



REQUEST FOR PROPOSALS:
PERFORMANCE AUDIT SERVICES

NOVEMBER 7, 2018

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ASSOCIATION OF
CENTRAL OKLAHOMA
GOVERNMENTS

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REQUEST FOR PROPOSALS

Purpose

The Association of Central Oklahoma Governments (ACOG) is requesting proposals from qualified independent certified public accounting and consulting firms for performance audit services for the 9-1-1 Association of Central Oklahoma Governments (9-1-1 ACOG) and the 9-1-1 program services provided by ACOG through its administrative agreement with 9-1-1 ACOG.

Scope

The performance audit shall be conducted in accordance with generally accepted government auditing standards (GAGAS) with the following objectives:

- 1) Determine whether internal controls provide reasonable assurance that the entity's receipts and disbursements are accurately recorded in the accounting records.
- 2) Determine whether internal controls provide reasonable assurance that the cash status reports submitted to 9-1-1 ACOG's Board of Directors are complete and accurate.
- 3) Determine whether the FY 2016 – FY 2018 cash status reports submitted to 9-1-1 ACOG's Board of Directors materially agree to underlying accounting records. Provide explanation of material differences noted.
- 4) Determine whether the FY 2016 – FY 2018 9-1-1 ACOG expenditures are reasonable and consistent with the entity's mission.

Background

The 9-1-1 Association of Central Oklahoma Governments (9-1-1 ACOG) is a public agency formed under the authority of Title 74, Oklahoma Statutes, permitting public agencies to enter into agreements with one another for joint or cooperative action. 9-1-1 ACOG was established in April of 1988 after voters approved the establishment of an enhanced 9-1-1 (E9-1-1) emergency telephone number system and was given the responsibility for the acquisition, implementation, and administration of the E9-1-1 emergency telephone number system.

The current membership of 9-1-1 ACOG is comprised of 36 Central Oklahoma cities, towns and counties. 9-1-1 ACOG is governed by a Board of Directors that consists of one elected official from each member government. Each entity receives a weighted vote on the Board based on population.

The Association of Central Oklahoma Governments (ACOG) is a public agency formed under the authority of Title 74, Oklahoma Statutes, permitting public agencies to enter into agreements with one another for

joint or cooperative action. ACOG was established in 1966 to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development and is one of 11 Councils of Governments in the State of Oklahoma. All local governments within the ACOG region of Canadian, Cleveland, Logan and Oklahoma counties are eligible for membership and ACOG currently has over 30 member governments. In addition, Tinker Air Force Base maintains an associate membership. ACOG is governed by a Board of Directors that consists of one elected official from each member government. Each entity receives a weighted vote on the Board based on the most recent population estimates.

ACOG's *E9-1-1 & public safety fund* is used to account for the operations of the E9-1-1 & Public Safety Division's work program. The **E9-1-1 and Public Safety Division**, through **ACOG's** administrative contract with **9-1-1 ACOG**, (1) manages a regional 9-1-1 system that contains 20 Public Safety Answering Points (PSAPs) within the multi-county region (Cleveland, Canadian, Logan and Oklahoma Counties, as well as Newcastle and Tuttle) it supports; (2) manages 9-1-1 contracts with the wireline telephone service providers; (3) provides PSAP/network disaster recovery planning; (4) offers nationally certified training for equipment, software, emergency medical dispatch (EMD), and continuing education for 9-1-1 telecommunicators and dispatchers; (5) coordinates 9-1-1 database management services, geographic boundaries, emergency services, and wireless accuracy testing; (6) informs the public through a variety of forums including safety fairs and carnivals, speakers' bureau, dispatcher recruitment, and legislative advocacy; (7) maintains a highly accurate, dynamic regional GIS system that provides MSAG/GIS reconciliation giving the PSAP the ability to plot wireless and landline calls; and (8) plans for the future both financially and technically and is active in national professional organizations

