



REQUEST FOR PROPOSALS

PROFESSIONAL AUDITING SERVICES

RFP No: 19-02
Date: January 3, 2019
County of Rappahannock
County Administrator's Office
3 Library Road – 2nd Floor
Washington, VA 22747
Phone: (540) 675-5330 Fax: (540) 675-5331

Sealed proposals, subject to the terms and conditions contained herein, will be received at the County Administrator's Office, 2nd Floor, 3 Library Road, Washington, Virginia, 22747, through the due date and hour shown below (local prevailing time), for furnishing the following described materials, and/or services, for delivery and/or performance F.O.B. RAPPAHANNOCK COUNTY, VIRGINIA.

Scope of Services: The purpose of this Request for Proposals (RFP) is to solicit proposals from qualified firms to provide professional auditing services for annual financial and compliance audits of the County of Rappahannock.

Proposals Due: Thursday, January 31, 2019 by Close of Business, 4:30 p.m.

Contract Officer:

Garrey w. Curry, Jr., P.E., County Administrator and Purchasing Agent

ONE ORIGINAL AND TWO COPIES OF YOUR SUBMITTAL IS REQUESTED

In compliance with this Request for Proposals, and subject to all the conditions thereof, the undersigned offers to furnish the materials requested and certifies he has read, understands, and agrees to all terms, conditions, and requirements of this proposal, and is authorized to contract on behalf of firm named below.

Company Name _____

Address: _____

City/State/Zip: _____

Telephone: _____ FAX No.: _____ E-mail: _____

Business License No. _____ Jurisdiction: _____

Federal Tax ID (or Social Security #): _____

Print Name: _____ Title: _____

Signature: _____ Date: _____

NOTICES:

Copies of the Proposal Documents may be obtained at the County Administrator's Office located above the Visitors Center, 3 Library Road, Washington, Virginia, at no charge. You may also download this RFP at www.rappahannockcountyva.gov under the heading for "Notices and Documents."

Inquiries regarding this solicitation are to be directed to Garrey W. Curry, Jr., P.E., at gwcurry@rappahannockcountyva.gov

This service is being competitively offered due to the expiration of County's existing contract for Professional Auditing Services. The present provider for these services is Robinson, Farmer, Cox.

SCOPE OF SERVICES

Professional Auditing Services

A. General Requirements

The Auditor shall audit all funds of Rappahannock County ("County"), prepare the Comprehensive Annual Financial Report (CAFR) based on information provided by the County, and subsequently render an opinion on the financial statements. The opinion shall be unqualified unless the Auditor furnishes reasons for qualifying the opinion, disclaiming an opinion, or rendering an adverse opinion.

B. Specific Requirements

1. Financial Statements

The Auditor shall audit all funds of the County in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards (GAS) issued by the Comptroller General of the United States; the provisions of the OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations; and the Specifications for Audits of Counties, Cities and Towns issued by the Auditor of Public Accounts (APA). The audit shall result in the Auditor's opinions on the financial statements, the County's compliance and internal control over financial reporting in accordance with GAS, the County's compliance with OMB Circular A-133, and the County's compliance with Virginia's Laws, Regulations, Contracts and Grants. The Auditor will prepare the financial statements from the records of the County with the Auditor's opinions. The Auditor's opinions shall be unqualified unless the Auditor furnishes the County, on a timely basis, the reasons for qualifying the opinion, disclaiming an opinion, or rendering an adverse opinion.

2. Supplementary Information and Statistical Section

The Auditor shall apply procedures and report on the required and other supplementary information included in the Comprehensive Annual Financial Report (CAFR), including the schedule of expenditures of federal awards. The Auditor is not required to apply audit procedures and report on the statistical section of the CAFR. The Auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

a. Internal Controls

In connection with the audit of the financial statements, the Auditor shall consider, test, and report on internal controls in accordance with Auditing Standards Generally Accepted in the United States of America (GAAS), Government Auditing Standards, OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the Specifications for Audits of Counties, Cities and Towns.

b. Compliance

In connection with the audit of the financial statements, the Auditor shall perform tests and report on compliance in accordance with Government Auditing Standards, OMB Compliance Supplement related to federal compliance.

