



**Macon County**  
*North Carolina*



## **REQUEST FOR PROPOSALS**

RFP#02-413op

# **PREPARATION OF AN INDIRECT COST ALLOCATION PLAN FOR MACON COUNTY**

ISSUE DATE: DECEMBER 29, 2011

ISSUING DEPARTMENT:

MACON COUNTY FINANCE DEPARTMENT

5 WEST MAIN STREET

FRANKLIN, NC 28734

PHONE: (828) 524-1640

FAX: (828) 349-2520

ATTN: LINDSAY MCCONNELL, PURCHASING AGENT

[lmccconnell@maconnc.org](mailto:lmccconnell@maconnc.org)

**PROPOSALS WILL BE RECEIVED UNTIL JANUARY 10, 2012 AT 3:00 p.m.**

PROPOSALS ARE TO BE SEALED AND MAILED VIA USPS TO THE ABOVE ADDRESS OR DELIVERED TO THE PURCHASING AGENT'S OFFICE LOCATED IN THE MACON COUNTY ANNEX BUILDING AT 5 WEST MAIN STREET, FRANKLIN, NC 28734

**MACON COUNTY, NORTH CAROLINA**

**FINANCE DEPARTMENT**

RFP No. 02-4130p

December 29, 2011

**REQUEST FOR PROPOSALS FOR PREPARATION OF AN INDIRECT COST ALLOCATION PLAN  
FOR MACON COUNTY**

Pursuant to General Statutes of North Carolina, Section 143-129, as amended, sealed bids and proposals, subject to the conditions and specifications herein, are invited for furnishing the following equipment, materials, services or repair work. **All bids will be received by the Macon County Finance Department until 3:00 p.m. local time on Tuesday, the 10th day of January, 2012, at which time they will be publicly opened and read.**

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**MAILING INSTRUCTIONS**

1. Bidder should submit a complete, fully executed RFP document.
2. If mailed, proposal should be forwarded by certified U.S. Postal Service. Please address and mark your bid as shown below.

<p><b>MACON COUNTY PURCHASING AGENT ATTN: LINDSAY MCCONNELL 5 WEST MAIN STREET FRANKLIN, NC 28734 "PREPARATION OF AN INDIRECT COST ALLOCATION PLAN FOR MACON COUNTY"</b></p>
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3. If forwarded other than by U.S. Postal Service, delivery must be made directly to Macon County Purchasing Agent, Macon County Annex Building, 5 West Main Street, Franklin, NC 28734.

**NOTE: IF MAIL OR DELIVERY BY ANY OTHER MEANS IS DELAYED BEYOND THE DATE AND HOUR SET FOR BID OPENING, PROPOSAL THUS DELAYED WILL NOT BE CONSIDERED.**

## **I. Description of Procurement Process**

### **A. Request for Proposal**

Macon County Government is seeking a qualified firm to develop an OMB Circular A-87 indirect cost allocation plan for the fiscal year ending June 30, 2011 and subsequent fiscal years ending June 30, 2012 and 2013. Special focus shall be placed on direct versus indirect cost categories and use of best practice methodologies.

### **B. Interpretations and Clarifications:**

Requests for information or clarification of this RFP must be made in writing and addressed to Lindsay McConnell at the address, fax, or e-mail address listed below, with e-mail being the preferred method of communication no later than Tuesday, January 10, 2012 at 10:00 am. **NO EXCEPTIONS.** Please reference the RFP page and topic.

Lindsay McConnell  
Purchasing Agent  
5 West Main Street  
Franklin, NC 28734  
Phone: 828-524-1640, Fax: 828-349-2520  
E-mail: lmccconnell@maconnc.org

### **C. Submission of RFP:**

One (1) original and one (1) electronic copy of the proposal along with the Non-Collusion Affidavit shall be submitted on or before January 10, 2012 at 3:00 p.m. to:

Macon County Purchasing Agent  
Attn: Lindsay McConnell  
5 West Main Street  
Franklin, NC 28734

**Sealed proposals should be clearly marked "PREPARATION OF AN INDIRECT COST ALLOCATION PLAN FOR MACON COUNTY".**

When received, all proposals and supporting materials, as well as correspondence relating to the RFP, shall become the property of the County. **Proposals sent by fax will not be accepted.**

As allowed under NCGS 143.129.8, proposals shall not be subject to public inspection until a contract is awarded.

In submitting a proposal, it is understood by the vendor that Macon County reserves the right to accept any proposal, to reject any and all proposals as non-responsive and to waive any irregularities or informalities in proposals when to do so is in the best interest of Macon County.

Any proposal may be withdrawn or modified by written request of the vendor, provided such request is received by the County at the designated address prior to the date and time set for receipt of proposals.

