

ADVERTISEMENT FOR REQUEST FOR PROPOSAL
COBB COUNTY PURCHASING DEPARTMENT

BID OPENING DATE: JULY 22, 2010

Cobb County will receive Sealed Bids before 12:00 NOON, July 22, 2010 in the Cobb County Purchasing Department, 1772 County Services Parkway, Marietta, GA 30008 for:

**SEALED BID # 10 – 5505
AUDIT SERVICES
COBB COUNTY FINANCE DEPARTMENT**

**PRE-PROPOSAL MEETING: JULY 9, 2010 @ 9:00 A.M.
COBB COUNTY BOARD OF COMMISSIONERS CONFERENCE ROOM
3RD FLOOR
100 CHEROKEE STREET
MARIETTA, GEORGIA 30090**

No bids will be accepted after the 12:00 noon deadline.

Proposals are opened at 2:00 p.m. at Cobb County Purchasing Department, 1772 County Services Parkway, 2nd Floor, Bid/Meeting Room, Marietta, GA 30008.

No proposal may be withdrawn for a period of one hundred twenty (120) days after date of bid opening, unless otherwise specified in the bid documents. Cobb County will consider the competency and responsibility of bidders in making the award. Cobb County reserves the right to reject any and all proposals, to waive informalities and technicalities, to reject portions of the proposals, and to award contracts in a manner consistent with the County and the laws governing the State of Georgia.

This solicitation and any addenda are available for download in PDF format on the Cobb County purchasing website. www.purchasing.cobbcountyga.gov

To request a copy of the proposal documents, **FAX** the following information to the Purchasing Department @ 770-528-1154 or **e-mail** requests to purchasing@cobbcounty.org:

.
Company name, contact name, company address, phone number and fax number.

Please reference the proposal number and the title of the proposal in the request

Advertise: JUNE 25, 2010
JULY 2, 9, 16, 2010

BIDDING INSTRUCTIONS – TERMS AND CONDITIONS

1. PREPARATION OF BID:

- (A) Bidders are expected to examine the drawings, specifications, schedules, and all instructions. Failure to do so will be at the bidder's risk.
- (B) Each bidder shall furnish the information required by the bid form. The bidder shall sign and print or type his/her name where designated. The person signing the bid must initial erasures or other changes.
- (C) Unit price for each quotation shall be shown and such price shall include packing unless otherwise specified, along with a total and grand total where applicable. In case of discrepancy between a unit price and extended price, the unit price will be presumed correct.
- (D) Where not otherwise specified, bidders must definitely state DATE OF DELIVERY.

2. EXPLANATION TO BIDDERS:

Any explanation desired by a bidder regarding the meaning or interpretation of Invitation to Bids, Request for Proposals or Qualifications, drawings, specifications, etc., must be in writing. All questions must be received within seven (7) business days prior to the bid opening date for a response to be generated by the County to all bidders in the form of an addendum. If any statement in the bidding documents, specifications, etc., appears ambiguous to the bidder, the bidder is specifically instructed to make a written request to the Purchasing Department, unless otherwise outlined in the specifications. Any information given to a prospective bidder concerning an Invitation for Bid will be furnished to all prospective bidders, as an addendum to the invitation, if such information is necessary to bidders in submitting bids on the invitation or if the lack of such information would be prejudicial to uninformed bidders. Receipt of the addendum by a bidder must be acknowledged on the bid or by letter received before the date and time specified for the bid opening. **ORAL EXPLANATION OR INSTRUCTIONS GIVEN BEFORE THE AWARD OF THE CONTRACT WILL NOT BE BINDING.**

3. SUBMISSION OF BIDS: FACSIMILE BIDS WILL NOT BE CONSIDERED.

- (A) Any Bid Package and modifications thereof shall be enclosed in a sealed envelope, addressed to the office specified in the Invitation to Bid, with the name and address of the bidder, the date and hour of bid opening, and name of bid. A bid reply label will be included in most bid packages stating the above referenced information. Any bid package NOT having bid information on outside of package could be opened as regular mail, and bid could be disqualified.
- (B) Samples of items, when required, must be submitted within the time specified, unless otherwise specified by the County, and at no expense to the County
- (C) An item offered must at least meet specifications called for and must be of quality which will adequately service the purpose and use for which it was intended.
- (D) Full identification of each item bid upon, including brand name, make, model, and catalog number, must be furnished according to the bid specifications if requested to identify exactly what the bidder is proposing. Supporting literature may be furnished to further substantiate the proposal.
- (E) The bidder represents that the article(s) to be furnished under this Invitation to Bid is (are) new and that the quality has not deteriorated so as to impair its usefulness.
- (F) Bids cannot be withdrawn or corrected after the bid opening (except reductions or changes by the successful bidder which would be beneficial or advantageous to the County). The County as deemed necessary may reject changes.
- (G) Cobb County is exempt from Federal Excise Tax and Georgia Sales Tax.
- (H) Cobb County does not accept conditional bids.

4. DEFAULT:

The Award as a result of bids received under this invitation may be in part based on the delivery factor. Accordingly, should delivery fail to be performed within the time specified by the bidder, the bid may then be declared in default of the contract. In such event, the County may then proceed to purchase in the open market the items from another source.

5. F.O.B. POINT:

Unless otherwise stated in the Invitation to Bid and any resulting contract, all articles will be F.O.B. Destination. This means delivered, unloaded, and placed in the designated place.

6. AWARD OF CONTRACT:

The Contract will be awarded to the responsible bidder whose bid will be the most advantageous to the County, price, and other factors considered. The County will make the determination. The County reserves the right at any time to reject any and all bids, to waive informalities and technicalities, to award portions of the bid, and to award contracts consistent with the County and the laws governing the State of Georgia. Normal payment terms are net thirty (30) days after receipt of invoice by the Finance Department.



SUBMIT BID/PROPOSAL TO:
COBB COUNTY PURCHASING DEPARTMENT
1772 COUNTY SERVICES PARKWAY
MARIETTA, GA 30008-4012

BID/PROJECT NUMBER: 10-5505

REQUEST FOR PROPOSAL
AUDIT SERVICES
COBB COUNTY FINANCE DEPARTMENT

**DELIVERY DEADLINE: JULY 22, 2010 BEFORE 12:00 (NOON) EST
(NO BIDS/PROPOSALS WILL BE ACCEPTED AFTER THIS DEADLINE).**

OPENING DATE: JULY 22, 2010 @ 2:00 P.M. IN THE PURCHASING DEPARTMENT BID ROOM.

BUSINESS NAME AND ADDRESS INFORMATION:

COMPANY NAME: _____

CONTACT NAME: _____

COMPANY ADDRESS: _____

E-MAIL ADDRESS: _____

PHONE NUMBER: _____

FAX NUMBER: _____

NAME AND OFFICIAL TITLE OF OFFICER GUARANTEEING THIS QUOTATION:

(PLEASE PRINT/TYPE)NAME

TITLE

SIGNATURE OF OFFICER ABOVE: _____
(SIGNATURE)

TELEPHONE: _____ FAX: _____

BIDDER WILL INDICATE TIME PAYMENT DISCOUNT: _____

BIDDER SHALL INDICATE MAXIMUM DELIVERY DATE: _____

BIDS RECEIVED AFTER THE DATE AND TIME INDICATED WILL NOT BE CONSIDERED. COBB COUNTY RESERVES THE RIGHT TO REJECT ANY AND ALL BIDS, TO WAIVE INFORMALITIES, TO REJECT PORTIONS OF THE BID, TO WAIVE TECHNICALITIES AND TO AWARD CONTRACTS IN A MANNER CONSISTENT WITH THE COUNTY AND THE LAWS GOVERNING THE STATE OF GEORGIA.

THE ENCLOSED (OR ATTACHED) BID IS IN RESPONSE TO INVITATION NUMBER 10-5505; IS A FIRM OFFER, AS DEFINED BY SECTION O.C.G.A. (S) 11-2-205 OF THE CODE OF GEORGIA (GEORGIA LAWS 1962 PAGES 156-178), BY THE UNDERSIGNED BIDDER. THIS OFFER SHALL REMAIN OPEN FOR ACCEPTANCE FOR A PERIOD OF 120 CALENDAR DAYS FROM THE BID OPENING DATE, AS SET FORTH IN THIS INVITATION TO BID UNLESS OTHERWISE SPECIFIED IN THE BID DOCUMENTS.

