

REQUEST FOR PROPOSALS
#[_Accounting 1]
Middle Peninsula Planning District Commission
Accounting Services

ISSUED BY: Middle Peninsula Planning District Commission (MPPDC)

ISSUE DATE: [6/18/26]

PROPOSAL DUE DATE: [7/8/26]

Purpose: The Middle Peninsula Planning District Commission (MPPDC) requests qualified independent Certified Public Accounting Firms (hereinafter called the “Accountant”) to submit proposals to enter into a contract to perform accounting services for the fiscal year ending June 30, 2027, with the option to renew for up to four (4) additional one-year terms.

All proposals shall be filed electronically as directed below or submitted no later than [12:01 P.M. EST] on [7/8/26]], 2026, to the attention of: [Perry Hickman], [Executive Director], Middle Peninsula Planning District Commission, 4521 Lewis B. Puller Memorial Highway, HUB 33, Mattaponi, VA 23110, or by mailing to P.O. Box 399, Shacklefords, VA 23156. Any proposals submitted by phone, or facsimile shall not be considered. Any proposals submitted by e-mail shall not be considered, unless emailed responses are explicitly permitted below. Any proposals received after the deadline shall be deemed non-responsive and returned unopened. *It is the offeror’s sole responsibility to ensure all information, including any addenda, is complete and delivered on time.* If MPPDC closes its offices due to inclement weather, scheduled receipt of proposals will be extended to the next business day at the same time.

All proposals in response to this Request for Proposals and any resulting contract shall be consistent with and governed by the Virginia Public Procurement Act.

All inquiries related to this RFP must be made in **writing** and directed to the contact identified above no later than seven (7) working days before the deadline for receipt of proposals. The answer to any questions and any revisions to this RFP will be made only by addendum and posted on the MPPDC website or other public location no later than two (2) working days before the deadline for receipt of proposals.

In compliance with Virginia Code § 2.2-4343.1, MPPDC does not discriminate against faith-based organizations in any invitations to bid, requests for proposals, contracts, or purchase orders.

I. INTRODUCTION

The Middle Peninsula Planning District Commission is a regional planning body established under the Virginia Area Development Act, Virginia Code § 15.2-4200 et seq. MPPDC serves the counties of Essex, Gloucester, King and Queen, King William, Mathews, and Middlesex, as well as the Towns of West Point, Tappahannock, and Urbanna. The Commission coordinates regional planning, environmental programs, community development, and related services on behalf of its member localities. MPPDC’s staff and operations are funded through a combination of local contributions, state and federal grants, and program revenues.

MPPDC maintains its financial records using [Grants Management Systems Inc]. Financial records of MPPDC are available for review upon request of the Executive Director.

II. SCOPE OF WORK

The Middle Peninsula Planning District Commission (the Commission), the governing body of MPPDC, issues this Request for Proposals (RFP) to obtain Accounting Services from qualified independent Certified Public Accounting Firms for the fiscal year ending June 30, 2027, with options to renew for up to four (4) additional one-year terms. Individuals or firms (offerors) meeting the requirements of this RFP are invited to submit their credentials. The Commission will evaluate the proposals and select either an individual or firm to perform accounting services for MPPDC.

MPPDC staff and responsible management shall be available to assist the Accountant by providing information and explanation. MPPDC shall provide the Accountant with access to its financial records, accounting systems, and supporting documentation as reasonably necessary to perform the services described herein. MPPDC shall use reasonable efforts to complete year-end close procedures and bank reconciliations promptly following the close of the fiscal year.

Accounting Services

The Accountant shall perform the following services, all of which may be completed remotely, on site, or a combination and shall be performed under the direction of MPPDC's Executive Director and the Commission's audit firm:

SCOPE OF WORK:

Fund Accounting • Grant Lifecycle Management • Loan Program Support • Year-End Audit Preparation

A. Fund Accounting & General Ledger Management

1. Maintain, review, and reconcile the general ledger at the fund level.
2. Ensure proper classification and use of governmental fund types and fund balance categories in accordance with GASB.
3. Track and reconcile interfund activity and balances. Including cash flow analysis and future agency budget development.
4. Maintain complete, audit-ready documentation for all funds, programs, grants, and loan activities.

5. Review financial data from multiple accounting systems and consolidate all activity into fund-level cash-basis trial balances.

B. Trial Balances, Basis of Accounting, and Year-End Adjustments

6. Convert cash-basis trial balances to modified accrual basis, including all required adjusting, accrual, and deferral entries.