3. Component Units

The criteria used in determining the reporting entity shall be consistent with the latest pertinent GASB Statements. The component units of the County of Rappahannock are currently understood to be the School Board and Recreational Facilities Authority.

4. Comparative Report Transmittal Forms

Pursuant to the Auditor of Public Accounts (“APA”), requirement for the completion of Comparative Report Transmittal Forms in accordance with the provisions of the Uniform Financial Reporting Manual, the Auditor shall prepare and submit the required forms to the APA as required in the Uniform Financial Reporting Manual.

5. Social Services Cost Allocation Plan

The Auditor shall apply procedures to prepare the Rappahannock County Social Services Cost Allocation Plan.

6. Volunteer Fire & Rescue Company Audits

The Auditor shall audit the financial statements of the Rappahannock County Fire and Rescue Association and Volunteer Fire and Rescue Companies, for the calendar year. There are seven individual companies in addition to the Association making eight organizations. Audits will be prepared for FOUR of the eight organizations each year with each organization being audited once every other year. Past reports will be made available for inspection.

It is agreed that generally accepted auditing standards shall include a review of the Associations’ and Companies’ systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which shall be a part of the written report of audit, to the County setting forth his findings, together with his recommendations for improvement.

The Auditor shall, after completing his audits, submit to the County written reports of audit for each organization independently. These reports will include, at least, the cash basis financial statements and notes thereto prepared in accordance with other comprehensive basis of accounting, and the auditor’s opinions on the material presented. The Auditor shall furnish required copies of the report on audit to the County upon approval and receipt of required representations.

C. Meetings and Report Preparation

1. Preparation Meetings

The selected Auditor shall be available to attend scheduled conferences, as necessary, between the Auditor and the appropriate level of County management before the preliminary work and throughout fieldwork. The purpose of these meetings is to keep management fully informed on the scope and progress of the audit. Adequate advance notice will be given when meetings are deemed necessary.

2. Required CAFR Content

Based on the audit work performed, the Auditor shall include the following reports in the CAFR unless otherwise indicated:

- a. An opinion on the fair presentation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America,
- b. An opinion on the fair presentation of the other supplementary information and the schedule of expenditures of federal awards in conformity with accounting principles generally accepted in the United States of America. The Auditor shall prepare a disclaimer of opinion related to the statistical section included in the CAFR.

- c. A report on compliance and on internal control over financial reporting based on an audit of the financial statements performed in accordance with Government Auditing Standards. The Auditor shall communicate all instances of noncompliance that could have a material effect on the financial statements in the report. The Auditor shall communicate all reportable conditions and material weaknesses in internal controls over financial reporting and its operation in the report.
- d. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133. The Auditor shall report all instances of noncompliance with the specific requirements for major federal program in the report on compliance and in the Schedule of Findings and Questioned Costs. The Auditor shall communicate all reportable conditions affecting major federal programs in the report. Further, the Auditor shall identify any material weaknesses in the report. Any finding or weaknesses shall be reported immediately to the appropriate level of management.
- e. A report on compliance with the Commonwealth of Virginia laws, regulations, contracts, and grants.
- f. A report on the application of agreed-upon procedures relative to the Comparative Report Transmittal Forms.
- g. The Auditor shall make an immediate, written report to the appropriate level of management of all management letter comments of which they become aware.

3. Draft CAFR Documents

The Auditor shall have drafts of the Auditor's reports, comments on the financial statements and recommendations to management available for review by the appropriate level of management by November 15 of each year. Appropriate personnel will review the draft and offer changes, as necessary, after consultation with the Auditor, and before the final report is prepared.

