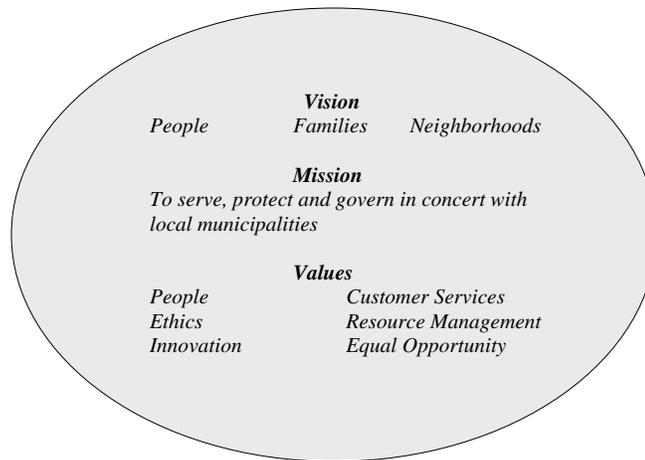




# FULTON COUNTY



**PURCHASING DEPARTMENT  
REQUEST FOR PROPOSAL NO. 05RFP46784YC**

## **Audit Services**

**Finance Department**

**RFP DUE TIME AND DATE: 11:00 A.M., October 26, 2005**  
**PRE-PROPOSAL TIME AND DATE: 10:00 A.M., October 12, 2005**  
**PURCHASING CONTACT: Malcolm Tyson at 404-730-5811**  
**E-MAIL: malcolm.tyson@co.fulton.ga.us**

**LOCATION: FULTON COUNTY PURCHASING DEPARTMENT**  
**130 PEACHTREE STREET, S.W., SUITE 1168**  
**ATLANTA, GA 30303**

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## **SECTION 1 INTRODUCTION**

### **1.1 OVERVIEW**

The purpose of this Request for Proposal is to establish a contract for annual professional auditing services of a Certified Public Accountant (the "auditor"). Proposals provided in response to this RFP that comply with the submittal requirements set forth in Section 3.0, including all forms and certifications as outlined in Section 5.0 will be evaluated in accordance with the criteria and procedures described in Section 4.0. The County will award the annual audit services contract to the most advantageous Proposer based on the evaluation criteria set forth in the RFP.

### **1.2 DESCRIPTION OF THE PROJECT**

Through the issuance of this Request for Proposal ("RFP" and/or "Proposals"), the County is soliciting Proposals from qualified Proposers for the purpose of awarding a contract for annual professional audit services.

### **1.3 BACKGROUND**

The purpose of this Request for Proposal is to establish a contract for annual professional audit services of a Certified Public Accountant (the "auditor") for financial and compliance audits for four consecutive fiscal years beginning with audit of the fiscal year December 31, 2005 and ending with the fiscal year December 31, 2008, subject to annual review and renewal and the annual availability of an appropriation for audit services by the government entity. This contract would cover four concurrent annual audits. Should the County adopt a different fiscal year within the timeframe of this agreement, the period less than twelve months would be considered one of the four years covered within the scope of this contract. Proposers may elect to bid on the County's financial statement audits and other required schedules as discussed herein, including the overall "Independent Auditors' Report" and the "Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."

### **1.4 DOWNLOADING the RFP**

This document and supporting documents can be downloaded at the Fulton County Website, <http://www.co.fulton.ga.us/> under "Bid Opportunities".

### **1.5 PRE-PROPOSAL CONFERENCE**

The County will hold a Pre-Proposal Conference, on **Wednesday, October 12, 2005 at 10:00 A.M.** in the Bid Conference Room of the Purchasing Department,

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Fulton County Public Safety Building, Suite 1168, 130 Peachtree Street, S.W., Atlanta, Georgia 30303. Attendance at the Pre-Proposal Conference is voluntary for responding to this RFP, however Proposers are strongly encouraged to attend. The purpose of the Pre-Proposal Conference is to provide information regarding the project and to address any questions and concerns regarding the services sought by the County through this RFP.

## 1.6 PROPOSAL DUE DATE

All proposals are due in the Purchasing Department of Fulton County located in the Public Safety Building, Suite 1168, 130 Peachtree St, S.W., Atlanta Georgia 30303 on or before **October 26, 2005 at 11:00 A.M.**, legal prevailing time. All submitted proposals will be time and date stamped according to the clock at the front desk of the Fulton County Purchasing Department. Any proposals received after this appointed schedule will be considered late and subject to be returned unopened to the Proposer. The proposal due date can be changed only by addendum.

## 1.7 DELIVERY REQUIREMENTS

Any proposal received after the above stipulated due date and time will not be considered and will be rejected and returned. It shall be the sole responsibility of the Proposer to have his/her proposal delivered to the Fulton County Department of Purchasing for receipt on or before the above stipulated due date and time. If a proposal is sent by U.S. Mail, the proposer shall be responsible for its timely delivery to the Department of Purchasing.

## 1.8 CONTACT PERSON AND INQUIRIES

Any questions or suggestions regarding this RFP should be submitted in writing to the Purchasing Department contact person, **Malcolm Tyson, Assistant Purchasing Agent, 130 Peachtree Street, S.W., Suite 1168, Atlanta, Georgia 30303, (404) 730-5811 or [malcolm.tyson@co.fulton.ga.us](mailto:malcolm.tyson@co.fulton.ga.us)**. Any response made by the County will be provided in writing to all Proposers by addendum. No verbal responses shall be authoritative.

## 1.9 SCHEDULE OF EVENTS

The deadline for submitting your Proposal, both Technical and Cost proposal is stated herein. The Finance Department anticipates on selecting a firm by November 2, 2005 and subsequently, execute a contract agreement. Audit fieldwork should begin immediately after the contract is executed. Our statutory filing deadline for the year ending December 31, 2005 is June 30, 2006. A draft Comprehensive Annual Finance Report, and related support is generally available on March 31<sup>st</sup> of each year.

**INSTRUCTIONS TO PROPOSERS**

**2.1 PROCUREMENT PROCESS**

The procurement will be on a formally advertised basis. All technical requirements, unless otherwise specified, must be met, or be capable of being met by the Proposer or their proposal will be disqualified as being non-responsive.

**2.2 CONTRACT DEFINITIONS**

In addition to any other terms that may be defined in this solicitation, the following terms have the following meaning:

Addendum – Revision to the RFP documents issued by the County prior to the receipt of proposals.

Agreement – refers to the executed contract between the County and Contracting Entity.

County – Fulton County Government and its authorized representatives.

Contact Person – Purchasing staff designated by the Fulton County Department of Purchasing to submit any questions and suggestions to.

Owner – Fulton County Government

Scope of Work – All the services specified, indicated, shown, or contemplated by the Contract, and furnishing by the Contractor of all materials, equipment, labor, methods, processes, construction and manufacturing materials and equipment, tools, plants, supplies, power, water, transportation and other things necessary to complete such services in accordance with the Contract.

**2.3 NO CONTACT DURING PROCUREMENT PROCESS**

It is the policy of Fulton County that the evaluation and award process for County contracts shall be free from both actual and perceived impropriety, and that contacts between potential vendors and County officials, elected officials and staff regarding pending awards of County contracts shall be prohibited.

- A. No person, firm, or business entity, however situated or composed, obtaining a copy of or responding to this solicitation, shall initiate or continue any verbal or written communication regarding this solicitation with any County officer, elected official, employee, or designated County

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representative, between the date of the issuance of this solicitation and the date of the County Manager's recommendation to the Board of Commissioners for award of the subject contract, except as may otherwise be specifically authorized and permitted by the terms and conditions of this solicitation.

- B. All verbal and written communications initiated by such person, firm, or entity regarding this solicitation, if same are authorized and permitted by the terms and conditions of this solicitation, shall be directed to the Purchasing Agent.
- C. Any violation of this prohibition of the initiation or continuation of verbal or written communications with County officers, elected officials, employees, or designated County representatives shall result in a written finding by the Purchasing Agent that the submitted bid or proposal of the person, firm, or entity in violation is "non-responsive", and same shall not be considered for award.

## **2.4 CLARIFICATION & ADDENDA**

Proposers may submit requests for clarifications or interpretations regarding this RFP and the Contract. Proposers must prepare such requests in writing for the County's consideration as set forth in this section of this RFP. While the County has not placed an initial limitation on the number of requests which can be submitted, Proposers are cautioned that if Proposers do not request meaningful clarifications or interpretations in an organized manner (e.g., limited frequency of requests), the County will set restrictions on the frequency and number of requests permitted. The County will not respond to requests received after **October 19, 2005 at 3:00 PM**, local prevailing time. Proposers are advised that this section places no obligation on the part of the County to respond to any or all requests for clarification or interpretation, and that the County's failure to respond to any such request will not relieve the Proposer of any obligations or conditions required by this RFP.

Requests for clarification or interpretation regarding this RFP shall only be submitted in writing (letter, fax or email) to:

**Fulton County Department of Purchasing  
Attn: Malcolm Tyson  
Public Safety Building  
130 Peachtree Street S.W. Suite 1168  
Atlanta GA 30303  
Email: malcolm.tyson@co.fulton.ga.us  
Ph: 404-730-5811  
Fax; 404-335-5808**

RE: Audit Services

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All responses to written requests for clarification, interpretation, or additional information will be distributed as addenda to this RFP to all persons registered with the County to have received a copy of the RFP.

No oral interpretation, instruction, or information concerning this RFP given by any employee or agent of the County shall be binding on the County. Proposers who submit a Proposal in reliance on any such oral information risk having their response to this RFP deemed non-responsive by the County. Only written responses issued by addendum to this RFP should be considered by the Proposers.

During the period provided for the preparation of Proposals, the County may issue addenda to this RFP. These addenda will be numbered consecutively and will be distributed to those who have been issued a copy of this RFP. Additionally, the addenda will be posted on the Fulton County website, [www.co.fulton.ga.us](http://www.co.fulton.ga.us). These addenda will be issued by, or on behalf of, the County and will constitute a part of this RFP. Each Proposer is required to acknowledge by submitting an executed acknowledgment form included as Technical Proposal Form 2. This acknowledgment shall include all addenda distributed prior to the Proposal Submission Date. All responses to this RFP shall be prepared with full consideration of the addenda issued prior to the Proposal Submission Date.

## **2.5 TERM OF CONTRACT**

The initial term of the contract shall be for a one (1) year term, with three (3), one (1) year options subject to annual review and renewal.

## **2.6 REQUIRED SUBMITTALS**

This is a checklist for the forms and affidavits that must be submitted. This section does not contain instructions for submission.

- Technical Proposal
- Cost Proposal
- Certification of Acceptance of Proposal Requirements
- Receipt of Addenda
- Procurement Affidavits
  - Certification Regarding Debarment
  - Non-Collusion Affidavit of Prime Offeror
  - Non-Collusion Affidavit of Subcontractor
- Insurance and Risk Management Provisions
- Contract Compliance Forms
  - Exhibit A - Promise of Non-Discrimination
  - Exhibit B - Employment Report
  - Exhibit C - Schedule of Intended Subcontractor Utilization
  - Exhibit D - Letter of Intent to Perform As a Subcontractor

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- Exhibit E - Declaration Regarding subcontractor Practices
  - Exhibit F - Joint Venture Disclosure Affidavit
  - Equal Business Opportunity (EBO) Plan

## **2.7 PROPOSAL EVALUATION**

All proposals will be evaluated using the criteria specified in Section 4 of this RFP. Selection will include an analysis of proposals by a selection committee composed of two members from Finance Department and one Purchasing Staff who will review the proposal submittals in accordance with the submittal requirements and the evaluation criteria set forth in Section 4.0 of this RFP. The committee may request oral interviews and/or site visits.

## **2.8 DISQUALIFICATION OF PROPOSERS**

The submission of more than one (1) proposal to the County as the primary Proposer or member of a joint venture for the same work by an individual firm, partnership or corporation under the same or different names may be considered as sufficient for disqualification of a Proposer and the rejection of the proposal.

## **2.9 RESERVED RIGHTS**

The County reserves the right to accept or reject any and/or all proposals, to waive irregularities and technicalities, and to request resubmission. Any sole response that is received may or may not be rejected by the County depending on available competition and timely needs of the County. There is no obligation on the part of the County to award the contract to the lowest proposer and the County reserves the right to award the contract to the responsible proposers submitting responsive proposals with resulting agreements most advantageous and in the best interest of the County. The County shall be the sole judge of the proposals and the resulting agreements that are in its best interest and its decision shall be final. Also, the County reserves the right to make such investigation as it deems necessary to determine the ability of any proposer to perform the work or service requested. Information the County deems necessary to make this determination shall be provided by the proposer. Such information may include, but shall not be limited to, current financial statements by an independent CPA; verification of availability of personnel; and past performance records.

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## **2.10 APPLICABLE LAWS**

All applicable laws and regulations of the State of Georgia and ordinances and regulations of Fulton County shall apply. Protestors shall seek resolution of their complaints in the manner provided in the Fulton County Code of Laws §2-324 which is incorporated by reference herein. This solicitation and any resulting contract shall be governed in all respects by the laws of the State of Georgia. The auditor shall comply with applicable federal, state, and local laws and regulations.

## **2.11 MINIMUM PARTICIPATION REQUIREMENTS FOR PRIME CONTRACTORS**

Pursuant to Fulton County Code 102-357, Prime Bidders on the project must perform no less than 51% of the scope of work required under the project.

## **2.12 INSURANCE AND RISK MANAGEMENT PROVISIONS**

Insurance and Risk Management provisions and Indemnification and Hold Harmless provisions are outlined in Section 7 of this RFP.