7. Prepare fund-level trial balances for audit, including all year-end closing entries.

8. Prepare necessary GASB conversion entries and supporting schedules.

C. Accounts Payable, Accounts Receivable & Payroll (Fund-Level)

9. Review payables and prepare accrued accounts payable schedules and lead sheets.

10. Review receivables and prepare receivable, revenue accrual, and deferred revenue schedules.

11. Review payables and expenditures to prepare prepaid expense schedules.

12. Review payroll allocations and prepare accrued payroll schedules, including payroll-related liabilities (pension, OPEB, compensated absences). The PDC will provide the selected firm with monthly salary and account-coding information, and the firm will update its records to ensure these costs are accurately reflected in the appropriate project funds/accounting code.

13. Prepare fund-level AP, AR, and payroll reconciliation reports.

D. Using the Commission GMS Accounting System: Grant & Special Revenue Fund Accounting — Full Lifecycle Support

14. Review and flag project financial anomalies in Revenue and Expense Reports, budgets match documentation and financial grant compliance.

15. Set up awarded grants by fund, program, and project; establish master files and internal controls.

16. Maintain grant schedules including budget vs. actual, match tracking, receivables, deferred revenue, and amendments.

17. Reconcile grant activity to the general ledger monthly or quarterly.

18. Prepare reimbursement requests, financial reports, and grantor-required reporting.

19. Reconcile reimbursements to grant receivables and prepare necessary entries.

20. Perform grant closeout reconciliations and prepare closeout documentation.

E. Using the Commission GMS Revolving Loan Accounting System: Loan Fund Accounting & Loan Portfolio Management

21. Maintain loan receivable schedules by borrower, program, and fund.
22. Record and reconcile loan transactions including disbursements, repayments, interest, and fees.
23. Reconcile loan fund activity monthly or quarterly.
24. Track loan portfolio aging, delinquencies, and past-due accounts.
25. Support compliance and reporting requirements for state and federal loan programs.
26. Prepare loan-related audit schedules and program reporting.

F. Capital Assets, Long-Term Liabilities & Other Balance Sheet Items

27. Update annual capital asset and depreciation schedules.
28. Reconcile long-term liabilities including loans payable, compensated absences, and other obligations.
29. Reconcile debt service obligations and update debt schedules.

G. State & Federal Funding Reconciliations

30. Reconcile state and federal revenues reported through the APA Cardinal system to the trial balances prepared for audit.
31. Prepare all supporting documentation and reconciliation schedules.

H. Year-End Closing & Audit Preparation

32. Prepare audit lead sheets for all funds, accounts, and schedules.
33. Ensure all fund-level records, schedules, and supporting documentation are complete and audit-ready.
34. Provide full support during the annual audit, including responding to auditor requests, preparing supplemental schedules, and participating in audit meetings.

I. Internal Controls, Compliance & Documentation

35. Maintain organized, audit-ready electronic records for all accounting, grant, and loan activities.
36. Recommend improvements to internal controls, accounting processes, fund structures, and financial policies.

37. Support compliance with GASB, Uniform Guidance (as applicable), and relevant state requirements.

38. Participate in financial and audit meetings as necessary.

J. Additional Services

39. Perform additional fund accounting, grant management, or loan program services as reasonably requested by the Executive Director in connection with audit preparation or ongoing financial management.

III. PROPOSAL PREPARATION AND SUBMISSION

A. Format of the Proposal

Proposals should be as thorough and detailed as possible so that MPPDC may properly evaluate the Accountant's ability to provide the required services. Each copy of the proposal should be bound or contained in a single volume where practical. All documentation submitted with the proposal should be contained in that single volume.

B. Contents of the Proposal

The Accountant must submit the following items as part of a complete proposal:

1. Title Page showing the RFP subject, the name of the offeror's firm, address, telephone number, name of contact person, and date.
2. Letter of Transmittal that includes the following:
 - a. History of the firm, including number of years in business and size of firm.
 - b. A statement by the prospective Accountant of its understanding of the work to be performed, with a description of its intended approach.
 - c. When (month/date/year) the Accountant will be available to begin work.
 - d. Biographies, including experience, of the individuals who will be assigned to the engagement and who will serve as the primary point of contact.
 - e. Names, addresses, and telephone numbers of at least three (3) persons who may be contacted as references, preferably from Virginia public bodies.
3. A completed W-9 form. In the event of a contract award, this information is required for issuance of purchase orders and payments. A copy may be downloaded at <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.

