

**EVALUATION SCORE SHEET FOR AUDIT PROPOSALS**  
 Weighted 65 / 35 Technical / Cost, adjusted for other factors as noted.

State Agency:  
 Audit Period:  
 IPA Firm:

**A. MANDATORY CRITERIA**

Proposal should not be considered for further evaluation unless it meets all of the following mandatory criteria:	Yes	No
1. The firm and auditors must be licensed for public practice in North Dakota.		
2. IPA firm must meet the independence standards of the AICPA & GAO "Yellow Book".		
3. Personnel must meet the continuing professional education requirements of the GAO "Yellow Book" (20 yr, 24 hours directly related & 80 hours every 2 yr)		
4. The Firm's most recent peer review, or quality review report, must have been unqualified.		

**B. TECHNICAL CRITERIA**

	Available Points	Points Awarded
1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed.	35	
a. Responsiveness to RFP requirements.	5	
b. Comprehensiveness of audit work plan, including:		
▪ Substantive testing approach.	5	
▪ Internal control approach, including information systems work.	5	
▪ Materiality methodology including percentages used and how materiality is applied.	5	
▪ Other.	5	
c. (1) Realistic time estimates of each major segment of the work plan and (2) the estimated number of hours for each staff level assigned.	10	
2. Technical experience of the firm.	20	
a. Auditing of the type under consideration.	10	
b. Auditing governmental entities.	5	
c. References (Include contact documentation if necessary, see compliance checklist. If the Office of the State Auditor has experience with the firm contacting references may not be necessary.).	5	

	Available Points	Points Awarded
3. Qualifications of staff, including consultants, to be assigned to the audit. Education, including CPE courses taken during the past three years, position in the firm, and years and types of experience will be considered. Determined from resumes submitted.	30	
a. Qualifications of supervisory personnel, consultants and of the audit team doing field work.	10	
b. Amount and applicability of directly related CPE.	10	
c. General direction and supervision to be exercised over the audit team by the firm's management personnel.	10	
4. Past experience with the firm & auditors (audit report comments, cooperation resolving comments and audit documentation reviews).	10	
5. Firm size, structure and resources available.	5	
<b>Total Technical Score</b>	<b>100</b>	
Technical Score for this Firm / Highest Technical Score Received =	% x 65 =	

**C. COST:**

Lowest Cost of All Bids / Cost of Bid for This Firm =	% x 35 =	
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Technical and cost - Maximum/Actual Points	100	
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**D. Clarification of Offers (if necessary, only after initial evaluation meeting)**

In order to determine if a proposal is reasonably susceptible for award, communications by the liaison or the proposal evaluation committee are permitted with an offeror to clarify uncertainties or eliminate confusion concerning the contents of a proposal and determine responsiveness to the RFP requirements. Clarifications may not result in a material or substantive change to the proposal. The initial evaluation may be adjusted because of a clarification under this section.

After receipt of proposals, if there is a need for any substantial clarification or material change in the RFP, an amendment will be issued. The amendment will incorporate the clarification or change, and a new date and time established for new or amended proposals.

Additional points awarded or subtracted (Provide support).		
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**E. Other - List & explain**

Need to rotate auditor firms. (After 6 years there is more need to rotate firms considering independence and professional skepticism issues. This could be mitigated by the firm's proposal).	Adjust score	
ND bidder preference (See SPO guidance before awarding points).	Adjust score	

**Final Score**

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