## **2.13 ACCURACY OF RFP AND RELATED DOCUMENTS**

The County assumes no responsibility that the specified technical and background information presented in this RFP, or otherwise distributed or made available during this procurement process, is complete or accurate. Without limiting the generality of the foregoing, the County will not be bound by or be responsible for any explanation or interpretation of the Proposal documents other than those given in writing as an addendum to this RFP.

Should a recipient of this RFP find discrepancies in or omissions from this RFP and related documents, the recipient of this RFP shall immediately notify the Purchasing Contact Person identified in Section 1.10 in writing at the following address: Fulton County Purchasing Department, Public Safety Bldg, 130 Peachtree Street S.E., Suite 1168 Atlanta, GA 30303. A written addendum, if necessary, then will be made available to each recipient of this RFP.

## **2.14 RESPONSIBILITY OF PROPOSER**

Each Proposer is encouraged to conduct all necessary investigations and review all available and relevant data and information, which are necessary in its judgment in order to assume this responsibility prior to the submittal of its Proposal. Proposers are reminded of Fulton County's **"No Contact During Procurement"** policy and may only contact the person designated by the RFP.

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## **2.15 CONFIDENTIAL INFORMATION**

If any Proposal contains technical, financial, or other confidential information that the Proposer believes is exempt from disclosure, the Proposer must clearly label the specific portions sought to be kept confidential and specify on what the exemption is based. The County, at its sole discretion and subject to applicable law, will determine whether such exemption applies. The County has sole discretion to make such determination regarding the disclosure of information, and by responding to this RFP, Proposers waive any challenge to the County's decisions in this regard. Marking all or substantially all of a Proposal as confidential may result in the Proposer being deemed non-responsive to this RFP.

Notwithstanding the foregoing, Proposers recognize and agree that the County, its staff, and its Consultants will not be responsible or liable in any way for any losses that the Proposer may suffer from the disclosure of information or materials to third parties.

Information regarding government entity records, systems, procedures, expenditure levels, and other relevant data is included as Attachment A to this Request for Proposal. The proposer's conference is scheduled to answer questions of potential contractors; at the time, date and location described on the cover page of this RFP. Copies of prior audit reports, management letters, financial statements, budgets and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical information coordinator listed on the cover page of this RFP.

## **2.16 COUNTY RIGHTS AND OPTIONS**

This RFP constitutes an invitation to submit Proposals to the County. Without limitation or penalty, the County reserves and holds at its sole discretion, the following rights and options:

- This RFP does not obligate the County to select, procure or contract for any services whatsoever
- The County reserves the right to change or alter the schedule for any events associated with this procurement and, if required, notify the Proposers. A Proposer, by submitting a Proposal, agrees to be bound by any modifications made by the County
- All costs incurred by a Proposer in connection with responding to this RFP, the evaluation and selection process undertaken in connection with this procurement, and any negotiations with the County will be borne by the Proposer.
- The County reserves the right to reject all Proposals and components

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thereof to eliminate all Proposers responding to this RFP from further consideration for this procurement, and to notify such Proposers of the County's determination.

- The County may cancel this RFP without the substitution of another RFP and terminate this procurement at any time without any liability whatsoever.
- The County reserves the right to waive any technicalities or irregularities in the Proposals.
- The County reserves the right to eliminate any Proposer who submits incomplete or inadequate responses or is not responsive to the requirements of this RFP.
- The County may request Proposers to send representatives to the County for interviews and presentations.
- To the extent deemed appropriate by the County, the County may select and enter into discussion and negotiations with the Proposer(s) submitting Proposal(s), which are found to be reasonably susceptible for award.
- The County reserves the right to discontinue negotiations with any selected Proposer.
- The County reserves the right, without prior notice, to supplement, amend, or otherwise modify this RFP.
- All Proposals (other than portions thereof subject to patent or copyright protection) become the property of the County and will not be returned, and the County reserves the right to utilize all such information contained in the Proposals without further cost to the County
- The County may add to or delete from the Project Scope of Work set forth in this RFP.
- Any and all Proposals not received by the Proposal Submission Date shall be rejected and returned unopened.
- Neither the County, its staff, its representatives, nor any of its consultants or attorneys will be liable for any claims or damages resulting from the solicitation, collection, review, or evaluation of responses to this RFP.
- The County, including its representatives and consultants, reserves the right to visit and examine any of the facilities referenced in any Proposal and to observe and investigate the operations of such facilities.

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- The County reserves the right to conduct investigations of the Proposers and their responses to this RFP and to request additional evidence to support the information included in any such response.

By responding to this RFP, Proposers acknowledge and consent to the rights and conditions set forth in this RFP.

## **2.17 COST OF PROPOSAL PREPARATION AND SELECTION PROCESS**

Each Proposal, including preparation of all information required to be included in a Proposal pursuant to this RFP, shall be prepared at the sole cost and expense (including, but not limited to, engineering and legal costs) of the Proposer. In addition, the Proposer shall be solely responsible for all costs (including engineering and legal costs) incurred by such Proposer in connection with this selection process, including any costs incurred by the Proposer in any subsequent negotiations entered into in connection with developing the Proposal. There shall be no claims whatsoever against the County, its staff, or its consultants for reimbursement for the costs or expenses (including, but not limited to, engineering and legal costs) incurred during the preparation of the Proposal or other information required by this RFP or procurement process or in connection with the selection process or any negotiations.

## **2.18 TERMINATION OF NEGOTIATIONS**

The County at its sole discretion may, at any time, to the extent permitted by Applicable Law, exclude a Proposer from further participation in any negotiation process if the County determines that such Proposer is failing to progress in the negotiations or if the terms of its Proposal are less advantageous than those of other Proposers and such Proposer is deemed to be no longer susceptible of selection. The County will give written notice of its decision to the Proposer, which shall be sent in writing, signed by the County.

## **2.19 Wage Clause**

Pursuant to 102-391, Each Contractor shall agree that in the performance of the Contract he will comply with all lawful agreements, if any, which the Contractor had made with any association, union, or other entity, with respect to wages, salaries, and working conditions, so as not to cause inconvenience, picketing, or work stoppage.

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## 2.20 General Requirements

### FULTON COUNTY PURCHASING DEPARTMENT REQUEST FOR PROPOSAL (RFP) GENERAL REQUIREMENTS

#### Audit Services

The following information pertains to the submission of a proposal to Fulton County ("County"), and contains instructions on how proposals must be presented in order to be considered. If specific conditions or instructions in the text of the Request for Proposal ("RFP") conflict with the General Requirements as listed here, those conditions or instructions in the RFP shall prevail.

1. Proposals submitted in response to the attached RFP must be formatted as specified in the RFP. Additional sheets, literature, etc., should be clearly identified.
2. The original and the required number of copies of the proposal must be returned to:

Fulton County Purchasing Department  
130 Peachtree Street, S.W., Suite 1168  
Atlanta, Georgia 30303

3. The envelope in which the proposal is submitted must be sealed and clearly labeled with the RFP project name and number, due date and time, and the name of the company or individual submitting the proposal. Proposals must be received by the opening date and time shown on this RFP in order to be considered. The Purchasing Agent has no obligation to consider proposals which are not in properly marked envelopes. The Technical Proposal, Cost Proposal and Contract Compliance submittals shall be submitted in separate sealed envelopes. The inclusion of any cost information in the Technical Proposal may result in such proposal being rejected by the County.
4. Proposals received after the time and date specified will not be opened or considered.
5. By submitting a signed proposal, Offeror agrees to accept an award made as a result of the submission of the prices and terms contained in that proposal. Prices proposed must be audited by the Offeror to insure correctness before the proposal is submitted. Person signing the proposal is responsible for the accuracy of information in it. The specifications, provisions, and the terms and conditions of the RFP and proposal shall become a valid contract between Fulton County and the Offeror upon notice of award of contract in writing and/or issuance of a purchase order.
6. Any contract awarded as a result of this proposal, shall comply fully with all Local, State, and Federal laws and regulations.

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7. Absolutely no fax proposals or reproduction proposals will be accepted, except that if multiple copies of the proposal are required, photocopies of the original may be submitted as the additional copies, provided that they are clearly marked as such.
  8. Type or neatly print company name, as well as the full legal name and title of the person signing the proposal, in all appropriate places. The Offeror's signature must be executed by a Principal of the company duly authorized to make contracts and bind the company to all terms being proposed.
  9. Proposals may be withdrawn upon receipt of a written request prior to the stated due date and time. If a firm seeks to withdraw a proposal after the due date and time, the firm must present a notarized statement indicating that an error was made, with an explanation of how it occurred. The withdrawal request must be accompanied by documentation supporting the claim. Prior to approving or disapproving the request, an opinion will be obtained from Fulton County's Legal Counsel indicating whether the firm is bound by its proposal.

Proposals for projects that are solicited pursuant to the Georgia Local Government Public Works Construction Law (O.C.G.A. § 36-91-1 et seq.) may be withdrawn as follows:

The County must advise Offerors in the request for proposals of the number of days that Offerors will be required to honor their proposals. If an Offeror is not selected within 60 days of opening the proposals, any Offeror that is determined by the governmental entity to be unlikely of being selected for contract award will be released from the proposal.

10. Show information and prices in the format requested. Prices are to be quoted F.O.B. destination, and must include all costs chargeable to the Offeror in executing the contract, including taxes. Unless otherwise provided in the Contract, Fulton County shall have no liability for any cost not included in the price. The Offeror shall provide Fulton County the benefit through a reduction in price of any decrease in the Offeror's costs by reason of tax exemptions based upon Fulton County's status as a tax-exempt entity.
11. Propose all items specified or indicate under each item what alternative is being proposed and why it should be considered in lieu of the original specification. Failures to indicate any exceptions shall be interpreted as the Offeror's intent to fully comply with the specifications as written. Conditional or qualified proposals (except as specifically allowed in the specifications) are subject to rejection in whole or in part.
12. Fulton County shall be the sole judge of the quality and the applicability of all proposals. Design, features, overall quality, local facilities, terms and other pertinent considerations will be taken into account in determining acceptability.
13. The successful Offeror must assume full responsibility for delivery of all goods and services proposed and agree to relieve Fulton County of all responsibility and costs for prosecuting claims.

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14. The successful Offeror must assume full responsibility for replacement of all defective or damaged goods and/or performance of contracted services within thirty (30) days notice by the County of such defect, damage or deficiency.
  15. The successful Offeror must assume full responsibility for providing warranty service on all goods, materials, or equipment provided to the County with warranty coverage. Should a vendor be other than the manufacturer, the vendor and not the County is responsible for contacting the manufacturer. The Offeror is solely responsible for arranging for the service to be performed.
  16. The successful Offeror shall be responsible for the proper training and certification of personnel used in the performance of the services proposed.
  17. The successful Offeror shall not assign, transfer, convey, sublet, or otherwise dispose of any contract resulting from the RFP or of any of all of its rights, title or interest therein without prior written consent of the Fulton County Board of Commissioners.
  18. Proposals must contain references which reflect successful completion of contracts for the types of goods, materials, equipment, or services for which the vendor is submitting a proposal to the County. In instances where that does not apply, the proposal must contain a statement and supporting documentation demonstrating such expertise, knowledge, or experience to establish the vendor submitting the proposal as capable of meeting the demands of the proposal should an award be made to them.
  19. Offerors submitting proposals may be required to furnish evidence that they maintain permanent places of business of a type and nature compatible with their proposal, and are in all respects competent and eligible vendors, able to fulfill the terms of the specifications. Fulton County may make such investigations as it deems necessary to determine the ability of the Offeror to perform such work, and reserves the right to reject any proposal if evidence fails to indicate that the proposed vendor is qualified to carry out the obligation of the contract and to complete the work satisfactorily.
  20. By submitting a signed proposal, Offeror certifies that there has been no collusion with any other Offeror. Reasonable grounds for believing Offeror has an interest in more than one proposal will result in rejection of all proposals in which the Offeror has an interest. Any party to collusion may not be considered in future proposals for the same or similar work.
  21. Upon notice of selection, the Offeror submitting the proposal is obligated to perform. Should a successful Offeror refuse to enter into a contract subsequent to an award, a penalty may be assessed and/or the Offeror may be found to be "non-responsible" in the future.
  22. In case of default by the successful Offeror, Fulton County may procure the articles or services from another source and hold the successful Vendor responsible for any resultant excess cost.
  23. Successful Offerors contract directly with the County and are the party or parties obligated to perform. Contracts may not be assigned and any failure to perform the

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Contract in accordance with the specifications will constitute a breach of contract and may result in an Offeror being found to be “non-responsible” in the future.

24. Invoice(s) must list each item separately and must show Fulton County’s purchase order number as well as the proper department and address to whom the service or product was provided.
25. Fulton County reserves the right to accept or reject any or all proposals, or any part thereof, and to waive any technicalities. Fulton County reserves the right to award a contract based on this RFP and the proposal(s) received (in whole or in part) to one or several Vendors.
26. Awards will not necessarily be based on cost alone. Other factors, as detailed in the RFP, will be considered in determining what proposal will be deemed to best meet the needs of Fulton County.
27. All proposals and bids submitted to Fulton County are subject to the Georgia “Open Records Act”, Official Code of Georgia, Annotated (O.C.G.A.) § 50-18-70 et seq.
28. All proposals and bids submitted to Fulton County involving Utility Contracting are subject to the Georgia law governing licensing of Utility Contractors, O.C.G.A. §43-14-8.2(h). The Utility Contractor License number of the person who will perform the utility work shall be written on the face of the bid envelope.
29. Prior to beginning any work, the successful Offeror shall furnish to Fulton County (for the contracting firm and for any subcontractors) a certificate from an insurance company showing issuance of Workers’ compensation coverage for the State of Georgia or a certificated from the Georgia Workers’ Compensation Board showing proof of ability to pay compensation directly.
30. It is the policy of Fulton County that the evaluation and award process for County contracts shall be free from both actual and perceived impropriety, and that contacts between potential vendors and County officials, elected officials and staff regarding pending awards of County contracts shall be prohibited.
  - A. No person, firm, or business entity, however situated or composed, obtaining a copy of or responding to this solicitation, shall initiate or continue any verbal or written communication regarding this solicitation with any County officer, elected official, employee, or designated County representative, between the date of the issuance of this solicitation and the date of the County Manager’s recommendation to the Board of Commissioners for award of the subject contract, except as may otherwise be specifically authorized and permitted by the terms and conditions of this solicitation.
  - B. All verbal and written communications initiated by such person, firm, or entity regarding this solicitation, if same are authorized and permitted by the terms and conditions of this solicitation, shall be directed to the Purchasing Agent.

