

RIVERBANKS ZOO & GARDEN

Procurement Services
400 Rivermont Drive, Columbia, SC 29210
Phone: 803-602-0835 Fax: 803-771-8722

INVITATION FOR BID

BID NUMBER: C18007-01/02/2019

DATE: 01/10/2019

OPENING DATE AND TIME: January 24th, 2019 2:00pm

OPENING LOCATION: Riverbanks Zoo & Garden
Procurement Services
400 Rivermont Drive
Columbia, SC 29210

MAILING ADDRESS: Riverbanks Zoo & Garden
Attn: Breta Rheney
400 Rivermont Drive
Columbia, SC 29210

PROCUREMENT FOR: Term Contract for Professional Auditing Services

Subject to the conditions, provisions and the enclosed specifications, sealed bids will be received at this office until the stated date and time and then publicly opened. Any bid received after the scheduled deadline will be immediately disqualified. The District assumes no responsibility for delivery of bids which are mailed. **Oral, telephonic, electronic or telegraphic bids are invalid and will not receive consideration.**

IT IS REQUIRED THAT THE BID NUMBER BE SHOWN ON THE OUTSIDE OF ENVELOPE.

DIRECT ALL INQUIRES TO:



Breta Rheney, CFO

If downloading this solicitation from our website, www.riverbanks.org, or alternate internet location, it is the responsibility of the bidder to email Brheney@riverbanks.org to be registered as a potential bidder and to receive any subsequent addendums. Deadline for questions is January 17th, 2019 at 4:00 p.m. All questions must be submitted in writing.

SOLICITATION #: C18007-01/02/2019
PROCUREMENT: Term Contract for Professional Auditing Services

"NO BID" RESPONSE FORM

To submit a "No Bid" response for this project, this form must be completed for your company to remain on our bidders list for commodities/services referenced.

Note: Please show the solicitation number on the outside of the envelope.

Please check statement(s) applicable to your "No Bid" response --

- Specifications are restrictive; i.e. geared toward one brand or manufacturer only (explain below).**
- Specifications are ambiguous (explain below).**
- We are unable to meet specifications.**
- Insufficient time to respond to the solicitation.**
- Our schedule would not permit us to perform.**
- We are unable to meet bond requirements.**
- We are unable to meet insurance requirements.**
- We do not offer this product or service.**
- Remove us from your vendor list for this commodity/service.**
- Other (specify below).**

Comments:

Company Name (as registered with the IRS)

Authorized Signature

Correspondence Address

Printed Name

City, State, Zip

Title

E-mail Address (Please Print)

Date

Telephone

Fax

INSTRUCTIONS TO BIDDERS

1. Only one copy of bid invitation is required, unless otherwise stated.
2. Bids, amendments thereto or withdrawal request must be received by the time advertised for bid openings to be timely filed. It is the vendor's sole responsibility to ensure that these documents are received by the Procurement Office at or before the time indicated in the bid document.
3. When specifications or descriptive papers are submitted with the bid invitation, enter bidder's name thereon.
4. Submit your signed bid on the forms provided. Show bid number on envelope as instructed. The District assumes no responsibility for unmarked or improperly marked envelopes. Unsigned bids will be rejected.
5. Bidders must clearly mark as "Confidential" each part of their bid which they consider to be proprietary information that could be exempt from disclosure under Section 30-4-4C Code of Laws of South Carolina, 1976, (1986 Cum Supp) Freedom of Information Act. The District reserves the right to determine whether this information should be exempt from disclosure and no legal action may be brought against the District or its agents for its determination in this regard.
6. By submission of a bid, you are guaranteeing that all goods and services meet the requirements of the solicitation during the contract period.
7. This solicitation does not commit the District to award a contract, to pay any cost incurred in the preparation of the bid, or to procure or contract for goods or services listed herein.
8. **CORRECTION OF ERRORS ON THE BID FORM:** All prices and notations shall be printed in ink or typewritten. Errors should be crossed out, corrections entered and initialed by the person signing the bid. Erasures or use of typewriter correction fluid may be cause for rejection. No bid shall be altered or amended after specified time for opening.
9. **BIDDERS SCHEDULE:** Enter the manufacturer, brand, and model/catalog number, as applicable, and your bid price in the space provided on the bidder's schedule. Additional pages may be attached, when applicable, for alternates, etc.
10. **NOTIFICATION:** Intent to Award and/or Statement of Award will be posted on the Riverbanks Zoo & Garden website at <http://www.riverbanks.org/procurement>
11. **RIGHT TO PROTEST:** Any prospective bidder, offeror, or contractor, who is aggrieved in connection with the solicitation of a contract shall protest in writing to the Procurement Manager within ten (10) calendar days of the date of issuance of the Invitation to Bid, Requests for Proposals or other solicitation documents, whichever is applicable, or any addendums thereto, if the addendum is at issue. Any actual bidder, offeror, or contractor, who is aggrieved in connection with the intended award or award of a contract, shall protest in writing to the Procurement Manager within ten (10) calendar days of the notification of Intent to Award or Statement of Award.
12. **PROTEST PROCEDURE:** A protest shall be in writing, submitted to the Procurement Manager, and shall set forth the specific grounds of the protest with enough particularity to give notice of the issues to be decided.