General Requirements

- 1) The auditor will provide a written draft final performance audit report to management that contains observations, conclusions, and actionable recommendations for 9-1-1 ACOG and ACOG. The draft final audit report must be fully supported with sufficient and appropriate evidence as required by GAGAS and contain the following: a) executive summary; b) the objectives, scope and methodology of the audit; c) the audit results, including findings, conclusions, and recommendations, as appropriate; and d) a statement about the auditors' compliance with GAGAS.
- 2) The auditor will submit a final audit report to the Board of Directors of both ACOG and 9-1-1 ACOG, including everything listed in 1) plus management's response to the recommendations. The auditor will provide a minimum of forty hard copies and one electronic copy of the final report. The auditor should also be prepared to make a presentation to the Board of Directors of both ACOG and 9-1-1 ACOG.
- 3) There is no expressed or implied obligation for ACOG to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.
- 4) All travel expenses to be incurred by the auditor that are part of the service for the contract shall comply with ACOG's travel policy and shall be included in the total price/contract amount quoted.

- 5) The contract will be governed and interpreted under the laws of the State of Oklahoma.
- 6) The auditor will perform all work and services described herein as an independent contractor and not as an officer, agent, servant or employee of ACOG.
- 7) The auditor shall carry Workers' Compensation insurance in accordance with the laws of the State of Oklahoma and Broad Form Comprehensive General Liability Insurance, occurrence coverage, with a General Aggregate limit of liability of not less than \$2,000,000. Certificates of insurance must be provided to ACOG prior to commencing work on this contract.
- 8) ACOG reserves the right without prejudice to reject any or all proposals.

Submission of Proposals

Proposals must be submitted on firm letterhead and contain the following information:

- 1) A summary of the firm's pertinent expertise, skills, client base and services provided.
- 2) A primary contact for the proposal, including the name, address, telephone numbers and email address.
- 3) A statement that the firm acknowledges and will comply with all of the insurance requirements.
- 4) Disclose any past relationship or possible conflict of interest with either ACOG or 9-1-1 ACOG for the firm or any member of its staff who will work on this audit.
- 5) Describe the firm's organization, office location from which the firm's staff will work on this performance audit, names of principals, number of employees, client base, and areas of specialization and expertise.
- 6) Describe recent and relevant experience that the firm has in conducting performance audits or management reviews of government organizations, programs or activities or other audit experience that will assist in the performance of this audit.
- 7) Provide updated resumes for each proposed key team member assigned to the audit.
- 8) Provide a Cost Proposal that shows staff name, project role, rate per hour, total hours and staff total cost.

Five copies of the proposal are to be submitted by mail, or in person no later than 4:30 p.m. on December 3, 2018 to:

Association of Central Oklahoma Governments

Attn: Mark W. Sweeney, Executive Director
4205 N. Lincoln Blvd.
Oklahoma City, OK 73105

Proposal Evaluation

Proposals submitted will be evaluated by a committee composed of members of the Board of Directors of ACOG and 9-1-1 ACOG and management. This committee will recommend its selection to the Board Directors for its approval. It is anticipated that the winning proposal will be approved at the December 13, 2018 meeting of the Board of Directors with a contract to be executed shortly thereafter.

Date Performance Audit May Commence

It is anticipated that the performance audit may commence after the contract has been finalized.

Proposed Schedule

The following is a tentative schedule for the consultant selection process:

- RFP Issued: November 7, 2018
- *Deadline for RFP questions: November 21, 2018
- Deadline for RFP submission: December 3, 2018
- Interviews (if needed): December 6-7, 2018
- Selection of Vendor: December 11, 2018
- Approval of contract negotiation: ACOG Board Meeting,
December 13, 2018
- Notice to proceed: After finalized contract
- Preliminary Report Due: April 23, 2019
- Staff Response Due: April 30, 2019
- Executive Committee Report Review: May 10, 2019
- Final Report to 9-1-1 Board: May 30, 2019

*Questions about the RFP can be directed via email to Beverly Garner (bgarner@acogok.org) until 5:00 p.m. CDT, November 21, 2018. An addendum with received questions and agency responses and a list of available agency data sources will be released on the ACOG website the following week.