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- C. Any violation of this prohibition of the initiation or continuation of verbal or written communications with County officers, elected officials, employees, or designated County representatives shall result in a written finding by the Purchasing Agent that the submitted bid or proposal of the person, firm, or entity in violation is “non-responsive”, and same shall not be considered for award.
31. Any Offeror intending to respond to this solicitation as a Joint Venture must submit an executed Joint Venture Agreement with this offer. This agreement must designate those persons or entities authorized to execute documents or otherwise bind the Joint Venture in all transactions with Fulton County, or be accompanied by a document, binding upon the Joint Venture and its constituent members, making such designation. Offers from Joint Ventures that do not include these documents will be rejected as being “non-responsive”.
32. Any Offeror intending to respond to this solicitation must complete all of the Procurement Affidavit Forms provided in Section 5. Proposals that do not include these completed documents will be rejected as being “non-responsive”.

**PROPOSAL REQUIREMENTS**

**3.1 SUBMISSION REQUIREMENTS**

**3.1.1 Proposal Submission Date and Submittal Format**

All Proposals, including all attachments, must be received by the County in a sealed package no later than **Wednesday, October 26, 2005 at 11:00 A.M.** and must be addressed to:

**REQUEST FOR PROPOSALS RFP # 05RFP46784YC  
Fulton County Department of Purchasing  
Public Safety Building  
130 Peachtree Street S.E. Suite 1168  
Atlanta GA 30303**

The Proposal shall consist of a Technical Proposal, a Cost Proposal and executed Contract Compliance Exhibits (A-F) and Procurement Affidavits. The Technical Proposal shall include proposer information, technical information, business-related information, and any Technical Proposal forms requested. The Cost Proposal shall include the Cost Proposal Forms and any information describing the basis for pricing and must be separately, sealed, marked and packaged.

The required content of the Technical Proposal and Price Proposal is further specified in this section of the RFP. The Proposal must be signed and acknowledged by the Proposer, including certain information to be provided under oath as required under applicable law, in accordance with the instructions herein and the various proposal forms.

**THE TECHNICAL PROPOSAL, THE COST PROPOSAL AND CONTRACT COMPLIANCE EXHIBITS SHALL BE SUBMITTED IN SEPARATE, SEALED ENVELOPES OR PACKAGES. THE INCLUSION OF ANY COST INFORMATION IN THE TECHNICAL PROPOSAL MAY RESULT IN SUCH PROPOSAL BEING REJECTED BY THE COUNTY.**

Each envelope or package shall be clearly marked as follows:

**REQUEST FOR PROPOSALS RFP 05RFP46784YC  
Annual Professional Audit Services  
Proposer's Name and Address**

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### 3.1.2 Number of Copies

***Proposals must be submitted in three parts:***

- ***One (1) complete and signed original RFP,***
- ***Three (3) copies of the Technical Proposal***
- ***One (1) original of the Cost Proposal, and***
- ***One (1) originally signed copy of the Contract Compliance Exhibits (A through F, if applicable)***

The Cost Proposal must be submitted in a sealed envelope that specifies on its face the name of the auditing firm and the government entity to be audited. The government entity reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be awarded to the auditor, who, based upon evaluation of all proposals, is determined to have submitted the best proposal, considering both technical factors and cost.

In compliance with this request for proposals and to all the conditions imposed herein, the undersigned offers and agrees to furnish the services in accordance with the attached signed proposal.

### **PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS**

1. Proposal Preparation
  - a. Proposals shall be signed by an authorized representative of the auditor. All information requested must be submitted. The mandatory requirements listed in Attachment B are required by law, regulation or will not be waived and are not subject to negotiation.
  - b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
  - c. Each copy of the technical proposal shall be bound in a single volume and relate solely to the response to the RFP. Nothing shall be included in the technical proposal which would indicate, in whole or in part, the cost component of the proposal or would be otherwise indicative of the dollar amount associated with the technical proposal. All cost component documentation should be included in a separate sealed envelope clearly labeled as to contents. Proposals should be organized in accordance with Attachment C: Model Format of Proposal.
  - d. Ownership of all data, materials and documentation prepared for and submitted to the government entity in response to the RFP shall belong exclusively to the government entity and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to

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public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.

2. Oral presentation: Auditors who submit a proposal in response to the RFP may be selected to provide an oral presentation of their proposal to the government entity representatives. This provides an opportunity for the auditor to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not contemplate or authorize negotiation.
3. Costs incurred to prepare a proposal are solely those of the proposer. Nothing contained within this RFP is indicative of any intent by the government entity to reimburse the proposer, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.

### **3.2 OVERVIEW OF PROPOSAL REQUIREMENTS**

Proposers shall submit Proposals in accordance with the content and format requirements set forth in this RFP. Proposals should be clearly organized and structured in a manner that allows materials included in the document to be located easily.

Each of the instructions set forth in this section must be followed for a Proposal to be deemed responsive to this RFP. In all cases, the County reserves the right to determine, at its sole discretion, whether any aspect of the Proposal meets the requirements set forth in this section. The County reserves the right to reject any Proposal, which in its judgment, does not comply with these Proposal submission requirements.

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### 3.3 SCOPE OF WORK

#### A. AUDIT REQUIREMENTS

The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the Official Code of Georgia Annotated.

*Note: Auditors are reminded however, that professional standards are constantly changing and it is the auditor's responsibility to ensure that the appropriate standards are followed. Also Georgia State law also is changing, and new provisions are being passed specific to Fulton County. It is incumbent on the auditor to be abreast of changes in order to fully comply with State of Georgia audit requirements.*

The audits shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.
2. To obtain an understanding of internal control over financial reporting sufficient to plan the audit by performing procedures to understand both the design of controls relevant to an audit of financial statements and whether they have been placed in operation, and assess control risk, in accordance with the American Institute of Certified Public Accountants Statement on Auditing Standards (SAS) Number 55, Consideration of Internal Control in a Financial Statement Audit, as amended by SAS Number 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No. 55; and SAS No. 94, The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit.

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3. To provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of laws and regulations that have a direct and material effect on the determination of financial statement amounts in accordance with SAS Number 54, Illegal Acts by Clients, as described in SAS Number 74, Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance, and to provide reasonable assurance about whether the financial statements are free of material misstatements (whether caused by error or fraud), as described in SAS Number 99, Consideration of Fraud in a Financial Statement Audit, and SAS Number 47, Audit Risk and Materiality in Conducting an Audit (as amended by SAS Nos. 82, 96 and 98). The Codification of Statements on Auditing Standards, Section AU 317 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor's responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.
  4. To provide reasonable assurance of detecting material misstatements resulting from violations of provisions of contracts or grant agreements that have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the determination of financial statement amounts or other financial data significant to the audit objectives, auditors should apply audit procedures specifically directed to ascertain whether violations of provisions of contracts or grant agreements have occurred or are likely to have occurred. In addition, auditors should be alert to situations or transactions that could be indicative of abuse, and if indications of abuse exist that could significantly affect the financial statement amounts or other financial data, auditors should apply audit procedures specifically direct to ascertain whether abuse has occurred and the effect on the financial statement amounts or other financial data.

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5. To consider the results of previous audits and attestation engagements and follow up on known significant findings and recommendations that directly relate to the objectives of the audit being undertaken.
  6. To ensure that audit documentation related to planning, conducting, and reporting on the audit should contain sufficient information to enable an experienced auditor who has had no previous connection with the audit to ascertain from the audit documentation the evidence that supports the auditors' significant judgments and conclusions. Audit documentation should contain support for findings, conclusions, and recommendations before auditors issue their report.
  7. Perform any required audit procedures relative to new State Law known as H.B. 36 that requires the County to record revenues and expenditures for specific noncontiguous areas of the Special Service District. This is a new audit provision and the proposing firm should make an evaluation of the effort required to comply with this provision. The County would be responsible for compiling data for any additional required schedules that appear within the CAFR or in a separately published schedule.
  8. Perform any required audit procedures relative to new State Law known as H.B. 470 that amends Article 2 of Chapter 5 of title 46 relating to an audit of the County's 9-1-1 revenues and expenditures. Section (m)(1) indicates the local government auditor shall certify an annual report that 9-1-1 funds were expended in compliance with expenditures requirements of the applicable Code section. This is a new audit provision and the proposing firm should make an evaluation of the effort required to comply with this provision. The County would be responsible for compiling data for any additional required schedules that appear within the CAFR or in a separately published schedule.

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B. REPORTING AND DELIVERY REQUIREMENTS

The auditor will prepare the required audit reports including those required by Government Auditing Standards and the Official Code of Georgia Annotated at the completion of the audit.

1. a. Standard report on the basic financial statements.

Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. Auditors should include in their report on the financial statements either a (1) description of the scope of the auditors' testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements and the results of those test or (2) reference to the separate report(s) containing that information. If auditors report separately, the opinion or disclaimer should contain a reference to the separate report containing this information and state that the separate report is an integral part of the audit and should be considered in assessing the results of the audit.

b. Report on Internal Controls.

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should describe the scope of the auditor's testing of compliance with laws and regulations and present the results of those tests. The report should also describe the scope of the auditor's testing of internal control and present the results of those tests. Also separate identification and written communication of all reportable conditions that are individually or cumulatively material weaknesses, is required. As stated in paragraph 5.12 of Government Auditing Standards, "auditors should report, as applicable to the objectives of the audit (1) deficiencies in internal control considered to be reportable conditions as defined in AICPA standards, (2) all instances of fraud and illegal acts unless clearly inconsequential, and (3) significant violations of provisions of contracts or grant agreements and abuse".

c. A separate opinion upon the financial statements of the Fulton County Employee Retirement System fund, a defined benefit plan.

d. A separate opinion upon the financial statements of the County's Water and Sewerage System Fund, the Fulton County's Employee Charity Fund, the Fulton County Jail Prisoner's Welfare Fund, the Fulton County Jail Trust Fund, and the Fulton County Building Authority Fund.

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- e. Any other reports or certifications required of the local government auditor as discussed in Items 7 and 8 in Section 3.3(A) or any other special reports required by the State of Georgia. It is incumbent on the proposing firm to evaluate the requirements of State law regarding these audit provisions or any others that the proposing firm is aware.
  2. The County produces the Comprehensive Annual Financial Report. Two hundred (200) copies of the original audit opinion on your firm's letterhead will be required for the basic financial statement opinion. Thirty copies of the other reports will be required from the firm selected. Final invoices will not be paid without issuance of this report. The contract also provides for liquidated damages in the event these reports are delayed beyond the expressed required date and is no fault of the County. 2.5% of the contract price per week will be retained for each week past the due date. Upon reaching five (5) weeks of delinquency, the amount may increase incrementally at 5% per week until the requirements are successfully fulfilled. This includes the management letter and other required reports including all audit opinions.
  3. A written management letter containing matters not included in the auditor's report on compliance and on internal control over financial reporting shall be prepared and presented to the government entity's director at the conclusion of the audit. A draft of this management letter must be submitted to the Finance Director for his review on the earlier of June 30<sup>th</sup> of each year or within 10 working days after the end of audit fieldwork. Findings contained in this draft letter must be discussed with the appropriate personnel or department within the context of a formal exit conference before presentation to the Finance Director. This letter shall address all exceptions in accounting practices, immaterial instances of noncompliance with laws and regulations, and deficiencies in the internal control that are not reportable conditions as defined in American Institute of Certified Public Accountants Codification of Statements on Auditing Standards, Section AU 325. Such immaterial instances of noncompliance and deficiencies in internal control that are not reportable conditions should be referred to in the report on compliance and on internal control over financial reporting. The auditor must offer recommendations for appropriate corrective action for each item contained in the management letter. Final invoices will not be paid without issuance of this report, and delays can cause the County to retain certain percentages of the agreed upon fee. (See item 2 above). Failure to hold an exit conference with the appropriate personnel will reduce the final audit fee as noted above.

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4. A preliminary draft of all reports shall be submitted to the government entity prior to their release. The government entity will review and approve the release of all draft reports.

5. The auditor shall send copies of the reports listed above directly to:

Ray H Turner  
Financial Systems Administrator  
141 Pryor Street, Suite 7001  
Atlanta, Georgia 30303

6. The County owns the audited financial statements and will use them in any appropriate manner without permission from the audit firm, including publishing the audited financial statements on the County's website or including the complete set of audited financial statements within an offering document that is not used in a potentially misleading manner, and no material subsequent events have transpired from the audit opinion date to the offering date.

### **3.3.1 Other Terms and Conditions**

#### **A. QUALIFICATIONS OF AUDITORS**

The government entity may make such reasonable investigations as deemed proper and necessary to determine the ability of the auditor to perform the work and the auditor shall furnish to the government entity all such information and data for this purpose as may be requested. The government entity further reserves the right to reject any bid if the evidence submitted by, or investigations of, such auditor fails to satisfy the government entity that such auditor is properly qualified to carry out the obligations of the contract and to complete the work/furnish the item(s) contemplated therein. References contained within the proposal will be contacted by County personnel, and other personnel on engagements performed by each proposing firm will be contacted.

