

# ACCOMACK COUNTY VIRGINIA

## REQUEST FOR PROPOSALS #303

### TREASURER TURNOVER AUDIT



Lucy Huffman, VCA

November 1, 2019

## **Purpose**

The County of Accomack is accepting proposals from qualified independent certified public accounting firms for the purpose of performing a “turnover audit” for the office of the Accomack County Treasurer to establish the outgoing treasurer’s accountability on the date the office is vacated by same.

Section 58.1-3136 of the Code of Virginia requires that a turnover audit be performed upon the death, resignation, removal, retirement or other termination of a county or city treasurer. The turnover audit must include all funds handled by the treasurer.

Other funds consist of funds for which the treasurer acts as fiscal agent or custodian that are not part of the local government. In addition, the code requires these audits be performed by independent certified public accountants in accordance with the specifications of the Auditor of Public Accounts.

Listed below are some general conditions for consideration in preparing a response to the Request for Proposals:

### **Attestation Standards and Examination Contract**

**Requirement:** Auditors must perform the treasurer turnover audit in accordance with the Statements on Standards for Attestation Engagements (SSAE) issued by the AICPA (clarified AT-C sections) and the Specifications for Treasurer’s Turnover Audits issued by the Auditor of Public Accounts. Please see more information noted below.

For the attest engagement, the Auditor must examine the Treasurer’s final settlement schedules. These schedules, included in the turnover examination report, are designed to demonstrate the treasurer’s accountability at the turnover date and to provide a detailed listing of assets turned over to the incoming treasurer. Because of this special purpose, the settlement schedules are not intended to be a presentation in conformity with generally accepted accounting principles. The settlement schedules are prepared on the cash basis of accounting. The Code of Virginia prescribes the cash basis of accounting for treasurers in their capacity as custodian of local and state funds.

Turnover examinations must be conducted in accordance with the clarified Statements on Standards for Attestation Engagements (SSAE) issued by the AICPA and the requirements set forth in chapter 5 of the *Specifications for Audits of Counties, Cities, and Towns* as promulgated by the Auditor of Public Accounts. The required procedures contained in this chapter do not constitute an examination in accordance with attestation standards (AT-C Section 205- *Examination Engagements*). Consequently, the auditor must perform such additional procedures, as he deems necessary to satisfy those standards. In addition, the auditor must perform any additional procedures required by the audit contract. Auditors should obtain a mutual understanding about the objectives and subject matter of the examination with the local government. The examination contract should incorporate any additional local government expectations.

## **Receipt of Office Assets and Cut-Off Procedures**

**General Information:** The auditor should make an attempt to be present on the turnover date to receipt the treasurer's assets and to ensure that a proper cutoff is achieved. An accurate cutoff is necessary to determine the outgoing treasurer's accountability at the turnover date. The outgoing treasurer should prepare deposit slips covering cash on hand to be deposited in the bank the next business day.

**Required Audit Procedures:** Verify that the treasurer has notified the banks of the turnover and change in authorized check signers.

The auditor must assure that a proper cutoff of deposits, cash disbursements (checks), and revenues has occurred as of the close of business on the outgoing treasurer's turnover date.

The auditor must be present in the treasurer's office at, or promptly following, the turnover date to receipt all office assets. The auditor must count and schedule all cash, certificates of deposit, investments, dog tags, other tags and decals, county motor vehicle licenses, state jury warrants, paid warrants, bonds and coupons, and other assets of the treasurer (exclusive of uncollected taxes tested below). The outgoing treasurer, or his authorized representative, should be present at the time and must sign the auditor's count sheets thereby certifying to the accuracy of the count of cash and other assets.

The auditor shall obtain a listing of all banks and other financial institutions used by the outgoing treasurer. The auditor must reconcile, or test the treasurer's reconciliation, of all bank accounts used by the treasurer. The auditor also must confirm all bank accounts used by the treasurer.

The auditor should obtain the listings of unpaid taxes. In the event detailed listings of unpaid taxes are not available, the auditor may need to refer to the tax assessment books. The auditor must determine the balance of uncollected taxes.