4. Completed Proposal Certification and Signature Page. Failure to complete this certification document in its entirety shall be considered a material omission. **See Appendix B.**

5. A cost proposal stating the rate per hour, per day, semiannual or annual for each category of personnel, together with a total not-to-exceed fee estimate for the services described in Section II. **See Appendix C.**

C. Right to Reject Proposals

Proposals shall be signed by an authorized representative of the firm. All information requested must be submitted. Failure to submit all requested information in accordance with the requirements set forth in this solicitation is cause for rejection of the proposal. However, MPPDC reserves the right to waive informalities at its sole discretion.

D. Qualifications of Offerors

MPPDC may make such reasonable investigations as it deems proper and necessary to determine the ability of the firm to perform the work. MPPDC reserves the right to reject any proposal if the evidence submitted by the firm, or investigations of the firm, fail to satisfy MPPDC that the firm is properly qualified to carry out the obligations of the contract and to complete the work contemplated therein.

E. Deadline for Submission

To be considered for selection, the Accountant **shall file the proposal electronically as directed below or submit the proposal no later than [12:01 P.M. EST] on [7/8/26], 2026, to the attention of: [Perry Hickman], [Executive Director], Middle Peninsula Planning District Commission, 4521 Lewis B. Puller Memorial Highway, HUB 33, Mattaponi, VA 23110, or by mailing to P.O. Box 399, Shacklefords, VA 23156. The proposal should clearly be marked “Proposal – Accounting Services.”**

No late proposals will be accepted. MPPDC assumes no responsibility for late submissions due to any error or delay in delivery by network, server, or other electronic failure or due to any courier, the U.S. Postal Service, or any other delivery service.

F. Proprietary Information

Trade secrets or proprietary information submitted by the Accountant shall not be subject to public disclosure under the Virginia Freedom of Information Act. However, to prevent disclosure, the offeror must invoke the protections of Virginia Code § 2.2-4342, in writing, either before or at the time the data or other materials are submitted. The written request must specifically identify the data or materials to be protected and state the reasons why protection is necessary. The proprietary or trade secret material submitted must be identified by some distinct method such as highlighting or underlining and must indicate only the specific words, figures, or paragraphs that constitute trade secret or proprietary information. The classification of an entire proposal document, line-item prices, and/or total proposal prices as proprietary or trade secrets is not acceptable and will result in rejection and return of the proposal.

G. Proposal Binding Period

Proposals shall be binding for ninety (90) days following the proposal opening date.

H. Exceptions

Exceptions to the specifications or general instructions must be stated in writing within the proposal.

I. Canceling or Amending a Solicitation

MPPDC may cancel or withdraw a solicitation in whole or in part and reject any and all proposals at any time prior to an award. MPPDC also may amend the solicitation by issuance of an addendum prior to the deadline set for receipt of responses.

J. Notice of Award

Notice of contract award shall be provided in writing to all offerors.

K. Cancellation of Contract

MPPDC reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon sixty (60) days' written notice to the Accountant. In such event, MPPDC shall pay the Accountant for all work properly performed in accordance with the contract within thirty (30) days following the date of the notice. Any cancellation notice shall not relieve the Accountant of the obligation to complete work commenced before the effective date of cancellation.

L. Renewal of Contract

This contract may be renewed by MPPDC upon written agreement with the Accountant for up to four (4) successive one-year periods under the same terms as the contract awarded as a result of this solicitation.

M. Subcontracts

No portion of this work shall be subcontracted without the prior written consent of MPPDC. If the Accountant desires to subcontract any portion of the services, the Accountant shall furnish the names, qualifications, and experience of the proposed subcontractors. The Accountant shall, however, remain fully liable and responsible for the work to be done by any subcontractor(s) and shall ensure compliance with all requirements of the contract.

N. Incorporation of RFP and Proposal into Contract

The contents of the proposal submitted by the successful offeror and the proposal specifications shall become part of any contract awarded as a result of this solicitation. The successful offeror will be expected to sign a contract for services with MPPDC as authorized by the Commission. Additional terms and provisions may be included in the contract.

IV. INSTRUCTIONS TO OFFERORS

A. Competition Intended

It is MPPDC's intent that this solicitation permits competition. It shall be the Offeror's responsibility to advise MPPDC's procurement representative in writing if any language, requirement, specification, etc., or any combination thereof stifles competition or inadvertently restricts or limits the requirements stated in this solicitation to a single source. The procurement representative must receive such notification not later than five (5) business days prior to the deadline set for acceptance of the proposals.