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B. CANCELLATION OF CONTRACT

The government entity reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, **upon 60 days written notice to the auditor**. Any contract cancellation notice shall not relieve the auditor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation. In the event of termination by mutual agreement, the auditor shall be compensated for all hours worked at the specified contractual rate. These hours should be billed as audit progress is made. Substantial hours billed for work preceding the contract termination date should be supported by original documentation. Once the annual audit is complete, the County may elect not to renew subsequent years without notice to the Proposer.

If, through any cause other than acts of God, floods, fires, storms, strikes, lockouts, riot, insurrection, acts of the public enemy, war, or other like restrictions beyond the control of the parties rendering performance under the contract impossible, the auditor fails to fulfill in a timely and proper manner obligations under the contract, the government entity shall have the right to terminate the contract on written notice to the auditor specifying the effective date of termination. The auditor shall not be relieved of liability to the governmental entity for damages sustained by virtue of any breach of the contract by the auditor. The government entity may withhold or require to be withheld any payment to the auditor for the purpose of setoff until such time as the exact amount of damages is agreed upon or is otherwise determined. In the event of termination for whatever reason all property and finished or unfinished documents, data, studies, and reports prepared by the auditor shall become the property of the government entity. Nothing contained herein shall prevent the auditor from preparing and maintaining a complete set of work papers relating to the audit.

C. AUDIT

The auditor hereby agrees to retain all books, records, working papers, and other documents relative to this contract for **three (3) years** after final payment. The government entity, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the government entity or any other entity authorized to examine said materials.

D. REVIEW AND MONITORING

The government entity reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the government entity will be designated as audit monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the auditor by way of comments and suggestions for enhancements to the report prior to its preparation in final form, as well as be available for technical



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The envelope shall be addressed as directed on the cover page of this solicitation. Contained within the envelope will be all information necessary for the technical proposal and a separate sealed envelope containing the cost information, specifically labeled "For Cost Phase Only".

Proposals may be hand delivered to the designated location in the office issuing the solicitation. No other correspondence or other proposals should be placed in the envelope.

I. INDEMNIFICATION

The auditor agrees to indemnify, defend and hold harmless the government entity, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any materials, goods, or equipment of any kind or nature furnished by the auditor/any services of any kind or nature furnished by the auditor, provided that such liability is not attributable to the sole negligence of any government entity employee or to failure of government entity employees to use the materials, goods, or equipment in the manner described by the auditor on the materials, goods, or equipment delivered.

J. SUBCONTRACTS

No portion of the work shall be subcontracted without prior written consent of the government entity. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish the government entity the names, qualifications and experience of their proposed subcontractors. The auditor shall, however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

K. PROPRIETARY INFORMATION

The government entity will not accept responses to Requests for Proposals in cases where the auditor declares the entire response to the RFP to be proprietary information. The auditor must designate in the smallest increments possible, that part of the proposal which is deemed to be proprietary.

L. OFFICE HOURS/LOCATION/PARKING

Office space and a telephone will be provided for the representative of the auditor to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, the government entity's accounting department will prepare schedules and other data. It is the government entity's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity will be responsible for notifying the contractor of the location of the accounting and financial records, government entity office hours. The County through this agreement will not provide parking, however, temporary identifications will be issued so your firm's

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staff may continue work in the building outside of normal working hours.

**M. INTEGRATED AGREEMENT**

Any resulting contract represents the entire and integrated agreement between the auditor and government entity and supersedes all prior negotiations, representation, or agreements, whether written or oral. The contract may only be amended by written agreement of the auditor and the government entity.

**N. WORKERS' COMPENSATION**

The auditor shall be required at all times during the term of this agreement to subscribe and comply with the Workers' Compensation laws of the State of Georgia and to save harmless the government entity from any and all liability from or under said act.

**O. SOCIAL SECURITY/EMPLOYMENT TAXES**

The auditor shall be and remain an independent contractor with respect to all services performed hereunder and shall accept full exclusive liability for the payments of any and all contributions or taxes for Social Security, Unemployment Benefits, pensions, and annuities now or hereafter imposed under any State or Federal laws which are measured by the wages, salaries, or other remuneration paid to persons employed by the auditor on work performed under the terms of this agreement. The auditor further shall obey or satisfy all lawful rules, regulations, and requirements issued or promulgated under said respective laws by any duly authorized State or Federal officials. The auditor shall indemnify and save harmless the government entity from any contributions, taxes, or liability referred to in this article.

**P. HIGHER LEVEL AUDIT SERVICES**

If the auditor becomes aware that the government entity is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the government entity's audit monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.

**Q. CHANGES IN AUDITING STANDARDS/FEDERAL REQUIREMENTS**

As professional auditing standards or Federal auditing requirements change, the auditor shall adjust his/her auditing techniques and reporting formats and criteria so the new standards and requirements are met. Any additional hours used by the auditor as a result of such changes that would cause the auditor to exceed the proposed hours as submitted in the Cost Proposal shall be treated as provided by Section VII, Item G, Additional Audit Work and Section VII, Item M, Integrated Agreement.

**R. RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

If it should become necessary for the government entity to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the

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specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the government entity and the firm. Any such additional work agreed to between the government entity and the firm shall be performed at the same rates as set forth in the schedule of fees and expenses included in the sealed dollar cost bid. The County owns the audited financial statements and will use them in any appropriate manner without permission from the audit firm, including publishing the audited financial statements on the County's website or including the complete set of audited financial statements within an offering document that is not used in a potentially misleading manner, and no material subsequent events have transpired from the audit opinion date to the offering date that could make the audited financial statements misleading.

### **3.4 TECHNICAL PROPOSAL FORMAT AND CONTENT**

The Technical Proposal shall be arranged and include content as described below:

#### ***Section 1 - Executive Summary***

The executive summary shall include a brief statement of approach to the work, understanding of the project's goals and objectives and demonstrated understanding of the project's potential problems and concerns. Detailed written narrative statements on each of the following: A description of the auditor's firm rendering the proposal, including whether the firm is international, national, regional, or local, the number of years in business, and the number of employees in the local office.

#### ***Section 2 – Qualifications and Experience***

This section of the Proposal must present general information about the Proposer. The Proposal shall include details about the type of firm or organization such as, corporation, partnership, Limited Liability Company, joint venture or other type that will execute and deliver the contracted services, including ownership and management structure. The use of the term proposer refers to all members of the proposing entity with the exception of sub-contractors. Please include the following:

- Experience in providing the services described herein, including relevant knowledge of and experience in a governmental environment and applying applicable federal and state regulations.
- Biographies, including experience of ***all*** individuals who will be assigned to the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the government entity and recent continuing professional education of each individual assigned to the

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engagement.

- A general audit plan, including information on the timing of field work, and any overview and start up work that would be required in the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports.
- A work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:
  - a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
  - b. Extent of the use of EDP software in the engagement;
  - c. Type and extent of analytical procedures that may be used in the engagement;
  - d. Approach to be taken to gain and document an understanding of the government entity's internal control;
  - e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
  - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.
- For the firm's office that would be assigned responsibility for the audit, list the most significant audit engagements (maximum of five) performed in the last two (2) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partner(s), total hours, and the name and telephone number of the client contact.
- Please include examples of your required communications and format of management letter for recent relevant engagements with clients names deleted from the documents.
- Listing of all members or partners of the proposing entity indicating status of general or limited partner. If the Proposer or joint venture is a subsidiary of a parent company, provide information about when the subsidiary was formed and its place in the corporate structure of the parent company. If a

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subsidiary is or will be created for the purposes of responding to this RFP, the reasons for this action must be fully disclosed.

- Brief history of the Proposer's business activities, including ownership, markets, organization, and background organized by individual company.
- Location and address of corporate and regional offices of all members of the proposing team.
- Proposer should submit an organizational chart of the business structure of the proposing entity.
- The Proposers on this project must have a current Georgia CPA license to propose on these services. In the qualifications and experience portion of the technical proposal, provide the name of the CPA with signature authority for this contract, as well as other CPA's on the engagement.
- Project Personnel—Proposer should also include an organizational chart of the structure of the Team and a brief description of the roles, responsibilities and resumes of key personnel.
- The Proposer should indicate relevant experience in governmental auditing. For a minimum of five (5) and a maximum of ten (10) engagements, provide a brief description in a table format:
  1. Name and Location of recent local government audits.
  2. Required and actual delivery dates.
  3. Names, titles, telephone, fax numbers, and e-mail addresses of key contact persons at a management level of the each client listed.
  4. Description of audit services provided to each client.

### ***Section 3 – Proposer Financial Information***

The Proposer Financial Information section shall include the following:

- Provide the following information and statements<sup>1</sup>:
  - A copy of the most recent annual report with footnotes or most recent audited financial statement if available.
  - Latest Dun and Bradstreet Report, if applicable

### ***Section 4 - Confidential and Proprietary Information***

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This section of the Proposal shall present technical, financial, other confidential information, and proprietary information that the Proposer claims are exempt from public disclosure.

***There MUST be no dollar units or total costs included in the technical component of the proposal.***

### **3.5 COST PROPOSAL FORMAT AND CONTENT**

#### ***Section 1 - Introduction***

The Proposer shall include an introduction which outlines the contents of the Cost Proposal.

#### ***Section 2 - Completed Price Proposal Forms***

The Proposer is required to complete **all** of the Price Proposal Forms included in Section 3 of the RFP. Section 3 provides a description of the Price Proposal Forms.

For use following the technical phase of the procurement, the following information must be included in a **separate sealed** envelope marked "For Cost Phase Only" as specified in this RFP.

- Total hours required to complete the engagement for each year by personnel levels, i.e. total hours for partner, manager, supervisor, senior and junior.
- Total fees for audit services as listed on page 22 of this request, Section 3.3 for each year.
- An amount of professional services, in hours, allowed each year without additional cost to the government entity. Such services will not be directly related to the annual audit.
- A separate cost proposal is required for each year of the contract period specified in this Request for Proposals. It will also be required from the selected firm to delineate the audit fees for the Comprehensive Annual Financial Report audit, the Fulton County Water and Sewerage System, the Fulton County Employees' Retirement Fund, the Fulton County Building Authority, the Fulton County Jail Prisoners Trust Fund, the Fulton County Jail Prisoners Welfare Fund, the Fulton County Employee's Charity Trust Fund, and any other reports required by the State of Georgia. This ensures we can accurately charge each fund its share of the audit cost.

**Any and all out-of-pocket expenses for firm personnel (e.g. travel, lodging and subsistence) will not be reimbursed by Fulton County. All estimated out-of-pocket should be considered within your firm's proposed fees.**

The Price Proposal shall be provided in a **separate sealed envelope**.

**EVALUATION CRITERIA**

**4.1 PROPOSAL EVALUATION – SELECTION CRITERIA**

The following criteria will be used to evaluate the proposals submitted in response to this RFP:

**EVALUATION CRITERIA**

<b>Evaluation Criteria</b>	<b>Weight</b>
<b>Technical Factors - 70%</b>	
(1) Responsiveness, understanding the work to be performed ability and relevant experience of personnel assigned to the engagement, partner to onsite personnel	20%
(2) Technical experience in governmental accounting, governmental auditing, and other governmental experience.	20%
(3) Qualifications of staff, including recent pertinent continuing professional education	10%
(4) Size and structure of firm	5%
(5) Prior experience and record of meeting agreed upon delivery dates.	15%
<hr style="border: 1px solid gray;"/>	
<b>Subtotal Technical Score</b>	<b>70 Points</b>
(6) Local preference	<u>10%</u>
<b>Total Local Preference</b>	
<b>Cost Factor - 20%</b>	
(7) Audit fees proposed	<u>20%</u>
<b>Total Possible Score</b>	<b>100%</b>



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## **5.2 PROCUREMENT AFFIDAVIT FORMS DESCRIPTION**

The following paragraphs present an overview of each Procurement Affidavit Form required.

### **5.2.1 Certification Regarding Debarment**

Proposer shall complete and submit Form 1, which certifies that neither it nor its subcontractors are presently debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded from doing business with any government agency.

### **5.2.2 Non-Collusion Affidavit**

The Proposal shall include a copy of Proposal Form 2A, executed by an authorized officer of the corporation. Proposals developed by a joint venture shall be similarly executed by all joint venture participants. Additionally, all sub-contractors shall execute a copy of Proposal Form 2B which shall also be submitted with the proposal.

### **5.2.3 Certificate of Acceptance of Request for Proposal Requirements**

Proposer shall complete and submit Form 3, which certifies that Proposer has read the solicitation including all addenda, exhibits, attachments and appendices.

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## **CERTIFICATION REGARDING DEBARMENT**

- (1) The Offeror certifies that neither it or its subcontractors is presently debarred, suspended, proposed for debarment, declared ineligible, or otherwise excluded from doing business with any government agency. Any such exclusion may cause prohibition of your firm from participating in any procurement by the Fulton County Government.
- (2) If the Offeror is unable to certify to any of the statements in this certification, such Offeror or subcontractor shall attach an explanation to this bid or proposal.

### *INSTRUCTIONS FOR CERTIFICATION*

By signing and submitting this certification, the Offeror is providing the certification set out below:

- (1) The certification in this clause is a material representation of fact upon which reliance will be placed. If it is later determined that the prospective vendor knowingly rendered a false certification, the Purchasing Agent may pursue all available remedies, including suspension and/or debarment, for withdrawal of award or termination of a contract.
- (2) The prospective Offeror shall provide immediate written notice to the Purchasing Agent if at anytime the Offeror learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (3) Offeror shall be under a continuing duty to immediately inform the Purchasing Agent in writing of any changes, if as a result of such changes, the Offeror certification regarding debarment is affected.

### **DEBARMENT ORDINANCE**

The following Section 2-322 of Fulton County Code of Laws establishes the procedure for the debarment of contractors.

