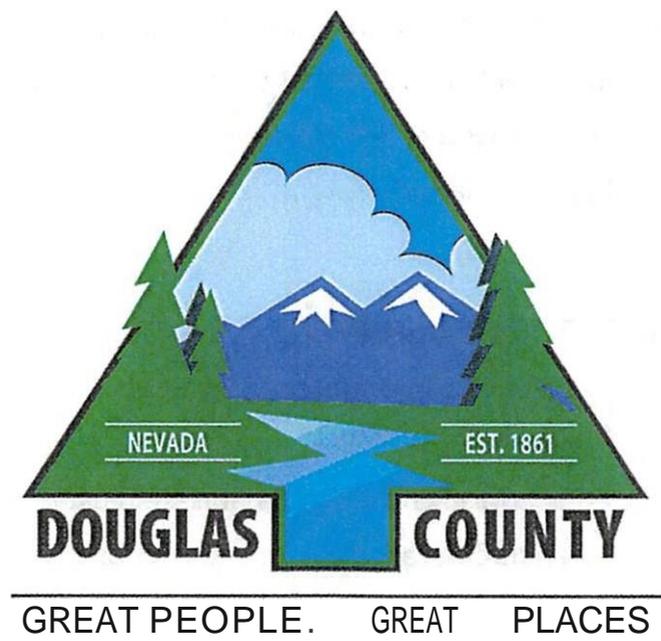


Douglas County, Nevada

REQUEST FOR PROPOSALS FOR
PROFESSIONAL AUDITING SERVICES



Proposal Submittal Due Date

February 1, 2019 - 5:00 PM

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I. INTRODUCTION
A, General Information

Douglas County is requesting proposals from qualified certified public accounting firms to audit its financial statements and to perform other financial audits and reviews as specified. These audits are to be performed in accordance with Nevada Revised Statutes (NRS) 354.624, auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*.

There is no expressed or implied obligation for Douglas County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under Nevada Revised Statutes Chapter 239 - Public Records, unless exempt.

To be considered six (6) copies of a proposal must be received by **5:00 PM on February 11, 2019 to:**

Terri Willoughby
Chief Financial Officer

Physical Address:
1594 Esmeralda Avenue
Minden, Nevada 89423

Mailing Address:
P.O. Box 218 Minden, NV 89423

During the evaluation process, Douglas County reserves the right, where it may serve the County's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of Douglas County, firms submitting proposals may be invited to an interview and requested to make oral presentations as part of the evaluation process.

Douglas County reserves the right to retain all proposals submitted and to use any ideas(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals

unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the county and the firm selected.

It is anticipated that selection of a firm will be completed by March 7, 2019. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval of the Board of County Commissioners. The County reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items

B. Term of Engagement

It is the County's intent to contract for the services presented herein for a term of three (3) fiscal years beginning with the fiscal year ending June 30, 2019, with a County option for two (2) subsequent fiscal years. The proposal package shall present all-inclusive audit fees for each fiscal year of the contract term, and each fiscal year of the option term.

II. NATURE OF SERVICES REQUIRED

A. Scope of the Work to be Performed

The County desires the auditor to prepare a Comprehensive Annual Financial Report (CAFR) for Douglas County and its component units, the Douglas County Redevelopment Agency, and the Towns of Gardnerville, Genoa and Minden. The County will submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks:

1. Perform an audit of and prepare financial statements for all funds of Douglas County, including governmental activity funds, business-type activity/enterprise funds, each major fund and the aggregate remaining funds, which collectively comprise the basic financial statements. Conduct the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller of the United States.
2. Render the Auditor's Report on the financial statements, which will include both Government-Wide Financial Statements, and Fund Financial Statements, and the financial statements as a whole, including the Schedule of Expenditures of Federal

Awards, the combining and individual fund statements and schedules, including budgetary comparisons, and other supplementary information.