13. QUESTIONS REGARDING SPECIFICATIONS AND/OR THE BIDDING PROCESS:

- To ensure fair consideration for all bidders the District prohibits any type of communications to or with any department, employee, or District official during the solicitation process, except as provided on page one of the solicitation. This includes any communications initiated by a bidder to any District Official or employee evaluating or considering the bidder, prior to the time an award decision has been made public. **Failure to comply shall be grounds for disqualification of the offending bidder from consideration for award of the bid and/or any future solicitations.**
- Any communications between the bidder and the District shall be initiated by the Procurement Office or the appropriate District representative in order to obtain necessary information or clarification needed to develop a proper and accurate evaluation of the bid. **Failure to comply shall be grounds for disqualification of the offending bidder from consideration for award of the bid and/or any future solicitations.**
- It will be the sole responsibility of the bidder to contact the Procurement Office prior to submitting a bid to ascertain if any addendums have been issued in order to obtain all such documentation, and to return the executed documentation with their bid. All addendums will be posted on the Riverbanks Zoo & Garden website at: <http://www.riverbanks.org/procurement>

GENERAL PROVISIONS

1. The District reserves the right to reject any and all bids, to cancel a solicitation, and to waive any technicality if deemed to be in the best interest of the District.
2. Unit prices will govern over extended prices unless otherwise stated in this bid invitation.
3. PROHIBITION OF GRATUITIES: Amended section 8-13-700 and 705 of the 1976 Code of Laws of South Carolina states: "Whoever gives or offers to any public official or public employee any compensation including a promise of future employment to influence his action, vote, opinion or judgment as a public official or public employee or such public official solicits or accepts such compensation to influence his action, vote, opinion or judgment shall be subject to the punishment as provided by Section 16-9- 210 and Section 16-9-220."
4. BIDDERS QUALIFICATIONS: Consideration will be given only to the contractors who can produce conclusive evidence that they can meet the following requirements:
 - 4.1 Adequate capital and credit rating sufficient to complete all operations under this contract in a satisfactory manner.
 - 4.2 An efficient office force with satisfactory record in expediting delivery of materials to field force, and capable of fulfilling proper liaison service with mechanical trade.
 - 4.3 An adequate and efficient field force with extensive knowledge of all types of work involved under this contract.
 - 4.4 A record of amicable relations with labor.
 - 4.5 An adequate supply of applicable equipment in good operating condition to fulfill the contract.
5. LICENSES, PERMITS, INSURANCE, & TAXES: All costs for required licenses, permits, insurances and taxes shall be borne by the Contractor.

6. **INSURANCE:**

6.1 The amount and types of insurance required should be reasonably commensurate with the hazards and magnitude of the undertaking, but in no event of lesser amount nor more restrictive than the limits of liability and schedule of hazards below described. Without limiting its liability under the contract agreement, the Contractor shall procure and maintain, at its expense during the life of this contract, insurance of the types in the minimum amounts stated below:

SCHEDULE

LIMIT

WORKERS COMPENSATION

Statutory

As required by the State of South Carolina.

COMPREHENSIVE GENERAL LIABILITY

Premises Operations

\$1,000,000 Single Limit

Contractual Liability

Independent Contractors

Personal Injury

Products - Completed Operations

AUTOMOBILE LIABILITY

All Owned, Non-Owned, and Hired

\$ 100,000 Combined

6.2 The Contractor's comprehensive general liability policy shall also include blanket contractual liability coverage or shall be endorsed to cover the liability assumed by the Contractor. Said insurance shall be written by a company or companies approved to do business in the State of South Carolina and acceptable to the District. Before commencing any work hereunder, certificates evidencing the maintenance of said insurance shall be furnished to the District. The District, its officials, employees and volunteers are to be covered as insured's as respects: liability arising out of activities performed by or on behalf of the contractor, including the insured's general supervision of the contract; products and completed operations of the contractor; premises owned, occupied or used by the Contractor; or automobiles owned, leased, hired or borrowed by the contractor. The coverage shall contain no special limitations on the scope of protection afforded the District, its officials, employees or volunteers. To accomplish this objective, the District shall be named as an additional insured under the Contractor's insurance as outlined above.

6.3 The contractor shall take out and maintain, during the life of this contract, the statutory Workmen's Compensation and Employer's Liability Insurance for all of his employees to be engaged in work on the project under this contract, and in case any such work is sublet, the contractor shall require the subcontractor similarly to provide Workmen's Compensation and Employer's Liability Insurance for all of the latter's employees to be engaged in such work.

6.4 Contractors insurance coverage shall be primary insurance as respects the District, its officials, employees and volunteers. Any insurance or self-insurance maintained the District shall be in excess of the Contractor's insurance and shall not be required to contribute. To accomplish this objective, the following wording should be incorporated in the previously referenced additional insured endorsement:

Other Insurance: This insurance is primary, and our obligations are not affected by any other insurance carried by the additional insured whether primary, excess, contingent or on an other basis.

6.5 Each insurance required by the District shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to Riverbanks Zoo & Garden Procurement Office.

6.6 Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage's for subcontractors shall be subject to all the requirements stated herein.

- 6.7 All certificates and endorsements must be received and approved by the District within ten (10) days after notification of award.
- 6.8 The District, its officers and employees shall be named as an “additional insured” in the Automobile and General Liability policies and it shall be stated on the Insurance Certificate with the provision that this coverage “is primary to all other coverage the District may possess”.
7. **BIDDERS RESPONSIBILITY:** Each bidder shall fully acquaint himself with conditions relating to the scope and restrictions attending the execution of the work under the conditions of this bid. It is expected that this will sometimes require on-site observation. The failure or omission of a bidder to acquaint himself with existing conditions shall in no way relieve him of any obligation with respect to this bid or to the contract.
8. **AWARD CRITERIA:** The contract shall be awarded to the lowest responsible and responsive bidder(s) whose bid meets the requirements and criteria set forth in the Invitation for Bid. The award can be made to one or a multiple of contractors; whichever is in the best interest of the District, or unless otherwise stated on bidders’ schedule.

