



COORDINATING COMMITTEE

PUR-1447

**REQUEST FOR PROPOSALS
REGARDING QUALIFICATIONS & EXPERIENCE/
TECHNICAL PROPOSALS AND PRICE PROPOSALS
EMERGENCY SERVICES SPECIAL PROCEDURES AND AUDITING SERVICES**

The Board of County Commissioners of Washington County, Maryland is requesting Qualifications and Experience/Technical Proposals, and Price Proposals from Certified Public Accounting Firms to perform a set of special procedures and audit of the financial statements of eight (8) independent emergency services companies and the Volunteer Fire & Rescue Association for the most recently completed reporting year of the companies.

The Washington County Coordinating Committee will evaluate responses to this Request for Proposal (RFP) and select those firms judged to be responsive, most qualified and experienced. The Committee reserves the right to interview some or all-prospective firms to discuss Qualifications & Experience/Technical Proposals, as well as Price Proposals.

The format for submittals, information regarding the scope of work, and the selection criteria used by the Committee is available from either the Washington County Purchasing Department, Washington County Administration Complex, 100 West Washington Street, Third Floor, Room 3200, Hagerstown, Maryland 21740, telephone 240-313-2330 or from the Washington County website: www.washco-md.net by accessing the "Quick Links/Open Bid Invitations-Purchasing Department". Inquiries should be directed to Rick Curry, CPPO – Director of Purchasing, at the above address.

A Pre-Proposal Conference will be held on **Monday, September 9, 2019 at 11:00 A.M., (EST)** at the Washington County Administration Complex, 100 West Washington Street, Second Floor Conference Room 2001, Hagerstown, Maryland 21740. All prospective proposers are requested to attend. Attendance at this conference is not mandatory but is strongly encouraged.

One (1) original, five (5) copies and six (6) flash drives of submittals of Qualifications & Experience/Technical Proposals from firms enclosed in a sealed opaque envelope marked **"Q & E/Technical Proposal - Emergency Services Special Procedures and Auditing Services"**, and one (1) original, five (5) copies and six (6) flash drives of the Price Proposal enclosed in a separate and sealed opaque envelope marked **"Price Proposal - Emergency Services Special Procedures and Auditing Services"** are due into the Office of Rick Curry, CPPO - Director of Purchasing, Washington County Purchasing Department, Washington County Administration Complex, 100 West Washington Street, Third Floor, Room 3200, Hagerstown, Maryland 21740, no later than **4:00 P.M., (EST), Thursday, September 26, 2019**. The Washington County Coordinating Committee will evaluate the proposals. Failure to comply in providing the above required information for the Committee's review may result in disqualification of that firm.

NOTE: All Proposers must enter the County Administration Complex through either the front door, 100 West Washington Street entrance or through the rear entrance (w/blue canopy roof) which is handicap accessible, and must use the elevator to access the Purchasing Department to submit their proposal and/or to attend the Pre-Proposal Conference. Alternate routes are controlled by a door access system. Washington County Government implemented new security protocols at the Washington County Administration Complex at 100 West Washington Street, Hagerstown, effective February 14, 2017. The general public will be subject to wand search and will be required to remove any unauthorized items from the building prior to entry. Prohibited items include, but are not limited to: Weapons of any type: firearms, ammunition and explosive devices; cutting instruments of any type – including knives, scissors, box cutters, work tools, knitting needles or anything with a cutting edge, etc.; pepper spray, mace or any other chemical defense sprays; and illegal substances.

Washington County shall make positive efforts to utilize Disadvantaged Business Enterprises for its supplies and services and shall allow these sources the maximum feasible opportunity to compete for contracts. The Board of County Commissioners of Washington County does not discriminate on the basis race, color, national origin, sex, religion, age and disability in employment or the provision of services. Individuals requiring special accommodations are requested to contact 240-313-2330 Voice, TDD Dial 711 to make arrangements no later than five (5) calendar days prior to the Pre-Proposal Conference.

The Board of County Commissioners of Washington County, Maryland reserves the right to accept or reject any and/or all proposals and to waive formalities, informalities, and technicalities therein and to take whatever action is in the best interest of Washington County. The Board reserves the right to contact a Proposer for clarifications and may, at its sole discretion, allow a Proposer to correct any and all formalities, informalities and technicalities in the best interest of Washington County.

By Authority of:



Rick F. Curry, CPPO
Director of Purchasing

PUR-1447
REQUEST FOR PROPOSALS
**REGARDING QUALIFICATIONS & EXPERIENCE/
TECHNICAL PROPOSALS AND PRICE PROPOSALS**
EMERGENCY SERVICES SPECIAL PROCEDURES AND AUDITING SERVICES

August 30, 2019

I. NATURE OF SERVICES REQUIRED

A. General

The Board of County Commissioners of Washington County, Maryland (County) is soliciting the services of qualified firms of certified public accountants to perform a set of special procedures and an audit of the financial statements of eight (8) independent emergency services companies and the Washington County Volunteer Fire & Rescue Association. The reporting period will be considered the most recently completed and submitted (to the County) reporting period, either 6/30/2018 or 12/31/2018, in accordance with the companies' year-end. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

1. Attestation Engagement - Special Procedures – An audit opinion is not provided for the following procedures. Instead, the audit firms report will be in the form of procedures performed and findings thereof. If applicable, sampling will be used to test the below procedures for reasonable assurance of the population.

To meet the requirements of this request for proposals, the procedures shall be performed in accordance with Attestation standards, as set forth by the American Institute of Certified Public Accountants.

- a. Identify employee benefit programs and report on whether there is an existing policy in place for those programs.
- b. ERISA Compliance – 401K contributions, distributions, and fiscal management of the retirement program should be evaluated for compliance with ERISA and the Department of Labor. The Firm will select 100% of employees for two non-consecutive pay periods to determine the following based on the plan document:

- i. Deferrals are withheld in accordance with the plan document and remitted timely
 - ii. Employer contributions were calculated appropriately and remitted timely
 - iii. In addition, determine if the Summary Plan Description, Summary Annual Report, and annual 5500 filing is available and completed correctly.
- c. Test and report on the organizations compliance with Department Of Labor regulations as they pertain to payroll of workers, including compensation of overtime and compensatory time payments.
 - i. Review W2's and 1099's for appropriate reporting of either employee or contractor.
 - ii. Select 100% of employees for two (2) pay periods in one year to test that overtime and compensatory accruals are calculated in accordance with DOL standards.
 - iii. Test 100% of employees for year-end compensatory time carryover/loss according to policy.
- d. Review and report on the payroll process, controls, procedures, and authorities
 - i. Report on whether payroll is processed internally or outsourced, and by whom.
 - ii. Report any material weakness in internal control as defined in auditing standards.
- e. Gain an understanding of control and how transactions are initiated, approved, and recorded. Determine and report on the level of involvement of board members:
 - i. If Board members are independent of the organizations operations and financial recordkeeping.
 - ii. If Board members are required to approve certain transactions, and if so, name those transactions.
 - iii. If Board members are required to sign checks
 - iv. Level of reporting to the Board and if it is transactional.
 - v. Activities/transactions routinely or not routinely reported to the Board.
- f. Review and report on the budget process, including who prepares the budget and who in the organization has authority to authorize expenditures, including dollar thresholds.
- g. Review and report on the payables process, including who has authorization to disburse funds and identify check signors and whether the system in place requires two signatures.
- h. Conduct a review using a sample of 10% of expenditures over one thousand (\$1,000) dollars and evaluate if the expenditure is consistent with the Emergency Services Fiscal Policy (Attachment No. 6). If the expenditure is

questionable, list the expenditure in the report. Include payee, amount, and purpose of expenditure.

- i. Conduct a review using a sample of 5% of expenditures under one thousand (\$1,000) dollars and evaluate if the expenditure is consistent with the Emergency Services Fiscal Policy (Attachment No. 6). If the expenditure is questionable, list the expenditure in the report. Include payee, amount, and purpose of expenditure.
- j. Conduct a review of 100% of overnight and/or out of county travel expenditures and report findings to include the date of expenditure, related dates of travel, destination, purpose of trip, amounts spent, and number of attendees. The number of trips for travel is estimated at less than five (5) per company per year.
- k. Review and report on, using a current vendor list or list of payee's, related parties such as employees, volunteers, and/or board members or their family members and if they exist as vendors. If there are transactions with a related party, determine the appropriateness of the payment and report on it.
- l. Gain an understanding and document controls surrounding cash on hand and bank accounts.
 - i. Report on controls and procedures for cash deposits including timeliness of deposits, whether or not cash is always deposited or held within the company or on a person, and procedures for cash expenditures. Include procedures for cash received during fundraisers.
 - ii. Report on membership drive revenue recorded in the companies' ledger and compare to a donation listing of households and amounts. List the discrepancy and any identifiable reason for it.
 - iii. Review and report on bank reconciliation procedures and if they are performed appropriately and timely.
- m. Billing Revenue
 - i. Determine and report upon the run sheet reconciliation process for all calls.
 - ii. Determine and report upon a daily, weekly, or monthly, call review to ensure there is a patient care report for all patient encounters.
 - iii. Determine and report how patient care reports are processed for billing.
- n. Fundraising activities – Report on any volunteer pay found for time spent on fundraising activities or at those activities.
- o. Review and report on the 990 and if it is complete, accurate, and filed on a timely basis.

