



MISSISSIPPI DEPARTMENT of WILDLIFE, FISHERIES, & PARKS

Sam Polles, Ph.D., Executive Director
1505 Eastover Drive
Jackson, Mississippi 39211
(601) 432-2400

SOLICITATION: Request for Quotes-Informal (RFQI)

**SOLICITATION
NUMBER:** RFX #3140001641

DESCRIPTION: Professional Services – Audit

ISSUE DATE: December 3, 2018

**QUOTE CLOSING
LOCATION:** Mississippi Department of Wildlife, Fisheries, and Parks
1505 Eastover Drive
Jackson, Mississippi 39211

QUOTE COORDINATOR: Marilyn Watkins
Telephone: 601.432.2195
Email: marilynw@mdwfp.state.ms.us

**SUBMISSION
DEADLINE:** December 10, 2018, 2:00 PM CST

MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS
REQUEST FOR QUOTES INFORMAL (RFQI)
PROFESSIONAL SERVICES – AUDIT SERVICES

I. INTRODUCTION

The Mississippi Department of Wildlife, Fisheries, and Parks (MDWFP) is seeking a contractor to provide professional audit services of selected agency funds for fiscal year 2018. Attachment A contains a listing of Treasury Funds administered by MDWFP that have been selected for audit. Vendors are responsible for examining all specifications, terms, conditions, and instructions in the Request for Quotes (Informal). Failure to do so will be at the vendor's risk.

Notice is hereby given that Request for Quotes Informal (RFQI) will be received in the Support Services Office of the Department of Wildlife, Fisheries & Parks, 1505 Eastover Drive, Jackson, MS 39211 until **2:00 p.m., December 10, 2018**, and any quote submitted after this time will be rejected and returned unopened.

II. WORK STATEMENT

The work for this RFQI includes performing all procedures necessary to issue audited financial statements, supplementary information and auditors' reports on internal control and compliance for the state fiscal year ending June 30, 2018. Attachment A contains a listing of required reports.

A contract will be entered into between the MDWFP and the vendor and the auditing services must be in conformity with the following guidelines and regulations:

- a. The standards for financial audits set forth in the U.S. Government Accountability Office's Government Auditing Standards, which includes generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants.
- b. Statements of financial accounting standards as prescribed by the Governmental Accounting Standards Board.

The vendor shall conduct the audit in accordance with auditing standards specified herein and shall also be required to obtain reasonable assurance about whether the financial statements of each audited fund are free of material misstatement whether arising from errors, fraudulent financial reporting or misappropriation of assets. The MDWFP acknowledges that while effective internal control reduces the likelihood that misstatements of this nature may occur and remain undetected, it does not eliminate that possibility. For that reason and because the vendor will use selective testing in its audit, the vendor cannot guarantee that material misstatements, if present, will be detected.

The underlying reports and records referred to above are the responsibility of the management of the MDWFP. In this regard, management is responsible for properly recording transactions in the accounting records and maintaining an internal control sufficient to permit the preparation of reliable financial records and reports. Management is also responsible for making available to the vendor upon request, all original accounting records and related information, and personnel to whom the vendor's audit staff may direct inquiries.

As required by applicable auditing standards, the vendor shall make specific inquiries of management and others about the representations embodied in the financial statements and reports and the effectiveness of the internal control. Generally accepted auditing standards also require that the vendor obtain representation letters from certain members of management. The results of the audit tests, the responses to the vendor's inquiries, and the written representations comprise the evidential matter the vendor shall rely upon in forming an opinion on the selected fund financial statements. Because of the importance of management's representations to an effective audit, the MDWFP agrees to release the vendor and its personnel from any liability and costs relating to their services under this letter attributable to any misrepresentations by management contained in the representation letter referred to above.

The vendor shall provide two (2) copies of the completed audit to the MDWFP. The management report shall be issued within the agreed upon time frame stipulated in this agreement and shall be provided within ninety (90) days of the commencement of the contract. The vendor acknowledges that the MDWFP is relying on the timely completion of this contract in its scheduling and budgeting and that time is of the essence. If the vendor fails to meet the completion date prescribed herein, the MDWFP may, at their option, reduce the agreed compensation by an amount not to exceed ten percent (10%) of the total contract amount as liquidated damages for the failure to complete the contract by the completion date.

