

**Greenville County Redevelopment Authority
Financial and Compliance Audit Services
Request for Proposal**



GCRA

Greenville County Redevelopment Authority

**Finance Department
Greenville County Square
301 University Ridge, Ste S-4300
Greenville, South Carolina 29601**

gcra-sc.org

Phone: 864-242-9801 ext. 116



GCRA

Greenville County Redevelopment Authority

**GREENVILLE COUNTY REDEVELOPMENT AUTHORITY
PROCUREMENT FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES
RFP – FISCAL YEARS 2024-2026**

SCHEDULE

January 1- January 16, 2024

All questions must be submitted by email to pproner@gcra-sc.org by **3:00 P.M., E.S.T.**

January 29, 2024

Proposals must be delivered to the Finance Director via email no later than **3:00 P.M., E.S.T.**

January 30 – February 5, 2024

Review of Proposals

February 27, 2024

Tentative Date of Award

February 27 – March 1, 2024

Contract Negotiations

March 4, 2024

Issue Notice to Proceed

**GREENVILLE COUNTY REDEVELOPMENT
AUTHORITY
PROCUREMENT FOR FINANCIAL AND
COMPLIANCE AUDIT SERVICES
RFP – FISCAL YEARS 2024-2026**

I. Introduction

Greenville County Redevelopment Authority (GCRA) requests sealed proposals from independent certified public accounting firms to provide a financial and compliance audit and to express an opinion on the GCRA's financial statements.

II. Scope of Work

The audit will cover the fiscal year ending June 30, 2024. The audit shall include an examination of the financial statements of all funds and account groups of the GCRA. A copy of the annual Audited Financial Statements for the fiscal year ended June 30, 2023 is available for review on the GCRA's website:

[GCRA_Audit_FY23.pdf \(gcra-sc.org\)](https://www.gcra-sc.org/GCRA_Audit_FY23.pdf)

A pre-audit conference will be held with the Director of Finance to discuss the scope of the audit. During the audit, the auditor may be required to meet with the Executive Director, the Audit Committee, and the Board Chairman to discuss the audit or related matters.

A post-audit conference will be held with the Director of Finance and Executive Director to review the financial statements, internal control reports, compliance reports and a draft of the letter of comments and recommendations. The auditor will also be required to present the audit reports to the Audit Committee and the Board of Directors.

All reports shall be delivered within 30 calendar days after the completion of fieldwork or before September 10th of each year, whichever date occurs first. The GCRA reserves the right to charge a penalty of ten percent (10%) of annual audit fees per week after this deadline.

The following reports will be required:

- An opinion about whether the GCRA's financial statements are fairly presented, in all material respects and in conformity with accounting principles generally accepted in the United States of America.
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- A report on compliance for each major federal program and report on internal control

over compliance required by the Uniform Guidance.

- Auditor will complete the data collection form and reporting package to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

All working papers and reports must be retained, at the auditor's office where the work will be performed and at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available upon request by the County.

III. Eligibility and Qualifications

To be eligible to respond to this RFP, the proposing firm must demonstrate the following minimum qualifications and experience:

- Be an independent certified public accounting firm and licensed to practice in the State of South Carolina.
- Professional personnel having received adequate continuing professional education within the preceding three (3) years in accordance with the requirements of the South Carolina Board of Accountancy.
- Has no conflict of interest with regard to any other work performed by the firm for the GCRA.
- Has a record of quality audit work.
- Completed at least three (3) annual audits of similar complexity to the technical specifications contained in the RFP for a governmental agency similar in size to the GCRA.
- Adheres to the instructions in this RFP for preparing and submitting proposals.
- Provide a list and describe the firm's professional relationships involving the GCRA for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- Submit a copy of the report on its most recent quality control review, with a statement whether that quality control review included a review of specific government engagements.
- Provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years.
- Provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.
- Indicate how the quality and consistency of staff over the term of this agreement will be assured.
- Agree to give the GCRA written notice of any professional relationships entered into during the period of this agreement.
- Ability to meet deadlines.