Reports Related to the special procedures

- a. The County will require a report outlining each of the above procedures performed and the findings thereof. The report should be specific. If sampling occurred, the document should specify the type and quantity of sampling.

Although no specific procedure is required, if through performance of items “a” through “n”, a discovery is made that indicates waste or fraud, or potential for substantial savings that should be reported as a separate item.

2. Audit Engagement – Financial Statements - To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants.

The County desires the auditor to express an opinion on the fair presentation of each companies’ financial statements in conformity with generally accepted accounting principles.

This audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Reports to be issued for Audit The audit will include obtaining an understanding of the Organization and its environment, including internal control, enough to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization, or to acts by management or employees acting on behalf of the Organization.

- a. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
 - b. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
- C. Documents to be provided:
- Emergency Services Fiscal Policy (Attachment 6)
 - Example of executed staffing agreement for each company (Attachment 7)
- D. Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Chief Financial Officer.
- E. All working papers and reports must be retained, at the auditors’ expense, for a minimum of three (3) years, unless the firm is notified in writing by the County of the need to extend the retention period.

II. DESCRIPTION OF COMPANIES

- A. The auditor’s principal contact with the individual companies will be the treasurer of each

company or their designee. The company is responsible for providing all necessary Financial statements and work papers.

- B. There are eight (8) individual EMS Companies in Washington County, each of whom utilize a combination of volunteer (likely less than 10%) and career staff (greater than 90%) in the provision of Emergency Medical Services. Five (5) of the eight (8) EMS companies are of similar size and make-up, each responding to less than one thousand (1000) EMS incidents each year. Two (2) of the EMS companies, Williamsport and Halfway, exist within a local fire station and handle between one thousand, five hundred (1500) to two thousand (2000) EMS incidents each year. These two (2) companies manage both fire and EMS services as a single entity within their company respectively. Because of the interoperability of these functions, each station will be reviewed in whole for the purpose of this RFP, to include both fire and EMS functions. The eighth (8th) and by far largest company is Community Rescue Service (CRS). CRS employs a significant number of full time (45), part time (35) and administrative staff (approx. 8) in the provision of emergency medical service delivery. CRS alone represents approximately 50% or seventeen thousand (17,000) EMS incidents each year.
- C. CRS being the largest emergency services employer presents challenges beyond the scope of the seven (7) other EMS companies. CRS is managed more in line with general corporation structures, in that it's corporate Board of Director's makeup comes from both internal and external sources. CRS also operates from three (3) stations (1 main and 2 sub-stations) in and around the City of Hagerstown.
- D. The volunteer companies are members of the Washington County Volunteer Fire and Rescue Association (WCVFRA) who represent the independent volunteer corporation's interest to County Government. There are twenty-six (26) member companies with each having one (1) vote in general membership business decisions. The WCVFRA maintains an annual budget that is funded from the County Gaming Fund (Tip Jar Gaming). The WCVFRA elects its own officers every two (2) years and is led by an internal Executive Board.
- E. Each EMS Company is incorporated as an independent non-profit and is generally managed independently of county government. The Division of Emergency Services provides general oversight and the daily management of the EMS Operational Program which is required under COMAR Title 30. The corporation's manage their own operating and capital budgets with financial support from County Government. Generally, there has been little oversight of these funds and how they are expended. EMS career staff are employees of the individual corporation and all cost associated with these individuals are encumbered by the volunteer corporation.
- F. The WCVFRA employs one (1) full time and one (1) part time staff who provide administrative support to the WCVFRA. The WCVFRA supports the volunteer corporations through state lobby efforts, operating standard development and enforcement,

Management of the Length of Service Awards Program and various other programs necessary for the delivery of pre-hospital emergency medical care. The WCVFRA routinely represents the volunteer corporations to the Washington County Board of County commissioners.

III. COMPANY FINANCIAL STATEMENTS

Company financial statements and 990's will be provided to the contracted firm for the periods ending 6/30/2018 and 12/31/2018, according to the companies' year-end. The County makes no warranty as to the accuracy of either existing information or will the County accept any responsibility for errors and omissions, which may arise as a result of the auditor having relied upon them.

IV. TIME REQUIREMENTS

Special procedures and audit shall be completed no later than one hundred, eighty (180) days following contract date. The County would prefer an earlier completion date and will offer a performance incentive.

V. PERFORMANCE INCENTIVE

Any day prior to the 180 day completion requirement, the contracted firm will be awarded five hundred (\$500) dollars per day incentive up to ninety (90) days. In order to be eligible for the performance incentive, the entire scope of work must be completed for all companies.

VI. COMPENSATION TO THE CONSULTANT

- A. The Board of County Commissioners of Washington County will determine the final scope of services to be awarded. Based upon the award, the auditor shall be compensated for his/her services on a contract lump sum fee basis for one of the below scenarios:
- Attestation only (Attachment No. 1)
 - Audit only (Attachment No. 2)
 - Attestation and Audit (Attachment No. 1 and Attachment No. 2).

The lump sum fees for both attachments shall include supervision, support, travel, and out-of-pocket costs necessary to accomplish the related tasks.

- B. The auditor shall invoice the Washington County Budget & Finance Department, 100 West Washington Street, Room 3100, Hagerstown, MD 21740. All invoices shall include a description of the work effort covered for that period. Failure to include the description of work with the invoice may result in rejection of the invoice. Payment will be made within thirty (30) calendar days of receipt of invoices for services satisfactorily rendered and approved by the County.

VII. SUPPLEMENTAL SERVICES

- A. The auditor shall include an hourly rate quotation for each classification of employee to be used on any project. The hourly rate shall include all costs such as actual payroll,

subsistence, travel, profit and incidentals. In the event that supplementary work is requested, the County's Chief Financial Officer will furnish to the Firm a detailed description of all work to be performed and will request that the consultant establish a "lump sum" figure for the service.

- B. Upon the determination of a mutually agreed upon "lump sum" cost, the auditor shall proceed with the work and shall invoice the County on a monthly basis for all work satisfactorily completed during that period. Payment will be made within thirty (30) calendar days of receipt of an invoice as approved by the County's Chief Financial Officer.
- C. If a "lump sum" amount for the supplementary service cannot be agreed upon, the County's Chief Financial Officer shall have the right to have the work performed by others or shall have the right to require the Firm to perform the work on a force account basis, applying rates as submitted in Attachment No. 1.

VIII. INSURANCE REQUIREMENTS

- A. The successful firm must show, prior to the execution of the Agreement and as required by the County during the term of the contract, evidence of appropriate insurance as outlined in the attached (Attachment No. 3) *Insurance Requirements for Independent Contractors* policy.
- B. Professional Liability - The successful firm must also show evidence of professional liability insurance coverage in the amount of one million (\$1,000,000) dollars, with a minimum coverage of one million (\$1,000,000) dollars per occurrence and one million (\$1,000,000) dollars aggregate and must include coverage for errors, omissions and negligent acts.
- C. Certificates of Insurance shall be provided as required at no additional cost to the County.

IX. PERIOD AND ENGAGEMENT TERM

- A. The Contract between the County and the successful Proposer shall be for performing the special procedures or auditing the most recently completed year for each EMS Company and the WCVFRA for the one-year period ending June 30, 2018 or December 31, 2018. The County requires completion of the engagement within one hundred, eighty (180) days of the contract date.

X. PRE-PROPOSAL CONFERENCE

A Pre-Proposal Conference will be held on **Monday, September 9, 2019 at 11:00 A.M., (EST)** at the Washington County Administration Complex, Second Floor Conference Room 2001, 100 West Washington Street, Hagerstown, Maryland. Attendance at this conference is not mandatory but it is strongly recommended. It is the Proposer's responsibility to become familiar with all information necessary to prepare a proposal.

XI. LIQUIDATED DAMAGES

Performance shall be monitored by the County's Chief Financial Officer. Failure to meet any required criteria, at any time, shall result in the Proposer being responsible for the liquidated damages outlined herein. A letter shall be forwarded to the Proposer by certified mail stating the infraction and allowing the Proposer forty-eight (48) hours to come into compliance. A one-time charge of liquidated damages in the amount of three hundred (\$300.00) dollars shall be assessed on any non-compliance item that cannot be retroactively corrected. Should the Proposer fail to perform as specified in this RFP, it is understood that the County will deduct from any outstanding invoice an amount equal to three hundred (\$300.00) dollars per calendar day until such time as the proper work is performed in accordance with the resulting contract. As evidenced by submitting a proposal, it is understood that this is not a penalty, but is, in fact, a liquidated damage.