The vendor shall have a certified public accountant (CPA) as the certifying official of the final management reports.

III. QUALIFICATIONS OF VENDORS

The Vendor may be required before the award of any contract to show to the complete satisfaction of the MDWFP that it has the necessary facilities, ability, and financial resources to provide the service specified therein in a satisfactory manner. The Vendor may also be required to give a past history and references in order to satisfy the agency in regard to the Vendor's qualifications.

MDWFP may make reasonable investigations deemed necessary and proper to determine the ability of the Vendor to perform the work, and the Vendor shall furnish all information for this purpose that may be requested. MDWFP reserves the right to

reject any offer if the evidence submitted by, or investigation of, the Vendor fails to satisfy that the Vendor is properly qualified to carry out the obligations of the contract and to complete the work described therein. Evaluation of the Bidder's minimum qualifications shall include:

- A. Senior staff member involved in the audit must be a partner in the firm;
- B. Staff member responsible for signing final audit report must be a Certified Public Account (CPA);
- C. Lead auditor must have two years of audit experience;

IV. QUOTE SUBMISSION

Quotes will be evaluated based on the following requirements:

- a. Firm shall identify staff members (and their qualifications) to be assigned to the project;
- b. The quote shall denote the number of hours and staff dedicated to the audit and show that the hours are sufficient to complete the project (including final reports) with 90 days;
- c. Quote shall include an hourly rate;
- d. Quote shall include a copy of the last peer review of the vendor;
- e. All information on the Quote Submission Form must be completed. Incomplete or unsigned quote forms shall be rejected; and
- f. Timeline for execution with anticipated start date of January 1, 2019. See Audit Services Schedule (Attachment A).

V. CONTRACT CLAUSES

Applicable Law. This contract shall be governed by and construed in accordance with the laws of the State of Mississippi, excluding its conflict of laws, provisions, and any litigation with respect thereto shall be brought in the courts of the State. Contractor shall comply with applicable federal, state and local laws and regulations.

Approval Clause. It is understood that if this contract required approval by the Public Procurement Review Board and/or the Mississippi Department of Finance and Administration Board of Personal Service Contract Review and this contract is not approved by the PPRB and/or OPSCR, it is void and no payment shall be made hereunder.

Availability of Funds. It is expressly understood and agreed that the obligation of the agency to proceed under this agreement is conditioned upon the appropriation of funds by the Mississippi state legislature and the receipt of state and/or federal funds. If the funds anticipated for the continuing fulfillment of the agreement are, at any time, not forthcoming or insufficient, either through the failure of the federal government to provide funds or of the state of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided or if funds are

not otherwise available to the agency, the agency shall have the right upon ten (10) working days written notice to contractor, to terminate this agreement without damage, penalty, cost or expenses to the agency of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

Compliance with Laws. Contractor understands that the Agency is an equal opportunity employer and therefore, maintains a policy which prohibits unlawful discrimination based on race, color, creed, sex, age, national origin, physical handicap, disability, genetic information, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful and Contractor agrees during the term of the agreement that Contractor will strictly adhere to this policy in its employment practices and provision of services. Contractor shall comply with, and all activities under this agreement shall be subject to, all applicable federal, State of Mississippi, and local laws and regulations, as now existing and as may be amended or modified.

E-Payment. Contractor agrees to accept all payments in United States currency via the State of Mississippi's electronic payment and remittance vehicle. The agency agrees to make payment in accordance with Mississippi law on "Timely Payments for Purchases by Public Bodies," which generally provides for payment of undisputed amounts by the agency within forty-five (45) days of receipt of invoice. Mississippi Code Annotated § 31-7-301 *et seq.*

E-Verification. If applicable, Contractor represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act of 2008, and will register and participate in the status verification system for all newly hired employees. Mississippi Code Annotated §§ 71-11-1 *et seq.* The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Contractor agrees to maintain records of such compliance. Upon request of the State and after approval of the Social Security Administration or Department of Homeland Security when required, Contractor agrees to provide a copy of each such verification. Contractor further represents and warrants that any person assigned to perform services hereafter meets the employment eligibility requirements of all immigration laws. The breach of this agreement may subject Contractor to the following:

- a. termination of this contract for services and ineligibility for any state or public contract in Mississippi for up to three (3) years with notice of such cancellation/termination being made public; or
- b. the loss of any license, permit, certification or other document granted to Contractor by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year; or both.
- c. In the event of such cancellation/termination, Contractor would also be liable for any

additional costs incurred by the State due to Contract cancellation or loss of license or permit to do business in the State.