The auditor must review or prepare the reconciliation of the detailed listing of unpaid taxes or the totals per the assessment book to the appropriate general ledger accounts. After an accurate balance is obtained, the auditor must schedule unpaid taxes by category. The outgoing treasurer, or his authorized representative, must sign the auditor's count sheets thereby certifying to the balance of unpaid taxes.

## **Completion of the Examination**

**Requirements:** The auditor must obtain or prepare turnover schedules and receipts of assets as described in section 5-8 of the APA guide. If the treasurer prepares the turnover documents, the auditor must verify the accuracy of the schedules and receipts by agreeing them to appropriate documentation. The auditor must obtain the signature of the incoming and outgoing treasurers acknowledging their acceptance of the accuracy of the balances transferred between them on the turnover documents. A notary must witness the treasurers' signatures. The auditor should distribute a copy of the turnover schedules and receipts to each of the treasurers. The auditor should also prepare a copy of the turnover schedules and receipts for inclusion in the turnover examination report.

The auditor shall obtain from the Auditor of Public Accounts the turnover Audit Report that includes the Turnover Receipts of Assets from Outgoing Treasurer to Incoming Treasurer for inclusion in the turnover report.

### **Contents of the Turnover Report**

The county treasurer's turnover report should contain the examination report, the treasurer's schedule of assets and liabilities, and the turnover receipts. The examination report with turnover documents must be submitted to the Auditor of Public Accounts. Sample formats for the examination report and turnover schedules are available on the Auditor of Public Accounts website at the Local Government Annual Guidelines, Manuals, and Other Procedural Documents page, under "Sample Treasurer Turnover Report and Schedules," [http://www.apa.virginia.gov/APA\\_Reports/guidelines.aspx](http://www.apa.virginia.gov/APA_Reports/guidelines.aspx)

The outgoing treasurer is responsible for the final turnover schedules.

**Examination Report:** The accountant's examination report expresses an opinion on whether the turnover schedule and receipts of assets are presented fairly, in all material respects based on the subject matter evaluated during the examination.

**Turnover Schedule:** The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, and liability balances held by the treasurer at the turnover date.

**Turnover Receipts of Assets:** The turnover receipts of assets provide a detailed listing of the treasurer's assets being turned over to the incoming treasurer. There are several different turnover receipts as listed below. The outgoing and incoming treasurers must sign each applicable receipt, and a notary must witness these signatures.

#### **Required Turnover Receipts of Assets**

- Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Cash Equivalents and Investments from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer (*The Auditor of Public Accounts provides this Schedule*)
- Turnover Receipt of Other Assets from Outgoing Treasurer to Incoming Treasurer

- Turnover Receipt of Unused Receipt Books from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Unsold Dog License Tags from Outgoing Treasurer to Incoming Treasurer
- Turnover Receipt of Unsold Vehicle License Decals from Outgoing Treasurer to Incoming Treasurer, if applicable.

One copy of the turnover report package must be submitted to the Auditor of Public Accounts as soon as practical after the audit is complete.

### **Evaluation Criteria**

Proposals will be evaluated based on the following criteria:

1. Demonstrated understanding of the requirements of Standards for Attestation Engagements (SSAE) issued by the AICPA (clarified AT-C sections). (25 points possible)
2. Demonstrated understanding of the *additional procedures*, as deemed necessary to satisfy the standards of the Auditor of Public Accounts as previously detailed. (25 points possible)
3. Proven record of experience with similar projects, with particular emphasis on projects completed with local government agencies. (20 points possible)
4. Demonstrated availability for on-site work as required by "Audit Procedures." (20 points possible)
5. Specialized skills and experience of the firm. (10 points possible)

### **Terms of Engagement:**

The selected firm will provide the required services for the turnover occurring effective January 1, 2020.