XII. PROPOSAL INSTRUCTIONS

- A. To be considered to perform the requested services, send one (1) original, five (5) copies and six (6) flash drives of the proposals Qualifications & Experience/Technical information enclosed in a sealed opaque envelope marked **"Q & E/Technical Proposal - Emergency Services Special Procedures and Auditing Services"**, and one (1) original, five (5) copies and six (6) flash drives of the Price Proposal enclosed in a separate and sealed opaque envelope marked **"Price Proposal – Emergency Services Special Procedures and Auditing Services"** to:

Rick F. Curry, CPPO - Director of Purchasing
Washington County Purchasing Department
Washington County Administration Complex
100 West Washington Street, Third Floor, Room 3200
Hagerstown, MD 21740

no later than **4:00 P.M., (EST), Thursday, September 26, 2019**. The Price Proposal shall be opened only if the firm is considered qualified and responsive to this request after detailed review of the Q & E / Technical Proposal by the Coordinating Committee. Failure to comply with providing the above-required information for the Committee's review may result in disqualification of that firm. Late proposals will be returned unopened if the proposer's return address is shown on the envelope.

B. Qualifications & Experience/Technical Proposal

The Q & E/Technical Proposals shall include the professional qualifications and experience of the firm and its technical understanding work to be performed. ***(DO NOT INCLUDE ANY PRICE FIGURES IN THE Q&E/TECHNICAL PROPOSAL.)*** At a minimum, the following points must be addressed in the proposal:

Section 1 – Executive Summary

Each proposal in the Qualifications and Experience/Technical section shall be accompanied by a letter of transmittal which summarizes key points of the proposal and which is signed by an officer of the Firm who is responsible for committing the Firm's resources.

Section 2 – Firm Qualifications Legal name and address of Firm and type of legal entity.

1. The address and telephone number of the office(s) which will staff this engagement.
2. The name of the Firm's representative designated as the audit contact.
3. The size of the Firm, the size of the Firm's audit staff, the number and nature of the professional staff to be employed in this engagement on a full-time and part-time basis.
4. The firm shall provide an affirmative statement that it is independent of the EMS Companies and the Washington County Volunteer Fire & Rescue Association.
5. An affirmative statement shall be included that the firm and all assigned key professional staff are properly licensed to practice in the State of Maryland.
6. For the Firm's office that will be assigned responsibility for the AUP or audit, list the most significant engagements (maximum – 5) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
7. List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the County by type of engagement (i.e., audit, management advisory services, etc.). Indicate the scope of work, date, engagement partners, total hours, the location of the Firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.
8. Provide a description of the commitment to peer review and/or internal quality review as well as what peer reviews have occurred and the results of the most recent peer review.
9. Provide a description of additional firm capabilities and/or resources, which could be utilized by the County.
10. Provide a description of any past and/or pending regulatory enforcement actions or charges of substandard audit work.
11. Explain the firm's commitment of availability and adequacy of personnel to accomplish the proposed scope of work in the time required.

Section 3 – Staff Qualifications

The qualifications, experience, and expertise of the key individuals assigned to this project will have the greatest impact on the selection process, especially the individual that will be assigned to the day-to-day responsibility of the audits. Please be specific addressing the following:

1. Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Maryland.
2. Provide information on attestation and auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of the special procedures or audit.
3. Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specified staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.
4. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. However, in either case, the County retains the right to approve or reject replacements

Section 4 – References

Please provide references for the Firm, including the names, addresses, and telephone numbers of at least three (3) clients in which the Firm served through an attestation or audit engagement. Provide the name, title, and telephone number of a contact person for each reference. References of Maryland clients are preferred.

C. **Price Proposals**

At a minimum, the Price Proposal submittal shall include the following:

1. The Proposal Form for the attestation engagement - special procedures (Attachment No. 1) contained herein and the price proposal form for the Audit engagement (Attachment No. 2).
2. Provide hourly rates for each classification of employee anticipated to be involved with the audit. These hourly rates shall be used as the basis for compensation for supplemental work and shall include the Firm's total costs for actual payroll, support supervision, fringe benefits, overhead, travel, expenses, printing, profit and incidentals. The actual breakdown for these hourly rates is not required.
3. The proposal must be accompanied by a fully executed affidavit (Attachment No. 4) executed by the Firm, or in case the Firm is a corporation, by a duly authorized representative of said corporation, on the form provided.
4. Include conclusions, remarks and/or supplemental information pertinent to this request.

XIII. TERMS AND CONDITIONS

- A. The County reserves the right to reject any or all proposals or to award the contract to the next recommended firm if the successful firm does not execute a contract within fifteen (15) calendar days after notice of award of the contract.
- B. The County reserves the right to request clarification of information submitted and to request additional information of any or all Proposers.
- C. Any proposal may be withdrawn up until the date and time set forth below for the opening of the proposals. Any proposal not so withdrawn shall constitute an irrevocable offer, for a period of ninety (90) calendar days, to sell to the County the services set forth above in the Nature of Services Required.
- D. The selected Firm will be required to enter into a contract agreement with the County, a sample of which is attached hereto as Attachment No. 5.
- E. Any agreement or contract resulting from the acceptance of a proposal shall be on forms approved by the County and shall contain, at a minimum, applicable provisions of the request for proposal. The County reserves the right to reject any agreement that does not conform to the request for proposal and any County requirements for agreements and contracts.
- F. The Firm shall not assign any interest in the contract and shall not transfer any interest in the same without prior written consent of the County's Chief Financial Officer.
- G. No reports, information or data given to or prepared by the auditor under the contract shall be made available to any individual or organization by the auditor without the prior written approval of the Washington County Chief Financial Officer.
- H. Firms shall give specific attention to the identification of those portions of their proposals that they deem to be confidential, proprietary information or trade secrets and provide any justification why such materials, upon request, should not be disclosed by the County under the Access to Public Records Act, State Government Article, Title 10, Subtitle 6, Annotated Code of Maryland.
- I. The County reserves the right to not hold discussions after award of the contract.
- J. By submitting a proposal, the Firm agrees that it is satisfied, as a result of its own investigations of the conditions set forth in this request, and that it fully understands its obligations.
- K. Effective October 1, 1993, in compliance with Section 1-106(b)(3) of the Code of the Public Local Laws of Washington County, Maryland, "If a bidder has not paid all taxes owed to the County or a municipal corporation in the County, the County Commissioners may reject the bidder's bid."

- L. The Firm shall abide by and comply with the true intent of this RFP and its Scope of Work and not take advantage of any unintentional error or omission, but shall fully complete every part as the true intent and meaning of the scope of services, as decided by the County, and as described herein.
- M. All work shall be done in accordance with Washington County standards and those of any State or Federal agencies having jurisdiction.
- N. Political Contribution Disclosure: The Proposer shall comply with Article 33, Sections 14-101 through 14-104 of the Annotated Code of Maryland, which requires that every person that enters into contracts, leases, or other agreements with the State, a county, or any incorporated municipality, or their agencies during a calendar year in which the person receives in the aggregate \$100,000 or more, shall file with the State Administrative Board of Election Laws a statement disclosing contributions in excess of \$500 made during the reporting period to a candidate for elective office in any primary or general election. The statement shall be filed with the State Administrative Board of Election Laws: (1) before a purchase or execution of a lease or contract by the State, a county, an incorporated municipality or their agencies, and shall cover the preceding two (2) calendar years; and (2) if the contribution is made after the execution of a lease or contract, then twice a year, throughout the contract term, on: (a) February 5, to cover the 6-month period ending January 31; and (b) August 5, to cover the 6-month period ending July 31.
- O. Proposals must give the full name and address of Proposer, and the person signing the proposal should indicate his/her title and/or authority to bind the firm in a contract.
- P. Proposals cannot be altered or amended after they are opened.

XIV. SELECTION PROCESS

- A. This solicitation is issued pursuant to the implementation of Section 5 of the Washington County Procurement Policy Manual relative to Requests for Proposals (RFP) - Professional/Technical Services Selection that can be viewed at: <https://www.washco-md.net/wp-content/uploads/2019/01/budfin-purch-ProcurementPolicy.pdf> and no proposal preparation expense will be paid by the County relative to any response to this solicitation.
- B. The Washington County Coordinating Committee will evaluate the proposals. The Coordinating Committee shall be comprised of the County Administrator or appointee, County Chief Financial Officer (Committee Chairperson), County Director of Budget & Finance, County Director of Purchasing, and County Director of Emergency Services. The Coordinating Committee, based on responses to this request and on past performance, shall determine the approval or disapproval of Firms. No assumptions should be made on the part of the consultant as to the Coordinating Committee's prior knowledge of the consultant's abilities. Failure to provide the required information will result in disqualification of that firm.
- C. It is the County's intent to open and review each Firm's Q & E/Technical Proposal. If the

Coordinating Committee determines a Firm's proposal to be satisfactory, the separate envelope containing the firm's Price Proposal will then be opened. If a Firm is determined to be unsatisfactory by the Coordinating Committee based on the Q & E/Technical Proposal then the Price Proposal will not be opened and it will be returned unopened to the Proposer.