- (a) *Authority to suspend.*

After reasonable notice to the entity involved and reasonable opportunity for that entity to be heard, the Purchasing Agent, after consultation with user department, the County Manager and the County Attorney shall have the authority to suspend an entity for cause from consideration for award of county contracts. As used in this section, the term entity means any business entity, individual, firm, contractor, subcontractor or business corporation, partnership, limited liability corporation, firm, contractor, subcontractor or business structured; provided, further, that any such entity shall also be subject to suspension under this section if any of its constituents, members, subcontractors at any tier of such entity's and the entity, or any constituent or member, knew or should have known of the commission of the act. The suspension shall be for a period not to exceed three (3) years unless cause is based on a felony conviction for an offense related or associated with fraudulent contracting or misappropriation of funds wherein the suspension shall not exceed seven (7) years.

- (b) *Causes for Suspension.* The causes for suspension include:

- (1) Conviction for commission of a criminal offense as an incident to obtain or attempting to obtain a public or private contract or subcontract, or in performance of such contract or subcontract;
- (2) Conviction of state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or other offense indicating

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a lack of business integrity or business honesty which currently, seriously and directly affects responsibility as a county contractor.

- (3) Conviction of state or federal anti-trust statutes arising out of the solicitation and submission of bids and proposals;
- (4) Violation of contract provisions, as set forth below, of a character which is regarded by the Purchasing Agent to be so serious as to justify suspension action:
  - a. Failure to perform in accordance with the specifications within a time limit provided in a county contract;
  - b. A recent record of failure to perform or unsatisfactory performance in accordance with the terms of one or more contracts; provided, that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for suspension;
  - c. Material representation of the composition of the ownership or workforce or business entity certified to the county as a minority business enterprise; or
  - d. Falsification of any documents.
- (5) For violation of the ethical standards set forth in Fulton County Code Chapter 9, Code of Ethics. By submitting their proposals, all auditors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that they have not conferred on any government entity 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. Auditors specifically certify by submitting their proposal that they are not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions. ***Auditors contracting with the County should be aware of Fulton County's ethics policy and agree to comply with its provisions from receipt of this invitation to bid as well as throughout the duration of the term of this agreement.***
- (5) Knowing misrepresentation to the county, of the use which a majority owned contractor intends to make a minority business enterprise (a business entity at least 51 percent of which is owned and controlled by minority persons, as defined in Fulton County Code Chapter 6, Article B, Minority Business Enterprise Affirmative Action Program and certified as such by the county), as a sub-contractor or a joint venture partner, in performing work under contract with the county.

Failure to fully and truthfully provide the information required, may result in the disqualification of your bid/proposal from consideration or termination of the Contract, once awarded. This document must be completed and included as a part of the bid/proposal package along with other required documents.

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[SIGNATURES ON NEXT PAGE]

Under penalty of perjury, I declare that I have examined this certification and all attachments hereto, if applicable, to the best of my knowledge and belief, and all statements contained hereto are true, correct, and complete.

On this \_\_\_\_\_ day of \_\_\_\_\_, 2005

\_\_\_\_\_  
(Legal Name of Offeror) (Date)

\_\_\_\_\_  
(Signature of Authorized Representative) (Date)

\_\_\_\_\_  
(Title)

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STATE OF GEORGIA

COUNTY OF FULTON

**NON-COLLUSION AFFIDAVIT OF BIDDER/OFFEROR**

I, \_\_\_\_\_ certify that pursuant to Fulton County Code Section 2-320 (11), this bid or proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a bid for the same work, labor or service to be done or the supplies, materials or equipment to be furnished and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of state and federal law and can result in fines, prison sentences and civil damages awards. I agree to abide by all conditions of this bid or proposal and certify that I am authorized to sign this bid or proposal for the bidder.

Affiant further states that pursuant to O.C.G.A. Section 36-91-21 (d) and (e), \_\_\_\_\_ has not, by itself or with others, directly or indirectly, prevented or attempted to prevent competition in such bidding or proposals by any means whatsoever. Affiant further states that (s)he has not prevented or endeavored to prevent anyone from making a bid or offer on the project by any means whatever, nor has Affiant caused or induced another to withdraw a bid or offer for the work.

Affiant further states that the said offer of \_\_\_\_\_ is bona fide, and that no one has gone to any supplier and attempted to get such person or company to furnish the materials to the bidder only, or if furnished to any other bidder, that the material shall be at a higher price.

\_\_\_\_\_  
(COMPANY NAME)

\_\_\_\_\_  
(PRESIDENT/VICE PRESIDENT)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
(SECRETARY/ASSISTANT SECRETARY)

(Affix corporate seal here, if a corporation)

Notary Public: \_\_\_\_\_

County: \_\_\_\_\_

Commission Expires: \_\_\_\_\_

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**NOTE:**

**IF THE OFFEROR IS A PARTNERSHIP, ALL OF THE PARTNERS AND ANY OFFICER, AGENT, OR OTHER PERSON WHO MAY HAVE REPRESENTED OR ACTED FOR THEM IN BIDDING FOR OR PROCURING THE CONTRACT SHALL ALSO MAKE THIS OATH.**

**IF THE OFFEROR IS A CORPORATION, ALL OFFICERS, AGENTS, OR OTHER PERSONS WHO MAY HAVE ACTED FOR OR REPRESENTED THE CORPORATION IN BIDDING FOR OR PROCURING THE CONTRACT SHALL MAKE THE OATH.**

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STATE OF GEORGIA

COUNTY OF FULTON

**NON-COLLUSION AFFIDAVIT OF SUBCONTRACTOR**

I, \_\_\_\_\_ certify that pursuant to Fulton County Code Section 2-320 (11), this bid or proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a bid for the same work, labor or service to be done or the supplies, materials or equipment to be furnished and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of state and federal law and can result in fines, prison sentences and civil damages awards. I agree to abide by all conditions of this bid or proposal and certify that I am authorized to sign this bid or proposal for the bidder.

Affiant further states that pursuant to O.C.G.A. Section 36-91-21 (d) and (e), \_\_\_\_\_ has not, by itself or with others, directly or indirectly, prevented or attempted to prevent competition in such bidding or proposals by any means whatsoever. Affiant further states that (s)he has not prevented or endeavored to prevent anyone from making a bid or offer on the project by any means whatever, nor has Affiant caused or induced another to withdraw a bid or offer for the work.

Affiant further states that the said offer of \_\_\_\_\_ is bona fide, and that no one has gone to any supplier and attempted to get such person or company to furnish the materials to the bidder only, or if furnished to any other bidder, that the material shall be at a higher price.

\_\_\_\_\_  
(COMPANY NAME)

\_\_\_\_\_  
(PRESIDENT/VICE PRESIDENT)

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
(SECRETARY/ASSISTANT SECRETARY)

(Affix corporate seal here, if a corporation)

Notary Public: \_\_\_\_\_

County: \_\_\_\_\_

Commission Expires: \_\_\_\_\_

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**NOTE:**

**IF THE OFFEROR IS A PARTNERSHIP, ALL OF THE PARTNERS AND ANY OFFICER, AGENT, OR OTHER PERSON WHO MAY HAVE REPRESENTED OR ACTED FOR THEM IN BIDDING FOR OR PROCURING THE CONTRACT SHALL ALSO MAKE THIS OATH.**

**IF THE OFFEROR IS A CORPORATION, ALL OFFICERS, AGENTS, OR OTHER PERSONS WHO MAY HAVE ACTED FOR OR REPRESENTED THE CORPORATION IN BIDDING FOR OR PROCURING THE CONTRACT SHALL MAKE THE OATH.**

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**CERTIFICATE OF ACCEPTANCE OF REQUEST  
FOR PROPOSAL REQUIREMENTS**

This is to certify that on this day, offeror acknowledges that he/she has read this solicitation document, pages # \_\_\_\_\_ to # \_\_\_\_\_ inclusive, including any addenda # \_\_\_\_\_ to # \_\_\_\_\_ exhibit(s) # \_\_\_\_\_ to # \_\_\_\_\_, attachment(s) # \_\_\_\_\_, and/or appendices # \_\_\_\_\_ to # \_\_\_\_\_ in its entirety, and agrees that no pages or parts of the document have been omitted, that he/she understands, accepts and agrees to fully comply with the requirements therein, and that the undersigned is authorized by the offeror to submit the proposal herein and to legally obligate the offeror thereto.

Company: \_\_\_\_\_

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

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

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

Phone # \_\_\_\_\_

**(Affix Corporate Seal)**

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## SECTION 6

# CONTRACT COMPLIANCE REQUIREMENTS

### 6.1 NON-DISCRIMINATION IN CONTRACTING AND PROCUREMENTS

It is the policy of Fulton County Government that discrimination against businesses by reason of the race, color, gender or national origin of the ownership of any such business is prohibited. Furthermore, it is the policy of the Board of Commissioners (“Board”) that Fulton County and all vendors and contractors doing business with Fulton County shall provide to all businesses the opportunity to participate in contracting and procurement paid, in whole or in part, with monetary appropriations of the Board. Similarly, it is the policy of the Board that the contracting and procurement practices of Fulton County should not implicate Fulton County as either an active or passive participant in the discriminatory practices engaged in by private contractors or vendors seeking to obtain contracts with Fulton County.

**Equal Business Opportunity Plan (EBO Plan):** In addition to the proposal submission requirements, each vendor **must** submit an Equal Business Opportunity Plan (EBO Plan) with their bid/proposal. The EBO Plan is designed to enhance the utilization of a particular racial, gender or ethnic group by a bidder/proposer, contractor, or vendor or by Fulton County. The respondent **must** outline a plan of action to encourage and achieve diversity and equality in the available procurement and contracting opportunities with *this solicitation*.

The EBO Plan **must** identify and include:

1. Potential opportunities within the scope of work of *this solicitation* that will allow for participation of racial, gender or ethnic groups.
2. Efforts that will be made by the bidder/proposer to encourage and solicit minority and female business utilization in *this solicitation*.

Fulton County encourages joint ventures, teaming, partnering and mentor-protégé relationships with minority and female businesses in an effort to achieve contracting and procurement diversity.

**Prompt Payment:** The prime contractor **must** certify in writing and **must** document on the Exhibit G Form (Prime Contractor/Subcontractor Utilization Report) that all subcontractors, sub-consultants and suppliers have been promptly paid for work and materials, (less any retainage by the prime contractor prior to receipt of any further progress payments). In the event the prime contractor is unable to pay subcontractors, sub-consultants or suppliers until it has received a progress payment from Fulton County, the prime contractor shall pay all subcontractors, sub-consultants or suppliers funds due from said progress payment within forty-eight (48) hours of receipt of payment from Fulton County. In no event shall a subcontractor, sub-consultant or supplier be paid later than fifteen (15) days as provided for by state law.

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## 6.2 REQUIRED FORMS AND EBO PLAN

In order to be compliant with the intent and provisions of the Fulton County Non-Discrimination in Purchasing and Contracting Ordinance (99-0960), bidders/proposers **must** submit the following completed documents. Failure to provide this information **shall** result in the proposal being deemed non-responsive.

- **Exhibit A** – Promise of Non-Discrimination
- **Exhibit B** – Employment Report
- **Exhibit C** – Schedule of Intended Subcontractor Utilization
- **Exhibit D** – Letter of Intent to Perform as a Subcontractor or Provide Materials or Services
- **Exhibit E** – Declaration Regarding Subcontractors Practices
- **Exhibit F** – Joint Venture Disclosure Affidavit
- **Equal Business Opportunity Plan (EBO Plan)** – This document is not a form. It is a statement created by the bidder/proposer on its company letter head addressing the EBO Plan requirements.

All Contract Compliance documents (Exhibits A – F and EBO Plan) are to be placed in a **separate sealed envelope** clearly marked “Contract Compliance”. The EBO Plan must be submitted on company letterhead. These documents are considered part of and should be submitted with the Technical Proposal.

The following document must be completed as instructed if awarded the project:

- **Exhibit G** – Prime Contractor’s Subcontractor Utilization Report

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**EXHIBIT A – PROMISE OF NON-DISCRIMINATION**

“Know all persons by these presents, that I/We ( \_\_\_\_\_ ),  
Name

\_\_\_\_\_ Title Firm Name  
Hereinafter “Company”, in consideration of the privilege to bid on or obtain contracts funded, in whole or in part, by Fulton County, hereby consent, covenant and agree as follows:

- 1) No person shall be excluded from participation in, denied the benefit of, or otherwise discriminated against on the basis of race, color, national origin or gender in connection with any bid submitted to Fulton County for the performance of any resulting there from,
- 2) That it is and shall be the policy of this Company to provide equal opportunity to all businesses seeking to contract or otherwise interested in contracting with this Company without regard to the race, color, gender or national origin of the ownership of this business,
- 3) That the promises of non-discrimination as made and set forth herein shall be continuing in nature and shall remain in full force and effect without interruption,
- 4) That the promise of non-discrimination as made and set forth herein shall be made a part of, and incorporated by reference into, any contract or portion thereof which this Company may hereafter obtain,
- 5) That the failure of this Company to satisfactorily discharge any of the promises of non-discrimination as made and set forth herein shall constitute a material breach of contract entitling the Board to declare the contract in default and to exercise any and all applicable rights and remedies, including but not limited to cancellation of the contract, termination of the contract, suspension and debarment from future contracting opportunities, and withholding and/or forfeiture of compensation due and owing on a contract; and
- 6) That the bidder shall provide such information as may be required by the Director of Contract Compliance pursuant to Section 4.4 of the Fulton County Non-Discrimination in Purchasing and Contracting Ordinance.

**SIGNATURE:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

\_\_\_\_\_  
**TELEPHONE NUMBER:** \_\_\_\_\_

## EXHIBIT B – EMPLOYMENT REPORT

The demographic employment make-up for the bidder/proposer **must** be identified and submitted with this bid/proposal. In addition, if subcontractors will be utilized by the bidder/proposer to complete this project, then the demographic employment make-up of the subcontractor(s) must be identified and submitted with this bid.