3. Apply limited audit procedures to Management's Discussion and Analysis, required supplementary information pertaining to the General Fund and each major fund of the County, and the Schedule of Funding Progress, certain budgetary comparison schedules.
4. Apply certain limited procedures or procedures applicable to an attestation review of compliance with the Nevada Revised Statutes (NRS), specifically including NRS 354.6241.
5. Prepare the County's CAFR in full compliance with all current Governmental Accounting Standards Board (GASB) pronouncements and with the GFOA's Certificate of Achievement for Excellence in Financial Reporting program guidelines.
6. Perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133. Render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the County's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in accordance with OMB Circular A-133. The single audit report will include an appropriate Schedule of Expenditures of Federal Awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required.
7. Provide a report on the internal controls related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. Identify any reportable conditions that are also material weaknesses as such in the report. The work plan for the review of internal controls should be reviewed with the County's Internal Auditors in order to avoid duplication of efforts.

In the report on compliance and internal controls, the auditor shall communicate any significant deficiency or material weakness found during the audit. In addition, the following conditions shall be reported:

- Auditor's comments on:
 - Statute compliance
 - Progress on Prior Year Statute Compliance
 - Prior Year Recommendations
 - Current Year Recommendations
 - Nevada Revised Statute 354.6115
 - Any other reports/reviews required by Statute or regulation
8. Present the results of the audit at a public meeting of the Douglas County Audit Committee.
 9. Present the results of the audit at a public meeting of the Board of County Commissioners and communicate any reportable conditions found during the audit.

B. Auditing Standards to be Followed

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards applicable to financial audits set forth in the U.S. Government Accountability Office's Government Auditing Standards, issued by the Comptroller General of the United States.
3. The audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, cost principles, and audit requirements for federal awards
4. Applicable provisions of Nevada Revised Statute 354.624

C. Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: County Manager, District Attorney and Chief Financial Officer.

Reporting to the Douglas County Audit Committee: Auditors shall assure that the Douglas County Audit Committee is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Auditor's judgements about the quality of the entity's accounting principles

6. Other information in documents containing audited financial statements
7. Disagreements with management
8. Management consultation with other accountants
9. Major issues discussed with management prior to retention
10. Difficulties encountered in performing the audit

D. Working Paper Retention

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available to the County or any government agencies included in the audit of federal grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

E. Indemnification

The selected proposer will be required to provide proof of various insurance policies as set forth more fully in the County's standard Contract for Services by an Independent Contractor attached hereto as Attachment C.

III. DESCRIPTION OF THE GOVERNMENT

A. Background Information

Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, and was retained when the territory became a state on October 31, 1864.

The County has a population of approximately 48,000 and covers an area of 750 square miles. The County is located in the western portion of the State, bordering the State of California to the west, Lyon County to the east, and the state capital of Carson City to the north. Included within the County's boundaries are portions of the Sierra Nevada Mountain Range, Lake Tahoe, the Pinenut Mountains, Topaz Lake, and the Carson and Walker Rivers.

The five-member Board of County Commissioners is elected at large on a staggered basis for a term of four years. The Board also serves as the legislative body for the County's component unit entities, the Douglas County Redevelopment Agency, Town of Gardnerville, Town of Minden, and Town of Genoa. The County and its component units provide a variety of services including public safety and law enforcement, courts and judicial services, emergency management, social services, parks and recreation, community development and planning, administrative services, public works, road maintenance water, sewer and refuse utility services.

The County's fiscal year begins July 1 and ends June 30. Douglas County's operating budget, including all funds and component units totals \$154 million for Fiscal Year 2018-19. The General Fund's operating budget represents approximately \$46 million of the total operating budget.

B. Fund Structure

Douglas County uses the following fund types in its financial reporting. The number and type of funds are subject to change based on the needs of the County. Any such change shall not result in change in the audit fee.