NOTICE TO BIDDERS - - BID QUOTES MUST INCLUDE INSIDE DELIVERY CHARGES

ADVERTISE DATES: JUNE 25, 2010
JULY 2, 9, 16, 2010



COBB COUNTY
PURCHASING DEPARTMENT
1772 County Services Parkway
Marietta, Georgia 30008-4012
(770) 528-8400/FAX (770) 528-1154
www.cobbcounty.org

IMPORTANT NOTICE – PLEASE READ CAREFULLY!!

All vendors are required to submit the ORIGINAL AND AT LEAST one (1) duplicated copy of any bid submitted to Cobb County. Please refer to your bid specifications to determine if more than one (1) copy is required. Non-submission of a duplicate copy may disqualify your bid/proposal.

A “**SEALED BID LABEL**” has been enclosed to affix to your bid. This label ***MUST*** be affixed to the outside of the envelope or package, **even if it is a “NO BID” response**. Failure to attach the label may result in your bid being opened in error or not being routed to the proper location for consideration. No bid will be accepted after the date and time specified. **IT IS THE VENDOR’S RESPONSIBILITY TO ENSURE THAT EACH BID HAS BEEN RECEIVED IN A TIMELY MANNER.**

BIDS MUST BE RECEIVED BEFORE 12:00 (NOON) ON BID OPENING DAY

Bids must be received at the Cobb County Purchasing Department. **Any bids received later than 12:00 (noon) will not be accepted.** The County accepts no responsibility for delays in the mail. Bids are to be mailed or hand delivered to:

COBB COUNTY PURCHASING DEPARTMENT
1772 COUNTY SERVICES PARKWAY
MARIETTA, GA 30008-4012

Bids will be opened at 2:00 P.M. in the Cobb County Purchasing Department, 1772 County Services Parkway, 2nd Floor, Conference/Bid Room, Marietta, GA 30008.

Thank you in advance for your cooperation.

SEALED BID LABEL

SEALED BID ENCLOSED

DELIVER TO:
COBB COUNTY PURCHASING
1772 County Services Parkway
Marietta, GA 30008-4012

SEALED BID # 10-5505 DATE: July 22, 2010

BIDS MUST BE RECEIVED BEFORE 12:00 NOON

**DESCRIPTION: Request for Proposal
Audit Services**

PLEASE ATTACH LABEL TO OUTSIDE OF BID PACKAGE



Cobb County...Expect the Best!

REQUEST FOR PROPOSAL

**SEALED BID # 10 – 5505
AUDIT SERVICES
COBB COUNTY FINANCE DEPARTMENT**

BID OPENING DATE: JULY 22, 2010

**PRE-PROPOSAL CONFERENCE: JULY 9, 2010 @9:00 P M. (E.S.T.)
COBB COUNTY BOARD OF COMMISSIONERS CONFERENCE ROOM
3RD FLOOR
100 CHEROKEE STREET
MARIETTA, GEORGIA 30090**

BIDS ARE RECEIVED IN THE
COBB COUNTY PURCHASING DEPARTMENT
1772 COUNTY SERVICES PARKWAY
MARIETTA, GEORGIA 30008
BEFORE 12:00 (NOON) BY THE BID OPENING DATE

BIDS WILL BE OPENED IN THE COBB COUNTY PURCHASING DEPARTMENT
BID/MEETING ROOM AT 2:00 P.M.

**VENDORS ARE REQUIRED TO SUBMIT THE ORIGINAL AND 6 COPIES OF BID
(UNLESS OTHERWISE SPECIFIED IN BID SPECIFICATIONS)**

N.I.G.P. COMMODITY CODE: 94620

NAME: _____

ADDRESS: _____

REPRESENTATIVE: _____

PHONE: _____ FAX: _____

E-MAIL _____

NOTE: The Cobb County Purchasing Department will not be responsible for the accuracy or completeness of the content of any Cobb County Invitation to Bid or Request for Proposal or subsequent addenda thereto received from a source other than the Cobb County Purchasing Department.



Cobb County...Expect the Best!

"STATEMENT OF NO BID"

COBB COUNTY PURCHASING DEPARTMENT
1772 COUNTY SERVICES PARKWAY
MARIETTA, GA 30008

TO ALL PROSPECTIVE BIDDERS:

Because of the many requests to be placed on our vendors' list, we are continuously updating the list. While we want to include all bona fide vendors, we do not want to mail bids to those vendors who may no longer be interested in participating in our bidding process.

If you do not choose to respond to the attached Invitation to Bid/Request for Proposal, please fill out the form below indicating whether or not you want to be retained on our current vendor list.

Vendors who do not respond in any way (by either submitting a bid or by returning this form) over a period of one year may be removed from the current vendor list.

Vendors who do not wish to bid often return the entire bid package, sometimes at considerable postage expense. Returning the entire bid package is not necessary. Simply return this form.

Thank you for your cooperation.
Cobb County Purchasing Department

**"STATEMENT OF NO BID"
SEALED BID NUMBER 10-5505
REQUEST FOR PROPOSAL
AUDIT SERVICES**

If you do not wish to respond to the attached Invitation to Bid/Request for Proposal, please complete this form and mail/fax to: **Cobb County Purchasing Department, Attention: Sealed Bid Department, 1772 County Services Parkway, Marietta, GA. Fax # 770-528-1154**

I do not wish to submit a bid/proposal on this solicitation.

I wish to be retained on the vendor list for this commodity or service: Yes _____ No _____

Please PRINT the following:

Company

Representative

You are invited to list reasons for your decision not to bid: _____

REQUEST FOR PROPOSALS

FOR AUDIT SERVICES

SEALED BID #10-5505

COBB COUNTY BOARD OF COMMISSIONERS

COBB COUNTY, GEORGIA

**REQUEST FOR PROPOSALS
AUDIT SERVICES
COBB COUNTY FINANCE DEPARTMENT
SEALED BID #10-5505**

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**REQUEST FOR PROPOSALS
AUDIT SERVICES
COBB COUNTY FINANCE DEPARTMENT
SEALED BID #10-5505**

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1.0 INTRODUCTION

1.1. PURPOSE OF REQUEST FOR PROPOSALS (RFP)

Cobb County intends to award a three-year contract for performance of audit services, with an option to extend for two additional one year terms. Cobb County requests proposals from qualified firms to examine and state an opinion on its financial statements for fiscal years 2010 through 2014; to state a separate opinion on the fair presentation of the Cobb-Marietta Coliseum and Exhibit Hall Authority; to perform an annual program audit of the County's Water Systems System Development Fee for the same period; and to report on the financial assurance requirements for the closure and post-closure care costs of the County's Solid Waste handling facilities. The County's fiscal year runs from October 1 through September 30.

1.2 GENERAL INSTRUCTIONS

Cobb expects to award the contract for Audit Services according to the following schedule:

July 9, 2010	Pre-Proposal Conference (Attendance Recommended)
July 22, 2010	Proposals due before 12:00 noon
August 10, 2010	Recommendation to Board of Commissioners

Bids will be received until 12:00 noon on July 22, 2010 at Cobb County Purchasing Department, 1772 County Services Parkway, Marietta, GA 30008. No bids will be accepted after the 12:00 noon deadline. Please use label that is enclosed in the bid package.

Bids will be opened at 2:00 pm on July 22, 2010 in the Purchasing Bid Opening Room, 2nd floor,

A Pre-Proposal Conference will be held at 9:00 a.m. on July 9, 2010 at the Cobb County Board of Commissioner's Conference Room, 100 Cherokee Street, 3rd Floor, Marietta, Georgia, 30090. Finance Department Managers and other relevant officials will be available to answer questions about the County and its accounting system and procedures. Firms may schedule on-site inspections, if they wish to do so after the Pre-Proposal Conference.

Any questions that arise after the meeting and on-site inspections must be directed in writing to:

Cobb County Purchasing Department

1772 County Services Parkway

Marietta, Georgia 30008

Fax: 770-528-8428

Email: purchasing@cobbcounty.org

The deadline for question submittal is Tuesday, July 13, 2010 before 5:00 PM.

Evaluation Criteria

A Selection Committee will be formed to review and evaluate the Proposals and select the consultant. Cobb County will make the award to the responsive, responsible Proposer whose proposal is most advantageous to the County. Further evaluations may include an oral presentation to the Committee by the firm or firms deemed most responsive to the RFP. The committee recommendation will be taken to the Board of Commissioners to approve the award of a contract.