4. Preparation and Presentation

- a. The Auditor shall be responsible for financial statement preparation, editing and printing and will prepare 10 bound copies that will be delivered at the December Board of Supervisors meeting each year. The Auditor shall provide an electronic copy of the CAFR by November 30 of each year, which will be posted to the County's website and distributed to interested parties following presentation to the Board of Supervisors.
- b. The Auditor shall submit one copy of the Comparative Report Transmittal Forms as well as the CAFR, to the Auditor of Public Accounts **by November 30** of each year.
- c. The Auditor shall attend the December meeting of the Rappahannock County Board of Supervisors held on the first Monday of the month at 2:00 p.m. to present the CAFR to the Board and assist the County with preparation of the required notarized statement to the APA confirming the presentation.
- d. The auditor shall prepare the cost allocation plan for Social Services by June 30 of each year.
- e. The auditor shall prepare Volunteer Fire & Rescue Company Audits by May 30 of each year (financials are on a calendar year basis). Provide three copies of each organization audit report and three copies of a combined report including documents for all four organizations each year.

- 5. The Auditor shall provide timely guidance regarding new GASB pronouncements and exposure drafts and their effect on the County's CAFR.

6. The Auditor shall assist with the Single Audit Submittal to the Federal Audit Clearinghouse.
7. The Auditor shall assist with the preparation of required letter to the Department of Environmental Quality to support the accrued landfill remediation cost and related financial test and certification reported in the audit and developed in part by the County's consulting engineer.

D. Assistance to be provided to Auditor

1. Annual County Audit:
 - a. Books of Accounts: The County will fully balance the books of account, reconcile subsidiary ledgers to control accounts, and reconcile all bank accounts within 75 days of each fiscal year end.
 - b. Schedules: The staff of the County will prepare the following information:
 - 1) A final trial balance of each fund;
 - 2) A final trial balance of each subsidiary ledger;
 - 3) A copy of the final budget approved by the Board of Supervisors for the audit period, the original budget resolution for the audit period, and all subsequent amendments to the budget resolution;
 - 4) A copy of project contracts and amendments thereto for all projects beginning during the period or not fully completed prior to the period;
 - 5) A schedule of insurance in force during the year and of insurance expenses for the year;
 - 6) A schedule of capital outlays during the period;
 - 7) A schedule of capital asset dispositions during the period;
 - 8) A schedule of accounts payable and receivables at the statement date;
 - 9) Copies of grant agreements with governmental grantor or grantee agencies;
 - 10) Copies of other significant contracts in force at statement date;
 - 11) Such reasonable additional schedules as may be requested.
 - c. Other Assistance: The staff of the County and responsible management personnel will be available during the audit to assist the firm by providing information and explanations. The County will also make space available to the auditor to perform their work.
 - d. Recent Comprehensive Annual Financial Reports (CAFRs) for Rappahannock County indicating fund structure are available for review on the county's website: <http://www.rappahannockcountyva.gov/notices.html>. In general, past audits have been organized to represent two discretely presented component units (School Board and Recreational Facilities Authority), two special revenue funds (Library Fund and Emergency Medical Transport Fund), and two fiduciary/agency funds (Special Welfare Fund and Sheriff Fund).
2. Volunteer Fire and Rescue Company Audits: The County will act as a clearinghouse for records requested by the auditor of the companies and association and provide a single point of contact for the auditor to obtain documents. The Auditor may communicate directly with the companies and association in the performance of their audit work.
3. Cost Allocation Plan: The County will provide documents as necessary for the preparation of the CAP.

SUBMITTAL REQUIREMENTS

Offerors are to submit a comprehensive and concise package (**30 pages maximum**) that is bound in one volume that includes their detailed qualifications for all areas proposed. Offerors may submit qualifications for one or all professional services listed in the scope of services.

- Description of the firm and statement of qualifications. Supporting documentation relative to the firm’s experience accomplishing work described in the scope of services.
- Names and qualifications of staff and personnel assigned to comparable projects with past clients.
- References from clients of other annual professional auditing service contracts held by the offeror.
- Description of the firm’s ability to respond to work requests in a timely manner.
- Two (2) copies of the firm’s proposal and One (1) original to be furnished.