If two or more bidders are tied in price while otherwise meeting all of the required conditions, awards are determined in the following order of priority:
 - 8.1 If there is a South Carolina firm tied with an out-of-state firm, the award must be made automatically to the South Carolina firm.
 - 8.2 Tie bids involving South Carolina produced or manufactured products, when known, and items produced or manufactured out of the State must be resolved in favor of the South Carolina commodity.
 - 8.3 Tie bids involving a business certified by the South Carolina Office of Small and Minority Business Assistance as a Minority Business Enterprise must be resolved in favor of the Minority Business Enterprise.
 - 8.4 Tie bids involving South Carolina firms must be resolved in favor of the South Carolina firm located closest to the District.
 - 8.5 In all other situations in which bids are tied, the award must be made to the tied bidder offering the quickest delivery time, or if the tied bidders have offered the same delivery time, the tie must be resolved by the flip of a coin witnessed by the Procurement Manager. All responding vendors must be invited to attend.
9. **WAIVER:** The District reserves the right to waive any Instruction to Bidders, General or Special Provisions, General or Special Conditions, or specifications deviation if deemed to be in the best interest of the District.
10. **COMPETITION:** This solicitation is intended to promote competition. If any language, specifications, terms and conditions, or any combination thereof restricts or limits the requirements in this solicitation to a single source, it shall be the responsibility of the interested contractor to notify the Procurement Services Office in writing within five (5) days prior to the opening date. The solicitation may or may not be changed but a review of such notification will be made prior to the award.
11. **REJECTION:** The District reserves the right to reject any bid that contains prices for individual items or services that are inconsistent or unrealistic when compared to other prices in the same or other bids or ambiguous bids which are uncertain as to terms, delivery, quantity, or compliance with specifications may be rejected or otherwise disregarded if such action is in the best interest of the District.

GENERAL CONDITIONS

1. **DEFAULT:** In case of default by the contractor, the District reserves the right to purchase any or all items in default in the open market, charging the contractor with any excessive costs. Should such charge be assessed, no subsequent bids will be considered or purchase orders issued to the defaulting contractor until the assessed charge has been satisfied.
2. **NON-APPROPRIATION:** Any contract entered into by the District resulting from this bid invitation shall be subject to cancellation without damages or further obligation when funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period or appropriated year.
3. **INDEMNIFICATION:** The contractor agrees to indemnify and save harmless the District and all District officers, agents and employees from claims, suits, actions, damages and costs of every name and description, arising out of or resulting from the use of any materials furnished by the Contractor, provided that such liability is not attributable to negligence on the part of the District or failure of the District to use the materials in the manner outlined by the Contractor in descriptive literature or specifications submitted with the Contractor's bid.
4. **CONTRACT ADMINISTRATION:** Questions or problems arising after award of this contract shall be directed to the Procurement Manager. Copies of all correspondence concerning this contract shall be sent to, 400 Rivermont Drive, Columbia, SC 29210. All change orders must be authorized in writing by the Procurement Manager. The District shall not be bound to any change in the original contract unless approved in writing by the Procurement Manager.
5. **PUBLICITY RELEASES:** Contractor agrees not to refer to award of this contract in commercial advertising in such a manner as to state or imply that the products or services provided are endorsed or preferred by the User. The contractor shall not have the right to include the District's name in its published list of customers without prior approval. With regard to news releases, only the name of the project and duration of contract may be used and then only with prior approval of the District. The contractor also agrees not to publish, or cite in any form, any comments or quotes from the Riverbanks Zoo & Garden Staff unless it is a direct quote from the Public Relations Officer.
6. **QUALITY OF PRODUCT:** Unless otherwise indicated in this bid it is understood and agreed that any items offered or shipped on this bid shall be new and in first class condition unless otherwise indicated herein.
7. **S.C. LAW CLAUSE:** Upon award of a contract under this bid, the person, partnership, association or corporation to whom the award is made must comply with the laws of South Carolina which require such person or entity to be authorized and/or licensed to do business with this State. Notwithstanding the fact that applicable statutes may exempt or exclude the successful bidder from requirements that it be authorized and/or licensed to do business in this State, by submission of this signed bid, the bidder agrees to subject himself to the jurisdiction and process of the courts of the State of South Carolina as to all matters and disputes arising or to arise under the contract and the performance thereof, including any questions as to the liability for taxes, licenses, or fees levied by the State.
8. **ASSIGNMENT:** No contract or its provisions may be assigned, sublet, or transferred without the written consent/Acknowledgement of the Procurement Manager.
9. **AFFIRMATIVE ACTION:** The successful bidder will take affirmative action in complying with all Federal and State requirements concerning fair employment and treatment of all employees, without regard or discrimination by reason of race, color, religion, sex, national origin or physical handicap.

10. **BIDDING CONDITION OF PRICE:** All bid prices submitted shall remain effective for a minimum period of 90 days, or until evaluation of bids is complete and award is made unless mutual consent of parties is established to extend due to unforeseen circumstances. Thereafter, the contract prices shall remain effective for the term of the contract.
11. **8% S.C. SALES TAX:** The District shall add 8% sales tax to all orders; however lump sum bids shall include sales tax in bid price unless otherwise noted. **By submission of a signed proposal, you are certifying, under penalties of perjury that you comply with the SC Code of Laws 1976, as amended, relating to payment of any applicable taxes. This will certify to the District your compliance.**

Forms to register for all taxes administered by the South Carolina Department of Revenue may be obtained by calling the License and Registration Section at (803) 898-5872 or by writing to the South Carolina Department of Revenue, Registration Unit, Columbia, South Carolina 29214-0140.