### **Submittal Requirements**

1. Letter of interest
2. Brief description of firm
3. Brief narrative citing qualifications addressing the Evaluation Criteria
4. Organizational chart
5. Résumés of assigned staff
6. Forms (four [4] enclosed - to be completed and returned with RFP)

**Proposals should be concise, containing no more than thirty (30) sheets.**

### **Selection Process**

An evaluation team will review all proposals received and score the proposals using the scale as indicated in the RFP. The firms will be ranked according to score. The firms receiving the top scores will be interviewed either in person or using telephonic or electronic means. On the basis of the interviews and using the scoring criteria stated herein, the Selection Committee will rank in order of preference the two firms deemed to be the most qualified. Negotiations will then be conducted beginning with the firm ranked first. If a contract that is satisfactory and advantageous to the County can be negotiated at a price considered fair and reasonable, County staff shall recommend award to that firm. Otherwise, negotiations with the firm ranked first will be formally terminated and negotiations will be initiated with the firm ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. The County reserves the right to select from the submittals or short list to presentations or other methods deemed in the best interest of the County. Staff will recommend award to the Board of Supervisors of Accomack County.

### **Proposals Due**

One (1) original and three (3) copies of the Proposal may be delivered to the Accomack County Administrator's Office, 23296 Courthouse Ave., Suite 203, Accomac, VA 23301 **or may be mailed to** the Accomack County Finance Department, c/o Lucy Huffman, P.O. Box 620 Accomac, VA until **Monday, November 18, 2019 at 4:00 p.m.** Please refer to the "General Terms and Conditions for Professional Services", included herein, for general conditions related to proposal submittal, licensing, insurance requirements, and other items of importance.

## **SPECIFIC INSTRUCTIONS TO OFFERORS**

- A. Proposals must be submitted in a sealed package and received in accordance with the instructions provided herein. All submittals shall be marked "RFP #303." Offerors shall file all documents necessary to support their submittal and include them with the submittal.
- B. Offerors shall be responsible for the actual delivery of submittals during business hours to the address(es) indicated herein. It shall not be sufficient to show that the submittal was mailed in time to be received before the scheduled closing time.
- C. One original and four (4) complete sets of all required documents shall be submitted.
- D. The statement of qualifications shall address all elements described in the evaluation criteria. Offeror may submit other information that may be important in the evaluation of the firm's capabilities.
- E. The County of Accomack reserves the right to reject any and all submittals and to request clarification of information from any offerors. The County of Accomack also reserves the right to award contracts to more than one offeror if such action is needed to ensure that all engineering activities requested in this RFP can be met.
- F. Offerors may be required to submit additional information that the County may deem necessary to further evaluate the offeror's qualifications.
- G. The County of Accomack will not reimburse offerors for any costs associated with the preparation and submittal of any statement of qualification, or for any travel and per diem costs that are incurred.
- H. All submittals, responses, inquiries, or correspondence relating to or in reference to this RFP, and all reports, charts, and other documentation submitted by offerors shall become the property of the County of Accomack when received.
- I. The County shall be the sole judge as to the merits of qualifications submitted by offerors. The decision of the County shall be final.
- J. ~~The agreement term shall cover a one-year period with option to renew for three (3) additional one-year periods. Engineering tasks will be assigned and accomplished over the term of the agreement by Work Orders in accordance with County funding appropriations. Section omitted.~~
- K. Inquiries concerning specifications or other provisions of this solicitation shall be received five (5) business days prior to the time set for receipt of proposals. Inquiries shall be addressed to Lucy Huffman, Procurement Specialist, Accomack County Finance Department, P. O. Box 620, Accomac, VA 23301 or [lhuffman@co.accomack.va.us](mailto:lhuffman@co.accomack.va.us).
- L. The County's *General Terms and Conditions for Professional Services* is included herein to provide general vendor requirements related to insurance, licensure, and other contract matters.

**SIGNATURE PAGE**

*(Complete and return with Proposal)*

**COMPANY NAME:**

**MAILING ADDRESS:**

**E-MAIL ADDRESS:**

**TELEPHONE#**

( \_\_\_\_\_ )

**FAX #**

( \_\_\_\_\_ )

**MOBILE #**

( \_\_\_\_\_ )

**VA Contractor's License #  
(if applicable)**

\_\_\_\_\_

**Expiration  
Date:**

**Attach Copy**

**Accomack Co. Business  
License # (if applicable)**

\_\_\_\_\_

**Expiration  
Date:**

**Attach Copy**

**PRINTED NAME AND TITLE OF PERSON  
AUTHORIZED TO SIGN FOR ENTITY:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SIGNATURE:**