IV. Compensation

The GCRA will honor progress billing. Progress billings will be accepted up to 75% of the total fee. Billing for the final 25% of the fee will be accepted upon delivery of the audit opinion.

V. Submission Procedures, Requirements Submittals

All submissions must be received by **3:00 P.M., E.S.T., MONDAY, JANUARY 29, 2024** and delivered via email to PPRONER@GCRA-SC.ORG. If the submission is late, the proposal will be rejected. There will be no exceptions. Responders submitting proposals shall be responsible for all cost of preparing such proposals.

Responders to this Request for Proposals shall closely examine the specific requirements noted herein and the attached Terms and Conditions.

VI. Statement of Qualifications

Vendors shall include a statement of qualifications that includes the following:

1. Overview of company background.
2. A listing of personnel that will actively participate in the engagement on a daily basis that indicates the person's name, classification and CPA attainment.
3. Corporate/individual qualifications and experiences, including certifications and licensure from the State of South Carolina.
4. The resumes of each person identified above to include:
 - o Educational background
 - o Number of years of public accounting experience
 - o Audit experience in the audit of local governmental agencies including the name of the agencies and the types of experience
 - o Other experience including continuing education and membership in professional organizations relevant to governmental auditing and reporting
5. List of at least three (3) references including names, addresses, and telephone numbers. Vendor should include any South Carolina governmental entity reference.
6. The names, locations, and background information of personnel with significant governmental experience that would be available for consultation to assist in resolving audit questions and technical accounting issues.

VII. Inquiries and Addenda

A. Questions

All questions concerning this RFP are to be submitted in writing via electronic mail to Pamela Proner, Finance Director, no later than **3:00 P.M., E.S.T., TUESDAY, JANUARY 16, 2024.**

B. Addenda

This RFP represents the most definite statement GCRA will make concerning information upon which proposals are to be based. Any changes to this RFP will be in the form of a written addendum, which will be furnished to all vendors who are listed with the GCRA as having received an RFP document. No addenda will be issued later than five (5) working days prior to the date for receipt for proposals except an addendum which, if necessary, postpones the date for receipt of proposals or cancels this RFP. Vendors shall acknowledge receipt of all addenda with their Proposal.

VIII. General Information

A. Proprietary Information

The GCRA is a public body and governed by the South Carolina Freedom of Information Act. Documents submitted to the GCRA relating to this Request for Proposals are subject to requirements of the Freedom of Information Act and may be deemed public records.

B. Errors and Omissions

The Responder will not be allowed to take advantage of any errors or omissions in the Request for Proposals. Where errors or omissions appear in the RFP, the Responder shall promptly notify the GCRA in writing of such error or omission it discovers. Any significant error, omission and/or inconsistency in the specifications are to be reported as soon as possible but no later than five (5) days before such time the response is to be submitted.

C. Withdrawal of Proposal

An official representative of a Responder may withdraw a Responder's response at any time prior to the proposal submission deadline. Acceptable proof establishing that he/she is the representative of the Responder must be provided.

D. Non-Endorsement

If the GCRA awards the contract, the successful Responder shall not issue any news release or other statement relating to the award or servicing of the agreement which state or imply the GCRA's endorsement of the successful Responder's services.

IX. Evaluation Criteria

The proposals will be evaluated on the following by utilizing the score sheet included (page7) in this RFP. GCRA reserves the right to interview responders to this RFP at its discretion. GCRA will not be responsible for any costs associated with interviews of responders.