12. **PAYMENT TERMS:** Progress payments will be made on the basis of hourly rates and hours of work completed during the course of the engagement in accordance with the Offeror's dollar cost fee proposal. Interim billings shall cover the period of not less than a calendar month. The District reserves the right to inspect the Offeror's records that support their billings. Contract shall be paid on a NET 30 basis.

In no event will the District pay more than the all-inclusive maximum price for their organization unless otherwise negotiated.

13. **BID REQUIREMENTS:** Bid requirements on the equipment/goods/services specified are not intended to be restrictive to potential bidders, but indicate the required features for satisfactory performance. The District will determine if minor deviations from these features are acceptable.
14. **DEVIATIONS FROM SPECIFICATIONS:** Any deviation from specifications indicated herein must be clearly pointed out; otherwise, it will be considered that items offered are in strict compliance with these specifications, and successful bidder will be held responsible therefore. Deviations must be explained in detail on separate attached sheet(s). The listing of deviations, if any, is required but will not be construed as waiving any requirements of the specifications. Deviations found in the evaluation of the bid and not listed may be cause for rejection. Bidders offering substitute or equal items must provide information sufficient enough to determine acceptability of item offered.
15. **CONTRACT:** This bid, contract and submitted documents, when properly accepted by the District along with a written purchase order, shall constitute a contract equally binding between the successful offeror, and the District. No different or additional terms will become a part of this contract with the exception of a Change Order.
16. **CHANGE ORDERS:** No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing by the Procurement Manager.
17. **ADDENDUMS:** All amendments to and interpretations of this solicitation shall be in writing and issued by the Procurement Manager. The District shall not be legally bound by any addendum or interpretation that is not in writing.
18. **BID EVALUATION:** Bids received will be evaluated by the Procurement Manager. However, based on bid total, final decision for bid award may rest with the Richland-Lexington Riverbanks Park Commission.

Factors to be considered during the evaluation process include, but are not limited to:

- 18.1 - Cost.
- 18.2 - Reputation and dependability of the contractor
- 18.3 – Past performance

19. ARBITRATION: Under no circumstances and with no exception will the District act as arbitrator between the Contractor.
20. DELIVERY: The District requires that delivery be made to specified destination within the shortest time frame possible. Delivery shall arrive between the hours of 7:00 a.m. and 3:00 p.m., Monday through Friday at Riverbanks Zoo & Garden, 400 Rivermont Drive, Columbia, SC 29210, provided that such day is not a legal holiday. The current purchase order number must be indicated on all delivery tickets. All shipments must be coordinated through our Warehouse at 803-920-9762 or LTweed@riverbanks.org.
21. SHIPPING: All deliveries shall be shipped F.O.B. point Destination-freight prepaid, the seller pays and bears all freight charges; collect shipments will not be accepted. It is agreed by the parties hereto that delivery by the contractor to the common carrier does not constitute delivery to the District. Any claim for loss or damage shall be between the contractor and the carrier.
22. "OR APPROVED EQUAL": Certain processes, types of equipment or kinds of material are described in the specifications and/or on the drawings by means of trade/brand names and catalog numbers. In each instance where this occurs, it is understood and inferred that such description is followed by the words "or approved equal". Such method of description is intended merely as a means of establishing a standard of comparability. However, the Owner reserves the right to select the items, which, in the judgment of the Owner, are best suited to the needs of the Owner, based on price, quality, service, availability, standardization and other relative factors. Bidders should indicate brand name, model, model number, size, type, weight, color, etc., of the item bid, if not exactly the same as the item specified. Vendor's stock number or catalog number is not sufficient to meet this requirement. If any bidder desires to furnish an item different from the specifications, vendor should submit along with the bid, the information, data, pictures, designs, cuts, etc., of the material they plan to furnish so as to enable the Owner to compare the material specified; and, such material shall be given due consideration. The Owner reserves the right to insist upon, and receive items as specified if the submitted items do not meet the Owner's standards for acceptance.
23. ALTERNATE BIDS: Bidders wishing to submit an alternate for consideration that does not meet the District's specifications (or approved deviations), must submit their proposal as an alternate bid. **This must be properly marked on both the sealed envelope and the Bidder's Schedule and submitted separately from any other bid. Failure to comply shall be grounds for being deemed non-responsive.**
24. DRUG-FREE WORKPLACE: By submittal of this bid, you are certifying that you will comply with Title 44, Code of Laws of South Carolina, 1976, Section 44-107-30.
25. ILLEGAL IMMIGRATION & PUBLIC CONTRACTS: In accordance with the South Carolina Illegal Immigration Reform Act, [2008, Act No. 280](#). Section 3 of this Act added to [Chapter 14 to Title 8](#) of the South Carolina Code of Laws prohibits covered persons from entering into covered contracts unless the contractor agrees either (a) to verify all new employees through the federal work authorization program [and requires the same from subcontractors and sub-subcontractors] or (b) to employ only qualifying workers. Effectively, the Act also requires contractors to agree to provide any documentation required to establish either (a) that the Act does or does not apply to the contractor, subcontractor, or sub-subcontractor; or (b) that the contractor, and any subcontractor or sub-subcontractor, are in compliance with Section 3 of the Act."
26. NO CONTACT POLICY: After the date and time established for receipt of proposals by the District, any contact initiated by any offeror with any District representative, other than the Purchasing Department representative listed herein, concerning this solicitation is prohibited. Any such unauthorized contact may cause the disqualification of the offeror from this procurement transaction.