D. Since it is the County's desire to select the most qualified Firm, the Coordinating Committee reserves the right to schedule oral presentations of those Firms it deems most qualified, to take place within ten (10) business days following notification.

E. Selection criteria to be used by the Coordinating Committee are:

1. Responsiveness to the scope of work and instructions to the Firms;
2. Past performance of the Firms, including timely completion of projects, compliance with scope of work performed within budgetary limitations, and customer satisfaction;
3. Specialized experience and technical competence in relevant work in the past five (5) years;
4. Oral presentations, if required;
5. Composition of the principals and staff assigned to the contract and their qualifications and experience;
6. Adequacy of the personnel of the Firm to accomplish the proposed scope of work in the required time;
7. The Firm's capacity to perform the work giving consideration to current workloads;
8. Geographic location in relationship to Washington County, Maryland;
9. The Firm's familiarity with problems associated with this type of work;
10. References from previous clients, including size and scope of work, name and telephone number of contact person; and
11. Price Proposal

XV. PROPOSAL AND AWARD SCHEDULE

A. Proposals received prior to the deadline will be treated as confidential. Proposals received after the deadline will not be considered in the evaluation process and will be returned unopened.

- B. It is expected that the contract award will be made within ninety (90) calendar days after receipt of proposals.

XVI. AWARD

Award shall be made to the Firm with the responsible, responsive lowest total lump sum for each Option, which shall be used as the basis for evaluation of Request for Proposals (RFP) for either Option No. 1 (Attestation – Special Procedures) and/or Option No. 2 (Auditing – Financial Statement). The intent is to award a contract to the lowest responsive, responsible Proposer whose proposal, conforms to this request, will be the most advantageous to the County to perform the scope determined by the Board of County Commissioners (BOCC).

XVII. INTERPRETATIONS, DISCREPANCIES AND OMISSIONS

It is the Proposer's responsibility to become familiar with all information necessary to prepare a proposal. Any Proposer who finds discrepancies in, or omissions from the documents or is in doubt as to their meaning, should at once request in writing an interpretation from Rick F. Curry, CPPO, Director of Purchasing, Washington County Purchasing Department, Washington County Administration Complex, 100 West Washington Street, Third Floor, Room 3200, Hagerstown, Maryland 21740, fax 240-313-2331; or send questions in Microsoft Word platform via-email to purchasingquestions@washco-md.net

Requests received after **4:00 P.M., Monday, September 16, 2019** may not be considered. Every interpretation made by the County will be made in the form of an addendum that, if issued, will be sent by the Director of Purchasing to all interested parties, and such addenda shall become part of the contract documents.

XVIII. RESERVATIONS

- A. The Coordinating Committee reserves the right to request additional information about any Proposer as it may reasonably require.
- B. The Coordinating Committee reserves the right to request interviews.
- C. The Board of County Commissioners of Washington County also reserves the right to reject the proposal of a Firm who has previously failed to perform properly or complete on time contracts of a similar nature or a proposal of a Firm which investigation shows is not in a position to perform the contract.

Washington County shall make positive efforts to utilize Disadvantaged Business Enterprises for its supplies and services and shall allow these sources the maximum feasible opportunity to compete for contracts. The County Commissioners of Washington County do not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

The Board of County Commissioners of Washington County, Maryland reserves the right to accept or reject any and/or all proposals and to waive formalities, informalities, and technicalities therein. The

Board reserves the right to contact a Proposer for clarifications and may, at its sole discretion, allow a Proposer to correct any and all formalities, informalities and technicalities in the best interest of Washington County. If you have any questions concerning this request, inquiries should be directed to Rick Curry, CPPO - Director of Purchasing, at 240-313-2330.

Sincerely,



Rick F. Curry, CPPO
Director of Purchasing

WASHINGTON COUNTY
COORDINATING COMMITTEE

RFC/llb

Attachments (7)

cc: Coordinating Committee Members

PUR 1447

EMERGENCY SERVICES SPECIAL PROCEDURES AND AUDITING SERVICES

FORM OF PROPOSAL

The Firm Of: _____

Hereby agrees to provide the requested services as defined in the proposal, attachments thereto, and Addenda No. _____, Dated _____; No. _____, Dated _____; No. _____, Dated _____

at the following lump sum contract prices for special procedures. *(NOTE: If an error is made in addition calculations, the unit price costs shall prevail.)*

ATTESTATION - SPECIAL PROCEDURES

Item No.	Description / Written Price	Price (Figures)
<u>WC Volunteer Fire & Rescue Association; Year ending 06/30/2018</u>		
1.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>
<u>Williamsport Volunteer Fire & EMS Company Co. 2; Year ending 6/30/2018</u>		
2.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>
<u>Sharpsburg EMS Company Co. 19; Year ending 06/30/2018</u>		
3.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>
Item	Description / Written Price	Price (Figures)

Form of Proposal – Attachment No. 1

Emergency Services Special Procedures and Auditing Services

Washington County, Maryland

PUR-1447

Page 16

Firm Name

No.		
<u>Volunteer Fire & EMS of Halfway Co. 26; Year ending 06/30/2018</u>		
4.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>
<u>Clear Spring Ambulance Club Co. 49; Year ending 12/31/2018</u>		
5.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>
<u>Hancock Rescue Squad Co. 59; Year ending 12/31/2018</u>		
6.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>
<u>Boonsboro Ambulance and Rescue Company Co. 69; Year ending 06/30/2018</u>		
7.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>
<u>Community Rescue Service Company Co. 75; Year ending 06/30/2018</u>		
8.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>

Item No.	Description / Written Price	Price (Figures)
Smithsburg Emergency Medical Services, Inc Co. 79; Year ending 6/30/2018		
9.	<div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>
	TOTAL SUM <div style="text-align: center;"> <div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div> </div>	<div style="text-align: center;"> <div>\$ _____</div> <div>(Figures)</div> </div>

Schedule of Professional Fees for Supplemental Services, if required by Washington County, Maryland:

Hourly Rates

Partners	\$ _____
Managers	\$ _____
Supervisory Staff	\$ _____
Staff	\$ _____
Other (Specify)	\$ _____

PUR 1447
EMERGENCY SERVICES SPECIAL PROCEDURES AND AUDITING SERVICES

FORM OF PROPOSAL

The Firm Of: _____

Hereby agrees to provide the requested services as defined in the proposal, attachments thereto, and Addenda No. _____, Dated _____; No. _____, Dated _____; No. _____, Dated _____

at the following lump sum contract prices for special procedures. *(NOTE: If an error is made in addition calculations, the unit price costs shall prevail.)*

AUDITING - FINANCIAL STATEMENT

Item No.	Description / Written Price	Price (Figures)
<u>WC Volunteer Fire & Rescue Association; Year ending 06/30/2018</u>		
1.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>
<u>Williamsport Volunteer Fire & EMS Company Co. 2; Year ending 6/30/2018</u>		
2.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>
<u>Sharpsburg EMS Company Co. 19; Year ending 06/30/2018</u>		
3.	_____ <i>(Dollars)</i> _____ <i>(Cents)</i>	\$ _____ <i>(Figures)</i>

Item No.	Description / Written Price	Price (Figures)
<u>Volunteer Fire & EMS of Halfway Co. 26; Year ending 06/30/2018</u>		
4.	<div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div>	<div>\$ _____</div> <div>(Figures)</div>
<u>Clear Spring Ambulance Club Co. 49; Year ending 12/31/2018</u>		
5.	<div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div>	<div>\$ _____</div> <div>(Figures)</div>
<u>Hancock Rescue Squad Co. 59; Year ending 12/31/2018</u>		
6.	<div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div>	<div>\$ _____</div> <div>(Figures)</div>
<u>Boonsboro Ambulance and Rescue Company Co. 69; Year ending 06/30/2018</u>		
7.	<div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div>	<div>\$ _____</div> <div>(Figures)</div>
<u>Smithsburg Emergency Medical Services, Inc Co. 79; Year ending 6/30/2018</u>		
8.	<div>_____</div> <div>(Dollars)</div> <div>_____</div> <div>(Cents)</div>	<div>\$ _____</div> <div>(Figures)</div>

Item No.	Description / Written Price	Price (Figures)
	TOTAL SUM <div style="text-align: center;">_____</div> <i>(Dollars)</i> <div style="text-align: center;">_____</div> <i>(Cents)</i>	<div style="text-align: center;">\$ _____</div> <i>(Figures)</i>

Schedule of Professional Fees for Supplemental Services, if required by Washington County, Maryland:

Hourly Rates

Partners	\$ _____
Managers	\$ _____
Supervisory Staff	\$ _____
Staff	\$ _____
Other (Specify)	\$ _____

PROPOSER MUST SIGN HERE

By signing here, the firm does hereby attest that they have read fully the instructions, conditions and general provisions and understands them.

