

Calhoun County Community Mental Health Authority
(Summit Pointe)

REQUEST FOR PROPOSAL
FINANCIAL STATEMENT AUDITING SERVICES

RFP 18-003

Submitted June 1, 2018

Section One: General Information

1.1 Purpose of RFP and Invitation

Summit Pointe invites proposals from independent Certified Public Accountants to conduct an annual financial statement audit conforming with generally accepted accounting and auditing standards as defined by the Government Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Proposals will be accepted until 5:00 p.m. (EST) on June 25, 2018. Submittals should be addressed to:

Brad H. Sysol
General Counsel
bhs@summitpointe.org

Written responses and all supporting materials must be submitted via email as PDFs.

1.2 Description of Summit Pointe

Summit Pointe is a community mental health authority that provides mental health, developmental disability, and substance use disorder services throughout Calhoun County. Calhoun County is located in southwestern Michigan midway between Chicago and Detroit. Summit Pointe is a governmental entity with a 12-member Board of Directors with its day-to-day operations managed by a Chief Executive Officer and her leadership team. Its principal administrative offices and three other facilities are located in the city of Battle Creek. It also has an office in Albion, Michigan.

1.3 Contact Point for Communications

Contact Name: Brad H. Sysol
Contact Title: General Counsel
Email: bhs@summitpointe.org

Questions or requests for additional information regarding this RFP must be received in writing **no later than 12:00 p.m. (EST) on June 8, 2018.**

Questions or requests for information must be provided by email only. No phone calls will be accepted or returned regarding the RFP.

Should you have problems submitting emails to Brad Sysol, call 269-966-1460 for assistance.

1.4 Response Time Line

Activity	Timeline
Issuance of RFP:	6/1/18
Vendor questions regarding the RFP (via e-mail):	6/8/18
Posted answers to vendor's questions (http://www.summitpointe.org/Pages/RFPS.aspx):	6/14/18
Proposals due to Summit Pointe:	6/25/18
Review of proposals and vendor presentations (if needed):	Week of 7/9/18
Vendor selection	7/18/18
Board Approval (if needed)	8/7/18

Section Two: Rules Governing Proposals

2.1 Preparation Costs

Summit Pointe shall not be responsible for proposal preparation costs, nor for the costs, including but not limited to attorneys' fees, associated with any administrative, judicial or other type of challenge to the determination of the selected proposer or award of the contract, rejection of the proposal, or cancellation of this RFP. By submitting a proposal, each respondent agrees to be bound in this respect, waives all claims to cost or fees, and consents to the exclusive jurisdiction to courts in the state of Michigan for any such proceedings.

2.2 Public Information

As a governmental entity, Summit Pointe is subject to and must comply with the Michigan Freedom of Information Act. Accordingly, the content of all proposals will be kept confidential throughout the selection process. But after a selection under this RFP, all submittals shall be considered public records and information, and made available for inspection and copying upon a proper request under Michigan's FOIA.

2.3 Disposition of Proposals

All materials submitted in response to this RFP shall become the property of Summit Pointe immediately upon submission.

2.4 Modification of Proposals

Modifications of proposals will not be accepted by Summit Pointe, even if presented or submitted prior to the deadline for submissions to this RFP.

2.5 Late Submissions

Proposals not received prior to the date and time specified will not be considered and will be returned to the proposer without review and without Summit Pointe retaining a copy.

2.6 Acceptance / Rejection of Submittal

Summit Pointe reserves the right to reject any or all responses to this RFP, to waive minor irregularities in any proposal or in the RFP procedures, and to accept any proposal presented that meets or exceeds these specifications and which is deemed in the best interest of Summit Pointe. However, the requirements for timeliness shall not be waived. Summit Pointe also reserves the right to discontinue or cancel the RFP process at any time and for any or no reason, in whole or in part, including, but not limited to, the selection schedule, submittal date, and submittal requirements. The right to amend this RFP, giving equal information and cooperation to all vendors, is also reserved.

2.7 Proposal Review

It is the intent of Summit Pointe to conduct a comprehensive, fair and impartial evaluation of the proposals received in response to this RFP. Only firms meeting the mandatory criteria will have their proposals evaluated and scored. Following an initial evaluation process by a committee of individuals representing Summit Pointe, the committee may elect, in its sole discretion, to ask certain respondents to interview before the committee. The purpose of the interviews is to allow the firms selected to further expand upon and discuss their written submissions.

Summit Pointe reserves the right to award the vendor that it believes, in its sole discretion, best meets the needs of the organization. Summit Pointe also reserves the right to request additional information or clarification from vendors at any time during the RFP process.