EVALUATION CRITERIA

Each proposal will be evaluated for full compliance with the RFP instructions to the offeror and any mandatory terms and conditions set forth within the solicitation document. The objective of the evaluation will be to recommend the firm(s) who is the most responsive to the expressed needs of the County. Proposals will be evaluated with the following criteria:

- A. Experience, Qualifications and Capacity of the staff likely to be assigned by the offeror to perform the desired services included in the solicitation.
- B. Capability and Skills – qualifications and experience of the firm and the demonstrated competence to provide the required services.
- C. Location of the firm and the ability to respond to requests in a timely manner.
- D. Offeror’s current workload and the ability to assign resources to the project in a rapid manner in order to provide the services in an expedient manner.
- E. Acceptability of provided references for comparable projects.

EVALUATION PROCESS

Proposals will be evaluated and interviews scheduled with selected firms in accordance with the “procurement of professional services” method of selection outlined in § 2.2-4302.2 A.4 and § 2.2-4303.1 of the Code of Virginia. Interviews will be conducted with two or more offerors deemed to be fully qualified and best suited among those submitting proposals, on the basis of the factors included in the Request for Proposals (RFP). Negotiations will then be conducted with the offerors ranked highest in meeting the expectations of the County. If a contract that is satisfactory and advantageous to the County can be negotiated at a pricing schedule considered fair and reasonable, the award shall be made to that offeror. Otherwise, negotiations with the top ranked offerors shall be formally terminated and negotiations will be conducted with the next ranked firms and so on until such a contract(s) can be negotiated at a fair and reasonable pricing schedule. The County reserves the right to award to more than one offeror for the various auditing services. Should the County determine that only one offeror is fully qualified or that one offeror is clearly more highly qualified than others, a contract may be negotiated and subsequently awarded to that offeror.

AWARD

Award shall be made to the responsible offeror whose proposal is determined in writing to be the most advantageous to the County taking into consideration price and the evaluation factors set forth in the request for proposals. The contract file shall contain the basis on which the award is made. The award of a contract shall be the sole discretion of the County. The award shall be based on the evaluation of all information as the County may request. The County reserves the right to accept or reject any or all proposals in whole or in part and to waive any informalities in the RFP. Further, the County reserves the right to enter into a contract deemed to be in its best interest. Based on what is determined to be in the best interest for the County, award may be made to one offeror or more than one offeror.

CONTRACT TERM

This contract term for services under this contract shall be for two (2) years from the date of the contract award.

OPTIONAL CONTRACT RENEWALS

At the sole request of Rappahannock County, this contract may be extended upon mutual agreement of the parties for three (3) additional, one (1) year periods, upon the same terms and conditions set forth in the contract.

PRICE ESCALATION/DE-ESCALATION

The Consultant may request a fee adjustment not more frequently than once during a contract (renewal) period. Fee adjustments shall be based on the percentage change of the Producer Price Index (PPI) industry data, for *Accounting Services, Commodity Code 45-2* as published by the United States Bureau of Labor Statistics for the latest twelve months for which statistics are available. The percentage change shall be applied to the (then) current contract prices in effect for the County. The newly adjusted prices shall become effective upon a mutually acceptable date and shall affect product orders requested on or after that date. **Price adjustments will not be automatic.** The Consultant shall submit a written request (email, facsimile, etc...) to the County (ATTN: County Administrator). Producer Price Index information and detailed statistics including current percentage changes can be accessed at <http://www.bls.gov/ppi/>. Fuel and/or other surcharges shall not be allowed. *Based on economic factors and/or market conditions, the County reserves the right to negotiate reductions in the quoted fee schedule at any time during any contract period.*

METHOD OF PAYMENT

The Consultant will be paid on the basis of the invoice submitted to the County after acceptance by the designated County representative. All payments will be made in accordance with the Code of Virginia's Prompt Payment provisions. *Code of Virginia § 2.2-4347 et. seq.*

DEBRIEFING

The County will keep all information regarding the identification of the persons or firms making offers or the contents of any offers as identified as proprietary or confidential. Excluding the properly identified confidential or proprietary information, such information will only be available after an award or decision to award has been made. After an award is decision has been made, or an intent to award decision has been publicly published, the procurement file will be made available for review in the County Administration Office. **This review of the procurement file shall constitute the debriefing process.** Meetings with staff to review the procurement file will not be conducted. Offerors desiring to review the procurement file may contact the County Administration Office to make an appointment to review the documentation.