The following weighted criteria will be utilized for the selection:

- Staffing: Qualifications and technical competence of the firm and of the proposed audit personnel.
- Performance: Experience and past performance of the firm and its proposed personnel on local government audits of similar or greater size and complexity, including such factors as quality of work, control of cost, ability to meet schedule and record of the firm for quality work, as evidenced by quality control reviews and client references.
- Firm Expertise/Experience: Experience of the firm and its proposed personnel in preparing Comprehensive Annual Financial Reports under the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.
- Availability: Capacity of the firm to absorb the work while meeting quality standards, using a realistic estimate of time requirements.
- Financial Stability: Financial stability of the submitting firm.
- Approach: Understanding expressed of Cobb's audit scope, objectives and requirements, and technical soundness of the audit approach to be used to achieve them.
- Cost: While cost is always a consideration, it is not the only important criterion in this evaluation. The quality of the audit is of paramount consideration; the County is seeking a high quality audit performed in a cost-effective manner.

1.3 TERMS AND CONDITIONS

The County will not be responsible for any costs incurred by any firm in preparation of a response to this RFP.

The County reserves the right to request clarification of information submitted and to request additional information of one or more applicants.

By submitting a proposal, a firm certifies that it has fully read and understood this RFP, has reviewed the 2009 CAFR that is available on the Finance Department website <http://www.cobbcounty.org/finance/index.htm>, a copy of the 2009 CAFR will be made available upon request to those firms not wishing to access via the internet, the single audit report which is found in the compliance section of the 2009 CAFR, the System Development Fee Program Audit Report, a copy of the 2009 Cobb-Marietta Coliseum and Exhibit Hall Authority CAFR, and the 2009 report on the Financial Assurance Requirements for the closure and post-closure costs of the County's Solid Waste Handling and Processing Facilities, and has full knowledge of the nature, scope, quantity, and quality of the work to be performed; the detailed requirements of the services to be provided; and the conditions under which the services are to be performed. If a firm wishes to suggest any alternatives to RFP items, such alternatives must be clearly specified and described in a memo accompanying the proposal.

Any proposal submitted shall constitute an irrevocable offer, for a period of 120 days, to provide to the County the proposed services at the proposed compensation.

The audit firm selected must present proof of professional liability insurance, covering wrongful acts including errors and omissions, in a minimum amount of \$1,000,000 with the county as the named insured. If the firm wishes to suggest an alternate arrangement, it must be clearly specified in the proposal and both alternatives must be costed. The audit firm must also provide a certificate of insurance showing that the firm has worker's compensation insurance in place.

The County reserves the right to reject any or all proposals, to waive any informality in a proposal, to call for new proposals, or to award the contract to the next most qualified proponent if the selected firm does not execute a contract within thirty days after its notification of the award to its proposal.

The RFP and the qualifications and proposal submitted by the successful firm will become part of a written contract between Cobb County and the firm. The contract shall be on forms either supplied by or approved by the County. Cobb reserves the right to reject any contract that does not conform to the RFP or to any County requirements for agreements and contracts.

The contract for audit services will be for a period of three years, with the option to renew for two (2) additional one (1) year terms. The County reserves the right to terminate the contract, for its convenience, by giving the audit firm 90 days written notice. The firm will be paid for its services through the effective date of termination.

If the audit firm shall fail to fulfill its obligations in a timely and proper manner, the County shall have the right to terminate the contract upon 30 days written notice to the firm. In such case, the firm shall be paid only for work satisfactorily completed.

The audit firm shall not assign any interest in the contract and shall not transfer any interest in the same without prior written consent of the County. The firm shall not subcontract any part of the audit without prior written consent of the County.

All replacement personnel to be assigned by the audit firm to perform services to the County are subject to approval by the County. Replacement personnel should have education and experience equivalent to the individual whom they replace, or at least of a level sufficient, in the County's judgment, to perform their duties well. Resumes of replacement personnel are to be submitted to the County for review, and the County reserves the right to interview replacement personnel prior to approving them. Replacement personnel are to be given thorough review and training on County systems and operations prior to their assignment. This preparation is to be performed by experienced audit firm personnel at no charge to the County.

The County may, at any time during the contract period, make changes within the general scope of the contract and its technical provisions. If such change causes any increase or decrease in the audit firm's cost of performance, an adjustment will be made in contract price, or in time allowed for performance, or both, and a written memorandum of such adjustment shall be made. Any claim by the firm for such an adjustment must be made in writing and prior to proceeding with the service for which an adjustment is requested. Nothing in this clause shall excuse the firm from proceeding with performance of this contract in accordance with its original terms and conditions and any approved changes.

2.0 GOVERNMENT ENTITY TO BE AUDITED

2.1 DESCRIPTION OF COBB COUNTY

Cobb County is governed by a five-member Board of Commissioners, of which four members are elected from four separate districts, and a Chairman from the County as a whole. Cobb is administered by a County Manager who reports directly to the Board. The Manager directs and oversees the activities of the appointed County Agency and Department heads. The Manager's office also acts as liaison for the board with other elected officials.

Cobb is a rapidly growing County with a 2009 estimated population of 705,140. There are currently 4,548 full-time and 1,225 part-time authorized employee positions in Cobb. In 2009 the County's assets totaled 4.2 billion dollars and revenues totaled over \$801 million.

The County's Administrative Complex is located on the Square in Marietta. Numerous County facilities are located on County Services Parkway, southwest of

Marietta. The Cobb Water System is located on South Cobb Drive, near Atlanta Road. There are library branches, park facilities, and fire stations located throughout the County's 346 square miles. The 2009 CAFR contains additional information about the County, particularly in the Transmittal Letter, Management's Discussion and Analysis, and Statistical Section.

2.2 DEFINITION OF COBB COUNTY'S GOVERNMENT ENTITY

The entity to be audited includes all departments directly under the Board of Commissioners, as well as departments headed by elected officials. The latter include the Tax Commissioner and the judicial system with Superior, State, Magistrate, Probate, and Juvenile Courts, as well as the Offices of Sheriff, District Attorney, and Solicitor.

The entity does not include any Cobb County schools, hospitals, or municipalities, as they are independent agencies. The audit does include the Agency Funds held by the Tax Commissioner for municipalities and the Board of Education, as well as Agency Funds held by the courts. These Agency Funds are administered by the various elected officials rather than by the Finance Department. Most of them are accounted for on manual systems and they totaled about \$704 million in assets at September 30, 2009.

The audit does include the following authorities:

Cobb-Marietta Coliseum and Exhibit Hall Authority - The Authority was created for the general purpose of developing and promoting cultural growth, public welfare, and education. The Authority operates a multi-use coliseum and convention facility in Cobb County. Seven members who are appointed from seven posts govern the Authority. The Mayor of the City of Marietta serves as the member representing Post 1 during his/her tenure as Mayor of the City of Marietta. The Mayor of the City of Smyrna serves as the member representing Post 2 during his/her tenure as Mayor of the City of Smyrna. The Board of Commissioners of Cobb County appoints the member representing Post 3 for a term of four years. The Cobb County Board of Parks and Recreation appoints the member representing Post 4 for a term of four years. The Chairman of the Cobb County Board of Commissioners serves as the member representing Post 5 during his/her tenure as Chairman of the Board of Commissioners of Cobb County. The members of Posts 6 and 7 are appointed by a majority vote of the other five members for terms of four years. The General Manager and CEO reports directly to the Authority and is responsible for oversight of the daily operations at all Authority facilities.

The Authority has been included in the reporting entity because the Cobb County Board of Commissioners appoints a majority of the board members and because a financial benefit/burden relationship exists between the Authority and the County.

Cobb Recreation Authority - The purpose of the Authority is to acquire, construct, equip, maintain and operate recreational centers and areas throughout the County.

The Authority is composed of members of the Board of Commissioners of Cobb County. The Authority has been included in the reporting entity because the County does have the ability to exercise influence over daily operations, approve budgets and provide funding.

Cobb Solid Waste Management Authority – The purpose of the Authority is to provide oversight of the solid waste facility operations and capital improvements. The Authority is composed of members of the Board of Commissioners of Cobb County. The Authority has been included in the reporting entity because the County does have the ability to exercise influence over daily operations, approve budgets and provide funding.

The County maintains two single-employer, contributory, defined benefit pension plans, with management of both plans assets handled by contracted investment managers. The pension oversight committee is composed of the Support Services Agency Director, the Finance Director-Comptroller, the Human Resources Director, the former County Sheriff and a member from the local banking community.

2.3 ACCOUNTING SYSTEM AND RECORDS

The County's accounting records are maintained through Advantage Financial (AMS) - a product of CGI Company. This governmental system is a fully integrated accounting system that includes purchasing, budgeting, grants and projects accounting, inventory management and fixed assets. The County also uses the Advantage HR product to do the payroll with the results interfacing into Advantage Financial.