**By signing this form, bidder or offeror certifies, acknowledges, understands, and agrees to be bound by the conditions set forth in this IFB/RFP and the General Terms, Conditions and Instructions to Bidders/Offerors herein.**

**\*\*\*\*\* TO BE COMPLETED ONLY IF AN ADDENDUM IS ISSUED\*\*\*\*\***

**ADDENDUM # \_\_\_\_\_**

**Date issued:**

\_\_\_\_\_

**ADDENDUM # \_\_\_\_\_**

**Date issued:**

\_\_\_\_\_

It is the intention of the County of Accomack to comply fully with relevant federal and state laws, orders, and regulations and to promote the interests of the Virginia Department of Small Business and Supplier Diversity and like agencies. The procurement practices of the County of Accomack are non-discriminatory and promote equality of opportunity for all qualified businesses.

**PLEASE INDICATE THE FOLLOWING INFORMATION RELEVANT TO YOUR FIRM, IF ANY:**

DESIGNATIONS: (Please refer to the definitions provided by the Virginia Department of Small Business and Supplier Diversity.)

- **Micro Business**                       Yes             No
- **Small Business**                       Yes             No
- **Women-Owned Business**             Yes             No
- **Minority Business**                       Yes             No
- **Service Disabled Veteran**             Yes             No

The above information is requested for statistical purposes only.

**CONTACT FOR ADMINISTRATION**

Name: \_\_\_\_\_

Office Address: \_\_\_\_\_

Office Phone Number: \_\_\_\_\_

*Please return this page.*

**VENDOR ELIGIBILITY CERTIFICATION**

This is to certify that this person/firm/corporation has neither been barred from bidding on contracts by any agency of the Commonwealth of Virginia, nor is this person/firm/corporation a part of any firm/corporation that has been barred from bidding on contracts by any agency of the Commonwealth of Virginia.

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Name of Official

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Title

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Firm or Corporation

*Please return this page.*

**PROOF OF AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA**

THIS FORM MUST BE SUBMITTED WITH YOUR PROPOSAL/BID. FAILURE TO INCLUDE THIS FORM MAY RESULT IN REJECTION OF YOUR PROPOSAL/BID.

Pursuant to Virginia Code §2.2-4311.2, an Offeror/Bidder organized or authorized to transact business in the Commonwealth pursuant to Title 13.1 or Title 50 of the code of Virginia shall include in its proposal/bid the identification number issued to it by the State Corporation Commission (“SCC”). Any Offeror/ Bidder that is not required to be authorized to transact business in the Commonwealth as a foreign business entity under Title 13.1 or Title 50 of the code of Virginia or as otherwise required by law shall include in its proposal/bid a statement describing why the Offeror/ Bidder is not required to be so authorized. Any Offeror/ Bidder described herein that fails to provide the required information shall not receive an award unless a waiver of this requirement and the administrative policies and procedures established to implement this section is granted by the County Administrator as applicable.

If this quote for goods or services is accepted by the County of Accomack, Virginia, the undersigned agrees that the requirements of the Code of Virginia Section 2.2-4311.2 have been met.

Please complete the following by checking the appropriate line that applies and providing the requested information.

A. \_\_\_\_\_ Offeror/ Bidder is a Virginia business entity organized and authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is \_\_\_\_\_.

B. \_\_\_\_\_ Offeror/ Bidder is an out-of-state (foreign) business entity that is authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is \_\_\_\_\_.

C. \_\_\_\_\_ Offeror/ Bidder does not have an Identification Number issued to it by the SCC and such vendor is not required to be authorized to transact business in Virginia by the SCC for the following reason(s):

Please attach additional sheets if you need to explain why such Offeror/ Bidder is not required to be authorized to transact business in Virginia.