TRADE SECRETS / PROPRIETARY INFORMATION

Trade Secrets or Proprietary information submitted by an offeror, or contractor in connection with a procurement transaction shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the offeror must invoke the protections of this section prior to or upon submission of data or other materials to be protected and state the reasons why protection is necessary. Information leading to the decision to award, including prices and other factors, shall be made public after an award decision is made. Please mark one:

- No**, the submittal I have turned in does not contain any trade secrets and/or proprietary information.
- Yes**, the submittal I have turned in does contain trade secrets and/or proprietary information.

If **YES**, please list the page numbers and the reasons for why the information is considered a trade secret and/or proprietary information. **Do Not Mark the Whole Proposal Proprietary.**

TERMS AND CONDITIONS

1. **Governing Laws and Courts:** This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and ordinances of the County of Rappahannock, Virginia. Any litigation with respect thereto shall be brought in the courts of Rappahannock County, Virginia. The Contractor shall comply with all applicable federal, state and local laws, rules and regulations (§ 15.2-1235, *Code of Virginia*).
2. **Contract Terms and Conditions:** Where the General and Special Terms and Conditions refer to requirements of an offeror, those requirements shall be understood to also apply to contracts resulting from the offeror process, and as such to the Contractor/Consultant. The General Terms and Conditions shall apply in all instances. In the event of a conflict between any of the General Terms and Conditions and any Special Terms and Conditions, the Special Terms and Conditions shall apply.
3. **Purchasing Agent:** Rappahannock County Ordinance Chapter 43, Section 43-3 designates the County Administrator as the Purchasing Agent and vests all necessary power and authority to act on behalf of the County of Rappahannock with respect to purchases. Uses of the term “Purchasing Agent” and “County Administrator” are interchangeable as used herein.
4. **Anti-Discrimination:** By submitting their proposals, offerors certify they will conform to the provisions of the *Federal Civil Rights Act of 1964*, as amended, as well as the *Virginia Fair Employment Contracting Act of 1975*, as amended, where applicable, the *Virginians With Disabilities Act*, the *Americans With Disabilities Act* and § 2.2-4311 of the *Virginia Public Procurement Act* (VPPA). If the award is made to a faith-based organization, the organization shall not discriminate against any recipient of goods, services, or disbursements made pursuant to the contract on the basis of the recipient's religion, religious belief, refusal to participate in a religious practice, or on the basis of race, age, color, gender or national origin and shall be subject to the same rules as other organizations that contract with public bodies to account for the use of the funds provided; however, if the faith-based organization segregates public funds into separate accounts, only the accounts and programs funded with public funds shall be subject to audit by the public body (§ 2.2-4343.1E, *Code of Virginia*). In every contract over \$10,000 the provisions in “a” and “b” below apply:
 - a. During the performance of this contract, the Contractor agrees as follows:
 1. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 2. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.
 3. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting these requirements.
 - b. The Contractor will include the provisions of “1” above in every subcontract or purchase order over \$10,000, so that the provisions will be binding upon each sub contractor or vendor.
5. **Ethics in Public Contracting:** By submitting their proposals, offerors 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 offeror, supplier, manufacturer or sub contractor in connection with their proposal, and that they have not conferred on any public 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.
6. **Immigration Reform And Control Act Of 1986:** By submitting their proposal), offerors certify that they do not and shall not during the performance of this contract, knowingly employ any unauthorized alien as defined in the *Federal Immigration Reform and Control Act of 1986, as amended* (§ 2.2-4311.1 *Code of Virginia*).
7. **Debarment Status:** By submitting their proposals, offerors certify that they are not currently debarred by the Commonwealth of Virginia or any government entity from submitting proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.
8. **Antitrust:** By entering into a contract, the Contractor conveys, sells, assigns, and transfers to the County of Rappahannock all rights, title and interest in and to all causes of action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by the County of Rappahannock under said contract.
9. **Clarification of Terms/Addenda:** If any prospective offeror has questions about the specifications or other solicitation documents, the prospective offeror should contact the buyer whose name appears on the face of the solicitation no later than five working days before the due date. Any revisions to the solicitation will be made only by addendum issued by the buyer and posted on the public posting board at County Administration. Addendums may also be on the county website as referenced on the cover page. It is the

offerors sole responsibility to ensure they have obtained any and all addenda prior to submittal of their offer. (§ 2.2-4316, *Code of Virginia*).