The County's accounting records are maintained on the accrual or modified accrual basis, and the County makes every effort to record all payables and receivables existing at year-end. The Accounts Payable System is operated in a dual-year processing mode for three weeks following year-end with all payments for old year services charged directly to the old year. The AMS System is operated in the dual-year mode for an additional three to four weeks longer, allowing additional prior year payments to be journalized to the old year by County staff. County staffs are instructed to remain on the watch for prior year transactions even after the AMS close, and to provide information on them to the auditors. The County adopts fund budgets on a basis consistent with generally accepted accounting principles except that encumbrances are treated as budgeted expenditures in the year in which the commitment to purchase is incurred.

The Finance Director/Comptroller is responsible for maintaining the County's accounting records, as well as for the Treasury function and Risk Management. The General Accounting Manager is responsible for audit coordination, and will meet on a weekly basis with audit staff. The General Accounting Manager will also be available as needed to confer with audit staff, answer questions, ensure that necessary information is provided to the auditor on a timely basis, etc. All Finance Department

personnel are instructed that assistance to audit staff and meeting audit schedule deadlines are high priorities.

The Finance Director, Finance Division Manager and General Accounting Manager will participate in the conference to discuss the management letter and the work plan drafts. The Finance Division Manager and General Accounting Manager will coordinate schedules and deadlines with the audit team.

The Cobb County Finance Department is constantly seeking better more efficient ways of implementing its policies and procedures. We are continually seeking ways to improve, and it is important that Cobb's audit firm be prepared to actively participate in the improvement process. The County welcomes constructive suggestions, both during the audit and in the management letter.

Additional information about the County's accounting policies is contained in the Notes to Financial Statements in the CAFR.

2.4 ASSISTANCE AVAILABLE TO AUDITORS FROM COUNTY STAFF

County staff will prepare confirmation letters, following the format provided by the auditors, to banks, paying agents, and grantors. County staff will prepare supporting detail schedules for General Ledger account balances. They will prepare reconciliations of Due To and Due From accounts and Interfund Transfer accounts among funds. County staff will pull and refile requested documents, including journal entries and accounts payable vouchers. Adequate audit workspace will be provided in close proximity to accounting records. The auditors will have access to a computer to view the Financial System software, wireless internet access, copiers, telephone, and facsimile equipment.

The auditors will be provided with their own copies of AMS reports, including Fund Trial Balances; year-end expenditure, and revenue summaries by Fund; expenditure, revenue, and general ledger activity details covering the entire fiscal year; and a General Fund report organized according to CAFR Schedule of Expenditures requirements. They will also be provided with an Accounts Payable Report, covering the full year, which shows checks charged by unit (department/division) and expense account number. In addition the Auditors will be provided access to Advantage Financial to view records online.

Prior year audit reports and working papers can be made available to the auditors. Management letters from prior years can be made available.

3.0 SCOPE OF SERVICES TO BE PROVIDED

3.1 TYPE OF AUDIT AND AUDIT OBJECTIVES

Proposals are requested for an examination and expression of opinion on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles (GAAP). The examination must be performed in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133, and the Government Auditing Standards issued by the United States General Accounting Office. It must also meet the requirements of the applicable laws of the State of Georgia.

The auditor is not required to audit the supporting schedules contained in the comprehensive annual financial report. However, the auditor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the statistical section of the report. The auditor shall be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The auditor is not required to audit the Schedule of Federal Financial Assistance. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

In connection with the Financial Assurance Requirements for Solid Waste Handling and Processing Facilities Closure and Post-Closure costs, the auditor is required to perform limited procedures for the purpose of expressing an opinion on Cobb County's compliance with the financial assurance provisions of the Municipal Solid Waste Landfill Criteria under subtitle D of the Resource Conservation and Recovery Act. A copy of the reporting requirements is attached as well as a copy of FY 2009's report.

In addition, the auditor is also to perform the audit of the Water Department's Regional Sewer System Development Fee Program (SDF). The SDF audit was established as a result of an agreement between Cobb County and intergovernmental customers of Cobb County's regional wastewater treatment system. This agreement was initiated as a means to equitably share and distribute the costs of future expansion and extension of regional wastewater facilities. The agreements specified the amount and basis of calculation of a system development fee as well as the amounts of those collected fees to be retained by the collecting jurisdiction or to be directed to Cobb County to support the regional facilities. Background documentation will be provided to the successful firm.

These intergovernmental agreements state that the Committee based upon the findings of the audit, will:

“Verify that monies collected from the regional development (sewer taps) are being used for projects identified as regional capital improvements only,

Verify that all regional development fees (sewer taps) are being collected in jurisdictions that are served by Cobb County's regional wastewater treatment system.

Report back to each jurisdiction the results of such an audit review. The audit should be conducted no less than once during each twelve-month period, ending with the County's fiscal year.

Recommend methodology for calculating future system development fees."

The selected audit firm will be supportive of the Committee's mission by addressing the above two verification efforts. The firm will audit, separately for each required fiscal year period: (1) fees collected by each jurisdiction; (2) the fees remitted to the SDF program fund with explanation of any discrepancies; (3) the condition of the County maintained SDF program fund; and, (4) the use of the funds for program projects. This requires inspecting the pertinent records of each participating jurisdiction. The Committee and County staff will introduce the audit firm to the respective responsible agency of each jurisdiction.

Additionally, the auditor will provide a separate opinion of the fair presentation of the financial statements of the Cobb-Marietta Coliseum and Exhibit Hall Authority in conformity with GAAP. The examination must be performed in accordance with GAAS.

3.2 PREPARATION OF FINANCIAL STATEMENTS

The County intends to issue annually a Comprehensive Annual Financial Report (CAFR) prepared in accordance with generally accepted government accounting principles and all applicable federal and state requirements. It will submit each CAFR to the Government Finance Officers Association Certificate for Achievement for Excellence in Financial Reporting Program, and expects to receive the award each year, as it has done for the years 1986-2009.

The audit firm engaged will be responsible for limited portions of the CAFR preparation. The Finance Department staff will prepare the majority of the CAFR in-house, including the cash flow statements portion of the basic financial statements and the nonmajor fund financial statements. The audit firm may propose to be responsible for arranging and overseeing the printing of the CAFR.

County Finance Department staff is responsible for compiling the Statistical Section of the report including tax-related items from the Tax Commissioner's records. (As noted in Section 3.4, final property tax collection amounts are not available until December.) Additionally, a separate component Unit Financial Report for the Cobb-Marietta Coliseum and Exhibit Hall Authority will be issued annually. The audit firm will be responsible for the CAFR preparation of this component unit.

Concerning the SDF audit, the audit firm should include statements and reports as deemed appropriate to address the previously stated SDF audit requirements. Reference to the enclosed previous SDF audit report will identify several types of reports considered necessary.

Throughout the contract period the auditor shall advise the County on implementation of new accounting standards as promulgated by authoritative bodies. The auditor shall also give advice to the County on specialized accounting questions that may arise. The County acknowledges its responsibility for the reliability, accuracy, and completeness of all financial preparations.

3.3 REQUIRED AUDIT REPORTS

The County will require the following reports for each year of the audit contract:

- A report on the fair presentation of the basic financial statements in the CAFR.
- A report on the fair presentation of the financial statements in the Cobb-Marietta Coliseum and Exhibit Hall Authority's CAFR.
- A report on the Schedule of Federal Financial Assistance, and all reports on compliance and internal control necessary to meet the Single Audit Act Amendments of 1996 and OMB Circular A-133 (Sub-recipients of County grants are required to sign an understanding of their responsibility to submit their own audits to the County on a timely basis.) Housing and Urban Development is Cobb's cognizant agency.
- A report on State Statutory Grants
- Upon completion of the SDF audit, the firm shall furnish 25 copies of bound report(s). The firm will be available to present findings in person to the Committee.
- A report on compliance and on internal controls over financial reporting based on an audit of financial statements performed in accordance with government auditing standards.
- A report on the financial assurance of the County's closure and post-closure care costs for the solid waste handling facilities.
- A report on the Hotel/Motel tax collections and contracted expenditures.
- A report on the compliance of E911 revenues and expenditures.
- An Audit Progress Report to be made each week to the County's Audit Coordinator by the audit manager or senior. (The report will update the County on areas covered during the week, findings in those areas and any recommendations for improvements.) When the audit of a Fund is completed, that week's Progress Report

is to include a copy of any Adjusting Journal Entries (AJEs) found to be required in that Fund. AJEs must specify amounts to be adjusted by unit, account and project number (where used). The County will reactivate the AMS prior year files to post AJEs to them, and AMS requires entry by sub-unit and account.