Fund Type	Number of Funds
General Fund	1
Special Revenue Funds	25
Debt Service Funds	6
Capital Project Funds	16
Enterprise Funds	22
Internal Service Funds	3
Total County Funds:	73
Fiduciary Funds	49
Total Funds:	122

C. Federal and State Financial Assistance

The County typically receives financial assistance from both Federal and State agencies. The table below is a summary of the \$5.5 million in Federal financial assistance the County received or passed through to other entities during fiscal year 2017-18. These or other forms of Federal or State financial assistance may be received in fiscal year 2018-19.

D. Finance Operations

Terri Willoughby, Chief Financial Officer heads up the Finance Division. The Division consists of nine employees and provides the following financial services countywide:

- General Accounting
- Financial Reporting
- Accounts Payable/Receivable
- Payroll
- Budget
- Debt Management
- Grant Administration

E. Computer Systems

The County's utilizes New World Systems for its accounting software, including the general ledger, payroll, accounts payable, purchasing and utility billing modules.

F. Availability of Prior Reports and Work papers

Piercy Bowler Taylor & Kern conducted the County's most recent audits. The work papers of the previous audits are the property of the previous auditor. Proposers can review the prior years' audit reports by accessing the County's website www.douglascountynv.gov.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates including the due date for proposals to be submitted:

Date:	Activity:
December 14, 2018	Request for Proposal Issued
December 28, 2018	Deadline for Submitting Questions
January 4, 2019	Responses to Questions
February 1, 2019	Proposal Closing / Deadline for Proposal Submittal
February 15, 2019	Evaluations Completed
March 7, 2019	Award by the Board of County Commissioners
March 15, 2019	Implementation of Contract

B. Anticipated Audit Schedule

The County will have all records ready for audit and all management personnel available to meet with the firm's personnel in accordance with the attached schedule (EXHIBIT E) for the Fiscal Year ending June 30, 2019. A similar time schedule will be developed for audits for future fiscal years.

Each of the following should be completed by the auditors no later than the dates indicated:

1. Interim work shall be completed by June 30th.
2. The auditor shall provide a detailed audit plan and a list of all schedules to be prepared if not included on the attached schedule (EXHIBIT).
3. The auditor shall complete all field work by the second week in November.
4. The auditor (s) shall have drafts of the audit report and recommendations to management available for review on or before November 29.

C. Entrance Conferences, Progress Reporting and Exit Conferences

At a minimum, the following conferences are to be held on or before the dates indicated below:

1. Entrance conference with all key finance department personnel and department heads of key offices or programs shall be held no later than the last business day in May. The purpose of this meeting will be to discuss prior audit problems and the interim

work to be performed if not previously communicated. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

2. Progress conference with key finance department personnel shall be held no later than the first week of October

3. Exit conference with key finance personnel shall be held no later than November 15.

D. Entrance Conferences, Progress Reporting and Exit Conferences

The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR, Single Audit report and other reports shall be delivered to the Chief Financial Officer. This process will be completed and the final products be delivered by **November 30 of each year.**

V. ASSISTANCE TO BE PROVIDED AND REPORT PREPARATION

A. Finance Division Assistance

The Accounting Manager will be the primary liaison between the audit firm and the Finance Department staff. The Finance staff will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Finance Department. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Work Area and Office Equipment

The County will provide the auditor with reasonable workspace, desks and chairs. The County will also provide access to a telephone, internet access, access to the County's financial accounting system software as well as photocopying, and printing machines.

C. Technology Services Assistance

The County's Technology Services Department personnel will be available to provide systems documentation and explanations. The auditor will be provided computer time and the use of Douglas County's hardware and software.

D. Report Preparation

Report preparation, editing, printing, tabbing and binding shall be the responsibility of the auditor. The auditor will provide the Comprehensive Annual Financial Report (30 copies and electronic file in searchable Adobe Acrobat format)

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries concerning this Request for Proposals must be made to:

Terri Willoughby
Chief Financial Officer twilloughby@douglasnv.us
775-782-6062

Contact with personnel of the County other than the above regarding this request for proposals may be grounds for elimination from the selection process.