2.8 Acceptance of Proposal Content / Contract

RFP responses of selected vendor may become contractual obligations. Failure to accept these obligations may result in cancellation of the selection, and the vendor may be required to reimburse Summit Pointe for damages incurred.

The firm selected will be required to enter into a Professional Services Agreement for this project with Summit Pointe with a three-year term. Any contract resulting from this RFP shall not be effective unless, and until, approved by Summit Pointe's Board of Directors at a meeting open to the public. *The execution of any contract pursuant to this RFP is expressly conditioned upon approval by the Summit Pointe Board of Directors.* Before Summit Pointe executes a contract, the selected firm shall furnish Summit Pointe certificates evidencing insurance, as required by Summit Pointe. Summit Pointe shall be named as additional insured. Certificates of Insurance must be accompanied by the applicable endorsements for the specific policy. **Any contract that results from this RFP will be a non-guaranteed amount contract, and Summit Pointe will reserve the right to order any amount of services, or none at all, from the vendor selected**

as it deems in the best interest of Summit Pointe. Any contract awarded will be for a three-year term and expressly conditioned upon adequate funding of Summit Pointe by the federal and state programs it administers.

The contract awarded shall also be governed in all respects by the laws of the state of Michigan, and any litigation related to the contract of this RFP shall be brought in the state of Michigan, with venue in the U.S. District Court for the Western District of Michigan or the state courts in Calhoun County, Michigan.

2.9 Non-Discrimination

Summit Pointe vendors shall not discriminate with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight or marital status, or disability that is unrelated to the vendor's ability to perform the duties of a particular job or position. The vendor shall observe and comply with all applicable federal, state and local laws, ordinances, rules and regulations.

2.10 Non-Collusion

The vendor certifies that this proposal has not been made or prepared in collusion with any other vendor and the prices, terms or conditions thereof have not been communicated by or on behalf of the vendor to any other firm and will not be so communicated prior to the official receipt of this proposal. This certification may be treated for all purposes as if it were a sworn statement made under oath, subject to the penalties for perjury. Moreover, it is made subject to the provisions of 18 U.S. C. Section 1001, relating to the making of false statements.

Section Three: Qualifications and Compensation (Minimum Information for Submittals)

In order to assist accounting firms in responding to this proposal, a scope of routine services are listed below. There may be minor instances where additional services from firms would be required; however, this would be on a limited basis. The services required are listed below:

- a. Commencing with the fiscal year ending September 30, 2018, conduct an annual financial audit and issue financial statements and opinion letter of Summit Pointe's financial statements in conforming with generally accepted accounting and auditing standards as defined by the Government Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).
- b. Preparation of a Single Audit Report, if required, in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. [Through September 30, 2017, Summit Pointe has not been required to complete a single audit, but may be required to complete such an audit in the future.]
- c. Preparation of a compliance examination conducted in accordance with the AICPA's Statement on Standards for Attestation Engagements (SSAE) 10 – Compliance Attestation (as amended by SSAE 11, 12, and 14). [This compliance examination is prepared in collaboration with Southwest Michigan Behavioral Health and may or may not be

- awarded under this proposal. As such, a separate price for this service is requested.]
- a. The auditor will be expected to present the annual financial statement audit results to the Board of Directors and the Board Audit/Finance Committee.
 - d. The requested contract term is three years, with an option to extend the contract for two additional years.

To assist in the evaluation of potential firms / consultants, please provide the following information in your submittal to this RFP:

1. Firm name, address and contact information.
2. A brief history of the firm, including size, volume of business, number of employees, locations, number of years in business and business philosophy. Please identify where the account management team for Summit Pointe would be located and the names of the individual(s) who would manage the account.
3. Describe firm's experience performing government financial statement audit engagements.
4. Please provide a minimum of three references, with a preference for a community mental health agency or other government agency.
5. Please describe 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.
6. Brief narrative of the audit work plan, including procedures and techniques to be utilized.
7. Include a copy of the firm's most recent peer review report.
8. Outline the fee structure for the services described above, including a description of how incidental costs and out-of-scope work are billed. As discussed above, please provide a separate price for completion of the compliance audit. Please indicate if the proposed fee is lower if Summit Pointe prepares the financial statements to be used in the audit report (and include a separate price if the firm prepares the financial statements versus if Summit Pointe prepares the financial statements).

REMINDER: NON-WAIVABLE DUE DATES

Vendor questions are due on or before June 8, 2018

Proposals are due on or before June 25, 2018

Thank you for your consideration of this RFP.

Sincerely,
Summit Pointe