- Recommendations for improving the County's accounting procedures, internal accounting controls, and related areas. Recommendations should be developed by the auditor during the course of the examination. Areas in need of improvement should be communicated verbally during the weekly meetings described above. Within thirty (30) days after the CAFR and the Single Audit are issued, the findings and the recommendations for improvement should be summarized in a draft report (management letter). Three copies of the draft are to be delivered to the Finance Director, who will have a work plan prepared to address the recommendations. Drafts of the management letter and work plan will be submitted to the County Manager. Following their review the auditors will participate in a conference to discuss the management letter and the work plan drafts. The auditors will then present the management letter to the Board of Commissioners in a regularly scheduled meeting or work session.

3.4 REQUIRED AUDIT TIME SCHEDULE

Please note that work under this proposed contract begins for fiscal year 2010. Cobb County Code requires that the auditor be selected by the start of the fiscal year to be audited, and for that reason we are issuing this RFP now.

Cobb's fiscal year runs from October 1 through September 30. For each fiscal year the audit is to be scheduled so that the CAFR is in print by January 31 of the following year. In addition, the Chairman and the Finance Director present the Fund Financial data by the second week of January. The County records will be available for testing at any time. All Funds will be closed and ready for audit by the end of the third week of November of each year or earlier as established at pre-audit conference, with a preliminary trial balance available at that time. Firms should be aware that, under current revenue recognition standards, the County accrues property taxes received through November 30. Thus the actual revenue amounts are not known and cannot be fully audited until December. Estimates of property tax revenues are accrued on the trial balances available in November.

Following the signing of the audit contract, a pre-audit conference will be held by the selected firm and the County financial staff. At this time a detailed schedule for the FY 2010 audit will be developed. A similar conference will be held each year of the contract. The County reserves the right to specify the order in which Funds are to be audited each year. Proposed bond issues or other events may require that a particular Fund be given priority.

The Single Audit compliance reports will be included in the January printing of the CAFR.

The SDF program audit should be initiated as soon as practical after completion of the CAFR for the respective fiscal year scheduled for January 31. It is anticipated that audit efforts can be completed within 90 days of initiation.

In March of the following year, the financial assurance for closure and pos-closure cost for the County's Solid Waste Handling facilities must be completed and submitted to the Georgia Department of Natural Resources Environmental Protection Division.

In May of each year the audit firm must provide the County with an estimated breakdown by fund of audit costs for the following fiscal year, for budgetary purposes. When the audit is billed, the actual breakdown by Fund must be provided. Audit costs shall be billed and paid after the CAFR is in print. The SDF shall be billed and paid after it is in print.

Audit working papers are to be retained for at least five years and are to be made available for examination by authorized representatives of Cobb County and other governmental agencies. Working papers are also to be available for review by successor auditors, and the audit firm shall respond to reasonable inquiries from a successor firm.

4.0 TECHNICAL QUALIFICATIONS AND APPROACH

Section 5 provides a standard format for your firm's use in addressing each of the following areas. You may replicate the form on your word processor and use the additional copies of a form if necessary. Submittals that do not follow this format will be considered non-responsive. If your submittal includes any suggested alternative terms and conditions, they must be clearly spelled out in an accompanying memo.

4.1 GENERAL INFORMATION

4.2 QUALIFICATIONS OF FIRM

Submittals should provide information about the firm and should address the qualifications and depth of experience of the firm's local office in conducting governmental audits; including Single Audits and CAFR preparation (please identify GASB-34 CAFR preparation experience). It is mandatory that a proponent be properly licensed for public practice in the State of Georgia as a Certified Public Accountant, and that a proponent meet the independence requirements of the GAO Audit Standards.

4.3 QUALIFICATIONS OF LOCAL OFFICE STAFF TO BE ASSIGNED TO AUDIT

Submittals should address the qualifications and experience of each senior and higher level person to be assigned to the audit. Qualifications include education, certification, special training and professional activity. Experience should be quantified by degree of responsibility as well as number of years.

Please note that the County has requested information on each senior or higher level person to be assigned to the audit. If your firm is not yet ready to make an assignment, you should give information on current staff that may be assigned. At a time closer to the audit, replacements may be made, subject to the provisions stated in Terms and Conditions on Page 6.

4.4 APPROACH TO AUDIT

Proposals should describe the approach that the firm would use in performing the County's annual audit, single audit, as well as the SDF program audit. Address the type of audit program, statistical sampling techniques, and analytical procedures that will be used. Also discuss the proposed organization of the audit team and segmentation of the engagement, including estimated time to be spent on each segment by each level of staff. Include information on assistance expected from County staff, and a preliminary schedule in accordance with Section 3.4.

Also, use this section to address your firm's understanding of Cobb County's objectives and requirements for the audits and CAFR preparation. Explain how your firm's audit approach would meet those objectives and requirements.

4.5 CLIENT REFERENCES

Submittals should provide the names and telephone numbers of previous and/or current governmental clients whom the County may contact for a candid appraisal of the firm's services. The most effective references will come from entities, comparable in size to Cobb, for which your firm has provided services very similar to those Cobb is requesting. Indicate those governmental clients for whom you have prepared CAFRs and which of those CAFRs have received the GFOA Certificate of Achievement.

4.6 RECORD OF FIRM

Submittals should address the firm's participation in quality-control programs, either AICPA-sponsored or comparable. Include the results of peer reviews during the past three years, and a description of any regulatory action taken by any oversight body against the firm and/or its staff in the last three years.

4.7 COMPENSATION: FEES

Proposals should clearly outline the firm's hourly fee structure and the maximum hours to be billed for the County's financial audit, single audit, financial assurance for closure and post-closure care costs and SDF audit. Make any additions necessary to the format to give a complete picture. Advise if these rates will apply to any additional work that might be requested by the County. If not, show the rates that would apply for additional work. Also, indicate any rate increases to be made during the life of the contract.

4.8 COMPENSATION: REIMBURSABLE EXPENSES

Proposals should clearly indicate any other charges that might be made in conjunction with audit services. Indicate any rate increases to be made during the life of the contract.

4.9 COMPENSATION: TOTAL COST OF SERVICES

Proposals should clearly state the not-to-exceed amount to be charged for each year of the potential five-year audit contract. Make any additions necessary to the format to give a complete picture.

4.10 SAMPLE OF WORK

Enclose one copy each of a CAFR and a Single Audit Report that demonstrate the firm's performance on a local government engagement comparable to Cobb's.

4.11 FINANCIAL STATEMENT

Please provide a copy of your most recent financial statements.

4.12 ADDITIONAL INFORMATION

Proposals may include any other information about your firm that you believe would be relevant to Cobb's selection of its auditor for the Fiscal Years 2010-2012. You may use your own format for this information. Please head it 5.10 ADDITIONAL INFORMATION.

5.0 REQUIRED FORMATS

The required formats are listed in the Table of Contents and referenced in Section 4.0. They appear on the following pages.

5.1 GENERAL INFORMATION

1. Name of Firm:

2. Address of Firm Headquarters:

3. Address of Local Office:

4. Primary Contact Person(s) at Local Office:

_____ (Tel)

_____ (Tel)

5. Number of Employees:

Firm: Total ____ Government Audit Staff

Local Office: Total ____ Government Audit Staff

6. Founding Date:

Firm: _____ Local Office

7. Number of audits for local governmental units in which local office participated in the last three years: _____. Number of these that were Single Audits: _____.

8. Number of CAFRs prepared for local governmental units by local office in last three years: _____. Number of CAFR's which received GFOA Certificate of Achievement for Excellence in Financial Reporting: _____.

9. Attach an affirmation of proper licensing for public practice as a Certified Public Accountant in the State of Georgia.

10. Attach an affirmation that firm members meet the independence requirements of the GAO Auditing Standard.

REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.2 QUALIFICATIONS OF FIRM

Audits Performed for Local Governmental Units by Local Office in Last Three Years * <u>(Provide Dates)</u>	Scope of Services (Specify Those Which Were <u>Single Audits</u>)	CAFR Preparation <u>Included?</u>	Certificate of Achievement <u>Awarded?</u>	<u>Were Your Services Completed on Schedule? **</u>
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* Total number of projects listed must agree with Section 5.1.7.