10. Payment: A. Payment terms shall be Net 45 days unless otherwise stated by the offeror on this solicitation. Alternative terms may be offered by the offeror for prompt payment of bills. B. Payment terms may be considered in determining the low offer for informal proposal programs. C. Discount period shall be computed from the date of proper receipt of the vendor's correct invoice, or from the date of acceptable receipt of the goods/services, whichever is latest. D. The payment terms stated herein must appear on the vendor's invoice. Failure to comply with this requirement may result in the invoice being returned to the vendor for correction. E. Late payment charges shall not exceed the allowable rate specified by the Virginia Prompt Payment Act. (1% per month) (§ 2.2-4352, *Code of Virginia*).
11. Drug Free Workplace: During the performance of this contract, the Contractor agrees to (i) provide a drug-free workplace for the Contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the Contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the Contractor that the Contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor. For the purposes of this section, "drug-free workplace" means a site for the performance of work done in connection with a specific contract awarded to a Contractor, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract.
12. Availability of Funds: It is understood and agreed between the parties herein that the County shall be bound hereunder only to the extent of the funds available or which may hereafter become available "subject to appropriation" by the Board of Supervisors for the purpose of this agreement, ref § 15.2 Chapter 25 *Code of Virginia*. It is further understood and agreed between the parties to any agreement resulting from this proposal that the County shall not be obligated to purchase or pay for services covered by this agreement unless and until they are ordered, delivered, and performed for the County.
13. Identification of Proposal Envelope: The signed proposal should be returned in a special envelope or package, sealed and identified with the Offeror's Name, Solicitation Number and Due Date and Time.
14. Late Proposals: To be considered for selection, proposals must be received by County Administration by the designated date and hour. The official time used in the receipt of proposals is that time on the telephone system in the County Administration office. Proposals received in County Administration after the date and hour designated are automatically non-responsive and will not be considered or opened. The County Board is not responsible for delays in the delivery of mail by the U. S. Postal Service, private courier, or the Inter-Departmental County Mail System. It is the sole responsibility of the offeror to ensure that its proposal reaches County Administration by the designated date and hour. If the County is closed for business at the time scheduled for the receipt of proposals, the proposals will be accepted on the next business day of the County, at the originally scheduled hour.
15. Qualification of Offerors: The Purchasing Agent may make such reasonable investigations as deemed proper and necessary to determine the ability of the offeror to perform the services/furnish the goods and the offeror shall furnish to the Purchasing Agent all such information and data for this purpose as may be requested. The County reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications. The County reserves the right to inspect offeror's physical facilities prior to award to satisfy questions regarding the offeror's capabilities. The Purchasing Agent further reserves the right to reject any proposal if the evidence submitted by, or investigations of, such offeror fails to satisfy the Purchasing Agent that such offeror is properly qualified to carry out the obligations of the contract and to provide the services and/or furnish the goods contemplated therein.
16. Additional Information: The County reserves the right to ask any offeror to submit information missing from its proposal, to clarify its proposal, and to submit additional information which the Purchasing Agent deems desirable. By submitting their offers, offerors certify they understand the terms and conditions, and if awarded a contract as a result of this solicitation, they will comply. They also understand that a violation of any of the terms and conditions may be a breach of contract and can result in default action being taken by the County.
16. Award Notices: Awards or Decision's to Award will be posted on the public posting board at the County Administrator's Office, ref. § 2.2-4360, *Code of Virginia*. It may also be posted on the county website.
17. Protest of Award or Decision to Award: Any Offeror who desires to protest the award or decision to award a contact shall submit such protest in writing to the Purchasing Agent no later than ten days after the award or the announcement of the decision to award, whichever occurs first. The written protest shall include the basis for the protest and the relief sought. The Purchasing Agent shall issue a decision in writing within ten days stating the reasons for the action taken. This decision shall be final unless the Offeror appeals within ten days by instituting legal action as provided in § 2.2-4364 of the *Code of Virginia*.