B. Withdrawal

1. Requests for withdrawal of proposals after opening of such proposals but prior to award shall be transmitted to the procurement representative, in writing, accompanied by full documentation supporting the request. If the request is based on a claim of error, documentation must show the basis of the error. Such documentation may take the form of supplier quotations, Offeror work sheets, etc. If bid bonds were tendered with the proposal, MPPDC may exercise its right of collection.
2. No Proposal may be withdrawn under this paragraph when the result would be the awarding of the contract on another Proposal of the same Offeror or of another Offeror in which the ownership of the withdrawing Offeror is more than five percent. In the case of Invitation for Bid's, if a bid is withdrawn under the authority of this paragraph, the lowest remaining bid shall be deemed to be the low bid. No Offeror who, is permitted to withdraw a bid shall, for compensation, supply any material or labor to or perform any subcontract or other work agreement for the person or firm to whom the contract is awarded or otherwise benefit, directly or indirectly, from the performance of the project for which the withdrawn bid was submitted.

C. Errors

Erasures in proposals must be initialed by the Offeror. Carelessness in preparation of proposal otherwise, will not relieve the Offeror. Offerors are cautioned to recheck their proposals for possible error.

D. Debarment Status

By submitting a proposal, Offeror certifies that it is not currently debarred from submitting bids or proposals on contracts by MPPDC, nor is it an agent of any person or entity that is currently debarred from submitting bids or proposals on contracts by MPPDC or any agency, public entity/locality or authority of the Commonwealth of Virginia.

E. Ethics in Public Contracting

The provisions contained in the Virginia Public Procurement Act shall be applicable to all contracts solicited or entered into by the MPPDC. By submitting their proposals, all Offerors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other Offeror, supplier, manufacturer or subcontractor in connection with their proposal, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

F. No Contact Policy:

No Offeror shall initiate or otherwise have contact related to the solicitation with any of the MPPDC representatives or employees, other than the procurement representative, after the date and time established for receipt of proposals. Any contact initiated by a Firm with any MPPDC representative, other than the procurement representative, concerning this solicitation is prohibited and may cause the disqualification of the Offeror from this procurement process.

V. EVALUATION, SELECTION, AND AWARD CRITERIA

A. Evaluation Criteria

The Accountant shall specifically address each criterion. Proposals should be sufficiently thorough and detailed to permit MPPDC to properly evaluate the prospective Accountant's ability to provide the required services. Selection of the successful Accountant will be based upon submission of proposals meeting the following criteria:

1. The specific plans or methodology to be used in performing the accounting services, including approach to working with other fund accounting entities, MPPDC's existing systems and audit firm. **(20 points)**
2. The skill, experience, and training of the individuals who will be performing the services requested. **(20 points)**
3. The prior experience and reputation of the Accountant in providing similar services to Virginia public bodies. To be considered, the Accountant should have provided similar accounting support services to at least two (2) Virginia public bodies within the previous three (3) years. **(25 points)**
4. References from former clients, preferably Virginia public bodies. **(10 points)**
5. A demonstrated track record of delivering work product accurately and within timeframes required by the client's audit firm. **(25 points)**

TOTAL: 100 points

B. Selection Process

Selection shall be made of two (2) or more Accountants deemed to be fully qualified and best suited among those submitting proposals, based on the factors set forth in this RFP. Discussions shall be conducted with such Accountants, in which they will be encouraged to elaborate on their qualifications and expertise. The discussions may include nonbinding estimates of cost for the required services. At the conclusion of discussions, MPPDC shall select in order of preference two (2) or more Accountants whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted, beginning with the offeror ranked first. If a contract satisfactory and advantageous to MPPDC can be negotiated at a price considered fair and reasonable, the award shall be made to that offeror. Otherwise, negotiations with the offeror ranked first shall be formally terminated and negotiations conducted with the offeror ranked second, and so forth, until a contract can be negotiated at a fair and reasonable price.

C. Procurement Schedule

The following are the anticipated dates for each step of this procurement:

1. Request for Proposals (RFP) distributed: [6/18], 2026.
2. Deadline for receipt of written questions: [7/1], 2026.
3. Addendum (if any) issued: [TBD], 2026.
4. Deadline for receipt of proposals: [7/8], 2026 at [12:01 PM].
5. Evaluation of proposals: [~7/10], 2026.
6. Interviews of firms / negotiation of contract: on or before [~July 15-17], 2026.
7. Award of contract by the MPPDC Executive Director: [After negotiations conclude, but before ~Aug 1], 2026.

