



# Rockingham County Finance Office

119 North Road  
Brentwood, New Hampshire 03833  
Charles W. Nickerson, Finance Director

## REQUEST FOR PROPOSALS AUDIT SERVICES FOR FINANCIAL STATEMENTS AND COST REPORTS FOR YEARS ENDING JUNE 30, 2019, 2020 & 2021 October 17, 2018

You are hereby invited to submit proposals for audit services for years ending June 30, 2019, 2020, and 2021, as specified in attachment I of the Request for Proposal.

The technical specifications and the information necessary to complete the proposals(s) are listed in Attachment I of this invitation for proposals.

Technical questions should be directed to Charles Nickerson, Finance Director at 603-679-9341. Questions on procedures can be directed to the Commissioners Office at (603) 679-9350.

### **Proposal Instructions:**

Four (4) copies of the proposal should be submitted in a **sealed envelope** marked **Audit Services RFP** to the Board of Rockingham County Commissioners, 119 North Road, Brentwood, NH 03833. Proposals must be submitted in person or received by the above address **no later than 3:00 p.m. on Monday, November 19, 2018** to be eligible for consideration.

Other forms of submission (fax or email) will be rejected. Proposals received after the deadline will be rejected.

### **Proposal Openings:**

Proposals will be opened publicly at a regular scheduled Meeting of the Board of Rockingham County Commissioners in the Commissioners Conference Room of the Rockingham County Nursing Home, 119 North Road, Brentwood, NH 03833 on Tuesday, November 20, 2018 at 10:00 a.m. Proposals will be taken under advisement at that time and will be awarded as soon as a complete review and comparison of the proposals received has been made by the Board of Commissioners.

### **Negotiations**

The Board of Commissioners or their designee will conduct negotiations with the providers.

### **Proposal Award:**

The proposal(s) will be formally awarded and announced publicly at a regular scheduled Meeting of the Board of Rockingham County Commissioners held in the Commissioners' Conference Room located in the Rockingham County Nursing Home, 119 North Road, Brentwood, NH. Formal notification of proposal award to all proposers will occur immediately thereafter.

### **RFP Prices:**

RFP prices are to remain in effect for a period of 30 days from opening date of the proposal and are to remain firm once proposal is awarded to the successful proposer(s).

### **Performance Clause:**

In the event that the successful awarded provider/Rockingham County should default in the observance of the stipulations set forth in this Request for Proposal and any attachments thereto and such default is not corrected within thirty days of written notice from either party, the successful awarded provider/Rockingham County shall have the option of canceling the bid.

The successful awarded provider shall provide to the Board of Rockingham County Commissioners a Certificate of Insurance, per the attached schedule, prior to commencement of any work.

### **Insurance**

The provider shall maintain at all times during the life of this contract the following insurance coverage. The provider must also require its subcontractors to maintain such coverage.

**Workers Compensation Insurance:** The provider shall carry workers compensation insurance as required by the State of New Hampshire.

**Comprehensive General Liability Insurance:** The provider shall maintain a broad form comprehensive general liability insurance policy in an amount of no less than \$1,000,000 combined single limit per occurrence.

**Motor Vehicle Insurance:** The provider shall carry motor vehicle insurance to include bodily injury, property damage, uninsured motorist, and employer's non-ownership coverage in an amount of no less than \$1,000,000 combined single limit per occurrence.

Rockingham County must be named as an additional insured on the Comprehensive General Liability Insurance and the Motor Vehicle Insurance policies required by the foregoing. Provider shall provide an insurance certificate confirming the above insurance coverage and such endorsement. The insurance certificate and the underlying insurance coverage shall be issued by the carrier authorized to do business in the State of New Hampshire and having A.M. Best Company rating of "A" or better.

The provider shall have professional insurance/errors and omissions insurance with limits of not less than \$1,000,000 each occurrence, where applicable.

A 30-day notice is required for cancellation and /or material change of coverage, sent directly to the Rockingham County Commissioners Office at 119 North Road, Brentwood, N.H. 03833.

### **Contractual Obligations:**

In the event that contracts for the supply of materials, equipment, or services are required under the bid, the Board of Rockingham County Commissioners reserves the right to review said contracts and amend to comply with county

legal requirements prior to signing by the appointed representative of the Board of Rockingham County Commissioners.