- Responsiveness to this RFP
- Previous experience on projects of similar scope and size
- Cost
- References
- Ability to meet deadlines



GCRA

Greenville County Redevelopment Authority

SCORE SHEET
Responses for
FINANCIAL AND COMPLIANCE AUDIT SERVICES
RFP – FISCAL YEARS 2024-2026

VENDOR: _____

DATE: _____

Non Responsive	Low	Medium Low	Average	Medium High	High	CRITERIA	Total Score	Comments
0	1	2	3	4	5	Responsiveness to this RFP.		
0	1	2	3	4	5	Experience and past performance on projects of similar size and scope.		
0	1	2	3	4	5	References.		
0	1	2	3	4	5	Pricing.		
0	1	2	3	4	5	Ability to meet deadlines.		

Maximum Points 25

Total Score _____

Notes:

**SERVICES AGREEMENT FOR
FINANCIAL AND COMPLIANCE AUDIT
SERVICES**

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE)

This AGREEMENT is made and entered into on this _____ day of _____, 2024, by and between the **GREENVILLE COUNTY REDEVELOPMENT AUTHORITY**, a political subdivision of the State of South Carolina, having its principal place of business at 301 University Ridge, Suite S-4300, Greenville, S.C. 29601 (“County”), and _____, located at _____ (“Contractor”).

In consideration of the covenants hereinafter set forth, the parties mutually agree as follows:

1. **CONTRACT PERIOD.** This Agreement shall begin on the effective date of the Notice to Proceed, and shall remain in effect until June 30, 2024, unless extended by the County for an additional one (1) year term not to exceed two (2) annual renewals, or otherwise terminated as hereinafter provided. The GCRA may elect to extend the contract by providing notice to the Contractor at least thirty (30) days prior to the termination date.

2. **SCOPE OF SERVICES.** GCRA has employed Contractor to provide financial and compliance auditing services. These services to be provided by Contractor are set forth more fully in GCRA Request for Proposals (“RFP”) Fiscal Years 2024-2026 and in Contractor’s Response, received _____, attached hereto and incorporated herein by reference.

3. **PRICE.** GCRA agrees to pay Contractor a total sum not to exceed _____ dollars (\$XXXXXX.XX).

4. **STANDARD OF CARE.** Services performed by Contractor will be conducted in a manner consistent with that level of care and skill exercised by members

of the profession with Contractor's experience and qualifications currently providing similar services.

5. DOCUMENTS. In connection with the performance of the services, Contractor may deliver to the GCRA one or more reports or other written documents reflecting services provided. All such reports or other written documents shall become the property of the GCRA upon delivery; however, all original data gathered by Contractor and work papers produced by Contractor in the performance of services are, and shall remain, the sole and exclusive property of Contractor.

6. PAYMENT TERMS. Contractor will submit invoices to GCRA, which shall include a detailed listing of charges upon completion of services. Within ten (10) days of receipt of an invoice the GCRA shall notify Contractor of any dispute with the invoice and Contractor, upon such notice, shall provide to the GCRA back-up data supporting the invoice. GCRA and Contractor will, thereafter, promptly resolve any disputed items. Payment on undisputed invoice amounts is due upon receipt of the invoice by the GCRA and is past due thirty (30) days from the date the invoice is received. If payment remains past due sixty (60) days from the date the invoice is received by the GCRA, then Contractor shall have the right to either suspend all services provided pursuant to this Agreement, without prejudice, or terminate this Agreement in accordance with the provisions of Section 18. NO INTEREST OR OTHER LATE PENALTIES SHALL ACCRUE ON LATE PAYMENTS.

7. **NON-APPROPRIATION.** It is understood and agreed by the parties that in the event funds are not appropriated in the current fiscal year or any subsequent fiscal years, this contract will become null and void and the GCRA will only be required to pay for services completed to the satisfaction of the GCRA.

8. WARRANTY. Contractor warrants to the GCRA that all services and labor furnished to progress the work under this contract will be performed in accordance with the standard of care and diligence normally practiced by recognized firms of this type in performing services of a similar nature, free from defects which would not normally be found in work of this nature, and that the work will be of good

quality, and in strict conformance with this contract. All work not conforming to these requirements may be considered defective.