27. TERMINATION: Subject to the provisions below, the contract may be terminated for any reason by the District providing a 30 day advance notice in writing is given to the contractor.
- 27.1 Termination for Cause: Termination by the District for cause, default or negligence on the part of the contractor shall be excluded from the foregoing provisions, termination costs, if any, shall not apply. The thirty (30) days advance written notice requirement is waived and the default provision in this bid shall apply; see General Conditions.
- 27.2 Termination for Convenience: The District, by written notice, may terminate this contract in whole or in part, when it is in the best interest of the District.
- 27.3 Termination requirement does not apply if contract is to terminate at the end of an established contract term.
- 27.4 Termination for Nonappropriations: If the District fails to appropriate or authorize the expenditure of sufficient funds to provide the continuation of this contract, or if a lawful order issued in or for any fiscal year during the term of the contract reduces the funds appropriated or authorized in such amount as to preclude making the payments set out therein, the contract shall terminate on the date said funds are no longer available without any termination charges or other liability incurring to the District. Any termination for non-appropriations shall not prohibit the District from obtaining services from another source or in another manner, which is in the best interest of the District.

Term Contract for Professional Auditing Services

Procurement Objective:

The Richland-Lexington Riverbanks Park District (hereinafter known as the “District”) desires to enter into a three (3) year contract with an option to extend two (2) additional one (1) year renewals with a qualified accounting firm to provide professional independent auditing services to the District and its affiliated financial support foundation, Riverbanks Society (hereinafter known as the “Society”) and to also include preparation and filing of the 990 for each fiscal year ending June 30 for the duration of the contract. The contract will be between the District and the selected auditing firm, with appropriate cost-sharing arrangements being made separately between the District and the Society.

The District:

The Richland-Lexington Riverbanks Park District was created by state legislation (1969) in the form of a special purpose district charged with establishing and operating recreational and zoo facilities within Richland and Lexington Counties. As part of the legislation, the seven-member Riverbanks Park Commission was created to govern the District. Two members each are appointed by Richland County Council, Lexington County Council, and Columbia City Council. The seventh member is appointed as an at-large position and is rotated between the three councils. The District operates as the Riverbanks Zoo and Garden, which opened in April, 1974.

The Commission appoints a President/CEO who serves as the chief administrative officer of the District. The President/CEO administers the daily operations of the District through appointed division officers and directors, including the Chief Financial Officer, who is responsible for accounting, financial reporting and budget coordination.

The District maintains three major governmental funds as follows:

- The **General Fund** is used to account for transactions that represent most of the day-to-day operating activities of the District. In addition to operating activities, the general fund can and does include certain relatively small scale capital expenditures. Some debt service activity is included in the general fund, where resources of the general fund are budgeted for the debt service.
- The **Debt Service Fund** reports on transactions associated with the long-term debt of Riverbanks. This includes long-term leases where assets of Riverbanks have been pledged as collateral, as well as general obligation bond debt of the District (which comprises all of both Richland and Lexington Counties.)
- The **Capital Projects Fund** is a temporary fund that is used to account for transactions associated with general capital improvements, which are funded with unreserved fund balance proceeds generated from either current year excess of revenue over expenses or prior year excess amounts. Other funding sources are donors, Society, general obligation bond proceeds and other outside debt.

There are no fiduciary or enterprise funds.

The District uses a governmental accounting software package, CSI, provided by Harris Computer Systems. The software consists of integrated modules that include general ledger, budget preparation, accounts payable, purchase order, fixed asset, inventory, and warehouse requisition. The software also includes an encumbrance feature. Payroll is outsourced to ADP.

The general fund must produce a balanced annual budget, recommended by the President/CEO and approved by the Commission. The budget process uses the CSI budget prep module, as well as a number of processes developed by the finance department and, upon adoption, the budget becomes part of the general ledger. Each department head has general ledger, read-only access for his or her line items so that he or she can determine budget status at any time.

The major revenue components are general admission fees, governmental funding, concession commissions, operating support from Riverbanks Society (see below), and net income from programs, rides, feedings, shows and promotions. Major expenditure categories are salaries and benefits, departmental expenditures, utilities, debt service, and other expenditures.

The basic financial statements of the District are prepared in accordance with U. S. generally accepted accounting principles (GAAP) and all relevant Governmental Accounting Standards Board (GASB) pronouncements. The District provides un-audited government-wide Financial Statements; Fund Financial Statements and supplemental information to the auditors, as requested.

Payroll is bi-weekly. Budgeted revenues and expenditures for FY2019 are projected to be \$18,974,007. Excess cash is invested in the State Treasurer's Local Government Investment Fund. The Richland County Treasurer acts as fiscal agent for all bond debt of the District.

The Society:

The Riverbanks Society is a legally separate, tax exempt component unit of the District whose exclusive purpose is to provide financial support to the District. The Society's financial activities are discreetly presented in the District's financial statements. The Society is governed by a maximum of 21 members, self-perpetuating board. The President/CEO of the District serves as the Ex-Officio Director of the Society and is responsible for the day-to-day operations of the Society. The District utilizes its personnel to conduct the business of the Society and the Society periodically reimburses the cost of those services to the District.

The Society operates under an annual budget that is coordinated with the District and is based on the needs of the District. The Society's major revenue source is memberships to the Society and donations comprising the balance of income. Expenses consist of operating and capital support distributions to the District, membership fulfillment expenses, fund raising expenses, and general expenses.

The CSI system is also used as the accounting system for the Society, but it is not integrated in any way with the District's system and is totally independent.

Per the District/Society operating agreement, a separate audit is required for the Society. The Society is also required to file an annual Form 990.

