

**MOTION: Anderson**

**December 5, 2017  
BAC Meeting  
Res. No. BAC 18-17**

**SECOND: Jenkins**

**RE: RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS  
AWARD INTERNAL AUDIT CONSULTING SERVICES CONTRACT TO  
RSM US, LLP AND AUTHORIZE THE DIRECTOR OF FINANCE TO  
EXECUTE THE CONTRACT**

**ACTION:**

**WHEREAS**, the County requested proposals for internal audit consulting services for internal audit consulting services for three (3) years with four (4) one-year renewal options pursuant to the County's *Purchasing Regulations*; and

**WHEREAS**, Proposals were received on September 6, 2017 from BDO, USA, LLP; Clifton Larson Allen; SB & Company, LLC; SC&H Group, Inc, and RSM US, LLP; and

**WHEREAS**, the Selection Committee reviewed, evaluated and scored all of the technical proposals based on a pre-defined criteria as follows:

- Qualifications and government experience of the firm.
- Qualifications and government experience of the assigned staff.
- Audit understanding, approach and workplan.
- Ability to complete audits by required deadlines.
- Commitment to provide continuity by required deadlines.
- References from clients similar in size and complexity to the County.
- Documentation of working papers and audit reports.
- Additional and special services available/offered; and

**WHEREAS**, the results of the Selection Committee review of the technical proposals was presented to the Board Audit Committee at its October 17, 2017 meeting; and

**WHEREAS**, the Selection Committee entered into contract negotiations with RSM US, LLP to develop a fixed rate contract for internal audit consulting services; and

**WHEREAS**, the following rates were negotiated.

1. Fixed Rate Auditing Service Fees – The fixed hourly rates negotiated for internal audit consulting services are \$90.00 for clerical, \$146.00 for staff, \$191.00 for supervisor staff, \$248.00 for a manager, \$293.00 for a director, and \$326.00 for a partner for the initial 3-year contract period.

2. Fixed Meeting Rate - The per-meeting rate is \$1,125.00 for a manager, \$1,250.00 for a director, and \$1,450.00 for a partner for the initial 3-year contract period. If the partner, director or manager is already on site, the meeting charge will not exceed the lesser of the hours required for the meeting or the fixed per meeting rate.
3. Fixed Escalation Schedule – The fixed hourly rates inflate by approximately 3% in Calendar Year (CY) 2021 and again in CY 2024. The per-meeting rate increases \$50.00 in each category in CY 2020, CY 2022 and CY 2024; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board Audit Committee of the Board of County Supervisors does hereby recommend that the Board of County Supervisors Award the Internal Audit Consulting Services Contract to RSM US, LLP.

**Votes:**

**Ayes: Anderson, Jenkins**

**Nays: none**

**Absent from Vote: none**

**Absent from Meeting: Stewart, Caddigan**

**For information**

County Attorney

**CERTIFIED COPY**

*Rosie O. Kostelicki 12/5/2017*  
**Clerk to the Board Audit Committee**