Paymode. Payments by state agencies using the State's accounting system shall be made and remittance information provided electronically as directed by the State. These payments shall be deposited into the bank account of Contractor's choice. The State may, at its sole discretion, require Contractor to electronically submit invoices and supporting documentation at any time during the term of this Agreement. Contractor understands and agrees that the State is exempt from the payment of taxes. All payments shall be in United States currency.

Procurement Regulations. The contract shall be governed by the applicable provisions of the *Mississippi Public Procurement Board Office of Personal Service Contract Review Rules and Regulations*, a copy of which is available at 501 North West Street, Suite 701E, Jackson, Mississippi 39201 for inspection, or downloadable at <http://www.DFA.ms.gov>.

Representation Regarding Contingent Fees. Contractor represents that it has not retained a person to solicit or secure a state contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in Contractor's proposal.

Representation Regarding Gratuities. Contractor represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 6-204 (Gratuities) of the *Mississippi Public Procurement Review Board Office of Personal Service Contract Review Rules and Regulations*.

Stop Work Order.

- a. *Order to Stop Work:* The Procurement Officer, may, by written order to Contractor at any time, and without notice to any surety, require Contractor to stop all or any part of the work called for by this contract. This order shall be for a specified period not exceeding 90 days after the order is delivered to Contractor, unless the parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, Contractor shall forthwith comply with its terms and take all reasonable steps to minimize the occurrence of costs allocable to the work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the parties shall have agreed, the Procurement Officer shall either:
 - i. cancel the stop work order; or,
 - ii. terminate the work covered by such order as provided in the Termination for Default clause or the Termination for Convenience clause of this contract.
- b. *Cancellation or Expiration of the Order:* If a stop work order issued under this clause is canceled at any time during the period specified in the order, or if the period of the order or any extension thereof expires, Contractor shall have the right to resume

work. An appropriate adjustment shall be made in the delivery schedule or Contractor price, or both, and the contract shall be modified in writing accordingly, if:

- i. the stop work order results in an increase in the time required for, or in Contractor's cost properly allocable to, the performance of any part of this contract; and,
 - ii. Contractor asserts a claim for such an adjustment within 30 days after the end of the period of work stoppage; provided that, if the Procurement Officer decides that the facts justify such action, any such claim asserted may be received and acted upon at any time prior to final payment under this contract.
- c. *Termination of Stopped Work:* If a stop work order is not canceled and the work covered by such order is terminated for default or convenience, the reasonable costs resulting from the stop work order shall be allowed by adjustment or otherwise.
- d. *Adjustments of Price:* Any adjustment in contract price made pursuant to this clause shall be determined in accordance with the Price Adjustment clause of this contract.

Termination for Convenience.

- a. *Termination.* The Agency Head or designee may, when the interests of the State so require, terminate this contract in whole or in part, for the convenience of the State. The Agency Head or designee shall give written notice of the termination to Contractor specifying the part of the contract terminated and when termination becomes effective.
- b. *Contractor's Obligations.* Contractor shall incur no further obligations in connection with the terminated work and on the date set in the notice of termination Contractor will stop work to the extent specified. Contractor shall also terminate outstanding orders and subcontracts as they relate to the terminated work. Contractor shall settle the liabilities and claims arising out of the termination of subcontracts and orders connected with the terminated work. The Agency Head or designee may direct Contractor to assign Contractor's right, title, and interest under terminated orders or subcontracts to the State. Contractor must still complete the work not terminated by the notice of termination and may incur obligations as are necessary to do so.

Termination for Default.