Firm Name: _____

Address: _____

Authorized Signature: _____

Name & Title Printed: _____

Telephone No.: _____ Fax No.: _____

E-mail Address: _____

Date: _____

Federal Employer's Identification Number: _____

EXCEPTIONS _____

(If no exceptions are being taken, state NONE)

POLICY TITLE: Insurance Requirements for Independent Contractors

ADOPTION DATE: August 29, 1989

EFFECTIVE DATE: September 1, 1989

FILING INSTRUCTIONS:

I. PURPOSE

To protect Washington County against liability, loss or expense due to damaged property, injury to or death of any person or persons and for care and loss of services arising in any way, out of, or in connection with or resulting from the work or service performed on behalf of Washington County.

II. ACTION

The following should be inserted in all Independent Contractor Contracts:

"The Contractor shall procure and maintain at his sole expense and until final acceptance of the work by the County, insurance as hereinafter enumerated in policies written by insurance companies admitted in the State of Maryland, have A.M. Best rating of A- or better or its equivalent, and acceptable to the County."

1. **Workers Compensation:** The Contractor agrees to comply with Workers Compensation laws of the State of Maryland and to maintain a Workers Compensation and Employers Liability Policy.

Minimum Limits Required:

Workers Compensation -	Statutory
Employers Liability -	\$100,000 (Each Accident)
	\$500,000 (Disease - Policy Limit)
	\$100,000 (Disease - Each Employee)

2. **Comprehensive General Liability Insurance:** The Contractor shall provide Comprehensive General Liability including Products and Completed Operations.

Minimum Limits Required:

\$1,000,000 combined single limit for Bodily Injury and Property Damage.

Such insurance shall protect the County, its agents, elected and appointed officials, commission members and employees, and name Washington County on the policy as additional insured against liability, loss or expense due to damaged property (including loss of use), injury to or death of any person or persons and for care and loss of services arising in any way, out of, or in connection with or resulting from the work of service performed on behalf of Washington County.

2. **Comprehensive General Liability Insurance** (continued)

The Contractor is ultimately responsible that Subcontractors, if subcontracting is authorized, procure and maintain at their sole expense and until final acceptance of the work by the County, insurance as hereinafter enumerated in policies written by insurance companies admitted in the State of Maryland, have A.M. Best rating of A- or better or its equivalent, and acceptable to the County.

3. **Business Automobile Liability:** The Contractor shall provide Business Auto Liability including coverage for all leased, owned, non-owned and hired vehicles.

Minimum Limits Required:

\$1,000,000 combined single limit for Bodily Injury or Property Damage.

Certificate(s) of Insurance: The Contractor shall provide certificates of insurance requiring a 30 day notice of cancellation to the Insurance Department, Board of County Commissioners of Washington County prior to the start of the applicable project.

Approval of the insurance by the County shall not in any way relieve or decrease the liability of the Contractor. It is expressly understood that the County does not in any way represent that the specified limits of liability or coverage or policy forms are sufficient or adequate to protect the interest or liabilities of the Contractor.

All responsibility for payment of any sums resulting from any deductible provisions, corridor, or self-insured retention conditions of the policy or policies shall remain with the Contractor.

General Indemnity: The Contractor shall indemnify, defend and save harmless the Board of County Commissioners of Washington County, its appointed or elected officials, commission members, employees and agents for any and all suits, legal actions, administrative proceedings, claims, demands, damages, liabilities, interest, attorney's fees, costs and expenses of whatsoever kind of nature, whether arising before or after final acceptance and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part by reason of any act, error or omission, fault or negligence whether active or passive by the Contractor, or any one acting under its direction, control or on its behalf in connection with or incident to its performance of the Contract.

Revision Date:	August 27, 1991
Effective Date:	August 27, 1991
Revision Date:	March 4, 1997
Effective Date:	March 4, 1997

**WASHINGTON COUNTY, MARYLAND
PURCHASING DEPARTMENT
AFFIDAVIT**

(Must be completed, signed, and submitted with the bid.)

Contractor _____

Address _____

Telephone _____ Bid Number (PUR-1447)

I, _____, the undersigned, _____ of the above named
(Print Signer's Name) (Print Office Held)

Contractor does declare and affirm this _____ day of _____, _____, that I hold the aforementioned office in the above
(Month) (Year)
named Contractor and I affirm the following:

AFFIDAVIT I

The Contractor, his Agent, servants and/or employees, have not in any way colluded with anyone for and on behalf of the Contractor or themselves, to obtain information that would give the Contractor an unfair advantage over others, nor have they colluded with anyone for and on behalf of the Contractor, or themselves, to gain any favoritism in the award of the contract herein.

AFFIDAVIT II

No officer or employee of Washington County, whether elected or appointed, has in any manner whatsoever, any interest in or has received prior hereto or will receive subsequent hereto any benefit, monetary or material, or consideration from the profits or emoluments of this contract, job, work or service for the County, and that no officer or employee has accepted or received or will receive in the future a service or thing of value, directly or indirectly, upon more favorable terms than those granted to the public generally, nor has any such officer or employee of the County received or will receive, directly or indirectly, any part of any fee, commission or other compensation paid or payable to the County in connection with this contract, job, work, or service for the County, excepting, however, the receipt of dividends on corporation stock.

AFFIDAVIT III

Neither I, nor the Contractor, nor any officer, director, or partners, or any of its employees who are directly involved in obtaining contracts with Washington County have been convicted of bribery, attempted bribery, or conspiracy to bribe under the laws of any state or of the federal government or has engaged in conduct since July 1, 1977, which would constitute bribery, attempted bribery, or conspiracy to bribe under the laws of any state or the federal government.

AFFIDAVIT IV

Neither I, nor the Contractor, nor any of our agents, partners, or employees who are directly involved in obtaining contracts with Washington County have been convicted within the past twelve (12) months of discrimination against any employee or applicant for employment, nor have we engaged in unlawful employment practices as set forth in Section 16 of Article 49B of the Annotated Code of Maryland or, of Sections 703 and 704 of Title VII of the Civil Rights Act of 1964.

I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing affidavits are true and correct to the best of my knowledge, information and belief.

DATE

SIGNATURE

COMPANY NAME PRINTED

PRINTED NAME

PUR-1447
Rev. 2/29/08

TITLE

CONTRACT FOR EMERGENCY SERVICES SPECIAL PROCEDURES AND AUDITING SERVICES

This Contract for Emergency Services Special Procedures and Auditing Services (the "Contract") is made this _____ day of _____, 2019, by and between the **BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND**, 100 West Washington Street, Hagerstown, Maryland, a body corporate and politic and a political subdivision of the State of Maryland (the "County") and _____ (the "Auditor").

RECITALS

Auditor is a Maryland limited liability company comprised of certified public accountants and has been retained by the County in accordance with the Request for Proposals Regarding Qualifications & Experience/Technical Proposals and Price Proposals Emergency Services Special Procedures and Auditing Services (PUR-1447) dated _____, 2019 and any and all addenda thereto (the "RFP"), as auditor performing agreed upon procedures (AUP) or audit of the financial statements of selected EMS companies or the WCVFRA for the most recently completed established annual year.

The County hereby accepts the proposal dated _____, 2019, submitted by Auditor to the Washington County Coordinating Committee (the "Proposal"), subject to the provisions and conditions herein.

NOW, THEREFORE, in consideration of the mutual promises set forth herein, it is agreed by and between the parties as follows:

1. **NATURE OF WORK.** Auditor will perform Agreed Upon Procedures and an audit of the financial statements of the selected EMS companies and WCVFRA in accordance with the terms and provisions of the RFP and the Proposal, the contents of which (the RFP and the Proposal) are incorporated herein by reference and made a part hereof, except as specifically modified herein. Should the RFP differ in any respect from the Proposal, the provisions of the RFP shall govern. In the event of conflict in the provisions of the Proposal and this Contract, the provisions of this Contract will govern. The AUP shall be performed in accordance with Attestation standards, as set forth by the American Institute of Certified Public Accountants. The audit shall be made in accordance with generally accepted audit standards and shall include tests of the accounting records and procedures sufficient to express an informed opinion of the companies' financial statements. At the conclusion of the engagement, the auditor will furnish required reports. For the attestation engagement, the County will require a report outlining each of the AUP performed and the findings thereof. The report should be specific. If sampling occurred, the document should specify the type and quantity of sampling. For the audit

engagement, a report will be required on the fair presentation of the financial statements in conformity with generally accepted accounting principles. Also, a report shall be furnished on compliance and internal control over financial reporting based on an audit of the financial statements.