\_\_\_\_\_  
Legal Name of Company (as listed on W-9)

\_\_\_\_\_  
Legal Name of Offeror/ Bidder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Print or Type Name and Title

*Please return this page.*

## GENERAL TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

1. **Tax Exemption:** The County of Accomack is exempt from and will not pay Federal Excise Tax, Transportation Tax or the Commonwealth of Virginia Sales and Use Tax. The County is also exempt from the local 911 tax. A signed certificate to document the County's tax-exempt status is available upon request by contacting the purchasing office.
2. **License/Registration:** Entities (e.g. individual, partnership, or corporation) offering to provide architectural and/or engineering services shall be properly registered and licensed in Virginia as required by the Department of Professional and Occupational Regulation (DPOR), Architects, Professional Engineers, Land Surveyors, Certified Interior Designers and Landscape Architects (APELSCIDLA) Board, and, if incorporated, the State Corporation Commission. Other business entities must register with DPOR as required by §54.1-411., Code of Virginia, as amended.

The Architect or Engineer (i.e. the person) "in responsible charge" for each discipline shall be currently licensed in the Commonwealth of Virginia and shall affix his or her seal to those documents for which he or she is responsible.

3. **Business License:** All businesses who wish to engage in business with the County of Accomack must possess a valid Accomack County Business License or must document why they are exempt from licensure. Most businesses who have obtained business licenses from other county jurisdictions are exempt from Accomack County licensure requirements; however, rules differ for building contractors and tradesmen who may be required to possess multiple business licenses. Businesses should contact the Commissioner of the Revenue for specific guidance on this issue. This office may be reached at 757-787-5747.
4. **Professional Services:** The architectural, civil, structural, and mechanical and electrical portions of the project shall be planned and designed by or under the immediate supervision of a licensed Architect or Engineer who has expertise in the particular discipline involved. Where such licensed expertise is not available within the A/E of record or where the A/E chooses to subcontract a part of the Work, the A/E shall employ an associate or consulting Architectural or Engineering firm with the requisite expertise to provide the required services. The consultants, associates, or subcontractors proposed by the A/E during the selection process to be part of the A/E project team shall perform the Work as proposed. If circumstances require a change, the A/E shall advise the County of the proposed change, the reasons therefore, and the name and qualifications of the proposed replacements. The replacements must be acceptable to the County.

Associates, consultants, or subcontractors proposed to be part of the A/E's project team shall be contracted by the A/E at the beginning of the Work and shall be active participants in all phases of the Work related to their discipline from beginning to end. The A/E shall be responsible to the County for the Work of all associates, consultants and subcontractors, whether employees of the A/E or not, performed under the Contract.

5. **Taxpayer Identification Number:** The A/E shall furnish to the County at the time of contract award its Federal Employer Identification Number (FEIN) if a corporation or a partnership or its Social Security Number (SSN) if a sole proprietor.

6. **Relationship of Architect/Engineer to Owner:** Once the Contract for A/E services has been fully executed, the A/E shall be the professional advisor and consultant to the County for technical matters related to the project and shall be responsible directly to and only to the County. The County shall communicate all approvals, rejections, change requirements, and other similar information to the A/E. The A/E shall advise the County of changes necessary to keep the project within the prescribed area and cost limits.

Generally, the County will observe the procedure of issuing orders to the Contractor through the A/E or, if the A/E's construction period duties have been so modified, through the County's designated project representative.

7. **Code and Regulatory Compliance:** The A/E is responsible for designing the project and administering the construction phase of the project in accordance with all regulatory requirements applicable to the project. Nothing contained herein shall be construed as relieving any A/E, professional design consultant, contractor, supplier, or any other participant from any professional or legal responsibility for performance.
8. **A/E Liability Insurance:** The A/E shall carry professional liability insurance covering negligent acts, errors, and omissions. The minimum amount of professional liability insurance required to be carried by the A/E shall be calculated as not less than an amount equal to 5% of the estimated cost of construction of all County-owned projects designed by the A/E which are currently under construction, but in no event shall the amount of professional liability insurance be less than \$100,000 per claim. As an alternative to the calculated amount indicated above, the A/E may work with the Owner/Agency to procure a "Project Insurance" package for that project which is satisfactory to the Owner/Agency; or, the A/E may provide a Certificate of Insurance indicating coverage in the amount of \$2,000,000 per claim and \$6,000,000 in the aggregate.

The A/E shall maintain this insurance coverage in force after completion of the services under the contract for a period of five years after final completion of construction, or the A/E may purchase a "completed operations" coverage for the project or projects.