** If no, attach an explanation on why services were not completed as scheduled.

REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.3 QUALIFICATIONS OF LOCAL OFFICE STAFF TO BE ASSIGNED TO AUDIT AND CAFR PREPARATION

<u>Name/ Title/ Position On Cobb Audit</u>	<u>Degree(s)/ Certification(s) Added Training</u>	<u>Years of Professional Experience</u>	<u>Years With Your Firm</u>	<u>Audits Performed/ CAFRs Prepared For Local Governments In Last Three Years</u>	<u>Responsibility On Each Engagement Listed</u>	<u>Other Qualifications</u>
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REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.4 APPROACH TO AUDIT

- State your understanding of Cobb County's objectives and requirements for the financial audit, single audit, sdf audit, and CAFR preparation.
- Describe the approach your firm would use to meet the above objectives and requirements. Include the items that are specified in Section 4.4. (Use additional sheets, if necessary.)

REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.5 LOCAL GOVERNMENT CLIENT REFERENCES

<u>Name of Client Government</u>	<u>Service(s) Provided to Client (Audit/Single Audit/CAFR Prep)</u>	<u>Date(s) of Service</u>	<u>Client Contact Person *</u>	<u>Contact Telephone #</u>
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* Attach a signed letter or statement authorizing the County to contact the listed clients.

REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.6 RECORD OF FIRM

- Describe your firm's participation in AICPA-sponsored or comparable quality control programs. Include results of peer reviews during the last three years.
- Describe any regulatory action taken by any oversight body against the firm and/or any staff members in the last three years.
- Describe any lawsuits in the last three years involving the firm's audit services.

REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.7 COMPENSATION: FEES

Cobb Financial Audit

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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Cobb Single Audit

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT
SEALED BID #10-5505

5.7 COMPENSATION: FEES (Cont.)

Cobb-Marietta Exhibit Hall Authority Audit

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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Cobb Water SDF Audit

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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REQUEST FOR PROPOSALS FOR AUDIT SERVICES
 RESPONSE FORMAT
 SEALED BID #10-5505

5.7 COMPENSATION: FEES (Cont.)

Financial Assurance Mechanism for Closure and Post-Closure Care Cost

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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Total – All Audits

<u>Position/Title</u>	<u>Hourly Rate</u>	<u>Hours To Be Spent</u>	<u>Total Cost</u>
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- Hours To Be Spent should agree with the response to Section 5.4.
- This form should show figures for fiscal year 2010. Additional sheets should be used to show any changes in amounts for later years.
- It is assumed that there is no overhead factor charged in addition to the hourly rate. If there is, please indicate the overhead factor and show above the hourly cost with overhead included.

COBB COUNTY BOARD OF COMMISSIONERS
REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RESPONSE FORMAT

5.8 COMPENSATION: REIMBURSABLE EXPENSES

<u>List any reimbursable Expenses To Be Charged in Relation to Audits (Mileage, Computer Time, Telephone, Travel, Printing or Copy Costs, etc.)</u>	<u>Rate At Which Each Cost is Charged</u>	<u>Total Charges</u>
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- This form should show figures for fiscal year 2010. Additional sheets should be used to show any changes in amounts for later years.

COBB COUNTY BOARD OF COMMISSIONERS
 REQUEST FOR PROPOSALS FOR AUDIT SERVICES
 RESPONSE FORMAT

5.9 COMPENSATION: TOTAL COST OF SERVICES

<u>For Fiscal Year</u>	<u>Financial Audit</u>	<u>Single Audit</u>	<u>Cobb-Marietta Exhibit Hall Authority Audit</u>	<u>SDF Audit</u>	<u>Landfill Closure Post-Closure Financial Report</u>	<u>Other*</u>	<u>Total Cost</u>
2010							
2011							
2012							
2013							
2014							

* Specify nature of any costs included that are not detailed on 5.7 and 5.8.

Cobb County General Instructions for Proposers, Terms and Conditions

I. Preparation of Proposals

Each proposer shall examine the drawings, specifications, schedule and all instructions. Failure to do so will be at the proposer's risk, as the proposer will be held accountable for their proposal response.

Each proposer shall furnish all information required by the proposal form or document. Each proposer shall sign the proposal and print or type his or her name on the schedule. The person signing the proposal must initial erasures or other changes. An authorized agent of the company must sign proposals.

Requests for Proposals (RFP) issued by Cobb County are advertised on the Cobb County Internet site (www.purchasing.cobbcountyga.gov) and every Friday in the Cobb County legal organ, the Marietta Daily Journal.

II. Delivery

Each proposer should state time of proposed delivery of goods or services. Words such as "immediate", "as soon as possible", etc. shall not be used. The known earliest date or the minimum number of calendar days required after receipt of order (delivery A.R.O.) shall be stated (if calendar days are used, include Saturday, Sunday and holidays in the number).

III. Explanation to Proposers

Any explanation desired by a proposer regarding the meaning or interpretation of the Request for Proposal, drawings, specifications, etc. must be received **by 5:00 pm on Tuesday, July 13, 2010** in order for a reply to reach all proposers before the close of the bid. Any information concerning an RFP will be furnished to all prospective proposers as an addendum to the invitation if such information is necessary or if the lack of such information would be prejudicial to uninformed proposers.

The written proposal documents supersede any verbal or written communication between parties. Addenda are posted on the Purchasing web site: www.purchasing.cobbcountyga.gov. Receipt of addenda should be acknowledged in the submitted proposal. It is the proposer's ultimate responsibility to ensure that they have all applicable addenda prior to bid submittal.

IV. Submission of Proposals

Proposals shall be enclosed in a sealed package, addressed to the Cobb County Purchasing Department with the name and address of the proposer, the date and hour of opening, and the request for proposal number on the face of the package. Telegraphic/faxed proposals will not be considered. Any addenda should be enclosed in the sealed envelopes as well.

Unsigned proposals will not be considered.

Cobb County is exempt from federal excise tax and Georgia sales tax with regards to goods and services purchased directly by Cobb County. Suppliers and contractors are responsible for federal excise tax and sales tax, including taxes for materials incorporated in county construction projects. Suppliers and contractors should contact the State of Georgia Sales Tax Division for additional information.

Except as otherwise provided by law, information submitted by a proposer in the proposal process shall be subject to disclosure after proposal award in accordance with the Georgia Open Records Act. Proprietary information must be identified. Entire proposals may not be deemed proprietary.

V. Withdraw Proposal Due To Error

The proposer shall give notice in writing of his claim of right to withdraw his proposal without penalty due to an error within two (2) business days (48 hours) after the conclusion of the proposal opening. Proposals may be withdrawn from consideration if the price was substantially lower than the other proposals due solely to a mistake therein, provided the proposal was submitted in good faith, and the mistake was a clerical mistake as opposed to a judgment mistake, and was actually due to an unintentional arithmetic error or an unintentional omission of a quantity of work, labor or material made directly in the compilation of the proposal, which unintentional arithmetic or unintentional omission can be clearly shown by objective evidence drawn from inspection of original work papers, documents and materials used in the preparation of the proposal sought to be withdrawn. The proposer's original work papers shall be the sole acceptable evidence of error and mistake if he elects to withdraw his proposal. If a proposal is withdrawn under the authority of this provision, the lowest remaining responsive proposal shall be deemed to be low proposal. Proposal withdrawal is not automatically granted and will be allowed solely at the discretion of Cobb County.

No proposer who is permitted to withdraw a proposal shall, for compensation, supply any material or labor or perform any subcontract or other work agreement for the person or firm to whom the contract is awarded or otherwise benefit, directly or indirectly, from the performance of the project for which the withdrawn proposal was submitted.

VI. F.O.B. Point

Unless otherwise stated in the request for proposal and any resulting contract, or unless qualified by the proposer, items shall be shipped F.O.B. Destination. The seller shall retain title for the risk of transportation, including the filing for loss or damages. The invoice covering the items is not payable until the items are delivered and the contract of carriage has been completed. Unless the F.O.B. clause states otherwise, the seller assumes transportation and related charges either by payment or allowance.

VII. Patent Indemnity

The contractor guarantees to hold the County, its agents, officers or employees harmless from liability of any nature or kind for use of any copyrighted or uncopyrighted composition, secret process, patented or unpatented invention, articles or appliances furnished or used in the performance of the contract, for which the contractor is not the patentee, assignee or licensee.