The County shall have sole discretion to determine the need for the continued provision of the services specified in this Contract. The Auditor shall not perform services for which the cost would exceed the dollar authorization set forth in this Contract. If, at any time, and in its sole and absolute discretion, the County determines that the services provided under and pursuant to this Contract by any of the Auditor's employees are not satisfactory, it shall so notify Auditor in writing and Auditor shall immediately withdraw such individual and, at the County's option, furnish an individual who meets the qualifications required.

2. **TERM.** The Auditor shall perform the agreed upon procedures and an audit of the financial statements of the Companies for the most recently completed annual year of stated companies, whether it be 6/30/2018 or 12/31/2018.

3. **TIME DEVOTED TO WORK AND LIQUIDATED DAMAGES.** In the performance of the services and the hours Auditor is to work on any given day shall be entirely within the Auditor's control and the County shall rely upon the Auditor to put in such number of hours as may reasonably be necessary to fulfill the spirit and purpose of this Contract. Auditor shall complete the services to be performed under this Contract in accordance with the schedule set forth in the RFP, subject to the availability of the records that are the basis of the audit. If the Auditor fails to meet any required term, criteria, provision or condition of this Contract, the County shall provide written notice to the Auditor by certified mail stating the failure/infracton and allowing the Auditor forty-eight (48) hours to come into full compliance. Moreover, failure of the Auditor to meet any required term, criteria, provision or condition of this Contract during the term of this Contract or any renewal thereof, shall result in the Auditor being responsible for liquidated damages as specifically provided for below. A one-time charge of Three Hundred (\$300.00) Dollars shall be assessed against the Auditor for any non-compliance item that cannot be retroactively corrected. Should the Auditor fail to perform as specified in this Contract, it is understood and agreed that the County shall deduct from any outstanding invoice an amount equal to Three Hundred (\$300.00) Dollars per calendar day as liquidated damages, until such time as the proper work is performed in accordance with this Contract. The parties agree and acknowledge that the potential liquidated damages as outlined herein are not a penalty but are, in fact, liquidated damages.

4. **PAYMENT.**

a. The Auditor shall be compensated for its services on a contract lump sum basis.

AGREED UPON PROCEDURES AND AUDITS			
		AUP	Audit
1.	Washington County Volunteer Fire & Rescue Association		
2.	Williamsport Volunteer Fire & EMS Company		
3.	Sharpsburg Area EMS Company		
4.	Volunteer Fire Company of Halfway		
5.	Clear Spring Ambulance Club		
6.	Hancock Rescue Squad		
7.	Boonsboro Ambulance & Rescue Company		
8.	Community Rescue Service Company		N/A
9.	Smithsburg Emergency Medical Services		
	<u>TOTAL</u>		

b. The fee for extra or supplemental work as specified in Paragraph VII of the RFP shall be based upon the following hourly rates:

Partners	\$
Managers	\$
Supervisory Staff	\$
Staff	\$

5. **AUDITOR'S EMPLOYEES.** In the event employees of Auditor also perform services for the County under and pursuant to this Contract, they shall be bound by the provisions of this Contract and Auditor shall, at the request of the County, furnish to the County satisfactory evidence to that effect, and that such employees are in fact employees of Auditor only and that all taxes required to be withheld or paid on behalf of such employees have been paid or provided for by Auditor and that all required policies of workers' compensation are in place.

6. **CONFIDENTIALITY.** Auditor agrees that all knowledge and information that Auditor may receive from the County or from companies and all information provided by Auditor to the County and reports of work done, together with any other information acquired by or as a direct result of the services provided by the Auditor as contemplated herein, shall for all time, and for all purposes be regarded by Auditor as strictly confidential and held by Auditor in confidence, and solely for the County's benefit and use, and shall not be used by Auditor or directly or indirectly disclosed by Auditor to any person whatsoever, except to the County or with the County's prior written consent, approval and permission.

7. **AUDITOR'S REPRESENTATIONS.** Auditor represents and warrants that Auditor and Auditor's employees have the right to perform the services required under and pursuant to this Contract without violation of obligations to others, and the Auditor and its

employees have the right to disclose to the County all information transmitted to the Auditor in the performance of services under and pursuant to this Contract, and Auditor agrees that any information submitted to the County may be utilized fully and freely by the County.

8. **TERMS TO BE EXCLUSIVE.**

a. The entire contract between the parties with respect to the subject matter hereunder is contained in this Contract and it supersedes all prior oral or written agreements and representations between the parties.

b. Except as herein expressly provided to the contrary, the provisions of this Contract are solely for the benefit of the parties hereto and not for the benefit of any other person, persons or legal entities.

9. **ASSIGNMENT.** The rights and obligations of Auditor under this Contract are personal and specific to Auditor and may not be assigned or transferred to any other person, firm, or corporation without the prior, express, written consent of the County.

10. **MODIFICATION OR WAIVER OF CONTRACT.** Any modification or waiver of this Contract or additional obligation assumed by either party in connection with this Contract shall be binding only if evidenced in a writing signed by each party or an authorized representative of each party.

11. **NOTICES.** Any notice provided for or concerning this Contract shall be in writing and be deemed sufficiently given when sent by certified mail, return receipt requested, if sent to the respective address of each party as set forth at the beginning of this Contract.

12. **SUCCESSORS BOUND.** This Contract shall inure to the benefit of, and shall be binding upon each of the parties hereto and their respective successors and permitted assigns.

13. **NONDISCRIMINATION.** No discrimination because of race, color, national origin, ancestry, or religion shall be made in the employment of persons to perform services under this Contract. Auditor agrees to meet all federal, State and County requirements pertaining to nondiscrimination in employment.

14. **INTEREST OF AUDITOR.** Auditor covenants that neither it nor any of its members presently has any interest, nor shall Auditor or any of its members acquire any interest, direct or indirect, financial or otherwise, that would conflict in any manner or degree with performance of services hereunder. Auditor certifies that no one who has or will have any financial interest under this Contract is an officer or employee of the County.

15. **SEVERABILITY.** If any provision hereof is invalid and unenforceable in any jurisdiction, then, to the fullest extent permitted by law, (a) the other provisions hereof shall remain in full force and effect in such jurisdiction and shall be liberally construed in order to carry out the intentions of the parties hereto as nearly as may be possible, (b) the invalidity or unenforceability of any provision hereof in any jurisdiction shall not affect the validity or enforceability of such provision in any other jurisdiction, and (c) the parties hereto shall endeavor in good faith negotiations to replace the invalid or unenforceable provisions with valid and enforceable provisions, the economic effect of which comes as close as possible to that of the invalid or unenforceable provisions.

16. **GOVERNING LAW.** It is agreed that this Contract shall be governed by, construed, and enforced in accordance with the laws of the State of Maryland.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

Krista L. Hart, County Clerk

BY: _____
Jeffrey A. Cline, President

ATTEST:

BY: _____

Recommended for approval:

Sara Greaves, Director
Budget & Finance

Approved for legal sufficiency:

Kirk Downey
County Attorney

Attachment 6

Emergency Services Fiscal Policy



Washington County,
Maryland

Washington County, Maryland
Emergency Services Financial Policy
Table of Contents

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Purpose

The primary purpose of this policy is to provide guidance on County allocation of funds to Emergency Service Companies (Companies). The policy is to provide reasonable assurance that County funds are accounted for in a clear and transparent manner, are used for appropriate emergency services expenditures, and that services are provided in accordance with adopted policies and procedures in order to receive allocations from the County. The policy also defines what County funds can be used for, timing of payments, and fiscal reporting requirements.

Scope

This policy applies to all County allocations defined as any subsidies, reimbursements, distributions, grants (direct or pass-through) or incentives. The policy does not apply to other revenues sources independent of the County.

The Washington County Volunteer Fire and Rescue Association (Association) shall at a minimum comply with the fiscal reporting requirement section of this policy and be in compliance with the entire policy if receiving County allocations.

This policy does not supersede Gaming revenues which are governed under separate rules, regulations and reporting.

Appropriation of Funds

The amount of funds available for each Emergency Service Company shall be determined and appropriated by the County Commissioners in conjunction with the annual budget process.

Any request for change in the general operational, utility, or other allocation shall be submitted to the Director of Emergency Services and in accordance with emergency services plans adopted and implemented.