Neither the County's review, approval or acceptance of, nor payment for any of the services required shall be construed to operate as a waiver by the County of any rights or any cause of action arising out of the Contract. The A/E shall be and remain liable to the County for all costs of any kind, which are incurred by the County as a result of negligent acts, errors, or omissions on the part of the A/E, including its subcontractors and consultants, in the performance of any of the services furnished.

9. **Design Errors and/or Omissions:** The A/E shall be responsible for all costs resulting from its errors, omissions, and other breaches of the applicable standards of care established under Virginia law. The County shall actively pursue reimbursement of costs resulting from the A/E's errors, omissions, or breaches of the applicable standard of care.
10. **Records Retention:** The A/E shall retain record copies of its design calculations, drawings, bid / contract documents, addenda, field orders, clarifications and responses to Requests for Information, approved shop drawings and submittals, inspection / observation reports, fiscal records, and other documents relative to the contract for five (5) years after completion of the services under the contract or five years after completion of construction, whichever occurs earlier. Should the A/E cease its business prior to that time, the A/E will provide those project-related documents to the County for safekeeping.

11. **Other Insurance Required of the A/E:** Prior to the start of any work under the contract, the A/E shall provide to the County Certificates of Insurance forms and shall maintain such insurance until the completion of all work under the contract. The minimum limits of liability shall be as follows:
- a. Workers' Compensation: Standard Virginia Workers Compensation Policy with statutory requirements and benefits.
  - b. Employer's Liability: \$100,000.
  - c. Broad Form Commercial General Liability: \$1,000,000 per occurrence/\$2,000,000 aggregate.  
The County of Accomack shall be **endorsed** as an "additional insured" with respect to the services being provided. The coverage shall include:
    - Premises / Operations Liability
    - Products and Completed Operations Coverage
    - Independent Contractors Liability
    - Owners and Contractor's Protective Liability
    - Personal Injury Liability (Libel, slander, defamation of character, etc.)
  - d. Automobile Liability: \$1,000,000 Combined Limit for bodily injury and property damage per occurrence.
12. **Ownership of Documents and Materials:** Ownership of all materials and documentation, including the original drawings and the Plans and Specifications and copies of any calculations and analyses prepared pursuant to the Contract between the County and the A/E, shall belong exclusively to the County. These materials and documentation, whether completed or not, shall be the property of the County of Accomack whether the work for which they are made is executed or not. The A/E shall not use these materials on any other work or release any information about these materials without the express written consent of the County.

Such material may be subject to public inspection in accordance with the Virginia Freedom of Information Act. Trade secrets or proprietary information submitted by a bidder, offeror, or contractor in connection with a procurement transaction shall not be subject to disclosure under the Virginia Freedom of Information Act, provided the bidder, offeror, or contractor invokes the protections of §2.2-4342.F., *Code of Virginia*, prior to or upon submission of the data or other materials, identifies the data or materials to be protected and states the reason why the protection is necessary. The County of Accomack, as the owner of the documents prepared for its projects, has the right to use the project documents as a prototype to demonstrate scope, size, functional relationships, etc. to an A/E designing a similar project. The A/E for the original project design shall not be responsible or liable to the County for any such use of the documents.

13. **Subcontracts:** No portion of the A/E professional services shall be subcontracted without prior written consent of the County. Consultants proposed by the A/E during the selection and fee negotiation phases are assumed to be acceptable to the County unless the County notes otherwise during those phases. In the event that the A/E desires to subcontract some part of the Work required by the Contract to a consultant or subcontractor not previously approved, the A/E shall furnish the County names, qualifications and experience of the proposed consultants. The A/E shall, however, remain fully liable and responsible for all Work performed by his consultants and subcontractors and shall assure that their Work complies with all requirements of the A/E's Contract.
14. **Payments to the Architect/Engineer:** The following procedures are established in conformance with the Virginia Public Procurement Act (VPPA), §2.2-4300 THRU 2.2-4377, *Code of Virginia* as amended, and, in particular, §2.2-4347 et seq., which is referred to as the Prompt Payment Act.
- a. The A/E shall submit an invoice to the County with the documentation required by the County. The invoice shall generally itemize or show a breakdown of the various phases or parts of the Total Contract Amount, the value of the various phases or parts, the previously invoiced and approved amounts for payment, and the amount of the current invoice. The invoice shall also include a certification statement signed by the A/E stating that the A/E has paid its consultants, subcontractors and suppliers their

individual proportional share of all previous payments, including interest, received from the County. Invoices for reimbursables shall include documentation of costs for which reimbursement is sought. Invoices for Work being performed on an hourly rate basis shall show the technical classifications, names of the persons performing the work, person-hours expended, marked-up hourly rates for the classification, and the extended cost amount.