9. RIGHT OF ENTRY. The GCRA will provide for the right of entry for Contractor, its subcontractors, and all necessary equipment in order to complete the work under this Agreement. Contractor agrees to be responsible for any damage to property that is caused by Contractor, its subcontractors and/or equipment and further agrees to take all necessary corrective action for any damage to property that is caused by Contractor, its subcontractors and/or equipment.

10. SAFETY, HEALTH, AND SECURITY. Contractor shall be solely responsible for its activities, that of its employees on the site and activities of its consultants, contractors and/or subcontractors for maintaining a safe job site. Contractor's activities and activities of its consultants, contractors and/or subcontractors shall comply with all local, state, and federal safety regulations and their enforcement agencies. Contractor shall at all times conduct its operations under this Contract in a manner to avoid risk of endangerment to the health and safety of persons and property. The Contractor shall have sole responsibility for implementing its safety and health programs, taking all safety and health precautions necessary and continuously inspecting all equipment, materials and work to prevent, discover, determine and correct any conditions which might result in personal injury, equipment damage or damage to property or the public. Contractor's safety, health and security programs shall be in compliance with all regulatory requirements and shall furnish accident, incident, injury, and other records and reports required by the Occupational Safety and Health Administration, State and Local laws, or by the County.

11. COMPLIANCE WITH CODES AND STANDARDS. Contractor's professional services shall incorporate those federal, state, and local laws, regulations, codes and standards that are applicable at the time Contractor rendered its services. Contractor shall not be responsible for any claim or liability for injury or loss allegedly arising from Contractor's failure to abide by federal, state, or local laws, regulations,

codes and standards that were not in effect or publicly announced at the time Contractor rendered its services.

12. **ILLEGAL IMMIGRATION REFORM ACT COMPLIANCE.** By submitting an offer, Contractor certifies that it will comply with the applicable requirements of Title 8, Chapter 14 of the South Carolina Code of Laws (originally enacted as Section 3 of The South Carolina Illegal Immigration Reform Act, 2008 S.C. Act No. 280) and agrees to provide upon request any documentation required to establish either: (a) the applicability of Title 8, Chapter 14 to Contractor and any subcontractors or sub-subcontractors; or (b) the compliance with Title 8, Chapter 14 by Contractor and any subcontractor or sub-subcontractor. Pursuant to Section 8-14-60, "A person who knowingly makes or files any false, fictitious, or fraudulent document, statement, or report pursuant to this chapter is guilty of a felony, and upon conviction, must be fined within the discretion of the court or imprisoned for not more than five years, or both." Contractor agrees to include in any contracts with its subcontractors' language requiring the subcontractors to (a) comply with the applicable requirements of Title 8, Chapter 14, and (b) include in any contracts with the sub-subcontractors language requiring the sub-subcontractor to comply with the applicable requirements of Title 8, Chapter 14. In the event any contractor, subcontractor and/or sub-subcontractor is found not to be in compliance with the SC Immigration Reform Act [hereinafter "The Act"], the contractor agrees to fully indemnify the County for any loss suffered by the County as a result of such contractor, subcontractor or sub-subcontractor's failure to comply with the Act.

13. **PUBLIC RESPONSIBILITY.** The GCRA has a duty to conform to applicable codes, standards, regulations, and ordinances with regard to public health and safety. Contractor will at all times alert the GCRA to any matter of which Contractor becomes aware and believes it requires the GCRA to issue a notice or report to certain public officials, or to otherwise conform with applicable codes, standards, regulations or ordinances. If the GCRA decides to disregard Contractor's recommendations in these respects, Contractor shall employ its best judgment in deciding whether or not it should notify public officials.

14. CLIENT LITIGATION. Contractor agrees to produce documents, witnesses and/or general assistance to any litigation, arbitration or mediation involving the GCRA, if the GCRA requests such documents, witnesses and/or general assistance. The GCRA shall reimburse Contractor for all direct expenses and time incurred according to Contractor's rate schedule as of the date of the execution of this Agreement.