Payment of Appropriation

The County will disburse funding in four equal installments during the fiscal year providing all required County financial reports and documents have been received in a timely manner and prepared in good order.

The four installments will be scheduled for payment by July 1st, October 1st, January 1st, and April 1st.

Spending Guidelines for County Funds

Allowable expenditures of County Emergency Services funds:

- Emergency service vehicles and equipment:
 - Acquisition costs associated with and including debt service (principal and interest)
 - Operational expense associated with repairs, maintenance, and fuel.
- Personnel expenses including payroll and benefit costs
- Personal protective clothing and equipment
- Training costs related to emergency services
- Facility, operation and maintenance
 - Only expenditures associated with facilities whose primary use is to house apparatus, provide training, or conduct department meetings are allowable, all other facility costs must be supported by non-county revenues
- Insurance
 - Includes coverage for service vehicles and equipment, primary facilities, general liability, bond insurance, board insurance, etc.
- Public emergency services education
- General Administrative costs related to emergency service delivery including but not limited to:
 - Accounting costs
 - Bank fees
 - Office supplies
 - Postage
 - Copier and telephone
- Other expenditures incurred in providing core emergency service functions as defined in the definitions section

Disallowed expenditures of County Emergency Services funds:

- Fund raising or social activities
- Charitable donations
- To reimburse for in-kind services
- For any expense that is not conducive to providing public Emergency Services

Fiscal Reporting Requirements

All Companies and the Association shall have completed any annual fiscal reporting requirements with the Office of Budget and Finance as a condition to receiving any form of financial assistance, direct distributions and or coverage of expenses.

Annual Financial Reporting Requirements

Annual financial reporting shall consist of the following:

- Financial Statements in the highest to lowest order of availability. Financial Statements shall consist of a balance sheet and income statement, as a minimum.
 - Audited Financial Statements or;
 - Reviewed Financial Statements or;
 - Compiled Financial Statements or;
 - Company prepared financial statement
- Auditor letters regarding significant findings, if presented
- Form 990 and supporting documentation
- Certification Statement (Appendix A)
- Total annual operating budget (Association only)

The annual financial packet will be considered not filed if any form is missing or substantially incomplete. For the purposes of the policy, financial information filed under this policy is considered proprietary information.

Annual Filing Requirements

Volunteer Emergency Companies:

- The reports are due no later than six months after the company's year end.
- The report must be complete and accurate.
- The financial statements and Form 990 shall agree. If they do not, a reconciling statement shall be provided.
- If information is not available by the six month period, an extension form can be filed and approved by the Office of Budget and Finance. (Appendix B)
 - If an extension is filed and approved fifty percent of the remaining allocations will be withheld until the annual financial reports are filed and approved by the Office of Budget and Finance. Once the completed report is filed the withheld funds will be disbursed with the County's next scheduled payment cycle.
 - If no financial reporting is made by the six month due date and no extension request is made by the company, all public funds will be withheld.

Failure to file annual financial documents, receive appropriate extensions within nine months of a company's year-end, or provide services in accordance with County adopted policies and procedures will result in forfeiture of all public funds withheld during that period. The funds may then be redistributed or withheld by the Board of County Commissioners, as they deem appropriate.

Washington County Volunteer Fire and Rescue Association:

- The Financial Statements and IRS form 990 are due no later than six months after the Association's year end.
- The report must be complete and accurate.
- The financial statements and IRS form 990 shall agree. If they do not, a reconciling statement shall be provided.
- The Association's total corporate annual budget and the Association's County budget requests, if any, are due January 31st of each year.
- If information is not filed by the due dates stated above, the County will withhold the Gaming distributions until the reports are filed with the Office of Budget and Finance. Once the completed report is filed, the withheld funds will be disbursed with the County's next scheduled payment cycle.
- The County Commissioners shall accept or reject the Association's total annual budget by a majority vote as documented in the minutes.
- The Association shall provide the County a copy of the Association minutes showing majority approval of the total corporate annual budget filed with the County.

The Office of Budget and Finance will send notification to the Companies and the Association acknowledging receipt of financial reports and or extensions. It will be the Emergency Service Company's and Association's responsibility to notify the Office of Budget and Finance of any change in personnel and or address for notification purposes.

Reporting and format requirements will be determined by the Office of Budget and Finance. The Director of Budget and Finance shall have the authority to make minor changes to the policy for administrative clarification or easier interpretation of the policy, providing policy intent is not affected by the change.

Compliance Review of Financial Reports

The Office of Budget and Finance will perform a compliance review of the fiscal reports submitted. Any questions during the review will be discussed and or resolved with the individual company and or Association. The Office of Budget and Finance will work to resolve any questions quickly.

Length of Service Awards Program (LOSAP) and Emergency Medical Service Staffing Agreement Reporting Requirements

The Company shall disclose all required information and documentation under the LOSAP plan and the Emergency Service Staffing Agreement, and any other related

agreements. The Annual Reporting Requirements apply as a condition to receive and or fund LOSAP and Emergency Service Staffing programs. The information must be provided in the format deemed appropriate by the County.

In the event that a Company fails to provide the required information regarding the LOSAP plan within 30 days of the request, the County may withhold distribution of operating allocations until the information is submitted. Failure to submit the required information within 90 days will result in forfeiture of all County funds.

Should the Company fail to provide the required information regarding Emergency Service Staffing within 30 days from the date due, the Company's next grant installment shall be withheld until the information is submitted to the Office of Emergency Services. Failure to submit the required information within 90 days will result in forfeiture of all County funds.

Recordkeeping requirements

All canceled checks, bank statements, invoices, and other supporting documentation associated with County appropriations shall be maintained for a minimum of three years. The three year retention period begins on the first day of the fiscal or calendar year following the use of the County funds. The following is an example:

Year End	Retention Period
June 30, 2014	June 30, 2017
December 31, 2014	December 31, 2017

Audit Requirements

All financial reports and the associated supporting documents shall be subject to audit or other levels of service (I.e. agreed upon procedures) by an independent accountant to be selected and paid for by the County Commissioners or subject to review by the County Office of Budget and Finance. Companies and the Association shall make records available to the County or its agent within 30 days of notification.

Failure to cooperate with the County or its agents will be sufficient cause for the County to cease distribution of all public funds to the company in question, and consider disciplinary action under the authority of Chapter 10, Subtitle 4, Section 10-401 of the Code of the Local Public Laws of Washington County, Maryland.

Appeal Process

Disputes regarding actions taken by the Office of Budget and Finance over compliance with this policy may be appealed by the company in writing. The written request must be made within 60 days of event giving rise to the dispute and sent to the County Administrator's Office. Upon receipt of the request the County Administrator's Office will schedule an appeal hearing to take place no later than 30 days from receipt. The appeal will be heard by a four member panel consisting of the County Administrator, President of the Fire and Rescue Association, the County Attorney, and the Director of Emergency Services. Decisions will be made and communicated in writing to the company within 30 days of the hearing.

Questions

Any questions concerning the reporting requirements and or policy may be directed to the Office of Budget and Finance at 240-313-2300 for guidance.

Forms and Filing Options

Form Location Filing Options	Description
Internet Location of Forms	www.washco-md.net//budget_finance/budget.shtm
Hard Copies of Forms	100 West Washington Street, Room 304 Hagerstown, Maryland 21740 240-313-2313
E-mail Filing of Forms	dbrown@washco-md.net
Faxed Filing of Forms	Fax: 240-313-2301 Washington County Maryland Office of Budget and Finance Attention: Accounting Supervisor
Mailed Filing of Forms	Washington County Office of Budget and Finance 100 West Washington Street Room 304 Hagerstown, Maryland 21740 Attention: Accounting Supervisor
Contact Information	Washington County, Maryland Office of Budget and Finance Accounting Supervisor 240-313-2313

Definitions

Emergency Service Company – A volunteer fire department, rescue department, or ambulance department that is incorporated, designated, and approved and recognized by the Washington County Volunteer Fire and Rescue Association, Inc., and the County Commissioners of Washington County. The authority which is noted under Chapter 10, Subtitle 4, Section 10-401 of the Code of the Local Public Laws of Washington County, Maryland or a paid company recognized by the City of Hagerstown.

Allocation – Any form of support such as a subsidy, reimbursement, appropriation, grant, or incentives.

Appropriation – An amount authorized for disbursement and/or payment on behalf of Emergency Services by the Board of County Commissioners of Washington County, Md

Annual Budget Process – Annual budget process begins in January, with formal adoption no later than June 30. The County fiscal year is July 1st through June 30th.

Compliance Review – A general review of submitted information reviewed for completeness and policy compliance.