VI. PAYMENT TERMS

A. Invoicing

The Accountant shall be paid upon receipt, review, and approval of an itemized invoice detailing work accomplished pursuant to a schedule agreed upon by the parties and set forth in the contract. Payments shall be made in accordance with the Virginia Prompt Payment Act, Virginia Code §§ 2.2-4347 through 2.2-4356.

B. Final Payment

Final payment will be issued upon MPPDC's acceptance of all completed work product and confirmation by MPPDC's audit firm that all required materials have been received and are satisfactory.

C. Expenses

Out-of-pocket expenses, including travel, will not be reimbursed by MPPDC unless expressly approved in advance and in writing by the Executive Director.

APPENDIX A
GENERAL TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

A. Applicable Laws and Courts

This solicitation and any resulting contract shall be governed by and construed in accordance with the laws of the Commonwealth of Virginia without regard to its principles of conflicts of law. The parties hereby submit to the personal jurisdiction of, and venue in, the General District or Circuit Court of King and Queen County, Virginia for resolution of any and all claims, causes of action, or disputes, depending on the amount in controversy.

B. Changes to the Contract

Subject to Virginia Code § 2.2-4309, MPPDC may order changes within the general scope of the contract at any time by written notice to the Accountant. The Accountant shall be compensated for any additional costs incurred as a result of such order. Said compensation shall be determined by mutual written agreement of the parties.

C. Default

In case of failure to deliver services in accordance with the contract terms and conditions, MPPDC, after written notice to the Accountant, may procure the services from other sources and hold the Accountant responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies that MPPDC may have.

D. Appropriation of Funds

MPPDC shall be bound under this contract only to the extent of funds available and duly appropriated or which may hereafter become available for the purpose of fulfilling its obligations under this contract. MPPDC's obligations to make payments during subsequent fiscal years are dependent upon appropriation of funds for such purpose. If such appropriation is not made for any fiscal year, the contract shall terminate effective at the end of the fiscal year for which funds were appropriated, and MPPDC shall not be obligated to make any payments under the contract beyond the amount appropriated. In the event of any non-appropriation, MPPDC shall notify the Accountant as soon as reasonably practicable, but failure to give such notice shall be of no effect, and MPPDC shall not be obligated under the contract beyond the date of termination.

E. Ownership of Work Product

Ownership of all data, materials, and documentation originated and prepared for MPPDC pursuant to the RFP and any resulting contract shall belong exclusively to MPPDC and shall be subject to public inspection in accordance with the Virginia Freedom of Information Act. All materials resulting from work performed under the contract shall become the property of MPPDC and shall be returned to MPPDC upon request.

F. Ownership of Intellectual Property

All copyright and patent rights to all papers, reports, forms, materials, creations, or inventions created or developed in the performance of this contract shall become the sole property of MPPDC. Upon request, the Accountant shall promptly provide an acknowledgment or assignment in a form satisfactory to MPPDC to evidence its sole ownership of specifically identified intellectual property created or developed in the performance of the contract.

G. Compliance with the Law

During the term of the contract, the Accountant shall comply with the provisions of the Civil Rights Act of 1964, as amended; the Virginia Fair Employment Contracting Act of 1975, as amended; the Virginia Values Act, as amended; the Virginia Freedom of Information Act; the Virginia Prompt Payment Act; and the Virginia Public Procurement Act, where applicable.

H. Employment Discrimination

Pursuant to Virginia Code § 2.2-4311, to the extent the contract with MPPDC exceeds \$10,000, the Accountant agrees as follows: (a) the Accountant will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Accountant; (b) the Accountant agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause; (c) the Accountant, in all solicitations or advertisements for employees placed by or on behalf of the Accountant, will state that the Accountant is an equal opportunity employer; and (d) 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 section. The Accountant will include the provisions of the foregoing in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

I. Reform and Control Act of 1986

By accepting a contract award, the Accountant certifies that it does not and will not, during the performance of this contract violate the provisions of the Federal Immigration Reform and Control Act of 1986, which prohibits the employment of illegal aliens.

J. Authorization to Conduct Business in Virginia (Va. Code § 2.2-4311.2)

If the Accountant is organized as a stock or nonstock corporation, limited liability company, business trust, or limited partnership, or is registered as a registered limited liability partnership, the Accountant must be authorized to transact business in the Commonwealth as a domestic or foreign business entity if required by Virginia Code Title 13.1 or Title 50 or as otherwise required by law. The Accountant shall not allow its existence to lapse or its certificate of authority or registration to transact business in Virginia to be revoked or canceled at any time during the term of the contract. MPPDC may void a contract if the Accountant fails to remain in compliance with the provisions of this section.