2. Submission of Proposal:

Six (6) copies of the sealed Proposal shall be received in the Douglas County Finance Division by 5:00 pm on February 1, 2019 for a proposal to be considered. The Proposal should address the items listed in sections C and D below. The proposal should be addressed as follows:

Terri Willoughby
Chief Financial Officer Douglas County

Physical Address:
1594 Esmeralda Ave.
Minden, NV 89423

Mailing Address:
P.O. Box 218 Minden, NV 89423

B. Format for Technical Proposal

1. **Title Page** showing the RFP's subject, the firm's name; the name, address and telephone number of the firm's contact person; and the date of the proposal.

2. **Table of Contents** identifying the materials submitted by section and page number.
3. **Signed Transmittal Letter** briefly stating the Proposer's understanding of the work to be done, the commitment to perform the work within the time, and the name, title, physical and e-mail address and telephone number of the person(s) authorized to represent the Proposer.
4. **Detailed Proposal** following the order set forth in Section C below.

C. Contents of the Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the County in conformity with the requirements of this RFP. The Technical Proposal should demonstrate the qualifications of the firm and of the specific staff to be assigned to this engagement. It should also specify the audit approach that will meet the requirements of this RFP.

The Technical Proposal should address all points outlined in the RFP (excluding any cost information, which should only be included in a sealed dollar cost bid).

The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this RFP. While additional data may be presented, the following subject must be included, and represent the criteria against which the proposal will be evaluated.

1. License to Practice in Nevada

An affirmative statement shall be included verifying the firm and all assigned key professional staff are properly licensed to practice in the State of Nevada.

2. Independence

The firm shall provide an affirmative statement that it is independent of Douglas County as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's Government Auditing Standards. The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the County for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

3. Firm Qualifications and Experience

To qualify the firm must have extensive experience in audits of local governments as well as experience with the preparation of Comprehensive Annual Financial Reports and financial statements. The reports and financial statements must have been prepared in accordance with Generally Accepted Accounting Principles (GAAP), and in a format in compliance with all applicable GASB pronouncements, and the guidelines of the GFOA Certificate of Excellence in Financial Reporting Program.

The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis, and on a part-time basis. Staff consistency is an important consideration.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements.

The firm must also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. The firm must also provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years by State regulatory bodies or professional organizations.

4. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal, supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public accountant in Nevada.

Provide information on the government auditing experience of each staff person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant

to the performance of this audit. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff, consultants and specialists may be changed if those personnel leave the firm. These personnel may also be changed for other reasons with the express prior written permission of the County. However, in either case, the County retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer if the replacement has substantially the same or better qualifications or experience.

5. Similar Engagements with Other Government Entities and References

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum 5) performed in the last three (3) years that are similar to the engagement described in this RFP. The engagements should be ranked based on total staff hours. Indicate the scope of work, date, engagement partners, and total hours. Provide the name, e-mail address and telephone number of the principal client contact. Please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with GAAP and GASB requirements, and whether the client received the GFOA award.

Provide a list of client references for which services similar to those outlined in the RFP are currently being provided. For each reference listed, provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided, and the name, address, e-mail address, and telephone number of the responsible person within the reference's organization. The County reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. Specific Audit Approach

The proposal must contain a work plan, including an explanation of the audit methodology to be followed to perform the services required in Section II of this RFP. Proposers will be required to provide the following information on their audit approach:

- a) Proposed segmentation for the engagement

- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c) Sample size and the extent to which statistical sampling is to be used in the engagement
- d) Extent of use of EDP software in the engagement
- e) Type and extent of analytical procedures to be used in the engagement
- f) Approach to be taken to gain and document an understanding of the County's internal control structure
- g) Approach to be taken in determining laws and regulations that will be subject to audit test work
- h) Approach to be taken in drawing audit samples for purposes of tests of compliance

7. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the County.