- a. *Default.* If Contractor refuses or fails to perform any of the provisions of this contract with such diligence as will ensure its completion within the time specified in this contract or any extension thereof, or otherwise fails to timely satisfy the contract provisions, or commits any other substantial breach of this contract, the Agency Head or designee may notify Contractor in writing of the delay or nonperformance and if not cured in ten (10) days or any longer time specified in writing by the Agency Head or designee, such officer may terminate Contractor's right to proceed with the contract or such part of the contract as to which there has been delay or a failure to properly perform. In the event of termination in whole or in part, the Agency Head or designee may procure similar supplies or services in a manner and upon terms

- deemed appropriate by the Agency Head or designee. Contractor shall continue performance of the contract to the extent it is not terminated and shall be liable for excess costs incurred in procuring similar goods or services.
- b. *Contractor's Duties.* Notwithstanding termination of the contract and subject to any directions from the procurement officer, Contractor shall take timely, reasonable, and necessary action to protect and preserve property in the possession of Contractor in which the State has an interest.
 - c. *Compensation.* Payment for completed services delivered and accepted by the State shall be at the contract price. The State may withhold from amounts due Contractor such sums as the Agency Head or designee deems to be necessary to protect the State against loss because of outstanding liens or claims of former lien holders and to reimburse the State for the excess costs incurred in procuring similar goods and services.
 - d. *Excuse for Nonperformance or Delayed Performance.* Except with respect to defaults of subcontractors, Contractor shall not be in default by reason of any failure in performance of this contract in accordance with its terms (including any failure by Contractor to make progress in the prosecution of the work hereunder which endangers such performance) if Contractor has notified the Agency Head or designee within 15 days after the cause of the delay and the failure arises out of causes such as: acts of God; acts of the public enemy; acts of the State and any other governmental entity in its sovereign or contractual capacity; fires; floods; epidemics; quarantine restrictions; strikes or other labor disputes; freight embargoes; or unusually severe weather. If the failure to perform is caused by the failure of a subcontractor to perform or to make progress, and if such failure arises out of causes similar to those set forth above, Contractor shall not be deemed to be in default, unless the services to be furnished by the subcontractor were reasonably obtainable from other sources in sufficient time to permit Contractor to meet the contract requirements. Upon request of Contractor, the Agency Head or designee shall ascertain the facts and extent of such failure, and, if such officer determines that any failure to perform was occasioned by any one or more of the excusable causes, and that, but for the excusable cause, Contractor's progress and performance would have met the terms of the contract, the delivery schedule shall be revised accordingly, subject to the rights of the State under the clause entitled in fixed-price contracts, "Termination for Convenience". (As used in this Paragraph of this clause, the term "subcontractor" means subcontractor at any tier).
 - e. *Erroneous Termination for Default.* If, after notice of termination of Contractor's right to proceed under the provisions of this clause, it is determined for any reason that the contract was not in default under the provisions of this clause, or that the delay was excusable under the provisions of Paragraph (4) (Excuse for Nonperformance or Delayed Performance) of this clause, the rights and obligations of the parties shall, if the contract contains a clause providing for termination for convenience of the State, be the same as if the notice of termination had been issued pursuant to such clause.
 - f. *Additional Rights and Remedies.* The rights and remedies provided in this clause are in addition to any other rights and remedies provided by law or under this contract.

Termination Upon Bankruptcy. This contract may be terminated in whole or in part by Agency upon written notice to Contractor, if Contractor should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by Contractor of an assignment for the benefit of its creditors. In the event of such termination, Contractor shall be entitled to recover just and equitable compensation for satisfactory work performed under this contract, but in no case shall said compensation exceed the total contract price.

Trade Secrets, Commercial and Financial Information. It is expressly understood that Mississippi law requires that the provisions of this contract which contain the commodities purchased or the personal or professional services provided, the price to be paid, and the term of the contract shall not be deemed to be a trade secret or confidential commercial or financial information and shall be available for examination, copying, or reproduction.

Transparency. This contract, including any accompanying exhibits, attachments, and appendices, is subject to the "Mississippi Public Records Act of 1983," and its exceptions. See Mississippi Code Annotated §§ 25-61-1 *et seq.* and Mississippi Code Annotated § 79-23-1. In addition, this contract is subject to the provisions of the Mississippi Accountability and Transparency Act of 2008. Mississippi Code Annotated §§ 27-104-151 *et seq.* Unless exempted from disclosure due to a court-issued protective order, a copy of this executed contract is required to be posted to the Department of Finance and Administration's independent agency contract website for public access at <http://www.transparency.mississippi.gov>. Information identified by Contractor as trade secrets, or other proprietary information, including confidential vendor information or any other information which is required confidential by state or federal law or outside the applicable freedom of information statutes, will be redacted.