<b>EMPLOYEES</b>
------------------

CATEGORY	NATIVE AMERICAN		AFRICAN AMERICAN		ASIAN AMERICAN		HISPANIC AMERICAN		CAUCASIAN AMERICAN		OTHER	
	M	F	M	F	M	F	M	F	M	F	M	F
Male/Female												
Mgmt/Official												
Professional												
Supervisors												
Office/ Clerical												
Craftsmen												
Laborers												
Other (specify)												
<b>TOTALS</b>												

**FIRM'S NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**TELEPHONE NUMBER:** \_\_\_\_\_

This completed form is for (Check one)  Bidder/Proposer  Subcontractor

**Submitted by:** \_\_\_\_\_ **Date Completed:** \_\_\_\_\_

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## EXHIBIT C - SCHEDULE OF INTENDED SUBCONTRACTOR UTILIZATION

If the bidder/proposer intends to subcontract any portion of this scope of work/service(s), this form **must be** completed and **submitted with the bid/proposal**. All prime bidders/proposers **must** include Letter(s) of Intent (Exhibit D) in the bid document for all subcontractors who will be utilized under the scope of work/services.

**Prime Bidder/Proposer:** \_\_\_\_\_

**ITB/RFP Number:** \_\_\_\_\_

**Project Name or Description of Work/Service(s):** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1. My firm, as Prime Bidder/Proposer on this scope of work/service(s) is \_\_\_\_\_ is not \_\_\_\_\_ a minority or female owned and controlled business enterprise. (Please indicate below the portion of work, including, percentage of bid/proposal amount that your firm will carry out directly):

\_\_\_\_\_

\_\_\_\_\_

2. If the Prime Bidder/Proposer is a Joint Venture, please complete Exhibit F: Joint Venture Disclosure Affidavit and attach a copy of the executed Joint Venture Agreement.

3. Sub-Contractors (including suppliers) to be utilized in the performance of this scope of work/service(s), if awarded, are:

SUBCONTRACTOR NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

PHONE: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

ETHNIC GROUP\*: \_\_\_\_\_ COUNTY CERTIFIED\*\* \_\_\_\_\_

WORK TO BE PERFORMED: \_\_\_\_\_

DOLLAR VALUE OF WORK: \$ \_\_\_\_\_ PERCENTAGE VALUE: \_\_\_\_\_ %

\*Ethnic Groups: African American (AABE); Asian American (ABE); Hispanic American (HBE); Native American (NABE); White Female American (WFBE); \*\*If yes, please attach copy of recent certification.

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SUBCONTRACTOR NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_  
ETHNIC GROUP\*: \_\_\_\_\_ COUNTY CERTIFIED\*\* \_\_\_\_\_  
WORK TO BE PERFORMED: \_\_\_\_\_  
DOLLAR VALUE OF WORK: \$ \_\_\_\_\_ PERCENTAGE VALUE: \_\_\_\_\_ %

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SUBCONTRACTOR NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_  
ETHNIC GROUP\*: \_\_\_\_\_ COUNTY CERTIFIED\*\* \_\_\_\_\_  
WORK TO BE PERFORMED: \_\_\_\_\_  
DOLLAR VALUE OF WORK: \$ \_\_\_\_\_ PERCENTAGE VALUE: \_\_\_\_\_ %

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SUBCONTRACTOR NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_  
ETHNIC GROUP\*: \_\_\_\_\_ COUNTY CERTIFIED\*\* \_\_\_\_\_  
WORK TO BE PERFORMED: \_\_\_\_\_  
DOLLAR VALUE OF WORK: \$ \_\_\_\_\_ PERCENTAGE VALUE: \_\_\_\_\_ %

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SUBCONTRACTOR NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
PHONE: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_  
ETHNIC GROUP\*: \_\_\_\_\_ COUNTY CERTIFIED\*\* \_\_\_\_\_  
WORK TO BE PERFORMED: \_\_\_\_\_  
DOLLAR VALUE OF WORK: \$ \_\_\_\_\_ PERCENTAGE VALUE: \_\_\_\_\_ %

---

**\*Ethnic Groups: African American (AABE); Asian American (ABE); Hispanic American (HBE); Native American (NABE); White Female American (WFBE); \*\*If yes, please attach copy of recent certification.**

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**Total Dollar Value of Subcontractor Agreements: (\$)**

**Total Percentage Value: (%)**

**CERTIFICATION:** The undersigned certifies that he/she has read, understands and agrees to be bound by the Bid/Proposer provisions, including the accompanying Exhibits and other terms and conditions regarding sub-contractor utilization. The undersigned further certifies that he/she is legally authorized by the Bidder/Proposer to make the statement and representation in this Exhibit and that said statements and representations are true and correct to the best of his/her knowledge and belief. The undersigned understands and agrees that if any of the statements and representations are made by the Bidder/Proposer knowing them to be false, or if there is a failure of the intentions, objectives and commitments set forth herein without prior approval of the County, then in any such event the Contractor's acts or failure to act, as the case may be, shall constitute a material breach of the contract, entitling the County to terminate the Contract for default. The right to so terminate shall be in addition to, and in lieu of, any other rights and remedies the County may have for other defaults under the contract.

**Signature:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Firm or Corporate Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Telephone:** (     ) \_\_\_\_\_

**Fax Number:** (     ) \_\_\_\_\_

**Email Address:** \_\_\_\_\_

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**EXHIBIT D**

**LETTER OF INTENT TO PERFORM AS A SUBCONTRACTOR  
OR  
PROVIDE MATERIALS OR SERVICES**

This form **must** be completed by **ALL** known subcontractor and submitted with the bid/proposal. The Prime Contractor **must** submit Letters of Intent for **ALL** known subcontractors at time of bid submission.

To: \_\_\_\_\_  
(Name of Prime Contractor Firm)

From: \_\_\_\_\_  
(Name of Subcontractor Firm)

ITB/RFP Number: \_\_\_\_\_

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

The undersigned is prepared to perform the following described work or provide materials or services in connection with the above project (specify in detail particular work items, materials, or services to be performed or provided):

Description of Work	Project Commence Date	Project Completion Date	Estimated Dollar Amount

\_\_\_\_\_  
(Prime Bidder)

\_\_\_\_\_  
(Subcontractor)

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

---

**EXHIBIT E - DECLARATION REGARDING SUBCONTRACTING PRACTICES**

If the bidder/proposer **does not intend to subcontract** any portion of the scope of work services(s), this form **must be** completed and submitted with the bid/proposal.

\_\_\_\_\_ hereby declares that it is my/our intent to  
**(Bidder)**

perform 100% of the work required for \_\_\_\_\_  
**(ITB/RFP Number)**

\_\_\_\_\_  
**(Description of Work)**

In making this declaration, the bidder/proposer states the following:

1. That the bidder/proposer does not customarily subcontract elements of this type project, and normally performs and has the capability to perform and will perform **all elements** of the work on this project with his/her own current work forces;
2. If it should become necessary to subcontract some portion of the work at a later date, the bidder/proposer will comply with all requirements of the County's Non-Discrimination Ordinance in providing equal opportunities to all firms to subcontract the work. The determination to subcontract some portion of the work at a later date shall be made in good faith and the County reserves the right to require additional information to substantiate a decision made by the bidder/proposer to subcontract work following the award of the contract. Nothing contained in this provision shall be employed to circumvent the spirit and intent of the County's Non-Discrimination Ordinances;
3. The bidder will provide, upon request, information sufficient for the County to verify Item Number one.

**AUTHORIZED COMPANY REPRESENTATIVE**

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

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

Email Address: \_\_\_\_\_

---

**EXHIBIT F - JOINT VENTURE DISCLOSURE AFFIDAVIT**

**ITB/RFP No.** \_\_\_\_\_

**Project Name** \_\_\_\_\_

This form must be completed and submitted with the bid/proposal if a joint venture approach is to be undertaken.

In order to evaluate the extent of small, minority and female business involvement being proposed by a Bidder/Proposer, certain relevant information must be provided prior to contract award. The information requested below is to clearly identify and explain the extent of small business participation in the proposed joint venture. All items must be properly addressed before the business entity can be evaluated.

**1. Firms:**

**1) Name of Business:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**Telephone No.:** \_\_\_\_\_

**Nature of Business:** \_\_\_\_\_

**2) Name of Business:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**Telephone No.:** \_\_\_\_\_

**Nature of Business:** \_\_\_\_\_

**3) Name of Business:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**Telephone No.:** \_\_\_\_\_

**Nature of Business:** \_\_\_\_\_

**NAME OF JOINT VENTURE (If applicable):** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**PRINCIPAL OFFICE:** \_\_\_\_\_

**OFFICE PHONE:** \_\_\_\_\_

---

**Note:** Attach additional sheets as required

1. Describe the capital contributions by each joint venturer and accounting thereof.
2. Describe the financial controls of the joint venture, e.g., will a separate cost center be established? Which venturer will be responsible for keeping the books? How will the expense therefore be reimbursed? What is the authority of each joint venture to commit or obligate the order?
3. Describe any ownership, options for ownership, or loans between the joint ventures. Identify terms thereof.
4. Describe the estimated contract cash flow for each joint venturer.
5. To what extent and by whom will the on-site work be supervised?
6. To what extent and by whom will the administrative office be supervised?
7. Which joint venturer will be responsible for material purchases including the estimated cost thereof? How will the purchase be financed?
8. Which joint venturer will provide equipment? What is the estimated cost thereof? How will the equipment be financed?
9. Describe the experience and business qualifications of each joint venturer.
10. Submit a copy of all joint venture agreements and evidence of authority to do business in the State of Georgia as well as locally, to include all necessary business licenses.
11. Percent of Minority/Female Business Enterprises ownership by each joint venture in terms of profit and loss sharing: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
12. The authority of each joint venturer to commit or obligate the other: \_\_\_\_\_  
\_\_\_\_\_
13. Number of personnel to be involved in project, their crafts and positions and whether they are employees of the Minority/Female Business Enterprises enterprise, the majority firm or the joint venture: \_\_\_\_\_  
\_\_\_\_\_

14. Identification of control and participation in venture; list those individuals who are responsible for day-to-day management and policy decision-maker, including, but not limited to, those with prime responsibility for areas designated below; (use additional sheets if necessary)

<u>Name</u>	<u>Race</u>	<u>Sex</u>	<u>Financial Decisions</u>	<u>Supervision Field Operation</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

In connection with any work that these firms, as a joint venture, might be authorized to perform in connection with above captioned contract, we each do hereby authorize representatives of the Fulton County Department of Contract Compliance, Departments of Purchasing and Finance, under the direction of the County Manger's Office, to examine, from time to time, the books, records and files to the extent that such relate to this County project.

**WE DO SOLEMNLY DECLARE AND AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THE FOREGOING DOCUMENT ARE TRUE AND CORRECT, AND THAT WE ARE AUTHORIZED, ON BEHALF OF THE ABOVE FIRMS, TO MAKE THIS AFFIDAVIT AND GRANT THE ABOVE PRIVILEGE.**

FOR \_\_\_\_\_  
(Company)

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

\_\_\_\_\_  
(Signature of Affiant)

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Company)

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

\_\_\_\_\_  
(Signature of Affiant)

\_\_\_\_\_  
(Printed Name)

State of \_\_\_\_\_:

County of \_\_\_\_\_:

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, appeared \_\_\_\_\_, the undersigned known to me to be the person described in the foregoing Affidavit and acknowledge that he (she) executed the same in the capacity therein stated and for the purpose therein contained.

## EXHIBIT – G PRIME CONTRACTOR/SUB-CONTRACTOR UTILIZATION REPORT

This report **must** be submitted by the **tenth day** of each month, along with a copy of your monthly invoice (schedule of values/payment application) to Contract Compliance. Failure to comply **shall** result in the County commencing proceedings to impose sanctions to the prime contractor, in addition to pursuing any other available legal remedy. Sanctions may include the suspending of any payment or part thereof, termination or cancellation of the contract, and the denial of participation in any future contracts awarded by Fulton County.

<b>REPORTING PERIOD</b>		<b>PROJECT NAME:</b>	
<b>FROM:</b>		<b>PROJECT NUMBER:</b>	
<b>TO:</b>		<b>PROJECT LOCATION:</b>	

	PRIME CONTRACTOR	Contract Award Date	Contract Award Amount	Change Order Amount	Contract Period	% Complete to Date
<b>Name:</b>						
<b>Address:</b>						
<b>Telephone #:</b>						

AMOUNT OF REQUISITION THIS PERIOD: \$ \_\_\_\_\_  
 TOTAL AMOUNT REQUISITION TO DATE: \$ \_\_\_\_\_

### SUBCONTRACTOR UTILIZATION (add additional rows as necessary)

Name of Sub-Contractor	Description of Work	Contract Amount	Amount Paid To Date	Amount Requisition This Period	Contract Period	
					Starting Date	Ending Date
TOTALS						

Executed By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Printed Name)

Nortary: \_\_\_\_\_

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

My Commission Expires: \_\_\_\_\_

**Should you have questions regarding any of the documents contained in Section 6, please feel free to contact the Office of Contract Compliance at (404) 763-6300, for further assistance.**

## SECTION 7 INSURANCE AND RISK MANAGEMENT PROVISIONS

It is Fulton County Government's practice to obtain Certificates of Insurance from our Contractors and Vendors. Insurance must be written by a licensed agent in a company licensed to write insurance in the State of Georgia. Respondents shall submit with the bid/proposal evidence of insurability satisfactory to Fulton County Government as to form and content. Either of the following forms of evidence is acceptable:

- A letter from an insurance carrier stating that upon your firm/company being the successful Bidder/Respondent that a Certificate of Insurance shall be issued in compliance with the Insurance and Risk Management Provisions outlined below.
- A Certificate of Insurance complying with the Insurance and Risk Management Provisions outlined below (Request for Bid/Proposal number and Project Description must appear on the Certificate of Insurance).