8. No dollar amounts should be included in the Technical Proposal

D. Contents of the Cost Proposal

1. Total All-Inclusive Maximum Price

The sealed dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The cost proposal should be submitted in the format provided in: Attachment A, "AUDIT COST PROPOSAL FORM", and

Attachment B, "SCHEDULE OF PROFESSIONAL FEES AND EXPENSES".

VII. EVALUATION PROCEDURES

A. Review of Proposals

Proposals will be evaluated by an Evaluation Committee comprised of County management, as well as selected member(s) of the Douglas County Audit Committee. The Evaluation Committee will consist of, at a minimum:

Terri Willoughby, Chief Financial Officer
Geoff Bonar, Accounting Manager
Representative, Moss Adams, (County Internal Auditor)
Selected Member(s), Douglas County Audit Committee

Proposals will be evaluated using three (3) sets of criteria: Mandatory Elements, Technical Quality, and Cost – Total All Inclusive Maximum Price. Firms meeting the mandatory criteria will qualify to have their proposals evaluated and scored for both technical qualifications and price.

B. Evaluation Criteria:

1. Mandatory Elements:
 - a. Proposal must be received by date and time due.
 - b. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
 - c. The audit firm is independent and licensed to practice in Nevada
 - d. The firm has no conflict of interest with regard to any of the work performed by the firm for the County
 - e. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
2. Technical Quality:
 - a. Expertise and Experience
 - b. The firm's past experience and performance on comparable government engagements.
 - c. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - d. Audit Approach
 - e. Adequacy of proposed staffing plan for various segments of the engagement.
 - f. Adequacy of sampling techniques.
 - g. Adequacy of analytical procedures.
3. Cost – Total All Inclusive Maximum Price

C. Interviews

As part of the evaluation process, the highest-scoring firms may be invited to participate in an interview with the Evaluation committee. Firms will be requested to make a presentation of no longer than 30 minutes, and then have an opportunity to answer any questions the committee may have about the firm's proposal. Interviews are tentatively scheduled for the week of February 11, 2019.

D. Audit Committee

Proposals, evaluations and recommendations will be submitted to the Douglas County Audit Committee for oversight consistent with Douglas County Policy No.100.07.

E. Final Selection

The County will select a firm based upon the recommendations of the Evaluation Committee, and input from the Douglas County Audit Committee. It is anticipated that the contract for the selected firm will be presented to the Board of County Commissioners on March 7, 2019. Final award of the contract to the selected firm is contingent upon approval by the Board of County Commissioners.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected. The County reserves the right to reject any or all proposals.

Attachment A
AUDIT COST PROPOSAL FORM

Name of Firm: _____

Address: _____

City, _____ State, _____ Zip _____

Contact Name: _____

Telephone Number(s) _____

Contact E-mail Address: _____

I, the undersigned, certify that I am duly authorized to represent the above named firm and am empowered to submit this bid. In addition, I certify that I am authorized to contract with Douglas County on behalf of the above named firm.

Signature Title Date

Name (print)

Service	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 (Optional)	FY 2022-23 (Optional)
County Audit & Reports					
Preparation of Financial Statements					
Preparation of CAFR					
Single Audit/Related Report					
Total All-Inclusive Maximum					

Attachment B

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Hours	Hourly Rate	Total Cost
Partner			
Manager			
Supervisor			
Clerical			
Other			
Subtotal			
Out of Pocket Expenses			
Meals and Lodging			
Transportation			
Other (specify)			
Subtotal			

Attachment C

CONTRACT FOR SERVICES BY AN INDEPENDENT CONTRACTOR

A CONTRACT BETWEEN

DOUGLAS COUNTY

AND

[CONTRACTOR]

This Contract for Services by an Independent Contractor (the “Contract”) is entered into by and between Douglas County, a political subdivision of the State of Nevada, through the Board of _____ County Commissioners (the “County”), and _____ (“Contractor”). The County and Contractor are at times collectively referred to hereinafter as the “Parties” or individually as the “Party.”