K. Drug Free Workplace

Pursuant to Virginia Code § 2.2-4312, to the extent the contract with MPPDC exceeds \$10,000, the Accountant agrees to: (i) provide a drug-free workplace for its employees; (ii) post in conspicuous places, available to employees and applicants for employment, a statement notifying employees that the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana is prohibited in the Accountant's workplace and specifying the actions that will be taken against employees for violations; (iii) state in all solicitations or advertisements for employees that the Accountant maintains a drug-free workplace; and (iv) include the provisions of the foregoing in every subcontract or purchase order of over \$10,000.

L. Use of Child Labor

Pursuant to Virginia Code § 2.2-4311.4, to the extent the contract with MPPDC exceeds \$10,000, the Accountant agrees that it will not use forced or indentured child labor in the performance of the contract, and will include the same provisions in any subcontracts that exceed \$10,000.

M. Small Business and Diverse Supplier Compliance

Pursuant to Virginia Code § 2.2-4310, MPPDC promotes the use of small businesses and businesses owned by women, minorities, military families, service-disabled veterans, and employment services organizations in procurement.

N. Indemnification

The Accountant shall indemnify, defend, and hold harmless MPPDC, its officers, agents, and employees from and against any third-party claim, cause of action, or demand, including costs and expenses (including attorneys' fees), resulting from any breach of this contract by the Accountant and any negligence or intentional misconduct by the Accountant for which MPPDC, its officers, agents, or employees are alleged to be liable.

The Accountant and MPPDC recognize that state law prohibits MPPDC from entering into any agreements to indemnify another party. To the extent any provisions of the contract are construed as indemnification obligations of MPPDC, such provisions shall be void and of no effect.

O. Confidentiality

The Accountant shall protect the confidentiality of any confidential financial information, personnel information, or other non-public information received during the performance of services, in accordance with applicable law, including the Virginia Freedom of Information Act, Virginia Code § 2.2-3700 et seq., and professional standards governing confidentiality of client information.

P. Audit

The Accountant shall retain all books, records, and other documents relative to its obligations and the contract for five (5) years after final payment or after all other pending matters are closed, whichever is longer. MPPDC and its authorized agents, state auditors, grantors of funds to MPPDC, the Comptroller of Virginia, or any of their duly authorized representatives shall have

access to any such books, documents, papers, and records of the Accountant that are directly pertinent to the contract for the purpose of making audits, examinations, excerpts, or transcriptions.

Q. Payments to Subcontractors

When subcontracts are used in the performance of this contract, the Accountant must, within seven (7) days after receipt of amounts paid to the Accountant by MPPDC for work performed by a subcontractor under that contract: (a) pay the subcontractor for its proportionate share of the total payment received from MPPDC attributable to the work performed by such subcontractor; or (b) notify MPPDC and the subcontractor, in writing, of its intention to withhold all or part of the subcontractor's payment with the reason for nonpayment. The Accountant must pay interest to the subcontractor on all amounts owed that remain unpaid after seven (7) days following receipt of payment from MPPDC, except for amounts properly withheld. Unless otherwise provided, interest shall accrue at the rate of one percent (1%) per month. The Accountant shall include in each of its subcontracts a provision requiring each subcontractor to be subject to the same payment and interest requirements.

R. Faith-Based Organizations

Pursuant to Virginia Code § 2.2-4343.1, MPPDC does not discriminate against faith-based organizations. The Accountant shall not discriminate against faith-based organizations during the performance of this contract.

S. Tax Exemption

MPPDC, as a political subdivision of the Commonwealth of Virginia, is exempt from any federal excise tax and Virginia sales and use tax. Taxes included on invoices will be deducted from the payment amount. Tax-exempt forms will be completed for the Accountant upon request.

T. Dispute Resolution

Unless otherwise provided for in this contract, the procedures for consideration of contractual claims set forth in Virginia Code § 2.2-4363(C) shall be applicable to this contract and are incorporated herein by reference. Any alternative dispute resolution procedures entered into by MPPDC shall be nonbinding.