VIII. Bid, Payment & Performance Bonds - Not Used

IX. Insurance – See Page 8

X. Award

Award will be made to the highest scoring responsive and responsible proposer according to the criteria stated in the proposal documents. The County may make such investigations as it deems necessary to determine the ability of the proposer to perform, and the proposer shall furnish to the County all such information and data for this purpose as the County may request. The County reserves the right to reject

any proposal if the evidence submitted by, or investigations of such proposer fails to satisfy the County that such proposer is properly qualified to carry out the obligations of the contract.

The County reserves the right to reject or accept any or all proposals and to waive technicalities, informalities and minor irregularities in the proposals received. The County reserves the right to make an award as deemed in its best interest which may include awarding a proposal to a single proposer or multiple proposers; or to award the whole proposal, only part of the proposal, or none of the proposal to single or multiple proposers, based on its sole discretion of its best interest.

Time payment discounts will be considered in arriving at net prices and in award of proposal.

XI. County Furnished Property

The County will furnish no material, labor or facilities unless so provided in the RFP.

XII. Rejection of Proposals

Failure to observe any of the instructions or conditions in this request for proposal may constitute grounds for rejection of proposal.

XIII. Contract

Each proposal is received with the understanding that the acceptance in writing by the County of the offer to furnish any or all of the commodities or services described therein shall constitute a contract between the proposer and the County which shall bind the proposer on his part to furnish and deliver the articles quoted at the prices stated in accordance with the conditions of said accepted proposal. The County, on its part, may order from such contractor, except for cause beyond reasonable control, and to pay for, at the agreed prices, all articles specified and delivered.

Upon receipt of a proposal containing a Cobb County "Sample Contract" as part of the requirements, it is understood that the proposer has reviewed the documents with the understanding that Cobb County requires that all agreements between the parties must be entered into via these documents. If any exceptions are taken to any part, each exception must be stated in detail and submitted as part of the proposal document. If no exceptions are stated, it is assumed that the proposer fully agrees to the "Sample Contract" in its entirety. The County reserves the right to make changes to the "Sample Contract".

XIV. Delivery Failures

Failure of a contractor to deliver within the time specified or within reasonable time as interpreted by the Purchasing Director, or failure to make replacements of rejected articles/services when so requested, immediately or as directed by the Purchasing Director, shall constitute authority for the Purchasing Director to purchase in the open market or rebid for articles/services of comparable grade to replace the articles/services rejected or not delivered. On all such purchases, the contractor shall reimburse the County within a reasonable time specified by the Purchasing Director for any expense incurred in excess of contract prices, or the County shall have the right to deduct such an amount from monies owed the defaulting contractor. Alternatively, the County may penalize the contractor one percent (1%) per day for a period of up to ten (10) days for each day that delivery or replacement is late. Should public necessity demand it, the County reserves the right to use or consume articles/services delivered which are substandard in quality, subject to an adjustment in price to be determined by the Purchasing Director.

XV. Non-Collusion

By submission of a proposal, the proposer certifies, under penalty of perjury, that to the best of its knowledge and belief:

- (a) The prices in the proposal have been arrived at independently without collusion, consultation, communications, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other vendor or with any competitor.
- (b) Unless otherwise required by law, the prices which have been quoted in the proposal have not been knowingly disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor
- (c) No attempt has been made, or will be made, by the proposer to induce any other person, partnership or corporation to submit or not to submit a proposal for the purpose of restricting competition.

Collusion and fraud in bid preparation shall be reported to the State of Georgia Attorney General and the United States Justice Department.

XVI. Conflict Of Interest, Etc.

By submission of a proposal, the proposer certifies, under penalty of perjury, that to the best of its knowledge and belief:

1. No circumstances exist which cause a Conflict of Interest in performing the services required by this RFP, and
2. That no employee of the County, nor any member thereof, nor any public agency or official affected by this RFP, has any pecuniary interest in the business of the responding firm or his sub-consultant(s) has any interest that would conflict in any manner or degree with the performance related to this RFP.

The responding firm also warrants that he and his sub-consultant(s) have not employed or retained any company or person other than a bona fide employee working solely for the responding firm or sub-consultant(s) to solicit or secure a contract agreement with Cobb County, as related to this RFP, and that he and his sub-consultant(s) have not paid or agreed to pay any person, company, corporation, individual, or firm other than a bona fide employee working solely for the responding firm or his sub-consultant(s) any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award of this Agreement.

For any breach or violation of this provision, the County shall have the right to terminate any related contract or agreement without liability and at its discretion to deduct from the price, or otherwise recover, the full amount of such fee, commission, percentage, gift, payment or consideration.

The successful responding firm shall require each of its sub-consultant(s) to sign a statement certifying to and agreeing to comply with the terms of the subsections above.

XVII. Default

The contract may be cancelled or annulled by the Purchasing Director in whole or in part by written notice of default to the contractor upon non-performance or violation of any contract term. An award may be made to the next highest rated responsive and responsible proposer, or articles specified may be purchased on the open market similar to those terminated or the County may issue a new Request for Proposal. In any event, the defaulting contractor (or his surety) shall be liable to the County for costs to

the County in excess of the defaulted contract prices; provided, however, that the contractor shall continue the performance of this contract to the extent not terminated under the provisions of this clause. Failure of the contractor to deliver materials or services within the time stipulated on its proposal, unless extended in writing by the Purchasing Director, shall constitute contract default.

XVIII. Disputes

Except as otherwise provided in the contract documents, any dispute concerning a question of fact arising under the contract which is not disposed of shall be decided after a hearing by the Purchasing Director who shall reduce his/her decision to writing and mail or otherwise furnish a copy thereof to the contractor. The decision of the Purchasing Director shall be final and binding, however, the contractor shall have the right to appeal said decision to a court of competent jurisdiction.

XIX. Substitutions

Proposers offering and quoting on substitutions or who are deviating from the attached specifications shall list such deviations on a separate sheet to be submitted with their proposal. The absence of such a substitution list shall indicate that the proposer has taken no exception to the specifications contained therein.

XX. Ineligible Proposers

The County may choose not to accept the proposal of one who is in default on the payment of taxes, licenses or other monies owed to the County. Failure to respond three (3) consecutive times for any given commodity may result in removal from the list under that commodity.

XXI. General Information

Sealed proposals, with original signatures, will be accepted by the County Purchasing Department at the time, place, and date specified. One (1) original and six (6) copies of the proposal must be submitted, complete with a cover letter signed by an official within the organization who has authority over project negotiation.

These proposals must be in accordance with the purposes, conditions, and instructions provided in this RFP. The Cobb County Board of Commissioners assumes no responsibility for proposals received after the submission time, whether due to mail delays or any other reason. Proposals received after the submission time will be filed unopened and considered non-responsive.

As previously stated under IV, unsigned proposals will not be considered.

Cobb County reserves the right to retain all proposals submitted, and to use any idea in any proposal regardless of whether that proposal is selected. All work performed by the successful respondent shall be performed in compliance with the Americans With Disabilities Act.

XXII. Uniformity of Proposal

To facilitate comparative analysis and evaluation of proposals it is desired that a uniform format be employed in structuring each proposal. The respondent's degree of compliance with the requirements of the RFP will be a factor in the subsequent point-based evaluation of the proposal. Proposals with major deviations or omissions may not be considered for detailed study. Proposals will become part of the contract with Cobb County should they be selected under the RFP.

XXIII. Request Additional Information

Inquiries that must be answered in regards to the Proposal procedures or technical matters shall be submitted in writing via U.S. Mail or facsimile or email to:

Cobb County Purchasing Division
1772 County Services Parkway
Marietta, Georgia 30008-4021
Fax: (770) 528-1154
Email: purchasing@cobbcounty.org

Deadline for questions is Tuesday, July 13, 2010 before 5:00 pm

Correspondence should be submitted only to the designated individual. All inquiries must be in writing. Cobb County will not orally or telephonically address any question or clarification regarding specifications or procedures. Cobb County is not bound by any oral representations, clarifications, or changes made to the written specification by County employees, unless such clarification or change is provided to the respondent in written addendum from Cobb County.

XXIV. Firm Prices

Prices quoted by proposal shall be firm and best prices. Prices quoted must be valid for a minimum of one hundred and twenty (120) days from the date of bid opening.

XXV. Proposal/Presentation Costs

The cost for developing a proposal will be borne by the respondent. Cobb County is not liable for any costs incurred by the respondent in preparation and/or presentation of proposals in response to this RFP or for travel and other costs related to this RFP.

