

YEAR. THE REPORT SHALL CONTAIN THE INFORMATION REQUIRED BY THE COMMISSIONERS AND BE EXECUTED IN A MANNER THAT GIVES THE CITIZENS OF THE COUNTY AN INTELLIGENT UNDERSTANDING OF THE REVENUES AND EXPENDITURES OF THE COUNTY. THE MANAGEMENT LETTER AND REPORT SHALL BE AVAILABLE FOR PUBLIC INSPECTION AND COPIES SHALL BE MADE AVAILABLE TO THE PUBLIC AT OR BELOW COST. THE AUDITOR SHALL PREPARE A SUMMARY OF THE REPORT WHICH SHALL BE PUBLISHED IN AT LEAST 1 COUNTY NEWSPAPER WITHIN A MONTH AFTER THE REPORT IS RECEIVED BY THE COMMISSIONERS.

5-304. ACCOUNTING SYSTEM.

UPON RECOMMENDATION BY THE AUDITOR, THE COUNTY COMMISSIONERS MAY REQUIRE THE USE OF ANY SYSTEM OF BOOKKEEPING OR ACCOUNTING BY THE OFFICIALS SUBJECT TO AN AUDIT UNDER THIS SUBTITLE.

TITLE 6. CONTRACTS AND PURCHASING.

SUBTITLE 1. CONTRACTS.

6-101. COMPETITIVE BIDDING.

(A) EXCEPT AS OTHERWISE PROVIDED IN THIS TITLE, CONTRACTS FOR THE PURCHASE BY THE COUNTY OF SUPPLIES OR SERVICES INVOLVING \$5,000 OR MORE SHALL BE BY FORMAL BIDDING PROCEDURES AND THE CONTRACT SHALL BE AWARDED AT A REGULARLY SCHEDULED MEETING OF THE COMMISSIONERS TO THE LOWEST RESPONSIBLE BIDDER MEETING SPECIFICATIONS. A CONTRACT MAY NOT BE SUBDIVIDED TO AVOID THE REQUIREMENTS OF THIS SECTION.

(B) THE COMMISSIONERS SHALL INVITE PROPOSALS FOR ALL CONTRACTS SUBJECT TO THIS SECTION BY PUBLISHING A NOTICE IN AT LEAST 2 COUNTY NEWSPAPERS FOR 2 CONSECUTIVE WEEKS. THE NOTICE SHALL STATE THAT IN NOT LESS THAN 3 WEEKS THE COMMISSIONERS WILL MEET IN PUBLIC SESSION TO RECEIVE BIDS FOR THE DESCRIBED PURCHASE OR CONTRACT, STATE THE TIME AND PLACE OF THE MEETING, AND RESERVE THE RIGHT TO REJECT ANY AND ALL BIDS.

(C) IN DETERMINING THE "LOWEST RESPONSIBLE BIDDER", IN ADDITION TO CONSIDERING PRICE, THE COMMISSIONERS OR THE OFFICIAL AUTHORIZED TO CONTRACT FOR THE COUNTY SHALL CONSIDER:

(1) THE ABILITY, CAPACITY, AND SKILL OF THE BIDDER TO PERFORM THE CONTRACT OR PROVIDE THE SERVICE REQUIRED;

(2) WHETHER THE BIDDER CAN PERFORM THE CONTRACT OR PROVIDE THE SERVICE PROMPTLY, OR WITHIN THE TIME SPECIFIED, WITHOUT DELAY OR INTERFERENCE;

(3) THE CHARACTER, INTEGRITY, REPUTATION, JUDGMENT, EXPERIENCE, AND EFFICIENCY OF THE BIDDER;

(4) THE QUALITY OF PERFORMANCE OF PREVIOUS CONTRACTS OR SERVICES;