U. Notices

All requests, notices, and other communications required or permitted to be given under the contract shall be in writing. Delivery of a notice shall be deemed to have been made when such notice is either: (1) duly mailed by first-class mail, postage prepaid, return receipt requested, or any comparable overnight delivery service then in effect; or (2) transmitted by hand delivery to the party entitled to receive the same at the address set forth below, or at such other address as such party shall have specified by written notice to the other party.

Notices to MPPDC shall be sent to:

[Perry Hickman]
Middle Peninsula Planning District Commission
4521 Lewis B. Puller Memorial Highway
HUB 33
Mattaponi, VA 23110

With a copy to:

Heather Hays Lockerman, Esquire
Sands Anderson, PC
P.O. Box 1998
Richmond, VA 23218-1998
hlockerman@sandsanderson.com

Notices to the Accountant shall be sent to:

[Name]
[Firm Name]
[Street Address]
[City/County, State Zip]

V. Insurance Requirements

1. Unless otherwise expressly excepted in the contract, the Accountant shall take out and maintain during the term of the contract the following insurance coverage:
 - a. Workers' Compensation. The Accountant shall procure and maintain workers' compensation insurance in conformance with the laws of any state in which work is performed, with limits not less than the statutory minimum.
 - b. Employer's Liability. The Accountant shall maintain employer's liability insurance with limits not less than: (i) \$500,000 for bodily injury by accident, each accident; (ii) \$500,000 for bodily injury by disease, policy limit; and (iii) \$500,000 for bodily injury by disease, each employee.
 - c. Commercial General Liability. The Accountant shall maintain commercial general liability insurance, with limits not less than: (i) \$1,000,000 for each occurrence involving bodily injury; (ii) \$1,000,000 for each occurrence involving property damage; and (iii) \$2,000,000 aggregate. This policy shall be endorsed to name MPPDC as an additional insured and shall state that such insurance is primary as regards any other insurance carried by MPPDC.
 - d. Professional Liability (Errors and Omissions). The Accountant shall maintain professional liability insurance in an amount not less than \$1,000,000 per occurrence, \$3,000,000 aggregate, covering claims arising out of the Accountant's professional services under this contract.

- e. Automobile Liability. The Accountant shall maintain comprehensive automobile liability insurance covering all owned, non-owned, or hired vehicles with limits not less than \$1,000,000 per occurrence for bodily injury and property damage.
2. Each policy shall name “Middle Peninsula Planning District Commission” as an additional insured, except for workers’ compensation and professional liability policies.
3. Such insurance must be issued by a company admitted to do business in Virginia with at least an AM Best rating of A-.
4. Within ten (10) days after contract award, and in no event later than the first day on which services are provided, the Accountant shall provide MPPDC with a certificate of insurance showing such insurance to be in force, and providing that the insurer shall give MPPDC at least thirty (30) days’ written notice prior to cancellation or other termination of such insurance.
5. Insurance policies shall provide for notification to MPPDC of non-payment of any premium and shall give MPPDC the right to make the premium payment thereunder within a reasonable time, if the insurance policy is in danger of lapsing during the Contract Period. Any premium payments made by the MPPDC shall be deducted from amounts due Contractor under the Contract.
6. All required insurance policies shall include a clause waiving all subrogation rights against MPPDC.

W. Termination and Cancellation

MPPDC shall have the unilateral right to terminate this contract for default on the terms of this contract, or any other contract between the Accountant and the MPPDC.

The MPPDC has the unilateral right to cancel and terminate any contract with Accountant, in whole or in part, without penalty, merely out of convenience, and shall require no breach of contract by Accountant as a condition of termination. This right of termination for convenience may be exercised at the sole unconditional discretion of the MPPDC. If the contract is terminated in whole or in part for the convenience of the MPPDC, the Accountant shall be paid the contracted price for the service actually provided or rendered up to the date of the termination of the contract but shall not be paid any other fees or lost profits.

Any contract cancellation notice shall not relieve the Accountant of the obligation to perform on all outstanding orders issued prior to the effective date of cancellation.

X. Ethics in Public Contracting

The provisions contained in Sections 2.2-4367 through 2.2-4377 of the Virginia Public Procurement Act as set forth in the 1950 Code of Virginia, as amended, shall be applicable to all contracts solicited or entered into by this Local Government. A copy of these provisions may be obtained from the Administration Office upon request. The provisions of this article supplement, but do not supersede, other provisions of law including, but not limited to, the Virginia Conflict of Interests Act (§ 2.2-3100 et seq.), the Virginia Governmental Frauds Act (§ 18.2-498.1 et seq.) and

Articles 2 and 3 of Chapter 10 of Title 18.2. The provisions apply notwithstanding the fact that the conduct described may not constitute a violation of the Virginia Conflict of Interests Act.