**NOTE:**

**The Board of Rockingham County Commissioners reserves the right to accept or reject any and all proposals or parts thereof, to accept the proposal(s) which it deems to be in the best interest of Rockingham County, to determine what constitutes a conforming RFP, and to waive any proposal formality or irregularity that it considers not material to the RFP.**

Sincerely,

Charles W. Nickerson  
Finance Director

Enclosed: Attachment I

## ATTACHMENT I

The Rockingham County Commissioners are inviting public accounting firms to prepare proposals for completing the annual financial audit and preparing the Medicaid Annual Cost Report for a skilled nursing facility for years ending 06/30/2019, 06/30/2020 and 06/30/2021 and the Medicare Annual Cost Report for the years ending 12/31/2018, 06/30/2019, 06/30/2020 and 06/30/2021 (three year contract). Vendors may provide a proposal for all services requested or segments. Please be aware that the segments may be separately awarded.

Preliminary work to include any internal control review and transaction testing shall be done throughout the contract period. The County will prepare financial statements in accordance with Governmental Generally Accepted Accounting Principles (GGAAP) and provide them to the auditor by August 15<sup>th</sup> following the end of the fiscal year to be audited. Notes to the Financial Statements and Management Discussion and Analysis will be subsequently provided. The audit of Nursing Home portion of the General Fund needs to be completed by September 1<sup>st</sup>, for the previous fiscal year, in order to provide adequate time to prepare and file the Medicaid/Medicare cost reports by September 30<sup>th</sup> each year. The audit of remaining portions of the financial statements needs to be completed by September 30<sup>th</sup>. The final audit product needs to be presented to the County by October 31<sup>st</sup> following the end of the fiscal year audited. Any audit that exceeds the deadline that is not the result of mutual agreement will be subject to a 15% penalty based on the contracted amounts.

### **The Financial Audit**

Required audit services consist of an audit of all funds performed in accordance with the AICPA's Generally Accepted Auditing Standards (GAAS), GAO's Government Auditing Standards and other relevant publications and legal requirements. The most recent audit was performed by Melanson Heath & Company, PC, Manchester, NH.

Rockingham County reports major governmental funds, proprietary funds, and fiduciary funds. See Audited Financial Statements located on the County's website: [www.rockinghamcountynh.org](http://www.rockinghamcountynh.org) and selecting the Financial Statements link in the lower left portion of the home page.

Rockingham County is currently in a transitional 18-month period and the June 30, 2019 Financial Statements will encompass the period of 1/1/2018-6/30/2019.

### **Single Audit**

For the past few years the County not has been subject to single audit under OMB Circular A-133. The County expects that it may be subject to single audit between 2019 and 2021. The most recent single audit was performed by Melanson Heath & Company, PC, Manchester, NH.

### **The Medicaid Cost Report**

- a) Required services consists of preparation and completion of the State of New Hampshire Medicaid Annual Cost Report for Nursing Facilities for the fiscal years ending June 30, 2019, June 30, 2020, and June 30, 2021. Some of the schedules are completed by the Finance Office. This cost report is to be filed no later than September 30<sup>th</sup> following the end of the fiscal reporting year. Work on this report should begin no later than the 15<sup>th</sup> of August following the end of the fiscal year being reported. A completed working draft shall be submitted for review and comment no later than September 20<sup>th</sup> following the end of the reporting period. All supporting documentation shall be made available if requested with the working draft as well as with the final document. The most recent cost report was completed by Howe, Riley & Howe, PLLC, Bedford, NH for the

period of 1/1/2018-6/30/2018. This 6-month Cost Report is a part of the process in the County's transition from a December 31<sup>st</sup> to a June 30<sup>th</sup> year end.

- b) The County will prepare the annual Quality Assurance Review of a completed State of New Hampshire Medicaid Annual Cost Report for Nursing Facilities for the fiscal years ending June 30, 2019, June 30, 2020, and June 30, 2021. The purpose of this Quality Assurance Review is to assist the County in assuring the Report is complete, accurate, and maximizes its potential for reimbursement.

### **The Medicare Cost Report**

Full preparation and completion of the Medicare Cost Report, Form HCFA-2540-S-87 for the fiscal years ending December 31, 2018, June 30, 2019 (short year), June 30, 2020, and June 30, 2021. This cost report is to be filed no later than November 30 following the end of the fiscal reporting year. Work on this report should begin no later than October 15<sup>th</sup> and a completed working draft shall be submitted for review and comment no later than November 15<sup>th</sup> following the end of the fiscal year. All supporting documentation shall be made available if requested with the working draft as well as with the final document

The most recent cost report was completed by Howe, Riley & Howe, PLLC, Bedford, NH.

### **Other**

The County requires that all costs be proposed on a "not to exceed basis". Provide a breakdown of your costs and separate the costs between the audit, single audit, and Medicare / Medicaid cost reports. If any service or description of activities appears to be incomplete, inaccurate, or overlooked, please define and quote as part of your response to this request for proposal. Also include a description of other services you may provide to the County quote your rate for providing these other auditor services that may arise.

Finally, please provide a current reference list of other audit and or cost report clients, preferably from the governmental sector.