WHEREAS, County, from time to time, requires the services of independent contractors;

WHEREAS, County believes it retain the services of Contractor; and

WHEREAS, Contractor represents that it is duly qualified, equipped, staffed, competent, ready, willing and able to perform the services required by County as hereinafter described.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein made, the County and Contractor mutually agree as follows:

1. TERM AND EFFECTIVE DATE OF CONTRACT. The Contract will become effective on the date it is approved and signed by representatives of both Parties and will remain in effect from _____.

2. INDEPENDENT CONTRACTOR STATUS. The Parties agree Contractor will have the status of an independent contractor and that the Contract, by explicit agreement of the Parties, incorporates and applies the provisions of NRS 333.700, as necessarily adapted to the Parties, including the express understanding that Contractor, its officers, employees, and agents are not employees of the County and that:

There shall be no:

- (1) Withholding of income taxes by the County;
- (2) Industrial insurance coverage provided by the County;
- (3) Participation in group insurance plans which may be available to employees of the County;
- (4) Participation or contributions by either the Contractor or the County to the

- public employees' retirement system;
- (5) Accumulation of vacation leave or sick leave; and
- (6) Unemployment compensation coverage provided by the County if the requirements of NRS 612.085 for independent contractors are met.

3. INDUSTRIAL INSURANCE.

Contractor further agrees that, prior to the commencement of any work and as a precondition to any obligation of the County to make any payment under the Contract, Contractor will provide the County with a work certificate and/or a certificate issued by a qualified insurer in accordance with NRS 616B.627. Contractor also agrees that, prior to commencing any work under the Contract, Contractor will complete and provide evidence to the County that Contractor has made the following written request to Contractor's insurer:

_____ has entered into a contract with Douglas County to perform work from _____, and requests that an authorized insurer provide to Douglas County: (1) A certificate of coverage issued pursuant to NRS 616B.627 and (2) Notice of any lapse in coverage or nonpayment of coverage that the Contractor is required to maintain.

The certificate and notice should be mailed to:

Douglas County
 Post Office Box 218
 Minden, Nevada 89423

Contractor agrees to maintain all required workers compensation coverage throughout the entire term of the Contract. If Contractor does not maintain the required coverage throughout the entire term of the Contract, Contractor agrees that the County may, at any time the coverage is not maintained by Contractor, order the Contractor to stop work, suspend the Contract, or terminate the Contract at the sole discretion of the County. For each six-month period this Contract is in effect, Contractor agrees, prior to the expiration of the six-month period, to provide another written request to the insurer for the provision of a certificate and notice of lapse in, or nonpayment of, insurance coverage. If Contractor does not make the request or does not provide the certificate before the expiration of the six-month period, Contractor agrees that the County may order the Contractor to stop work, suspend the Contract, or terminate the Contract at the sole discretion of the County.

4. SERVICES TO BE PERFORMED. The Contractor will:

5. PAYMENT FOR SERVICES. Contractor agrees to provide the services set forth in Paragraph 4 at a cost not to exceed _____.

6. TERMINATION OF CONTRACT. County may terminate the Contract upon at least 30 days advance written notice to Contractor.

7. NONAPPROPRIATION. Nothing in the Contract will be construed to provide Contractor with a right of payment from any entity other than the County. Any funds budgeted by the County pursuant to the terms of the Contract that are not paid to Contractor will automatically revert to the County's discretionary control upon the completion, termination, or cancellation of the Contract. The County will not have any obligation to re-award or to provide, in any manner, the unexpended funds to Contractor. Contractor will have no claim of any sort to the unexpended funds.