18. Assignment of Contract: The resulting contract shall not be assignable in whole or in part without the County's written consent.
19. Default: In case of failure to deliver goods or services in accordance with the contract terms and conditions, the Purchasing Agent, after due oral or written notice, may procure them from other sources and hold the Contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the County may have.
20. Taxes, Fees and Surcharges: Sales to Rappahannock County, Virginia are normally exempt from State sales tax. A State sales and use tax certificate of exemption (Form ST-12) will be issued upon request. Deliveries against this contract shall be free of federal excise and transportation taxes. The County's Excise Tax Exemption Registration Number is **54-6001553**. Additionally, no additional fees or surcharges may be passed to the County. This includes, but is not limited to any type of fuel surcharge.
21. Cancellation of Contract: The Purchasing Agent reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 60 days written notice to the Contractor. Any contract cancellation notice shall not relieve the Contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation.
22. Contractual Disputes: In accordance with § 2.2-4363 of the *Code of Virginia*, claims arising out of this contract, whether for money or other relief, may be submitted to the County of Rappahannock, by submitting the claim in writing, with all necessary data and information to substantiate the claim attached, to the Purchasing Agent. The Purchasing Agent shall render his/her decision within thirty (30) days. The Contractor may then appeal the Purchasing Agent's decision to the County Administrator, whom shall render a final decision within forty-five (45) days.
23. Indemnification: Contractor agrees to indemnify, defend and hold harmless the County, 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 Contractor/any services of any kind or nature furnished by the Contractor, provided that such liability is not attributable to the sole negligence of the using agency or to failure of the using agency to use the materials, goods, or equipment in the manner already and permanently described by the Contractor on the materials, goods or equipment delivered.

SPECIAL TERMS AND CONDITIONS

1. Independent Contractor: The Contractor shall not be an employee of Rappahannock County, but shall be an independent Contractor. Nothing in this agreement shall be construed as authority for the Contractor to make commitments, which shall bind Rappahannock County or to otherwise act on behalf of Rappahannock County, except as Rappahannock County may expressly authorize in writing.
2. Supremacy Clause: Notwithstanding any provision in the offeror's response to the contrary, the offeror agrees that the terms and conditions contained in the County's Proposal shall prevail over contrary terms and/or conditions contained in the offeror's response.
3. Final Decision: The offeror agrees that the decisions of the Board of Supervisors and/or its designee (the Purchasing Agent) is final and shall hold the County, their directors, employees, consultants, and those involved in this solicitation and selection, and the successful vendor(s) harmless. The submission of a proposal indicates adherence to these conditions.
4. Questions: Questions about the proposal are to be submitted in writing, referencing the proposal number, to the Purchasing Agent listed on the front cover page of the solicitation. Request for additional information or interpretations on instructions may also be addressed. County Administration urges interested vendors to communicate concerns during the response period to avoid misunderstandings. Questions received less than five (5) business days prior to the proposal due date may not be answered. Questions may be answered by written addenda. All addenda issued by County Administration shall become part of the specification and may be made part of the contract documents. Addenda will be distributed to all that are known to County Administration to have received a complete set of solicitation documents. Addenda will also be posted on the County Administration public bulletin board and may also be posted on the county website. No addenda will be issued later than three (3) days prior to the solicitation due date, except an addendum cancelling or postponing a solicitation may be issued at any time prior to the receipt of offers. It is the offerors sole responsibility to ensure they have obtained any and all addenda prior to submittal of their offer and acknowledged them in their proposal response.
5. Silence of Specifications: The apparent silence of these specifications and any supplemental specifications as to any detail or the omission from the specifications of a detailed description concerning any point shall be regarded as meaning that only the best commercial practices are to prevail and correct type, size and design are to be used. All interpretations of these specifications shall be made on the basis of this statement.