Y. No Waiver

Any failure of the MPPDC to demand rigid adherence to one or more of the terms of the contract, on one or more occasions, shall not be construed as a waiver nor deprive the MPPDC of the right to insist upon strict compliance with the terms of the contract. Moreover, it is the MPPDC's position and Accountant hereby agrees that the legal theories of implied waiver, statute of limitation, estoppel, and laches do not apply as defenses that the Accountant may assert in any action by the MPPDC. Any waiver of a term of this contract, in whole or in part, must be in writing and signed by the party granting the waiver to be effective.

Z. No Assignment

This contract may not be assigned, sublet, or transferred, in whole or in part, without the written consent of the MPPDC or its designee.

AA. Severability

If any provision of the contract is held to be illegal, invalid, or unenforceable, or is found to be against public policy for any reason, such provision shall be fully severable and the remainder of the contract shall be construed and enforced as if such illegal, invalid, or unenforceable provision had never been part of the contract, and the remaining provisions of the contract shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision, or by its severance.

BB. Modifications, Additions or Changes

The contract shall not be amended, altered, or modified unless such amendment, modification or alteration is reduced to a writing purporting to be such a modification that is signed by both parties and attached hereto. The amount of any contract may not be increased for any purpose without adequate consideration provided to the MPPDC.

CC. Counterparts and Electronic Signature

This contract may be executed in two or more counterparts, each of which shall be deemed original, but both of such counterparts together shall be deemed to be one and the same instrument. It shall not be necessary in making proof of this contract or any counterpart hereof to produce or account for the other counterpart. The parties acknowledge and agree that this contract may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original signature or electronically scanned and transmitted versions (e.g., via pdf) of an original signature.

DD. Substitutions.

No substitutions, including key personnel, or cancellations are permitted after award without written approval by MPPDC's Chief Administrative Officer or their designee.

APPENDIX B

PROPOSAL CERTIFICATION AND SIGNATURE PAGE

IN COMPLIANCE WITH THIS RFP AND ALL THE CONDITIONS IMPOSED IN THIS RFP, THE UNDERSIGNED FIRM HEREBY OFFERS AND AGREES TO FURNISH THE SERVICES DESCRIBED IN THE ATTACHED PROPOSAL, AND THE UNDERSIGNED FIRM HEREBY CERTIFIES THAT ALL INFORMATION IS TRUE, CORRECT AND COMPLETE.

State Corporation Commission ID Number: _____

NAME AND ADDRESS OF FIRM:

EVA Vendor ID or DUNS#:

PHONE: _____

E-MAIL: _____

FAX: _____

Acknowledgment of Addenda:

No. 1, Date _____ Signature _____

No. 2, Date _____ Signature _____

No. 3, Date _____ Signature _____

The undersigned, being duly authorized to act on behalf of the firm identified below, hereby certifies and declares as follows:

1. This proposal is made without prior understanding, agreement, or connection with any other corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud.
2. The firm has not offered or received any kickback in connection with this proposal.

3. No official or employee of MPPDC is directly or indirectly interested in this proposal or any profit therefrom.
4. The firm has carefully examined this RFP, including all appendices and instructions, and agrees to provide all required services and fulfill all terms of the proposal if selected.
5. The firm is independent of MPPDC as that term is defined in the Ethical Rules of the AICPA.
6. The firm and all personnel assigned to the engagement are licensed to perform accounting services as provided by applicable laws of the Commonwealth of Virginia.
7. The firm is authorized to transact business in the Commonwealth of Virginia, or if not so required, a statement explaining why such authorization is not required..

Signature: _____

Name of Authorized Representative (Print): _____

Title: _____

Date: _____

Telephone: _____

Email: _____

APPENDIX C

FEE PROPOSAL FORM

Please complete the following fee information and include this form with your proposal.

Firm Name: _____

Personnel Category	Hourly Rate or proposed structure
Partner / Principal:	\$ _____
Manager / Senior Manager:	\$ _____
Senior Accountant:	\$ _____
Staff Accountant:	\$ _____
Other (describe): _____	\$ _____

Estimated Total Hours: _____

Total Not-to-Exceed Fee: \$ _____

The above fee is inclusive of all costs except out-of-pocket expenses, which, if any, shall be itemized and pre-approved in writing by MPPDC's Executive Director.

Authorized Signature: [_____]

Date: [_____]