Upon award, the Contractor/Vendor must maintain at their expense, insurance with policy limits equal to or greater than the limits described below. Any and all Insurance Coverage(s) and Bonds required under the terms and conditions of the contract shall be maintained during the entire length of the contract, including any extensions or renewals thereto, and until all work has been completed to the satisfaction of Fulton County Government.

Accordingly the Respondent shall provide a certificate evidencing the following:

**1. WORKERS COMPENSATION – STATUTORY (In compliance with the Georgia Workers Compensation Acts and any other State or Federal Acts or Provisions in which jurisdiction may be granted)**

EMPLOYER'S LIABILITY	BY ACCIDENT - EACH ACCIDENT	-	\$500,000.
INSURANCE	BY DISEASE - POLICY LIMIT	-	\$500,000.
(Aggregate)	BY DISEASE - EACH EMPLOYEE	-	\$500,000.

**2. COMMERCIAL GENERAL LIABILITY INSURANCE (Including contractual Liability Insurance)**

Bodily Injury and Property Damage Liability	Each Occurrence	-	\$1,000,000
(Other than Products/Completed Operations)	General Aggregate-		\$2,000,000

Products\Completed Operation	Aggregate Limit -		\$1,000,000
Personal and Advertising Injury	Limits	-	\$1,000,000
Fire Damage	Limits	-	\$100,000

**3. BUSINESS AUTOMOBILE LIABILITY INSURANCE**

<b>Combined Single Limits</b>	Each Occurrence	-	\$1,000,000
(Including operation of non-owned, owned, and hired automobiles).			

**4. ELECTRONIC DATA PROCESSING LIABILITY**

(Required if computer contractor)	Limits	-	\$1,000,000
-----------------------------------	--------	---	-------------

- |                                                                                                             |                 |   |             |
|-------------------------------------------------------------------------------------------------------------|-----------------|---|-------------|
| 5. <b>UMBRELLA LIABILITY</b><br>(In excess of above noted coverage's)                                       | Each Occurrence | - | \$2,000,000 |
| 6. <b>PROFESSIONAL LIABILITY</b><br>(Required if respondent providing quotation for professional services). | Each Occurrence | - | \$1,000,000 |
| 7. <b>FIDELITY BOND</b><br>(Employee Dishonesty)                                                            | Each Occurrence | - | \$ 100,000  |

Certificates shall state that the policy or policies shall not expire, be cancelled or altered without at least thirty (30) days prior written notice to Fulton County Government. Policies and Certificates of Insurance are to list Fulton County Government as an Additional Insured (except for Workers' Compensation) and shall conform to all terms and conditions (including coverage of the indemnification and hold harmless agreement) contained in the Insurance and Risk Management Provisions.

If Fulton County Government shall so request, the Offeror, Contractor or Vendor will furnish the County for its inspection and approval such policies of insurance with all endorsements, or confirmed specimens thereof certified by the insurance company to be true and correct copies.

Such certificates and notices shall be sent to:

Fulton County Government – Purchasing Department  
130 Peachtree Street, S.W.  
Suite 1168  
Atlanta, Georgia 30303-3459

The Contractor/Vendor shall insure that the Request for Bid/Proposal number and Project Description appears on the Certificate of Insurance.

It is understood that **Insurance in no way Limits the Liability of the Contractor/Vendor.**

INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

**Contractor/Vendor hereby agrees to release, indemnify, defend and hold harmless the County, it's Commissioners, officers, employees, subcontractors, successors, assigns and agents, from and against any and all losses (including death), claims, damages, liabilities, costs and expenses (including but not limited to all actions, proceedings, or investigations in respect thereof and any costs of judgments, settlements, court costs, attorney's fees or expenses, regardless of the outcome of any such action, proceeding, or investigation), caused by, relating to, based upon or arising out of any act or omission by contractor, it's directors, officers, employees, subcontractors, successors, assigns or agents, or otherwise in connection with it's acceptance, or the performance, or nonperformance, of it's obligations under this agreements.**

THE OFFEROR ACKNOWLEDGES HAVING READ, UNDERSTANDING, AND AGREES TO COMPLY WITH THE ABOVE STATEMENTS, AND IS AUTHORIZED TO SIGN CONTRACTS ON BEHALF OF THE RESPONDING COMPANY.

COMPANY: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_ DATE: \_\_\_\_\_

SAMPLE CONTRACT

Counterpart No. \_\_\_\_\_

Of 2 Original Executed Counterparts.

Counterpart of the

\_\_\_\_\_

STATE OF GEORGIA,

COUNTY OF \_\_\_\_\_:

AGREEMENT FOR AUDIT SERVICES

THIS AGREEMENT FOR AUDIT SERVICES, hereinafter referred to as "Agreement", is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 2005, by \_\_\_\_\_ and \_\_\_\_\_ between \_\_\_\_\_ a (sole proprietorship, general or limited partnership, professional corporation or business corporation) whose agent and address for purposes of this agreement is \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_, hereinafter referred to as "the Auditor" and Fulton County, Georgia whose address for the purposes of this Agreement is 141 Pryor Street, Atlanta. Georgia 30303, herein referred to as the "Auditee".

WITNESSETH THAT:

WHEREAS, the Auditee is a governmental entity created thereby, and

WHEREAS, the Auditee is required to be audited on a regular basis in accordance with certain specified audit standards; and

WHEREAS, the Auditor is a (describe private entity) organized under the laws of the State of Georgia engaged in the practice of accountancy and business of performing professional audit services; and

WHEREAS, the Auditee desires to utilize the professional services of the Auditor, in accordance with the needs, requirements, terms and conditions contained in a Request for Proposals, Number 05RFP46784YC (the "RFP"), and the proposal (the "Auditor's Proposal") submitted by the Auditor in response to the RFP, which RFP and Auditor's Proposal are attached hereto and by this reference incorporated

herein; and

WHEREAS, the Auditee awarded the contract for audit services to the Auditor in accordance with the RFP and in reliance upon the representations and certifications contained in the Auditor's Proposal; and

WHEREAS, the Auditor and Auditee desire to document the terms and conditions of their Agreement.

NOW, THEREFORE, for and consideration of the mutual covenants contained herein, the receipt and sufficiency of which is hereby acknowledged, it is agreed as follows:

#### Article 1

### **BASIC AGREEMENT**

The Auditor will perform professional audit services in accordance with the Audit Requirements, Reporting and Delivery Requirements, General Terms and Conditions, and Special Terms and Conditions of the RFP. The Auditee will provide the information required by the RFP. The Auditor shall be compensated for its services as provided in the RFP and the Auditor's Proposal.

#### Article 2

### **COVENANTS AND REPRESENTATIONS**

2.1 Covenants of the Auditor. The Auditor shall perform professional audit services in accordance with the Instructions to Proposer provisions in Section 2.0 and Scope of Work provisions in 3.0 of the RFP, and any attachments thereto, all of which are by this reference incorporated herein.

2.2 Covenants of the Auditee. The Auditee will provide to Auditor all information reasonably necessary, useful or customary pursuant to both standard accounting and auditing practices and customary within Auditee's trade or business activities.

2.3 Representations. To induce the Auditee to enter into this Agreement, the Auditee shall be entitled to rely upon the representations and certifications made by the Auditor in the Auditor's Proposal, without independent investigation and verification, and each such representation or certification shall be deemed to be material to this Agreement. The person negotiating and executing this Agreement on behalf of the Auditor has the full right, power, and authority to enter into, execute and perform this Agreement in accordance with the terms hereof, and when executed and delivered, this Agreement will constitute a valid and binding obligation of the Auditor and will be enforceable in accordance with the terms thereof.

#### ARTICLE 3

### **FEES**

3.1 The Auditor shall be paid for its services as provided in the schedule of

fees and expenses submitted by the Auditor in the Auditor's Proposal in the sealed dollar cost bid as stated in the Cost Component of the RFP, Section 10 which are by this reference incorporated herein. Additional services shall be compensated in the manner set forth in the Addendum to this Agreement, at the same rates as set forth in the schedule of fees and expenses submitted by the Auditor in the Auditor's Proposal. The Auditor agrees to complete and deliver reports as outlined, no later than the expressed required date, and further agrees that Fulton County may retain from the amount due for any report the amount of 2.5% per week past the due date. Upon reaching five (5) weeks of delinquency, the amount may increase incrementally 5% per week until the requirements are successfully fulfilled.

#### ARTICLE 4

##### **CONTINGENCIES**

4.1 Contingent Obligations of the Auditee. The obligations of the Auditee are subject to the following conditions:

4.1.1 The ability of the Auditee to carry out the terms of this Agreement in accordance with the laws and Constitution of the State of Georgia.

4.1.2 The timely performance by the Auditor of each and every covenant, agreement, and obligation imposed upon the Auditor in this Agreement.

4.1.3 The truth and accuracy as of the Date Hereof of each and every representation made by the Auditor.

4.1.4 This Agreement is expressly made subject to other laws affecting its subject matter. In the event of any conflict between such laws and this Agreement, such laws shall take precedence.

4.2 Contingent Obligations of the Auditor. The obligations of the Auditor are subject to the following conditions:

4.2.1 The timely performance by the Auditee of each and every covenant, agreement, and obligation imposed upon the Auditee in this Agreement.

#### ARTICLE 5

##### **TERM**

This Agreement shall have an initial term of up to twelve (12) months, to run concurrently with a fiscal year of the Auditee, commencing on January 1 after the Date Hereof and terminating on December 31 of the following year, and be subject to renewal for three additional successive term(s), if the Auditee gives notice of its election to renew the Agreement within thirty (30) days prior to the end of the term or within thirty days after delivery of all deliverables under this agreement.

#### ARTICLE 6

##### **NOTICES**

All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and given or served either in person or by United States Mail, postpaid, registered or certified with Return Receipt Requested,

showing the name of the recipient and the date of delivery. Notices shall be addressed to the party or parties identified and at the address as set forth in the introductory paragraph of this Agreement, and the date upon which such notice is delivered shall be deemed the effective date thereof. Either party may, from time to time, by five (5) days prior written notice to the other party, specify a different agent or address to which notices can be delivered. Rejection or other refusal to accept a notice or inability to deliver a notice because of a changed agent or address of which no notice was given shall constitute receipt of the notice on the date when personal service is attempted or the date of the postmark, if mailed.

ARTICLE 7  
**RIGHTS CUMULATIVE**

All rights, powers, and privileges conferred hereunder shall be cumulative and not restrictive of those given by law.

ARTICLE 8  
**NON-WAIVER**

No failure of the Auditee to exercise any right or power given to the Auditee under this Agreement, or to insist upon strict compliance by the Auditor with the provisions of this Agreement, and no custom or practice of the Auditee or the Auditor at variance with the terms and conditions of this Agreement, shall constitute a waiver of the Auditee right to demand exact and strict compliance with the terms and conditions of this Agreement.

ARTICLE 9  
**CONTINUITY**

Each of the provisions of this Agreement shall be binding upon and inure to the benefit and detriment of the Auditor and the Auditee and the heirs, devisees, legatees, legal representatives, successors and assigns of the Auditor and the Auditee.

ARTICLE 10  
**DATE FOR PERFORMANCE**

If the time period by which any right, option or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, or by which the Closing must be held, expires on a Saturday, Sunday or legal holiday, then such time period shall be automatically extended through the close of business on the next regularly scheduled business day.

ARTICLE 11  
**TIME OF THE ESSENCE**

All time limits stated herein are of the essence of this Agreement.

ARTICLE 12

**CAPTIONS**

The brief headings or titles preceding each provision hereof are for purposes of identification and convenience only and should be completely disregarded in construing this Agreement.

ARTICLE 13

**COUNTERPARTS**

This Agreement is executed in two (2) counterparts which are separately numbered but each of which is deemed an original of equal dignity with the other and which is deemed one and the same instrument as the other.

ARTICLE 14

**NO ASSIGNMENT, NO THIRD PARTY BENEFICIARIES**

14.1 This Agreement is a personal retention of Auditor as an independent contractor. Auditor must perform by its own forces and may not delegate, subcontract, assign, transfer, or otherwise obtain its performance of this Agreement, without the express written consent of Auditee.

14.2 Nothing herein shall be construed as conferring upon or giving to any person, other than the parties hereto, any rights or benefits under or by reason of this Agreement.

IN WITNESS WHEREOF, the Auditor and the Auditee have caused these presents to be duly signed, sealed and delivered on the day, month, and year first above written.

**AUDITOR**

By

(Seal)

Name:

Title:

(If corporation, fill in below)

Attest:

(Seal)

Name:

Title:

(Corporate seal affixed)

**AUDITEE**

By

Name:

Title:

(Seal)

## SECTION 9

## APPENDICES

### ATTACHMENT A:

#### GOVERNMENT ENTITY AND RECORDS INFORMATION

Fulton County is governed by a seven member Board of Commissioners, five of which are elected by geographic districts and two are elected county-wide. Members are part-time and serve concurrent four-year terms. A County Manager implements the Board's policies, administers the County government, appoints department heads for over 40 agencies and supervises the County's approximate 5,800 full-time employees. Fulton County is the central and most populous county in the Atlanta Metropolitan Area as well as the State of Georgia, with approximately 852,500 residents in 2004. Our 2005 General fund expenditure budget was approximately \$627 million that is dedicated to general operating activities for the entire County. Our "Special Service District" services residents outside a municipality within Fulton County, and had a 2005 budget of approximately \$118 million. Our Water & Sewerage system has 2004 revenues of \$118 million recovered from user charges, and has a substantial capital plan underway.