If a proposal includes any propriety data or information, such data or information must be specifically identified as such on every page on which it is found. Data or information so identified will remain confidential to the extent allowed by North Carolina law and will be used by Macon County personnel solely for the purposes of evaluating proposals and conducting contract negotiations.

The cost of preparing a response to the RFP will not be reimbursed by the County.

After the RFP issue date, all communications between the Issuing Department and prospective Proposers shall be in writing. Email or facsimile questions will be accepted. Any inquiries, requests for information, technical questions, clarifications, or additional information shall be directed to Lindsay McConnell at the address, facsimile number, or email on page one of this RFP.

# NON-COLLUSION AFFIDAVIT

## PREPARATION OF AN INDIRECT COST ALLOCATION PLAN FOR MACON COUNTY

1. The signer of this document is the \_\_\_\_\_ (Title) of \_\_\_\_\_ (company), who is the respondent that has submitted the attached bid response.
2. The undersigned person is fully informed concerning the preparation and contents of the attached response and of all pertinent circumstances related to it, and is authorized to sign this affidavit. This affidavit is given under penalty of perjury as provided by law.
3. Such bid response is genuine and is not collusive or sham in any way whatsoever.
4. Neither the person responding nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including the signer of this affidavit, have in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other respondent, firm or person to submit collusive or sham response in connection with the contract for which the attached response has been submitted or to refrain from responding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other responder, firm, or person to fix the price or prices in the attached response or of any other responder, or, to fix any overhead, profit, or cost to secure through collusion, conspiracy, connivance or unlawful agreement any advantage against the Board of County Commissioners, Macon County or any person interested in the proposed contract.
5. The price or prices quoted in the attached response are fair and proper and are not derived by any collusion, conspiracy, connivance or unlawful agreement on the part of the respondent or any of its agents, representatives, owners, employees, or parties in interest.

\_\_\_\_\_  
Signature of Officer

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Notary Public \_\_\_\_\_

My commission expires \_\_\_\_\_ (SEAL)

# MACON COUNTY GOVERNMENT

## 1. INTRODUCTION AND BACKGROUND

The Federal Government recognizes that Federal Programs administered by local governments place a significant burden on their administrative and support services. The Federal Office of Management and Budget (OMB) have developed methods and procedures to provide for a fair and reasonable reimbursement of these costs, which are called central service indirect costs.

OMB Circular A-87 was first issued to bring about a more efficient administration of Federal grants and contracts, and to ensure that all Federal agencies use uniform cost reimbursement policies. It established a system whereby a single Federal Department, called the cognizant agency, acts for all Federal Departments in approving certain state and local costs associated with the performance of Federal supported programs.

The Federal guidelines state that indirect costs are eligible for reimbursement provided they are necessary for the efficient conduct of the grant or contract and provided Federal law or regulations do not restrict them. Further, the guidelines do not specify a particular form of organization, management technique, or method of accounting, as a condition of cost reimbursement.

Since the re-write of OMB Circular A-87 in 1995, there have been three major developments that have impacted the recovery of indirect or overhead cost. They are as follows:

GASB 34—The County now has the choice of calculating depreciation expense versus a use charge of capital items. This allows the County to recover their capital cost over a more reasonable time.

HOMELAND SECURITY ACT—This act identifies more costs that are eligible for reimbursement to the counties; (Sheriff's/Security cost).

CONGRESSIONAL BUDGET ACTIONS—Shifts federal funds to programs with higher reimbursement rates. Significant shift of funds to Title IV-D, Child Support Enforcement from other Human Service Programs. Title IV-D has a 66% reimbursement rate compared to 50% for other Human Service Programs.

### 1.1. Scope of Services

Macon County desires to contract with a firm to prepare and negotiate (if required) a cost allocation plan that favorably impacts the recoveries of indirect cost for the County from federal and state grants and contracts and can be successfully defended under audit or review by program monitors. The cost plan shall be based on actual expenditures of the County and will conform to the requirements of OMB A-87 and the State of North Carolina's Department of Health and Human Services (DHHS). The cost plan shall reconcile the claim for FY 2011 indirect costs and project the indirect costs for FY 2013. This reconciliation shall be accomplished through the use of the roll forward calculation approved by the State of North Carolina's DHHS. The cost plan shall also identify the indirect cost applicable to the operation of the Emergency Medical Services (EMS). Since the largest portion of these costs are Medicaid eligible, the actual cost (both direct and indirect), shall be identified and included on the annual cost report filed

by the County. Roll forward calculations are permitted and should be used to reconcile the prior year's cost submitted on the current years' cost report.

**1.2. Proposal Costs**

All costs incurred by the Firm in preparing the proposal, or costs incurred in any other manner in responding to this proposal will be solely the responsibility of the Firm. All material and documents submitted by the Firms in response to this RFP become the property of Macon County and will not be returned.

