



Board of County Commissioners
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CASCADE COUNTY

REQUEST FOR PROPOSAL - CORRECTED¹

The Board of County Commissioners, Cascade County, Montana, will receive sealed proposals from interested parties for Audit Services pursuant to the Montana Single Audit Act as set forth in Title 2, Chapter 7, Part 5, MCA, for fiscal years 2020, 2021, and 2022 until 5:00 p.m. MDT, March 6, 2020. Specifics on responding to this solicitation can be found in the full RFP which can be obtained via the Cascade County web site at <http://www.cascadecountymt.gov/bids>. All proposals received will be opened and read aloud in the Commission Board Room, located in the Courthouse Annex, at 10:00 a.m. MDT, March 9, 2020.

Proposals must be labeled "Audit Services Proposal" and must be submitted or delivered to the Board of County Commissioners, 325 2nd Avenue North, Courthouse Annex, Room 111, Great Falls, MT 59401. Electronic submittals will not be allowed.


All proposals submitted or delivered will be time and date stamped. The time and date stamped on each proposal must indicate that it was received no later than 5:00 p.m. MDT, March 6, 2020. All proposals submitted or delivered time and date stamped later than 5:00 p.m. MDT, March 6, 2020 will be rejected and remain unopened.

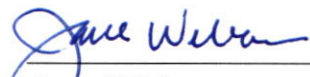
All proposals will become the property of Cascade County and will not be returned to the applicant. Cascade County will not pay for any information herein requested, nor will it be liable for any costs incurred by the applicant in obtaining preparing and submitting its proposal. No proposal shall be modified or withdrawn for a period of 90 days after the closing date for receipt of the proposals.

All proposers are expected to be aware of and to abide by all state and federal statutes, rules and regulations governing the solicitation and acceptance of this Audit Services contract, including such statute, rule or regulation relating to non-discrimination.

The Board of Commissioners intends to award the contract resulting from this Request for Proposals (RFP) to the bidder receiving the highest number of points as outlined in "VI. Evaluation of Proposals" in the RFP. The Board reserves the right to reject any or all proposals received, to waive informalities and to request additional information from proposers in its evaluation of the proposals submitted, and to accept the proposal which best serves the interest of Cascade County.

BOARD OF COUNTY COMMISSIONERS
CASCADE COUNTY, MONTANA


James L. Larson
Chairman


Jane Weber
Commissioner


Joe Briggs
Commissioner

¹ RFP III B. states that the audit shall meet the requirements of OMB Circular A-133 as issued by the Federal Office of Management and budget. In 2014 that was incorporated into 2 Code of Federal Regulations (CFR) Part 200, also known as the "Super Circular".

CASCADE COUNTY, MONTANA
REQUEST FOR PROPOSAL FOR AUDIT SERVICES
FOR THE FISCAL YEARS ENDING JUNE 30, 2020, 2021, AND 2022

I. INTRODUCTION

The Board of County Commissioners of Cascade County invite independent certified public accountants licensed to practice in the State of Montana, and authorized by the State Department of Administration, Local Government Services, to audit local government entities, to submit proposals for the performance of examinations of the financial statements and records of Cascade County pursuant to the Montana Single Audit Act as set forth in Title 2, Chapter 7, Part 5, for the periods beginning July 1, 2019 and ending June 30, 2022. More specifically, we are soliciting proposals for three individual audits, being FY2020, 2021, and 2022.

Sealed proposals must be labeled "Audit Services Proposal" and must be received by 5:00 p.m. MDT, March 6, 2020, by the Board of County Commissioners, Cascade County, 325 2nd Avenue North, Room 111 of the Courthouse Annex, Great Falls, MT 59401. Electronic submittals will not be allowed.

Please direct any questions regarding the proposal to Diane Brien, County Accounting Manager at 325 2nd Avenue North, Great Falls, MT 59401, (406) 454-6716 or dbrien@cascadecountymt.gov.

II. DESCRIPTION OF ENTITY AND RECORDS TO BE AUDITED

Cascade County is a commission form of government, with a total FY2019 expenditure budget of \$77 million. The County is a Class 1 county with a population estimated at 81,755.

The County maintains the following number of funds in its accounting system:

General	1
Special Revenue Funds	98
Debt Service	10
Capital Projects	12
Enterprise	3
Internal Service	3
Fiduciary Funds	125

The County reports its financial information in a Comprehensive Annual Financial Report. The FY2018 report is available on line at <http://www.cascadecountymt.gov/departments/finance-office/annual-reports>. The County normally has its General, Road and Public Safety Funds as Major Governmental Funds and treats all of its Enterprise Funds as major funds. The County Accounting Department prepares the CAFR. The County is considered high risk on its Single Audit.

Cascade County has a fully detailed budget report listing all salary positions and a full detail of expenditures by fund, activity and object. Revenues are reported by fund and source. Both reports are too costly and cumbersome to attach and therefore samples will not accompany this RFP. However, they are available for inspection in the Clerk and Records office during regular business hours.

The following is a description of the systems, records and procedures employed to report the financial activity of Cascade County:

A. ORGANIZATIONAL STRUCTURE / MANAGEMENT POLICIES/ PROCEDURE

The County currently has bargaining agreements with twelve unions. These unions represent better than 50% of the County employees. The County has about 500 full time employees.