The County has various blended component units, and only one discretely presented component unit, The Fulton-DeKalb Hospital Authority (Grady Hospital). The audit of the Hospital Authority is outside the scope of this contract. Financial statements for the Hospital Authority are due by May 1 of each year and are forwarded to the County for inclusion within our Comprehensive Annual Finance Report. Our blended component units are the Fulton County Building Authority and the Fulton County Facilities Corporation. Both entities are financing vehicles for County-wide infrastructure and other capital projects. The Building Authority is required to generate an audited financial statement each year.

The operations of our Health and Mental Health fund are consistent with a Community Service Board, although these are not separately controlled entities within Fulton County. These are included within the scope of our general-purpose financial statements are not considered a blended component unit.

Our financial statements are structured like many other governmental entities that have implemented the requirements of Governmental Accounting Standard 34. Our major funds consist of a General Fund and the Special Service District Fund. All other governmental funds are listed within the 2004 CAFR, which includes a debt service fund, various special revenue funds and capital projects funds. Our 2004 CAFR indicates levels of revenues and expenditures for these funds, and is available for your review. These funds are accounted for on our AMS financial accounting system, using the modified accrual basis of accounting. Budgeted and

Actual revenues and expenditures, encumbrances are all accounted for on this system. A major financial system upgrade was completed in 2004, and we anticipate a major human resource payroll upgrade to conclude in 2006. These upgrades are being administered by American Management Systems from Fairfax, Virginia.

The County also has two funds operating as Enterprise Funds, including the Water and Sewerage System fund and the Fulton County Airport - Brown field fund.

We also operate four Internal Service Funds, seven Agency Funds, and a Defined Benefit Pension Trust Fund. Our 457 and 401 (A) defined contribution plans are not a part of the financial statements and those plans are outside the scope of this agreement. The audit of these funds should be conducted at a fund type level rather than individual fund level.

Budget information, including a Budget book which is prepared for our Commissioners by the Finance Department, is available for review. We utilize approximately 24 operating bank accounts as well as numerous bank and trust accounts for our various bond issues. Finance Department personnel reconcile these bank accounts monthly. Payroll is recorded within our AMS financial accounting system, and is paid biweekly for our approximately 5,800 employees.

The County has written policies and procedures that are adhered to throughout the year, and these cover various processes including approvals for expenditures and authorizations required within the context of our internal controls.

Our fixed asset records are currently maintained with the assistance of our financial accounting system, although we have plans to fully integrate our fixed asset data into the AMS system in concert with upcoming system upgrades in late 2005. We have a listing of all fixed assets that agree to the 2004 Comprehensive Annual Financial Report as required by GASB 34.

The Fulton County internal audit department is utilized in the external audit process by way of compiling the financial information for the Agency funds of the County. The proposer will have to audit this compilation under the scope of this contract. The General Accounting, Payables and Grant Accounting staff develops and provides the bulk of the audit support utilized in the audit process.

While our internal financial accounting system does not record all required accounting adjustments in accordance with Governmental generally accepted accounting practices, these are identified by the Finance Department and are made into the financial statements that will appear in the draft Comprehensive Annual Financial Report provided to the auditor. Support will be provided for these adjustments, and our staff will be available for any questions throughout the audit process. This includes the Statement of Net Assets and the Statement of Activities, along with reconciliations to various governmental fund statements also appearing

within the CAFR.

Various records are available to any proposer, including all the opined upon reports for 2004, our Comprehensive Annual Financial Report as well as separately bound reports, our 2005 budget book, reports from prior years, management letters, and other reports if requested.

The Fulton County Tax Commissioner's records are within the scope of this agreement. No separate reporting is required except for a State of Georgia required Hotel/Motel expenditure report. This office bills and collects property, motor vehicle and other taxes primarily for Fulton County Government, the City of Atlanta, City of Atlanta schools, Fulton County Schools and East Point City. These activities and balances are reported as an Agency fund, while the portion of Fulton County Government taxes is recorded as revenues to the County.

Subrecipients are audited by the County's internal audit department, although we have no significant subrecipient relationships.

Mauldin & Jenkins LLC has been the auditor for the fiscal year ending December 31, 2003 and 2004. The last audit was for the 2004 fiscal year and is available for review. Audit working papers would be made available by their firm in accordance with AICPA standards.

The County has received unqualified opinions in prior years, and has received the Governmental Finance Officers Association Certificate of Excellence for a number of years. Firms proposing should have relevant experience with this Certificate program to be considered for award.

The audit contact is Ray H Turner, Financial Systems Administrator. The Finance department staff will provide various schedules, reproduce documents, obtain information as requested, and provide standard support throughout the audit. It is our intent to complete all financial statement compilations, including the CAFR, and engage the audit firm to perform audit services rather than compilation services. The Fulton County Prisoner's Welfare fund and Prisoner Trust fund reports, and the Fulton County Charity Fund report are not compiled by the General Accounting area of the Finance department. The Finance Department will be responsible for producing a complete CAFR, including printing and binding.

The work location for the auditors is a 141 Pryor Street, Atlanta, Georgia. This is the Fulton County Government Building, and Finance occupies the 7<sup>th</sup> floor. Access to copiers and telephones will be provided.

Requests for technical information will be answered as expediently as possible. Information requested will be made available to all proposers. The deadline for technical questions will be October 12, 2005 at 3 p.m.

**ATTACHMENT B:**

**MANDATORY POST-QUALIFICATION FORM**

To be answered by Contractor

Section A - General Information

1. Firm Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

2. Address:

\_\_\_\_\_  
\_\_\_\_\_

3. Firm FEI Number: \_\_\_\_\_

4. Firm's Georgia CPA State License Registration  
Number: \_\_\_\_\_

5. Type of Accounting Practice (place an "X" next to the appropriate response)

a. \_\_\_\_\_ Individual

b. \_\_\_\_\_ Partnership

c. \_\_\_\_\_ Corporation - Give name of the State where incorporated:

\_\_\_\_\_

Section B - Contractor Firm's Quality Program For Audits

Please answer each of the following questions by placing an "X" in the proper column at the right.

CHECK ONE

YES NO

1. Quality Control: Does the Contractor Firm have internal procedures to ensure proper quality control for its governmental audit assignments?  
(If yes, ATTACH A DESCRIPTION OF THE PROCESS) \_\_\_\_\_
2. Quality Review: Does Contractor Firm participate in an External Quality review program every 3 years? (If yes, ATTACH A COPY OF LAST PEER REVIEW OR QUALITY REVIEW REPORT AND LETTERS OF COMMENT. PLEASE ENTER ENDING DATE OF LAST PERIOD COVERED BY REVIEW \_\_\_\_\_)  
If no, explain the reason and your plan to participate. \_\_\_\_\_
3. Professional Membership: Do the partners of the Contractor Firm belong to either the AICPA or the Georgia Society of CPAs? \_\_\_\_\_
4. Proper License: Is Contractor Firm properly licensed to practice public accounting in Georgia? \_\_\_\_\_
5. Special Governmental Audit Requirements: Is Contractor Firm familiar with the AICPA's ethical ruling called Interpretation 501-3, "Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits"? (According to this ruling, if a CPA agrees to follow specified standards, guides, rules and procedures in addition to GAAS, then the CPA is OBLIGATED to follow all such requirements. Also, the auditor must report any deviations from the agreed-upon engagement \_\_\_\_\_)

CHECK ONE

YES      NO

procedures.)

- 6. Subcontracts: Does Contractor Firm agree not to subcontract any work required without the prior express written consent of the auditee? \_\_\_\_\_
- 7. Federal Audit Laws and Rules: If federal audit work is required, does Contractor Firm agree to perform the audit work in accordance with the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133 and AICPA Statement of Position 98-3, as necessary? \_\_\_\_\_
- 8. Confidentiality: Does Contractor Firm agree not to publish or distribute any information concerning work done for auditee, except as provided by law or rule? \_\_\_\_\_
- 9. Access to Records and Workpapers: Does Contractor Firm agree to keep workpapers and reasonable records to support work claims for at least **3 years** and make them available for audit or review by any authorized parties? \_\_\_\_\_
- 10. Other Federal and State Laws and Rules: Does Contractor Firm agree to comply with all other Federal and State laws, rules and regulations which pertain to this engagement? \_\_\_\_\_
- 11. Independence: Does Contractor Firm meet the independence standards of the current "Government Auditing Standards", issued by the Comptroller General

CHECK ONE

YES                      NO

of the United States?

(If "No", attach a brief summary of facts.)

\_\_\_\_\_

12. Continuing Education: Does Contractor Firm have sufficient staff who meet continuing professional education requirements for government audits as set forth in "Government Auditing Standards"?

\_\_\_\_\_

13. Conflict of Interest: Does Contractor Firm declare that there is no public or private interest that would conflict in any manner with performance of an audit for the auditee or would violate any laws of the State of Georgia?

\_\_\_\_\_

14. No Substandard Work: Do Contractor Firm and all proposed Audit Team Members have a record of an acceptable standard of audit work? (Contractor Firm must answer this question "No" if the Firm or any Audit Team Member has received an enforcement action for substandard audit work during the past three years or has a related investigation pending by a professional or regulatory group. Attach a summary, if yes

\_\_\_\_\_

15. Ethics: Does Contractor Firm certify that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that it has not conferred on any government entity employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money,

CHECK ONE

YES      NO

services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged; that it is not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions? \_\_\_\_\_

16. Provisions of RFP: Does Contractor Firm agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP? \_\_\_\_\_

**CONTRACTOR FIRM CERTIFICATION STATEMENT**

I (we) certify that the information contained herein is true and correct to the best of my (our) knowledge, and that the person submitting the RFP on behalf of the proposer has the authority to submit this RFP and make all representations contained herein. I (we) understand that the inclusion of false information may result in rejection of the proposal submitted in response to this RFP.

_____	_____
Contractor Firm Name	Date
_____	
Signature of Preparer	

## **ATTACHMENT C:**

### **MODEL FORMAT OF PROPOSAL**

To simplify the review process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFP. The following outline includes all the information called for in the RFP.

#### Complete Copy of the Request for Proposals

1. Provide a complete copy of the Request for Proposals, including all Attachments.
2. Sign the Request for Proposals in ALL places requiring signature.
3. Complete and sign the Mandatory Pre-Qualification Form.

#### TECHNICAL COMPONENT OF PROPOSAL

##### Title Page

Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and the date.

##### Table of Contents

Include a clear identification of the material by section and by page number.

##### Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done. Make a positive statement that deadlines specified in the RFP will be met.
2. State the names of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
3. State that the person signing the letter will be authorized to bind the proposer.
4. State the name of the partner assigned to this engagement and the name of the partner assigned the responsibility for the quality of the report and working papers.

##### Profile of the Proposer

1. State whether the firm is local, regional, national or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe activities performed by the firm such as auditing, accounting, or other services.

## Summary of the Proposer's Qualifications

1. State the identity of the partners and managers who will work on the audit, including staff from other than the local office, if applicable. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.) *This should include the day-to-day personnel that will be onsite performing the bulk of the audit procedures, including their recent governmental auditing experience. A high priority will be given to our review of the complement of the entire audit staff assigned to our engagement. This will provide Fulton County with a better understanding of the auditing abilities of your firm as it relates to a governmental entity. Substitution of personnel is allowable, but Fulton County reserves our contract right to approve the substitution or terminate the contract within the 60 day period.*

Specify governmental CPE attended in the past 24 months by the partner(s) and each person to be assigned to this engagement.

2. Describe the recent local office auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Indicate the scope of work, dates when work was performed, engagement partner(s), total hours, and the name and telephone number of the client contact. A maximum of 5 (five) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for proposals should be provided.

## Proposer's Approach to the Audit

Submit a work plan to accomplish the scope defined in Section III of this RFP. The work plan must include time estimates for and identify each significant segment of the work and the staff level to be assigned. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
- b. Extent of the use of EDP software in the engagement;
- c. Type and extent of analytical procedures that may be used in the engagement;
- d. Approach to be taken to gain and document an understanding of the government entity's internal control;
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- f. Approach to be taken in drawing audit samples for purposes of tests of

compliance.

The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.

Include three samples of your firm's written "Required Communications" and three samples of your firm's complete client representation letters including any attachments for adjustments encountered during the audit. Please delete any references or specifics regarding which governmental entity within these samples.

#### Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be separately bound. The proposer's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, include a statement as the last section of the technical component of the proposal that "there is no additional information we wish to present".

**SECTION 10**

**COST PROPOSAL**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**(To be included in a SEPARATE, SEALED and identifiable envelope).**

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, for which the requested work will be done. State the amount of professional services, in hours, allowed each year without additional cost to the auditee. A separate all-inclusive fee must be stated for each audit for each year. No out-of-pocket expenses are to be delineated under this contract, these costs should be reflected in your total proposed fees.

The recommended format of the cost component is shown on the following page.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**FOR THE AUDIT OF THE \_\_\_\_\_ FINANCIAL STATEMENT**  
 (Complete one Schedule for each year covered by the proposal)

	HOURS	HOURLY RATES	TOTAL
PARTNERS	_____	_____	_____
MANAGERS	_____	_____	_____
SUPERVISORY STAFF	_____	_____	_____
OTHER (SPECIFY)	_____	_____	_____
TOTAL FOR SERVICES DESCRIBED IN RFP			_____
<b>TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT</b>			_____
<b>AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED</b>			
<b>FOR _____ YEAR WITHOUT ADDITIONAL COST</b>			
			_____

This includes audits of the Comprehensive Annual Financial Report, the Fulton County Water and Sewerage System Fund, the Fulton County Employees' Retirement Fund, the Fulton County Building Authority, the Fulton County Jail Prisoner Trust Fund, the Fulton County Prisoner Welfare Fund, the Fulton County Employee Charity Fund, and any and all other required reports to comply with Georgia State law regarding audit certifications or opinions. (See items 7 and 8 on page 24 of this document.)