8. CONSTRUCTION OF CONTRACT. The Contract will be construed and interpreted according to the laws of the State of Nevada. There will be no presumption for or against the drafter in interpreting or enforcing the Contract. In the event a dispute arises between the Parties, the Parties promise and agree to first meet and confer to resolve any dispute. If such meeting does not resolve the dispute, then the Parties agree to mediate any dispute arising from or relating to the Contract before an independent mediator mutually agreed to by the parties. The fee, rate or charge of the mediator will be shared equally by the Parties, who will otherwise be responsible for their own attorney's fees and costs. If mediation is unsuccessful, litigation may only proceed before a department of the Ninth Judicial Court of the State of Nevada in and for the County of Douglas that was not involved in the mediation process and attorney's fees and costs will be awarded to the prevailing party at the discretion of the court. The Parties mutually agree to not seek punitive damages against either Party.

9. COMPLIANCE WITH APPLICABLE LAWS. Contractor promises and agrees to fully and completely comply with all applicable local, state and federal laws, regulations, orders, or requirements of any sort in carrying out the obligations of the Contract, including, but not limited to, all federal, state, and local accounting procedures and requirements, all hazardous materials regulations, and all immigration and naturalization laws. County will not waive and intends to assert all available NRS chapter 41 liability limitations.

10. ASSIGNMENT. Contractor will neither assign, transfer nor delegate any rights, obligations or duties under the Contract without the prior written consent of the County.

11. COUNTY INSPECTION. The books, records, documents and accounting procedures and practices of Contractor related to the Contract will be subject to inspection, examination and audit by the County, including, but not limited to, the contracting agency, the County Manager, the District Attorney, and, if applicable, the Comptroller General of the United States, or any authorized representative of those entities.

12. DISPOSITION OF CONTRACT MATERIALS. Any books, reports, studies, photographs, negatives or other documents, data, drawings or other materials prepared by or supplied to Contractor in the performance of its obligations under the Contract (the "Materials") will be the exclusive property of the County and all such materials will be remitted and delivered, at

Contractor's expense, to the County by Contractor upon the completion, termination or cancellation of the contract. Alternatively, if the County provides its written approval to Contractor, the Materials must be retained by Contractor for a minimum of six years after Contractor's receipt of the final payment from County and all other pending matters are closed. If, at any time during the retention period, the County, in writing, requests any or all of the Materials, then Contractor will promptly remit and deliver the materials, at Contractor's expense, to the County. Unless the County has requested the remittance and delivery by Contractor of the Materials, Contractor will not use, willingly allow or cause to have such Materials used for any purpose other than the performance of Contractor's obligations under the terms of the Contract without the prior written consent of the County.

13. PUBLIC RECORDS LAW. Contractor expressly understands and agrees that all documents submitted, filed, or deposited with the County by Contractor, unless designated as confidential by a specific statute of the State of Nevada, will be treated as public records pursuant to NRS chapter 239 and shall be available for inspection and copying by any person, as defined in NRS 0.039, or any governmental entity. Contractor expressly and indefinitely waives all of its rights to bring, including but not limited to, by way of complaint, interpleader, intervention, or any third party practice, any claims, demands, suits, actions, judgments, or executions, for damages or any other relief, in any administrative or judicial forum, against the County or any of its officers or employees, in either their official or individual capacity, for violations of or infringement of the copyright laws of the United States or of any other nation.

14. INDEMNIFICATION OF COUNTY. To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend County from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor will defend, hold harmless and/or indemnify County against such claims. Notwithstanding the obligation of Contractor to defend County as set forth in this paragraph, County may elect to participate in the defense of any claim brought against County because of the conduct of Contractor, its officers, employees and agents. Such participation shall be at County's own expense and County shall be responsible for the payment of its own attorney's fees it incurs in participating in its own defense.

15. INDEMNIFICATION OF CONTRACTOR. To the fullest extent permitted by law, County shall indemnify, hold harmless and defend Contractor from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of County, its officers, employees and agents. County will defend, hold harmless and/or indemnify Contractor against such claims. Notwithstanding the obligation of County to defend Contractor as set forth in this paragraph, Contractor may elect to participate in the defense of any claim brought against Contractor because of the conduct of County, its officers, employees and agents. Such participation shall be at Contractor's own expense and Contractor shall be responsible for the payment of its own attorney's fees it incurs in participating in its own defense.