Understanding of the Project:

Offeror must:

1. Demonstrate its understanding of the services to be provided to the District and Society.
2. Describe its understanding of each audit entity and the services to be performed.
3. Describe the development of the audit plans and preparation of filing of the 990 and the areas that will require special attention.
4. Describe its approach in preparing and presenting all required reports and tax filings.

Approach and Method:

Each offer must include a detailed work plan that addresses approach and method of how work for the fiscal year will be performed. The objective of the work plan is to demonstrate the Offeror's experience, the expertise of its personnel who will render the requested services, the Offeror's ability to logically plan and complete the services, and the Offeror's ability to successfully deliver the periodic progress reports, final reports, and presentations to the Audit Committee/Commission.

Offeror's shall provide the following information on their audit approach for each respective organization:

Proposed segmentation of the engagement and explanation of audit approach including evaluation of risk.

Staff levels to be assigned to each proposed segment of the engagement.

Type and extent of analytical procedures to be used in the engagement to include the required documentation from the District. Sample size approach and the extent to which statistical sampling is to be used in the engagement.

Approach to be taken to gain and document an understanding of internal controls.

Approach to be taken in determining laws and regulations that will be subject to audit test work.

Approach to be taken in drawing audit samples for purposes of tests of compliance.

Level of interim work, in detail, to be performed to mitigate year-end fieldwork.

Identification of Anticipated Significant Audit Issues:

The offer should identify and describe anticipated governmental auditing and accounting changes to include Governmental Accounting Standards Board (GASB) statements and/or areas of concern, the firm's approach to communicating and addressing these issues, and any special actions required.

Professional Services Required- The following services are being requested:

- District Annual Financial Statement Audit, the business-type activities, each major fund, and aggregate discretely presented component unit and remaining fund information, which collectively comprise the basic financial statements of the District.
- Society Annual Financial Statement Audit, the business-type activities, each major fund, and aggregate discretely presented component unit and remaining fund information, which collectively comprise the basic financial statements of the Society. IRS Tax Form 990 shall also be completed and filed.
- Reports on Compliance and Internal Control.

The District audit will be made in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States; all applicable Governmental Accounting Standards Board Statements; and such other auditing procedures as may be considered necessary. The Society audit will be made in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.

Internal controls will be audited in accordance with Generally Accepted Auditing Standards, "Government Auditing Standards", issued by the Comptroller General of the United States.

Subsequent to issuance of a contract, the Contractor's principal contact with the District will be the Chief Financial Officer, who will coordinate the assistance to be provided by the District to the Contractor. The Chief Financial Officer will be responsible for enforcing performance of the contract terms and conditions and serve as liaison with the Contractor.

Breta Rheney
Chief Financial Officer
Riverbanks Zoo and Garden
400 Rivermont Drive
Columbia, SC 29210
Phone: (803) 602-0835
e-mail: BRheney@riverbanks.org

Statement of Work/Specifications- The Contractor will express an opinion of whether the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate discretely presented component unit and remaining fund information which collectively comprise the Districts basic financial statements are presented, in all material respects, in accordance with generally accepted accounting principles.

The Contractor will issue a report on compliance with requirements applicable to internal control over compliance.

The Contractor will be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board and mandated by generally accepted auditing standards.

The Contractor will provide technical advice as requested for accounting and tax issues that may arise during the contract period.

Working Paper Retention and Access to Working Papers- All working papers and reports must be retained, at the Contractor's expense, for the longer of five (5) years after an audit is issued or until all outstanding audit issues have been resolved, unless the firm is notified in writing by the District of the need to extend the retention period. The Contractor will be required to make working papers available upon request and respond to reasonable inquiries for no additional fees.

In addition, the Contractor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Conditions- The following conditions will be required conditions in the contract between the District, the Society and the successful audit firm. Provide a general statement mentioning each of these items, which affirms your commitment to meet all of the conditions. Add any clarification deemed appropriate. The District reserves the right to hold non-responsive, any firm who cannot meet all of the special conditions:

- 1) **Scope of Audit-** The required services include both an examination of the financial statements and a financial audit examination. The selected firm will examine the general purpose financial statements of the District and the Riverbanks Society as of and for the year ended June 30 of the years under the contract. The examinations will be made in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations"; Governmental Accounting Standards Board Statements No. 34 and 39 (when and where applicable); and such other auditing procedures as may be considered necessary. The contract for services will require provision of the formal audit reports and supporting schedules, review of internal controls and tests for compliance, management letters, and other such services as may be proposed by the successful audit firm. The specific requirements are detailed in the following paragraphs.

- 2) **Report Requirements-** The audit report of the District will be addressed to the Riverbanks Park Commission and will include the financial statements for all funds and account groups of the District. The audit report of the Society will be addressed to the Board of Directors – Riverbanks Society. Both final audit reports are due by the first business day of November.
- a.) **General Requirements:** Reports of examinations of financial statements must state the scope of the examination and that the audits were performed in accordance with generally accepted auditing standards, and must include opinions as to whether the statements conform to generally accepted accounting principles. Reports of compliance examinations must include a statement that the examination was conducted in accordance with applicable auditing standards. The audit report must state whether the examination disclosed instances of significant noncompliance with laws and regulations. Findings of ineligible expenditures must be presented in enough detail for management to be able to clearly understand them.
- b.) **Required Report Sections and Schedules:** The reports (District and Society) shall be bound and shall be titled "Richland-Lexington Riverbanks Park District, and "Riverbanks Society (A Component Unit of Richland-Lexington Riverbanks Park District), and shall be dated the last day of the period of the audit. They shall contain, at a minimum, the following report sections and schedules:

The District:

- a) **Independent Auditor's Report;** b) **Management's Discussion and Analysis;** c) **Basic Financial Statements** d) Government-wide Financial Statements – Statement of Net Position; e) Government-wide Financial Statements – Statement of Activities; f) Fund Financial Statements – Balance Sheet – Governmental Funds; g) Fund Financial Statements – Reconciliation of Governmental Funds Balance Sheet with the Statement of Net Position; h) Fund Financial Statements – Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds; i) Fund Financial Statements – Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances with the Government-wide Statement of Activities; j) Notes to the Basic Financial Statements;
- k) **Required Supplementary Information** l) Schedule of Other Postemployment Benefits Liability; m) Schedule of Funding Progress, Other Postemployment Benefits; n) Schedule of Proportionate Share of the Net Pension Liability; o) Schedule of Pension Contributions; p) Budgetary Comparison– Schedule for General Fund;

Riverbanks Society:

- a) Opinion letter; b) Statements of Financial Position; c) Statements of Activities and Changes in Net Assets; d) Statements of Cash Flows; e) Notes to Financial Statements.

- 3) **Management Letter-**The auditor must prepare management letters disclosing conditions which should, in the auditor's opinion, be evaluated by management, and corrective action taken. The management letters should also include findings, observations, opinions, comments or recommendations with regard to systems of internal control, accounting systems, compliance with laws, rules and regulations or any other material matter that may come to the attention of the auditor during the course of the examinations. Such findings, observations, opinions, comments or recommendations shall not be construed as special or additional studies, but shall be limited to those usually associated with such examinations.

- 4) **Opinions**-The District and the Society expect the selected auditing firm to issue opinions on the District's and the Society's general purpose financial statements. If during the performance of the audit, the auditing firm concludes an opinion cannot be issued, the auditing firm must promptly, and in no case later than the first business day of October following the close of the audited fiscal year, notify the committees of both the District and the Society, and the President/CEO and the Chief Financial Officer in writing stating all matters which preclude the issuance of a opinion. The District and the Society should be allowed sufficient time to correct any deficiencies, if possible, prior to the completion of the audit so that an opinion can be expressed.
- 5) **Draft Report**-The auditor must submit drafts of the proposed audited financial statements to the committees for the District and Society, respectively, not later than 21 calendar days prior to the issuance of the final reports.
- 6) **Report Review**-At the time of submission of the draft reports, the audit manager will be required to review the draft of the proposed audit reports with the committees, the President/CEO, and the Chief Financial Officer. Management letter items should be discussed with the committees, the President/CEO, and the Chief Financial Officer as early as possible, but no later than the time of the review of the draft.
- 7) **Submission of final report to Audit Committees**- Following notification to the committees of receipt of the final reports, the auditor may be required, at the Commission's and Society Board's option, to appear before the Commission and the Society Board, at their separate meetings, to review the reports. Failure to meet the first business day of November deadline, without justifiable cause, **may** result in the cancellation of this contract. Twelve (12) copies of the District's reports and the twenty-four (24) copies of the Society's reports will be delivered to the Chief Financial Officer upon final approval of the audit.
- 8) **Consultation**-The audit manager or a designee must be available on an as needed basis for advice and consultation regarding accounting and financial reporting matters, and for review of work papers where applicable.
- 9) **Review of internal controls**-Internal controls will be reviewed in accordance with Generally Accepted Auditing Standards, "Government Auditing Standards", issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".

Anticipated Schedule for the Audit

Provide an estimated timeline of activities to be completed by the auditor, starting with a coordination meeting and ending with presentation of audit to Commission.



Procurement Services
 400 Rivermont Drive, Columbia, SC 29210
 Phone: 803-602-0835 Fax: 803-771-8722

BIDDERS SCHEDULE

BID NUMBER: C18007-01/02/2019

DATE: 01/10/2019

OPENING DATE AND TIME: January 24th, 2019, 2:00pm

OPENING LOCATION: Riverbanks Zoo & Garden
 Procurement Services
 400 Rivermont Drive
 Columbia, SC 29210

PROCUREMENT: Term Contract for Professional Auditing Services

Provide the total all-inclusive maximum price for each of the three (3) fiscal years relative to performing the 2019-2021 audits, and each of the two subsequent fiscal years for which there exists an option to renew. The total all-inclusive maximum price shall include all direct and indirect costs including out-of-pocket expenses.

Fiscal Year Ending June 30	Society	District	Society 990
2019			
2020			
2021			
2022 (if renewed)			
2023 (if renewed)			
Totals			

Fees for additional services (may be attached on Offeror’s letterhead): Give an hourly rate for provision of additional services which may be required by the District or the Society, which are outside the scope of and not included in the fixed fees for the audit contract.

Bidder is acknowledging that the following items have been provided with the bid.

_____ Certificate of Familiarity

Initial

_____ Acknowledgment of Amendment Number __ - __ (if applicable)

Initial

BIDDER: _____ SIGNATURE: _____

The attached Certificate of Familiarity must be returned with bid.

BID NUMBER: C18007-01/02/2019

DATE: 01/10/2019

The undersigned, having fully familiarized himself with the information contained within this entire solicitation and applicable amendments, submits the attached bid and other applicable information to the District, which I verify to be true and correct to the best of my knowledge. I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm or person submitting a bid for the same materials, supplies or equipment, and is in all respects, fair and without collusion or fraud. I agree to abide by all conditions of this bid and certify that I am authorized to sign this bid. I further certify that this bid is good for a period of ninety (90) days, unless otherwise stated.