**1.3. Addenda to this RFP**

The Agency will not be responsible for oral interpretations given by any of its employees, representatives or others. The issuance of a written addendum is the only official method whereby interpretation, clarification or additional information can be given. If any addenda are issued to this RFP, the County will attempt to notify all prospective Vendors who have secured the RFP. However, it will be the responsibility of each Vendor, prior to submitting the competitive proposal, to contact the County's Point of Contact to determine if addenda were issued and to make such addenda a part of its competitive proposal.

**2. Business Terms and Conditions**

**2.1. Independent Contractor Status**

It is expressly understood and agreed that the proposing Firm is an independent contractor at all times and for all purposes hereunder. Officers, employees or representatives of the Firm will not be deemed in any way to be and shall not hold themselves out as employees, servants, representatives or agents of the County and will not be entitled to any fringe benefits of the County such as, but not limited to, health and accident insurance, life insurance, longevity, economic increases or paid sick or vacation leave. The Firm will be solely responsible for payroll wages, for the withholding and payment of all income and social security taxes to the proper federal, state and local governments and for providing workers' compensation and unemployment insurance of the Firm.

**2.2. Statement of Time**

A period of time, unless stated as a number of workdays, shall include Saturdays, Sundays, and holidays.

**2.3. Non-discrimination in Employment and Affirmative Action**

During the performance of this contract, the Firm agrees as follows:

1. The Firm will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the Vendor. The Vendor agrees to post, in conspicuous places available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause.
2. The Firm, in all solicitations or advertisements for employees placed by or on behalf of the Firm, will state that such Firm is an equal opportunity employer.

3. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this RFP.

#### **2.4. Qualifications of Proposers**

The County may make such reasonable investigations as deemed proper and necessary to determine the ability of solicited and unsolicited Proposers to perform the work. Proposers must furnish the County all such information and data for this purpose as may be requested. The County reserves the right to inspect Proposers' physical plants prior to award to satisfy questions regarding Proposer capabilities. The County further reserves the right to reject any proposal if the evidence submitted by or investigations of such Proposer fails to satisfy the County that such Proposer is properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.

#### **2.5. Compliance with the Law**

Firms shall adhere to all applicable federal, state and local laws ordinances and regulations while rendering services pursuant to any Agreement entered into as a result of this RFP.

### **3. Proposal Format**

The proposal must contain the following sections, in the order and format described:

Table of Contents:

1. Executive Summary
2. Company Profile
3. Project Approach
4. References. Provide at least three (3) references of similar size governments in which an indirect cost allocation plan has been completed.
5. Price Proposal. Include comprehensive, itemized pricing for each element of Proposer's bid.

### **4. Description of Government**

Awarded Firm's principal contact with Macon County will be Finance Director, Lori Hall.

Macon County was officially established in 1828. The Macon County Board of Commissioners has authorized the council-manager form of government. G.S. 153A-82 designates the manager as chief administrator of county government, responsible to the board of commissioners for administering all departments under the board's general control.

The County provides a full range of governmental services including public safety (EMS, Sheriff's Department, 911 Center), Animal Control, Board of Elections, Clerk of Court, Economic Development, Finance, Health Department, Human Resources, Information Technology, Mapping, NC Cooperative Extension, Parks and Recreation, Planning Permitting & Development, Public Transportation (Transit), Register of Deeds, Social Services, Solid Waste, Soil & Water Conservation, Tax, and Veteran's.



Macon County's fiscal year begins July 1 and ends June 30.

FY 2011-2012 Adopted Budget is available for download at:

<http://www.maconnc.org/budget.html>

CAFR—Year Ending June 30, 2011 is available for download at:

<http://www.maconnc.org/finance-department.html>

**5. Proposal Evaluation Process and Factors**

The County will evaluate and review all proposals and select the best for further review. The County may or may not contact Firms for additional questions or clarification so presentations should be as detailed as possible. The factors below will be used in ranking and selecting proposals for further review and/or award.

- A. Responsiveness and Clarity of Proposal – 10 points
- B. Background and Experience of Firm – 30 points  
Considers prior experience in performing Indirect Cost Plan for similar size governments in last two years. Recent samples can be included, but are not required.
- C. Technical Capability – 30 points  
Considers qualifications of vendor personnel, equipment and materials used in performing services, understanding revisions and technical approach as it relates to cost principles outlined in OMB Circular A-87.
- D. Contract Cost – 30 points

**6. Time Requirements**

**6.1. Proposal Calendar**

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for Proposal Issued	December 29, 2011
Due Date for Proposals	January 10, 2012

**6.2. Notification and Contract Dates**

Selected Firm Notified	January 13, 2012
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**6.3. Date Work May Commence**

Awarded Firm can begin preparing for the work as soon as they are awarded the contract.

**6.4. Date Final Reports are Due**

The report of recommendations for the County's costing methodologies is due by February 29, 2012 and within 30 days of receiving all of the departmental workpapers from the County in subsequent years.