16. MODIFICATION OF CONTRACT. The Contract and the attached exhibits constitute the entire agreement and understanding between the Parties and may only be modified by a written amendment signed by both of the Parties.

17. AUTHORITY. The Parties represent and warrant that they have the authority to enter into this Contract.

18. STANDARD OF CARE. Contractor will perform all services in a manner consistent with that level of care and skill ordinarily exercised by other members of Contractor's profession currently practicing under similar conditions.

19. WAIVER OF LIEN. Contractor understands and agrees that the services it will render to the County are not intended for the improvement of real property or to otherwise grant any rights to Contractor pursuant to NRS chapter 108.

20. THIRD PARTY BENEFICIARY. Nothing contained in this Agreement is intended to convey any rights or to create a contractual relationship with any third party, Superintendent, or to otherwise allow a third party to assert a cause of action against either Contractor or County.

21. NOTICES. All notices, requests, demands and other communications hereunder must be in writing and will be deemed delivered when sent via certified mail, return receipt requested or by commercial courier, provided the courier's regular business is delivery service and provided further that it guarantees delivery to the addressee by the end of the next business day following the courier's receipt from the sender, addressed as follows (or any other address that the Party to be notified may have designated to the sender by like notice):

To County: Douglas County
Post Office Box 218
Minden, Nevada 89423
Telephone: (775) 782-6268

To Contractor: _____

21. CONFLICT OF INTEREST. By signing the Contract, Contractor agrees that any information obtained from Douglas County, in whatever form, will not be divulged to other competing interests without the permission of the County Manager. In the event of a breach of this provision, Douglas County may immediately withdraw, without penalty or any payment, from the Contract.

IN WITNESS WHEREOF, the Parties hereto have caused the Contract to be signed and intend to be legally bound thereby.

Contractor

By: _____

(Date)

Douglas County

By: _____
_____, Chairman (Date)
Douglas County Board of Commissioner

ATTEST:

Kathy Lewis, Douglas County Clerk

By: _____
CLERK TO THE BOARD

Exhibit D- Audit Schedule

Douglas County Audit RFP

**Year End Planning Calendar
Douglas County - Preliminary
FY 2019**

Target Range	By:	Task:
May 6-10, 2019	F	County provides updated internal control documentation to Auditors
May 6-17	A	Audit Planning Meeting
June 20-July 5	A	Auditor walkthrough and risk assessment (including meeting with County Internal Auditor)
	F	Final payroll posts
Friday, July 26	F	Planning Trial Balance to Auditors (not final)
9/23/2019	F	Ready for Audit: (Debt w/o other LT liabilities)
9/23/2019	F	Ready for Audit: Cash and Investments
9/23/2019	F	Ready for Audit: Govt Capital
9/23/2019	F	Ready for Audit: Property Taxes
9/23/2019	F	Ready for Audit: Internal Service Funds
9/30/2019	F	Final Trial Balance
Week of 9/30	A	Audit field work begins
Monday, 9/30	F	All Major Funds ready for Audit
Friday, 10/4	F	All remaining funds ready to Audit
10/7-10/10	A	Auditor progress meeting
11/4-11/10	A	Audit field work complete
11/4-11/19	A	Finalize CAFR
11/13-11/15	A	Audit comments due to DC/Preliminary Exit Conference
11/18-11/20	F	Management response to Audit
11/18-11/20	A	Opinion Letter
11/27-11/29	A	Exit Conference
12/2-12/3	A	CAFR to print
12/5-12/6	F	Submit BOCC Report for CAFR for BOCC
12/9-12/13	A	Presentation to Audit Committee
12/19/2019	A	BOCC Meeting
Tasks to be completed by: A= Auditors, F=Finance		