15. CONFIDENTIALITY. Contractor will maintain as confidential any documents or information provided by the GCRA and will not release, distribute, or publish same to any third party without prior permission from the County, unless compelled by law or order of a court or regulatory body of competent jurisdiction. Such release will occur only after prior notice to the County.

16. NOTICES. All notices made pursuant to this Agreement shall be in writing and delivered personally or sent by registered or certified mail, return receipt requested, to the parties at their respective addresses set forth below:

GCRA

CONTRACTOR

John Castile
Executive Director
301 University Ridge,
Suite S-4300
Greenville, SC 29601

Any party may change the person to whom notices are to be sent by giving ten (10) calendar days written notice of such change to the other party.

17. TERMINATION. This contract is subject to termination for failure to comply with the specifications, terms, and conditions by the GCRA or the Contractor upon written notice by registered mail. Such termination will be effective not less than ten (10) days nor more than sixty (60) days after Contractor's receipt of such notice from the GCRA, nor less than thirty (30) days nor more than sixty (60) days after receipt by the GCRA from the Contractor. Receipt of notice by one party to terminate the contract will nullify any subsequent reciprocal notice by the receiving party prior to the

announced termination date. In the event of termination, the GCRA shall be responsible to pay the Contractor only for work satisfactorily completed upon the effective date of termination, and the GCRA shall not be responsible for any other charges.

Should the GCRA fail to make payment on any undisputed invoice amount within sixty (60) business days upon receipt of such invoice, Contractor may elect to either suspend the services provided or terminate this Agreement; provided, however, prior to termination, the GCRA shall be given notice of the default and an opportunity to cure such default within seven (7) business days after receipt of the notice of default. Should this Agreement be terminated by Contractor, Contractor shall be entitled to be paid only for the services actually completed to the satisfaction of the GCRA as of the date of termination.

The GCRA may terminate this contract for convenience by providing thirty (30) calendar days advance written notice to the Contractor.

This Agreement may also be terminated pursuant to the pertinent portions of Section 6 or Section 7 herein.

This Agreement may also be terminated by the written mutual consent of both parties.

18. CONTRACT DOCUMENTS. This Agreement, along with the provisions contained in the RFP – Fiscal Years 2024-2026 and Contractor’s Response represents the entire agreement between the parties and supersedes any and all prior agreements, whether written or oral, that may exist between the parties regarding same. If there is a conflict between any of the terms of these contract documents the order of precedence of these contract documents shall be:

- A. Any amendment signed after the execution date of this agreement;
- B. This Agreement;
- C. Contractor’s Response to GCRA RFP - Fiscal Years 2024-2026;
- D. GCRA RFP – Fiscal Years 2024-2026;
- E. Addenda to GCRA RFP – Fiscal Years 2024-2026.

19. ASSIGNMENT. This Agreement may not be assigned by either party without the prior written consent of the other party.

20. SEVERABILITY. Should any section, paragraph, clause, phrase, or provision of this Agreement be determined invalid or held unconstitutional by a court of competent jurisdiction, such declaration shall not affect the validity of this Agreement as a whole or any part or provision thereof, other than the part so decided to be invalid or unconstitutional.

21. APPLICABLE LAW AND VENUE. The construction, interpretation and performance of this Agreement shall be governed by and construed in accordance with the laws of the State of South Carolina.

The GCRA and Contractor further agree that this Agreement shall be deemed to be made and performed in Greenville County, South Carolina. For the purposes of venue, all suits or causes of action arising out of this Agreement shall be brought in the courts of Greenville County, South Carolina.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

WITNESSES:

CONTRACTOR

By: _____
Its: _____
Date: _____

WITNESSES:

GREENVILLE COUNTY REDEVELOPMENT
AUTHORITY

By: _____
Its: _____
Date: _____

SAMPLE CONTRACT