- b. Unless there is a dispute about the compensation due the A/E including, but not limited to claims by the County against the A/E, then within forty-five (45) days after receipt by the County of the A/E's invoice, which shall be considered the invoice receipt date, the County shall pay to the A/E the amount approved less any retainage and less any prior payments or advances made to the A/E. The date on which payment is due shall be referred to as the Payment Date.
  - c. The County may agree to make progress or partial payments to the A/E during any phase of the Work based on the estimated value of the Work completed by the A/E on that phase. Any such progress payment shall be based on the County's opinion of the value of the Work completed as of the date of the invoice.
15. **Release of Information Pertaining to Project Design:** Release in any form by the A/E of information pertaining to the estimated construction cost of a project under design to anyone other than authorized County personnel is prohibited. The A/E shall not give out information concerning a project to anyone other than authorized County personnel without specific prior approval of the County to release such information. This includes, but is not limited to, project photographs, floor plans, and project cost information.
16. **Default:** In case of the A/E's failure to deliver the reports, documents, "Record Drawings," or services in accordance with the Contract terms and conditions, the County, after due written notice, may procure same from other sources, and the A/E shall be responsible for any resulting additional procurement and administrative costs. This remedy shall be in addition to any other remedies which the County may have.
17. **Termination of Contract by the Owner/Agency:**
- a. **General:** The County may terminate the Contract for cause or for convenience after giving thirty (30) days written notice to the A/E. The written notice shall include a statement of reasons for the termination.
  - b. **Termination for Cause:** If the A/E should substantially breach the Contract or fail to perform the services, or any portion thereof, required by the Contract, the County may terminate the Contract for cause by giving written notice as set forth above or may give the A/E a stated period of time within which to remedy its breach of contract. If the A/E shall fail to remedy the breach within the time allotted by the County, the Contract may be terminated by the County at any time thereafter upon written notice, effective immediately upon receipt. The County's forbearance in not terminating the contract shall not constitute a waiver of the County's right to terminate in the future for similar breaches or failures to perform. If the Contract is terminated for cause, the A/E shall be responsible for all damages incurred by the County as a result of the A/E's breach of contract or failure to perform, including but not limited to, all costs and expenses incurred in securing a replacement A/E to fulfill the obligations of the Contract.

Any termination by the County for default, if determined by a court of competent jurisdiction not to have been justified as a termination for default, shall be deemed a termination for the convenience of the County.

- c. **Termination for Convenience:** The County may terminate the Contract in whole or in part for convenience by delivering to the A/E a written notice of termination as set forth above, specifying the extent to which performance under the contract is terminated and the effective date of the termination.

Upon receipt of such notice, the A/E must stop Work, including but not limited to Work performed by subcontractors and consultants, at such time and to the extent specified in the notice.

If the contract is terminated for convenience, the A/E shall be entitled to those fees earned for Work performed in accordance with the Contract prior to the notice of termination. Thereafter, the A/E shall be entitled to any fees earned for work not terminated, but shall not be entitled to lost profits for the portions of the Contract which were terminated. The A/E will be compensated for reasonable costs or expenses for delivery to the County of the products of the services for which the A/E has or will receive compensation.

d. **Delivery of Materials:** Any termination shall not relieve the A/E of the obligation to deliver to the County all products of the services for which the A/E has been or will be compensated, including, but not limited to, the original drawings and specifications, copies of CADD diskettes or tapes, calculations, and analyses. Unless otherwise agreed to in writing, the A/E shall deliver the materials to the County within thirty (30) days of receipt of the notice of termination. Failure to do so shall result in the withholding of final payment and shall constitute a material or substantial breach of contract.