QUOTE SUBMISSION

Request for Quotes Informal (RFQI) will be received in the Support Services Office of the Department of Wildlife, Fisheries & Parks, 1505 Eastover Drive, Jackson, MS 39211 until **2:00 pm, December 10, 2018**, and any quote submitted after this time will be rejected and returned unopened.

The Request for Quote Informal Form can be emailed to Marilyn Watkins at marilyn.watkins@wfp.ms.gov or mailed or hand delivered in an envelope clearly marked with the following information:

RFQI – Professional Services – Audit Services
ATTN: Marilyn M. Watkins
Support Services, Department of Wildlife, Fisheries, & Parks
1505 Eastover Drive
Jackson, MS 39211

Quotes can also be submitted electronically as instructed below by uploading the Request for Quote Informal Form in the MAGIC system as an attachment. The attachment should be named *Request for Quote Informal*.

Please refer to the links below for the Supplier Registration website as well as tutorials. If you are not registered as a supplier for the State of Mississippi, you must first complete the Supplier Registration Form. Please contact the MASH Help Desk (601-359-1343) if you require any assistance.

1. [Supplier Self-Registration](#)
2. [Supplier Self-Service eLearning](#)



MS DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS
1505 EASTOVER DRIVE, JACKSON, MS 39211-6374

REQUEST FOR QUOTE INFORMAL
SERVICES

ATTN: MARILYN M. WATKINS, DRPH
1505 EASTOVER DRIVE
JACKSON, MS 39211
TELEPHONE: 601.432.2195
EMAIL: MARILYNW@MDWFP.STATE.MS.US

FROM: NAME: PHONE:
COMPANY: FAX:
ADDRESS: EMAIL:
CITY: ST: ZIP CODE:

DATE:
QUOTE #:
QUOTE EXPIRATION DATE:

BRIEF DESCRIPTION OF SERVICES TO BE CONDUCTED: PROFESSIONAL AUDITING SERVICES

SERVICE	RATE
Hourly rate for professional auditing services	\$ _____ per/hour

By signing below, the Company Representative certifies that he/she has authority to bind the company, and further acknowledges on behalf of the company:

1. That he/she has thoroughly read and understands this Request for Quotes and the attachments herein;
2. That the company meets all requirements and acknowledges all certifications contained in this Request for Quotes and the attachments herein; and
3. That the company will perform, without delay, the services required at the prices quoted on this quote form.

Quotation prepared by: _____
Name | Title

Signature | Date

MDWFP Bureau Director Authorization: _____
| Title

Signature | Date

THANK YOU FOR YOUR BUSINESS!



MDWFP TREASURY FUNDS AUDIT

The following treasury funds within the State of Mississippi's MAGIC system are utilized by the Mississippi Department of Wildlife, Fisheries & Parks and have been selected for audit for FY June 30, 2018: Fund 2246300000, Fund 3346300000, & Fund 5346700000. The CONTRACTOR must perform the following procedures after a contract has been awarded. The CONTRACTOR shall hold an entrance conference with the CONTRACTOR'S Lead Auditor and the authorized representatives of the Mississippi Department of Wildlife, Fisheries, and Parks prior to commencement of any work in order to determine the scope of services, and other related factors.

The CONTRACTOR shall perform the following procedures:

- Prepare an Independent Auditors' Report on the financial statements of the selected funds for the year ended June 30, 2018.
- Prepare an Independent Auditors' 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.
- Prepare a letter to management on suggestions for improvement in internal control and correction of any noncompliance matters. Deficiencies that were not considered significant enough to be communicated as significant deficiencies shall also be reported in the letter to management, and shall be referred to in the report on internal controls.
- Prepare note disclosures for inclusion in the State of Mississippi's Comprehensive Annual Financial Report, if applicable.
- All final documentation of services shall be submitted no later than the date specified in the RFQI.