Core Emergency Service Function – Washington County defines core emergency service functions for the County as:

- Firefighting
- Emergency medical services
- Hazardous materials containment and disposal
- Promoting fire safety
- Responding to road traffic collisions
- Responding to other emergencies

Underlying the core functions, the following services are essential in providing emergency services within Washington County:

- Emergency call handling and mobilizing resources
- Emergency response to fire, road traffic collisions and other emergencies
- Emergency response for medical services
- Fire safety enforcement
- Promoting emergency services safety
- Warning and informing the public
- Volunteer retention
- Information sharing with other responders

Revisions

Type of Revision	Extent of Revision	Approval Date
Creation of Policy	New	October 22, 2013

Attachment 7

EMERGENCY MEDICAL SERVICE STAFFING AGREEMENT

This Agreement (*Agreement*) is made as of July 1, 2010, by and between the Board of County Commissioners of Washington County, Maryland (*Board*), a body corporate and politic, and Community Rescue Service, Inc. (*Company*), a not-for-profit corporation duly organized and validly existing under the laws of the State of Maryland.

Policy Background

The overall goal of the emergency medical services (*EMS*) system is to provide excellent emergency care in a patient-oriented, consumer-driven approach exceeding all local, state, and national standards. Our commitment is to be progressive and proactive in our approach to fulfilling the emergency care needs of our community and to be efficient in the utilization of our resources.

The mission of the Board continues to be to support the volunteer fire and ambulance companies operating in Washington County, Maryland (*County*) in providing emergency services to the citizens of and visitors to the County.

The parties' mutual objective is to maintain and enhance the emergency services provided to the citizens of and visitors to the County. To that end, the Board, at its meeting of December 15, 2009, adopted updated plan proposals and recommendations to the Emergency Medical Services: Plan for the Future.

The Washington County Volunteer Fire and Rescue Association, Inc. (WCVFRA) has been instrumental in resolving the issues confronting the parties concerning the adequate provision of emergency medical services in Washington County.

This Agreement solidifies the working relationship between the parties and establishes the mutual rights and responsibilities of those parties as they work together to further their mutual objectives.

THEREFORE, in consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows.

Terms and Conditions

1. Board's Obligations

1.1. **First-Year Grant Investment.** For the fiscal year beginning July 1, 2010, and ending on June 30, 2011, the Board will provide an annual grant investment to the Company in the amount set forth in the attached Schedule A, payable in quarterly forward installments in July, October, January, and April. This grant investment shall be used by the Company to provide 24-hours-per-day emergency medical staffing coverage.

1.2. **Subsequent-Year Grant Investments.** For the fiscal year beginning July 1, 2011 and for each subsequent fiscal year thereafter, the amount of the grant investment shall be determined pursuant to the Board's regular budgeting process. The Board considers the grant investment to be a baseline budgetary funding expense to enable it to provide an essential service.

1.3. **Subsequent-Year Grant Investment Payments.** Subsequent annual subsidies will be paid in quarterly forward installments in July, October, January, and April.

1.4. **Factors in Determination of Subsequent Grant Investments.** For fiscal years beginning on July 1, 2011 and thereafter, the amount of any Company's grant investment shall be determined based upon the cost of providing emergency medical service staffing coverage to the Company's first-due area, the Company's billing and collection for services provided, the Company's cooperation with the Board's budgeting process, the Company's satisfaction of its obligations under this Agreement, and the Company's cooperation with the Division in the provision of emergency medical services.

1.5. **Division of Emergency Services.** The Board designates the Director of the Division of Emergency Services (Division) as the individual responsible for managing the Board's relationship with the Company, and any reports required to be submitted to the Board under this Agreement shall be submitted to the Director.

2. Company's Obligations

2.1. **Responsiveness.** The Company's response rate (as comprised of the Company's unit(s) as set forth on the attached Schedule A) to all requests for service in any 30-day period will not be comprised of more than five percent (5 %) responses deemed by the Division as late, light crew, or failed.

2.2. **Staffing.** The Company will maintain staffing for the minimum transport unit(s) set forth in the attached Schedule A.

2.3. **Deficiencies.** If the Company is unable to meet its obligations under §§ 2.1 or 2.2, then the Director will provide notice to the Company of the deficiency and, if not cured by the Company within 60 days, then the Director may take any emergency steps necessary to provide emergency medical services within the Company's first-due area, and the EMS Operational Program shall determine a final resolution for the deficiency. In the event that there is a dispute between the Company and the Director over whether an alleged deficiency actually exists, then the EMS Operational Program (the Director, the President of the WCVFRA, and the EMS Medical Director) shall review relevant data, benchmarks, and standards, and render a decision regarding the actual existence of a deficiency. This decision shall be binding on the Company and the Director. The Company hereby assigns to the Board the right to any receivables generated as a result of the Board's provision of staffing to the Company to maintain operation of the transport unit(s) identified in Schedule A.

2.4. **Staffing Information.** The Company agrees to provide material staffing information as requested by the Director to ensure the adequate provision of emergency medical services throughout the County. The information must be provided in the form and according to the schedule determined by the Director for the Company's number of units as identified in Schedule A.

2.5. **Division Staff Assignment.** The Company agrees that the Director may assign Division staff, in the Director's sole discretion, to meet a Company's obligations under §§ 2.1 or 2.2. Except under extraordinary circumstances as determined at the discretion of the Director and the EMS Operational Program, Division staff so assigned shall not count towards fulfillment of the Company's obligations under those sections.

2.6. **Billing.** All calls eligible for billing will be billed by the Company. The Company will regularly report, on the schedule and in the form requested by the Division, the status of billings and receivables. The Company's billings will follow the guidelines and standards set forth in the EMS Billing Policy I.05.06.

2.7. **Compensation and Benefit Competitiveness.** The Company will provide compensation and benefits for the persons staffing the transport units at a level and on a scale commensurate with the compensation and benefit levels maintained by other Companies throughout the County. The

Company's compensation and benefit structure will be within the guidelines promulgated or established by the EMS Operational Program. The EMS Operational Program will review annually the Company's compliance with this Section 2.7.

2.8. **Compliance.** The Company must maintain compliance with all County and State emergency medical service operational standards and requirements.

2.9. **Information.** The Company must provide the Director with any financial or operational information requested by the Director and/or the Board. The information must be provided in the form and on the schedule required by the Director. In the event that the Company fails to provide the requested information in a timely manner or within fifteen days from the date when the information is due, then the Company's next grant investment installment shall be assessed a penalty pursuant to the Board's Financial Reporting and Auditing of Volunteer Fire and Rescue Companies policy.

2.10. **Purchasing.** The Company agrees to utilize, so far as is practicable, pooled or cooperative purchasing procedures so as to minimize operational expenses.

2.11. **Company's Officers.** The Company must provide the Director with a list of the name, address, and telephone number(s) of the Company's corporate officers and chief(s). The Company will keep this list up-to-date and will notify the Director of any changes to the list.

3. General Provisions

3.1. **Termination.** The Board or the Company may terminate its obligations under this Agreement with ninety (90) days written notice to the other. If from the Board, notice shall be given to the President and Chief of the Company; and if from the Company, notice shall be given to the Director and the County Administrator.

3.2. **Entire Agreement.** This Agreement contains the entire agreement between the parties and supersedes all prior oral or written agreements, commitments, or understandings with respect to the matters provided for herein, and no amendment or modification of this Agreement is valid unless the same is in writing and signed by each party to this Agreement.

3.3. **Further Assurances.** The parties hereto expressly covenant that they will execute such other and further documents and assurances as may be necessary to effect the promises and purposes of this Agreement.

3.4. **Choice of Laws.** This Agreement shall be governed by, and construed in accordance with, the laws of the State of Maryland in effect at the time of its execution, without regard to the place of execution or ratification of this Agreement and without regard to any conflict of laws principles of the State of Maryland.

3.5. **Entire Understanding.** The parties hereby expressly certify that consent to the execution of this Agreement has not been obtained by duress, fraud, or undue influence of any person and that each party has had the opportunity for advice of counsel in the execution of this instrument. No representations of fact have been made by either party to the other except as herein expressly set forth.

3.6. **Severability.** If any provision of this Agreement shall be found to be invalid or void, it shall not affect or impair the remaining provisions which can be given effect without the invalid or void part.

3.7. **Disputes.** Any disagreement arising under this Agreement shall first be submitted to the EMS Operational Program for resolution.

3.8. **Forum.** Any dispute not resolved pursuant to § 3.7 shall only be heard in a court of competent jurisdiction located in Washington County, Maryland.

3.9. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which, when considered together, shall constitute the original Agreement.

3.10. **Binding Effect.** This Agreement shall be binding upon, and inure to the benefit of, the parties and their successors.

3.11. **No Assignment.** This Agreement cannot be assigned by the Company without the prior written consent of the Board.

3.12. **No Waiver.** Any party's failure to insist on compliance or enforcement of any provision of this Agreement shall not affect its validity or enforceability or constitute a waiver or future enforcement of that provision or any provision of this Agreement.