18. **Assignment of Contract:** The A/E shall not assign the Contract between the County and the A/E, in whole or in part, without the written consent of the County.
19. **Ethics in Public Contracting (§2.2-4367 et seq., Code of Virginia):** The A/E shall not offer or receive any kickbacks or inducements from any other offeror, supplier, manufacturer, or subcontractor in connection with this project. The A/E shall not confer on any public employee having official responsibility for this project any payment, loan, subscription, advance, deposit of money, services, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.
20. **Non Discrimination:** The County of Accomack does not discriminate against faith-based organizations in accordance with the Code of Virginia, §2.2-4310 and 2.2-4343.1 *Code of Virginia* as amended, or against a bidder or offeror because of race, religion, color, sex, national origin, age, disability, or any other basis prohibited by state law relating to discrimination in employment.
21. **Contractor Anti-Discrimination:** Contractors shall agree as follows pursuant to §2.2-4311, *Code of Virginia*, as amended:
- a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
  - b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal-opportunity employer.
  - c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this provision.
- The contractor will include the provisions of paragraphs a, b, and c above in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

22. **Drug-Free Workplace:** During the performance of contracts, contractors shall agree to (i) provide a drug-free workplace for the contractor's employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the contractor's workplace and specifying the actions that will be taken against employees for violations of such prohibition; (iii) state in all solicitations or advertisements for employees placed by or on behalf of the contractor that the contractor maintains a drug-free workplace; and (iv) include the provisions of the foregoing clauses in every subcontract of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor. For the purposes of this section, "drug-free workplace" means a site for the performance of work done in conjunction with a specific contract awarded to a contractor in accordance with this section, the employees of whom are prohibited from engaging in the unlawful manufacture, sale, distribution, dispensation, possession or use of any controlled substance or marijuana during the performance of the contract.
23. **Virginia Freedom of Information Act:** All proceedings, records, contracts, and other public records relating to procurement transactions shall be open to the inspection of any citizen or any interested person, firm, or corporation in accordance with the Virginia Freedom of Information Act *except as provided below:*
- a. Cost estimates relating to a proposed procurement transaction prepared by or for a public body shall not be open to public inspection.
  - b. Any competitive sealed bidding bidder, upon request, shall be afforded the opportunity to inspect bid records within a reasonable time after the opening of all bids but prior to award, **except** in the event that the County decides not to accept any of the bids and to reopen the contract. Otherwise, bid records shall be open to public inspection only after award of the contract. Any competitive negotiation offeror, upon request, shall be afforded the opportunity to inspect proposal records within a reasonable time after the evaluation and negotiations of proposals are completed but prior to award, **except** in the event that the County decides not to accept any of the proposals and to reopen the contract. Otherwise, proposal records shall be open to the public inspection only after award of the contract **except** as provided in paragraph "C" below. Any inspection of procurement transaction records under this section shall be subject to reasonable restrictions to ensure the security and integrity of the records.
  - c. Trade secrets or proprietary information submitted by a bidder, offeror, or contractor in connection with a procurement transaction or prequalification application submitted pursuant to the prequalification process identified in the Special Provisions, shall not be subject to the Virginia Freedom of Information Act; however, the bidder, offeror, or contractor shall (i) invoke the protections of this section prior to or upon submission of the data or other materials, (ii) identify the data or other materials to be protected, and (iii) state the reasons why protection is necessary. Any offeror shall not identify as trade secret or proprietary information their entire completed proposal.
  - d. Nothing contained in this section shall be construed to require the County, when procuring by "competitive negotiation" (Request for Proposal), to furnish a statement of the reasons why a particular proposal was not deemed to be the most advantageous to the County.
24. **Applicable Law and Courts:** The contract shall be governed in all respects by the laws of the Commonwealth of Virginia, and exclusive jurisdiction for the resolution of any dispute arising out of this contract shall be in the Circuit Court of Accomack County, Virginia.
25. General Terms and Conditions stated herein are controlling, and any variance or inconsistency with terms elsewhere shall be resolved in favor of these General Terms and Conditions.