Company Name as registered

Authorized Signature with the IRS

Correspondence Address

Printed Name

City, State, Zip

Title

Date

Telephone Number Fax Number

CONTRACTOR'S LICENSE # _____

Remittance Address

E-mail Address (PLEASE PRINT)

City, State, Zip

Telephone Number

Toll-Free Number if available

Federal Tax ID Number

SC Sales and Use Tax Number

Richland-Lexington Riverbanks Park District
C18007-01/02/2019
Term Contract Professional Auditing Services

LIST OF REFERENCES

Please list four (4) references that your company has recently or currently provided similar products and/or services for.

Company Name

Company Name

Representative

Representative

Address

Address

City, State, Zip Code

City, State, Zip Code

Telephone # / Fax #

Telephone # / Fax #

E-Mail Address

E-Mail Address

Company Name

Company Name

Representative

Representative

Address

Address

City, State, Zip Code

City, State, Zip Code

Telephone # / Fax #

Telephone # / Fax #

E-Mail Address

E-Mail Address

COMPANY: _____ AUTHORIZED SIGNATURE: _____



Procurement Services, 400 Rivermont Drive, Columbia, SC 29210
803-602-0835 Phone 803-771-8722 Fax

SAMPLE CONTRACT

Date

Name
Address

Re: **Bid No.**

Dear (Name),

Enclosed is a signed original contract for the above referenced project. Upon review and approval, please have a copy of the contract signed on behalf of your company and return one fully executed copy of the contract along with certificate of insurance to my office.

For all billing questions, your Accounts Payable contact will be Tammy Jenkins at (803) 779-8717. Invoices may be emailed to finance@riverbanks.org

We look forward to working with you on this project. Please let me know if you should you have any questions or concerns regarding this contract.

Sincerely,

Breta Rheney,
Chief Financial Officer

SAMPLE CONTRACT

CONTRACT FOR
STATE OF SOUTH CAROLINA)
RICHLAND-LEXINGTON RIVERBANKS PARK DISTRICT)

THIS AGREEMENT is entered into by and between the **Richland-Lexington Riverbanks Park District, 500 Wildlife Parkway, Columbia, SC 29210** (hereinafter referred as District) and **Company, Address** (hereinafter referred to as Company)

NOW THEREFORE, for and in consideration of the mutual covenants and conditions set forth herein, the parties hereto agree as follows:

1. **Scope of Contract.** Company shall provide all of the work and services required by **Bid Number**, which is incorporated herein and made a part hereof, for the **Contract Name**.
2. **Term of Contract.** The term of this contract shall commence on **(Date)** and shall continue for a period of three (3) year. The District shall have the right, but not the obligation, to renew this contract for two (2) additional one year periods under the same terms and conditions. This contract may be extended upon District's written notice not less than thirty (30) days prior to the expiration of the initial term or any extension hereof.
3. **Compensation.** The District agrees to pay Company according to the schedule of charges attached hereto and incorporated herein as Exhibit A and there shall be no deviation from these charges without a written change order as provided for herein. The charges shall include all tariffs, taxes, fees and other assessments imposed from time to time by any federal, state, or local governments.
4. **Payment Terms.** Progress payments will be made on the basis of hourly rates and hours of work completed during the course of the engagement in accordance with the Offeror's dollar cost fee proposal. Interim billings shall cover the period of not less than a calendar month. The District reserves the right to inspect the Offeror's records that support their billings. Contract shall be paid on a NET 30 basis.

In no event will the District pay more than the all-inclusive maximum price for their organization unless otherwise negotiated.

5. **Insurance.** Company shall provide insurance as set forth in the BID.
6. **Modification / Change Orders.** Any change orders, alternations, amendments or other modifications hereunder shall not be effective unless reduced to writing, signed by the District and Company, and executed with the same formality as this contract.
7. **Termination.** This contract may be terminated pursuant to the BID.
8. **Warranty.** Company's services are warranted to be performed in a timely and workmanlike manner and such services shall meet in addition to the response to the BID.
9. **Indemnification.** Company shall provide indemnification as set forth in the BID.
10. **Breach / Waiver.** No term or provision hereof shall be deemed waived unless breach thereof is waived in writing and signed by the party claimed to have waived and consented. No consent by any party to, or waiver of, a breach by the other, whether expressed or implied, shall constitute a consent to, or waiver of, or excuse for, any difference or subsequent breach.

11. **Severability.** If any term or provision of this contract shall be found to be illegal or unenforceable, then, notwithstanding any such illegality or unenforceability, the remainder of said contract shall remain in full force and effect and such term or provision shall be deemed to be deleted and severable there from.

12. **Entire Agreement and Priority of Documents.** This document, together with all subordinate and other documents incorporated by reference herein, will constitute the entire agreement between the parties with respect to the subject matter contained herein and may only be modified by an amendment executed in writing by both parties. Company hereby agrees, except where this contract specifically indicates otherwise, all written bids, specifications, brochures and sales materials presented by Company to District leading to this contract, and all other Company representations, commitments, warranties prior to and in connection with this contract, shall be deemed to be, and are, incorporated by reference into and made a part of this contract. Except as otherwise expressly stated, in the event of a conflict in the interpretation of the contract, the order of priority in descending order is (I) this document, (ii) the BID, and then (iii) the Response.

IN WITNESS WHEREOF, the Company and the District have signed and executed this contract this _____ day of _____, 2019

WITNESSES:

Breta Rheney,
Chief Financial Officer

COMPANY NAME

BY: _____

ITS: _____

RICHLAND-LEXINGTON RIVERBANKS
PARK DISTRICT

BY: _____

Tommy Stringfellow,
President, CEO