, please provide five (5) recent references, similar to the County, for whom you have provided the type of services described herein. Include the date(s) services were furnished, the client name, address and the name and phone number of the individual whom the County has your permission to contact.
10. Peer Review Report. Provide a copy of the most recent peer review reports.

Ability to Complete Audit and Submit the Financial Statements and Other Required Reporting by Deadlines:

11. Timeline/Approach. Discuss in detail the proposed management and project approach, the staffing of the Offeror's firm, and firm's approach to ensure quality control and completion of all projects within the time frame set forth. Provide a timeline/work schedule indicating meetings, approximate date audit begins and ends, preliminary/final fieldwork, approximate dates for delivery of Audit report and other milestones.
12. Personnel. The Offeror shall describe the policies and procedures and/or approach regarding changes in staff assigned throughout the engagement contract to ensure knowledgeable staff is always on the engagement and enough staff are available to complete the audit and other reporting requirements.



Attachment 4 – PROPOSAL QUESTIONNAIRE

Professional Audit Services for Washington County, Virginia

Page 4 of 4

No Pricing:

Since this is a Request for Proposal for Professional Services pursuant to 2.2-4302.2, the County is not requesting that the estimate of man-hours or cost of services be submitted as part of the any proposal.

Offeror(s) selected for final contract negotiations and award through the evaluation process will be requested to submit a price proposal. The price proposal shall provide specific cost information as may be detailed in the negotiation phases notification or price proposal request that will be sent to the selected Offeror(s). The price proposal shall be due within the time specified in the request. The Offeror shall not be required to, nor should they submit billing rates, estimates of man hours or other information pertaining to costs of services until requested by the County in the contract negotiation stage.



Attachment 5 – REFERENCES

Professional Audit Services for Washington County, Virginia

Page 1 of 2

Offeror shall provide a list of at least 5 references where similar goods and/or services have been provided. Each reference shall include the name of the organization, the complete mailing address, name of the contact person, email address and telephone number.

1. ORGANIZATION	_____
ADDRESS	_____
CITY, STATE, ZIP	_____
CONTACT PERSON	_____
TELEPHONE NO.	(____)_____ Email address: _____
SERVICE DATES	_____
2. ORGANIZATION	_____
ADDRESS	_____
CITY, STATE, ZIP	_____
CONTACT PERSON	_____
TELEPHONE NO.	(____)_____ Email address: _____
SERVICE DATES	_____
3. ORGANIZATION	_____
ADDRESS	_____
CITY, STATE, ZIP	_____
CONTACT PERSON	_____
TELEPHONE NO.	(____)_____ Email address: _____
SERVICE DATES	_____



Attachment 5 – REFERENCES

Professional Audit Services for Washington County, Virginia

Page 2 of 2

4. ORGANIZATION _____
ADDRESS _____
CITY, STATE, ZIP _____
CONTACT PERSON _____
TELEPHONE NO. (____)_____ Email address: _____
SERVICE DATES _____

5. ORGANIZATION _____
ADDRESS _____
CITY, STATE, ZIP _____
CONTACT PERSON _____
TELEPHONE NO. (____)_____ Email address: _____
SERVICE DATES _____

This form is required to be submitted to be considered a Qualified Offeror for this solicitation.



Attachment 6 PROPRIETARY/CONFIDENTIAL INFORMATION

Professional Audit Services for Washington County, Virginia

Page 1 of 1

Trade secrets or proprietary information submitted by a bidder/offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the bidder/offeror must invoke the protections of 2.2-4342(f) of the Code of Virginia, in writing, either before or at the time the data or other material is submitted. The written notice must specifically identify the data or materials to be protected including the section of the bid/proposal in which it is contained and the page numbers, and state reasons why protection is necessary. The proprietary or trade secret material submitted must be identified by some distinct method such as highlighting or underlining and must indicate only the specific words, figures or paragraphs that constitute trade secrets or proprietary information. In addition, a summary of proprietary information to be withheld shall be submitted on this form. A bidder/offeror may not designate as trade secrets or proprietary information (a) an entire bid or proposal; (b) any portion of a bid or proposal that does not contain trade secrets or proprietary information; or (c) line item prices or total bid or proposal prices.

If non-disclosure is invoked, the bidder/offeror must provide the County, in addition to the number of copies elsewhere in this Solicitation, one copy of the bid/proposal with proprietary/confidential information redacted and one electronic copy so that the County may provide it to the public for review.

Description of the data or other materials that are requested to be withheld from public disclosure	Page #(s) and Line #(s) &/or Section #(s) where located	State your reason(s) why withholding from public disclosure is necessary

You may attach additional copies of this page as necessary.