XXVI. Proposal Format

Presentation of the relevant information is at the discretion of the respondent; however, the proposal must address all items identified in Section Titled, Proposal Requirements. To assist in the evaluation of proposals resulting from the RFP, it is recommended that each proposal be written in a concise and forthright manner and that unnecessary marketing statements and materials be avoided.

XXVII. Indemnification/Hold Harmless

By submission of a proposal, the selected responding firm agrees to indemnify Cobb County to the fullest extent permitted by law, protect, defend, indemnify and hold harmless Cobb County, its officers, officials, employees and volunteers from and against all claims, actions, liabilities, losses (including economic losses), or costs arising out of any actual or alleged a) bodily injury, sickness, disease, or death; or injury to or destruction of tangible property including the loss of use resulting there from; or any other damage or loss arising out of or resulting claims resulting in whole or part from any actual or alleged act or omission of the responding firm, sub-consultant, anyone directly or indirectly employed by any of them; or anyone for whose acts any of them may be liable in the performance of work; b) violation of any law, statute, ordinance, governmental administrative order, rule, regulation, or infringements of patent rights or other intellectual property rights by the responding firm in the performance of work; or c) liens, claims or actions made by the responding firm or other party performing the work, as approved by Cobb County.

The indemnification obligations herein shall not be limited to any limitation on the amount, type of damages, compensation, or benefits payable by or for the responding firm or its sub-consultant(s), as approved by the County, under workers' compensation acts, disability benefit acts, other employee benefit acts, or any statutory bar or insurance.

XXVIII. Proposal Evaluation - See Page 7

XXIX. Multi-Year Contract Provisions

The successful respondent will be required to enter into a contract containing the provisions as required by Georgia law pertaining to multi-year contracts. The following is a sample of the provision and will be adjusted as to the term or as to the length of the contract.

This contract shall terminate absolutely and without further obligation on the part of Cobb County at the close of the calendar year in which it was executed, and at the close of each succeeding calendar year for which it may be renewed as provided in O.C.G.A. Section 36-60-13. The contract shall automatically renew for each of the remaining calendar years provided for in the contract, unless positive action is taken by Cobb County to terminate such contract, and the nature of such action shall be written notice provided to the consulting firm within sixty (60) days before the end of the initial year of the contract or each succeeding remaining calendar year.

This contract shall terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of Cobb County under this contract.

XXX. Proposal Requirements

The respondents must demonstrate competence and experience in the area of expertise outlined in this Request for Proposal.

If required, respondents must demonstrate competence and experience in public speaking and graphic presentations for the purpose of conveying project information to large and diverse community groups. Respondents should also be able to demonstrate the ability to build consensus among public and private interest groups related to this project.

XXXI. Cover Letter/Executive Summary

Respondents shall provide a cover letter or letter of transmittal to briefly summarize the company's interest and relevant qualifications for the project. This letter shall not exceed two (2) pages, and shall be signed by an agent of the responding firm who is authorized to negotiate the details of the proposed services.

XXXII. Project Team

Respondents shall provide an organizational chart for the proposed project team, as well as the relevant background and experience for every proposed team member.

XXXIII. Special Terms And Conditions

Should these General Terms and Conditions be in conflict with any attached Special Terms and Conditions, the Special Terms and Conditions will control.

XXXIV. Disadvantaged Business Enterprises (DBE): The following provisions should be carefully read to determine applicability to your business.

Cobb County Government encourages the participation of all businesses in offering their services and/or products. The Cobb County Government has the goal to fairly and competitively procure the best product at the most reasonable cost.

A Disadvantaged Business Enterprise (DBE) is generally defined as a Female, Black American, Hispanic American and any other minority owned business. The Federal Government has long had program in place to ensure participation of DBE vendors and suppliers. The State of Georgia has established a similar program whereby DBE firms are defined, certified and made known. This effort is managed by the Georgia Department of Transportation (GDOT). More information can be obtained from GDOT web site:

1. <http://www.dot.state.ga.us/eo-div/index.shtml>

The Cobb County Government addresses DBE business participation (frequency and dollar value) in the following ways:

1. Cobb County wishes to identify all DBE participation; both at the contractor and sub-contractor levels in the following ways.
 - a. DBE businesses are requested to identify such status at the time they register as a vendor.
 - b. DBE businesses are requested to identify themselves at the time they propose to do business. Please complete **EXHIBIT B** if applicable and return with bid submittal.
 - c. All businesses will receive with each Purchase Order an instruction sheet for use of the furnished Cobb County Government DBE Participation Report, **EXHIBIT C**. Businesses are requested to complete this report and submit it with each invoice for the time period billed.
2. Cobb County has established a Disadvantaged Business Enterprise Plan in accordance with the regulations of the U.S. Department of Transportation (U. S. Department of Transportation (USDOT), 49 CFR Part 26.) The Cobb County Department of Transportation is the lead agency for implementing the USDOT DBE Program for the County.

The Plan applies only to projects which are clearly indicated by the County.

EXHIBIT B

DISADVANTAGED BUSINESS ENTERPRISE (DBE) IDENTIFICATION FORM

A Disadvantaged Business Enterprise (DBE) is generally defined as a Female, Black American, Hispanic American and any other minority owned business. If your firm is classified as a Disadvantaged Business Enterprise (DBE), please complete this form and submit with bid response or send to:

Cobb County Purchasing Department
Attn: Mr. Rick Brun, Purchasing Director
1772 County Services Parkway
Marietta, GA 30008
Fax: 770-528-1154
Email: purchasing@cobbcounty.org

Name of Firm: _____

Address: _____

Telephone: _____

Fax: _____

Email: _____

MBE Certification Number: _____

Name of Organization Certification _____

This information is acquired for informational purposes only and will have no bearing on the award unless otherwise stated

Instructions for Completing Exhibit C
Disadvantaged Business Enterprise (DBE)
Participation Report

All Cobb County Government contractors or vendors are requested to complete a report descriptive of any DBE subcontractor involvement in work for which the government is making payment. If otherwise specified in an RFP/ITB or contract, additional reporting forms may be required as well.

The objective of this request is to assist in the identification of Disadvantaged Business Enterprise (DBE) business participation with the Cobb County Government and to quantify that participation.

The Cobb County Government does not administer a DBE Certification Program. The principle certification agency for the State of Georgia is the Georgia Department of Transportation. As a Contractor/Vendor you are not responsible for verification of any DBE Certification information of your subcontractor.

***** Instructions *****

1. Contractor/Vendor is furnished the one-page *DBE Participation Report* form with each Cobb County Government-issued Purchase Order.
2. Contractor/Vendor completes this form for each billing period and attaches it to the invoice to then be sent to the Cobb County Government.
3. Upon receipt of a Contractor/Vendor invoice, County staff should simply separate the completed DBE form and transmit to:

Cobb County Purchasing Department,
Attn.: DBE Report

A Disadvantaged Business Enterprise (DBE) is a firm that is under the control of someone in an ownership position (at least 51%) that:

1. Has membership in one or more of the following groups: Female, Black American, Hispanic American, Native American, Subcontinent Asian American and Asian-Pacific America. There may be other groups that may be eligible to be certified as DBE;
2. Is a U.S. citizen or lawfully admitted permanent resident of the U.S.;
3. Has a personal net worth which does not exceed \$750,000; and,
4. The business meets the Small Business Administration's size standard for a small business and does not exceed \$17.42 million in gross annual receipts;
5. The business is organized as a for-profit business.
6. The business may also be DBE eligible as a certified U.S. Small Business Administration 8(a) program.

EXHIBIT C
Cobb County Government Disadvantaged
Business Enterprise Participation Report

→ *PLEASE keep this blank form to make copies for actual use as needed. Also, please print or type in the form.*
 ←

Submitted by: _____ Period Invoiced: _____
Name of Prime Contractor/Vendor **From/To:**

Cobb County Project Name: _____ Bid or P.O. Number: _____

Cobb County Department or Agency receiving service or product:

Description of Purchased Service/Product:

Full Contracted Amount: \$_____ Payment amount requested at this time: \$_____

1. Are YOU, the Prime Contractor or Vendor a DBE business? YES _____ NO _____

2. Please provide the following information for each subcontractor participating during this reporting period:

Subcontractor Business Name	Type Service or Product Supplied	Subcontractor Business/Contact Tel. Number	Actual Dollar Value of Subcontractor Participation this Reporting Period
			\$
			\$
			\$
			\$
			\$
			\$
			\$

Submitted by: _____
Printed Name

Title or position: _____

Date Completed: _____

Signature of Authorized Representative

**County Departments: Please send this completed form to the Cobb County Purchasing Department,
 ATTN: DBE Report**