



Purchasing Department
140 Stonewall Avenue West, Ste 204
Fayetteville, GA 30214
Phone: 770-305-5420
www.fayettecountyga.gov

April 4, 2024

Subject: Request for Proposals 2388-P: Auditing Services

Gentlemen/Ladies:

Fayette County, Georgia invites you to submit a proposal for Auditing Services, in accordance with the information contained herein.

Questions concerning this Request for Proposals should be addressed to Ted Crumbley, Buyer & Contract Coordinator, in writing via email to tcrumbley@fayettecountyga.gov or fax to (770) 719-5534. Questions will be accepted until **3:00 p.m., Thursday, April 18, 2024.**

Purchasing Department office hours are Monday through Friday 8:00 a.m. to 5:00 p.m. The office telephone number is (770) 305-5420.

Please return your response to the following address:

Fayette County Government
Purchasing Department
140 Stonewall Avenue West, Suite 204
Fayetteville, GA 30214

Request for Proposals **2388-P**
Request for Proposals: **Auditing Services**

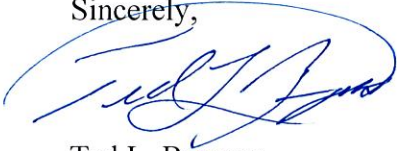
Your envelope *must* be sealed and should show your company's name and address.

Proposals will be received at the above address until 3:00 p.m., Thursday, May 2, 2024, in the Purchasing Department, Suite 204. The proposals will be opened at this time. Proposals must be signed to be considered. Late proposals cannot be considered. Faxed or emailed proposals cannot be considered.

If you download this Request for Proposals from the County's website, it will be your responsibility to check the web site for any addenda that might be issued for this solicitation. The County cannot not be responsible for a vendor not receiving information provided in any addendum.

Thank you for participating in the solicitation process.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ted L. Burgess", enclosed within a large, loopy oval flourish.

Ted L. Burgess
Chief Procurement Officer

GENERAL TERMS AND CONDITIONS

RFP 2388-P: Auditing Services

1. **Definitions:**

- a. **RFP:** Request for Proposals.
- b. **Offeror:** A company or individual who submits a proposal in response to this RFP.
- c. **Successful Offeror:** The offeror that is awarded a contract.
- d. **Contractor:** The Successful Offeror, upon execution of the contract.
- e. **County:** Fayette County, Georgia.

2. **Preparation of Offers:** It shall be the responsibility of the Offeror to examine specifications, scope of work, schedule and all instructions that are part of this request for proposal. Failure to observe any of the instructions or conditions in this request for proposal may result in rejection of the offer.

All of the specifications and information contained in this Request for Proposal, unless specifically excepted in writing by the Offeror and such exceptions being included with the offer, will form the basis of the contract between the Successful Offeror and the County. The Offeror should take care to answer all questions and provide all requested information.

3. **Submission of Offers:** Offerors must submit their proposal, along with any amendments issued by the County, in a sealed opaque envelope. **Price schedules** shall be placed in an additional opaque sealed envelope, identified as the price schedule, and enclosed in the sealed envelope with the proposal.

Mail or deliver one original, unbound proposal, signed in ink by a company official authorized to make a legal and binding offer, 5 bound paper copies, and a copy on a flash drive (do not include the Price Schedule on the flash drive) to:

Fayette County Government
Purchasing Department
140 Stonewall Avenue West, Suite 204
Fayetteville, GA 30214

RFP Number: 2388-P
RFP Name: Auditing Services

4. **Timely Receipt:** Offers not received in the Purchasing Department by the time and date of the scheduled proposal opening will not be considered.
5. **Open Offer:** To allow sufficient time for a contract to be awarded, the offer, once submitted and opened, shall remain open for acceptance for a period of at least ninety (90) days from the date of the opening to the date of award.

6. **Corrections or Withdrawals:** The Offeror may correct a mistake or withdraw a proposal before the proposal opening date by sending written notification to the Director of Purchasing. Proposals may be withdrawn after the opening only with written authorization from the Director of Purchasing.
7. **Defects or Irregularities:** The County reserves the right to waive any defect or irregularity in any proposal received. In case of a discrepancy between unit prices and extended prices, the unit price will govern unless the facts or other considerations indicate another basis for correction of the discrepancy.
8. **Trade Secrets – Confidentiality:** If any person or entity submits a bid or proposal that contains trade secrets, an affidavit shall be included with the bid or proposal. The affidavit shall declare the specific included information which constitutes trade secrets. Any trade secrets must be either (1) placed in a separate envelope, clearly identified, and marked as such, or (2) at a minimum, marked in the affidavit or an attached document explaining exactly where such information is, and otherwise marked, highlighted, or made plainly visible. See Georgia law at O.C.G.A. § 50-18-72 (A)(34).
9. **Ethics – Disclosure of Relationships:** Before a proposed contract in excess of \$10,000.00 is recommended for award to the Board of Commissioners or the County Administrator, or before the County renews, extends, or otherwise modifies a contract after it has been awarded, the Contractor must disclose certain relationships with any County Commissioner or County Official, or their spouse, mother, father, grandparent, brother, sister, son or daughter related by blood, adoption, or marriage (including in-laws). A relationship that must be reported exists if any of these individuals is a director, officer, partner, or employee, or has a substantial financial interest in the business, as described in Fayette County Ordinance Chapter 2, Article IV, Division 3 (Code of Ethics).

If such relationship exists between your company and any individual mentioned above, relevant information must be presented in the form of a written letter to the Director of Purchasing. You must include the letter with any bid, proposal, or price quote you submit to the Purchasing Department.

In the event that a Contractor fails to comply with this requirement, the County will take action as appropriate to the situation, which may include actions up to and including rejection of the bid or offer, cancellation of the contract in question, or debarment or suspension from award of a County contract for a period of up to three years.

10. **Evaluation of Offers:** The evaluation of offers and the determination as to acceptability of services offered shall be the responsibility of the County. Accordingly, to ensure that sufficient information is available, the Offeror may be required to submit literature, samples, or other information prior to award. The County reserves the right to obtain clarification or additional information from any firm regarding its proposal. The County reserves the right to select a responsive, responsible firm based on best value that is deemed to be most advantageous to the County. The County further reserves the right to reject any proposal, or all proposals, and to re-release the request for proposals.

11. **Non-Collusion:** By responding to this Request for Proposals, the Offeror shall be deemed to have represented and warranted that the proposal is not made in connection with any other Offeror submitting a separate response to this request for proposals and is in all respects fair and without collusion or fraud.
12. **Ability To Perform:** The Offeror may be required, upon request, to provide to the satisfaction of the County that he/she has the skill, experience, and the necessary facilities, as well as sufficient financial and human resources, to perform the contract in a satisfactory manner and within the required time. If the available evidence is not satisfactory to the County, the County may reject the offer.
13. **Notice to Proceed:** The County shall not be liable for payment of any work done or any costs incurred by any Offeror prior to the County issuing a written Notice to Proceed.
14. **Term of Contract:** The initial term of this agreement shall begin on July 1, 2024 and continue for a period of one year through June 30, 2025. Thereafter, this agreement may be renewed for four additional one-year renewal terms (each a "Renewal Term" and together with the Initial Term, the "Term") if the Contractor requests such renewal at least sixty (60) days prior to expiration of the Initial Term or the then-current Renewal Term. If the Contractor fails to request renewal, this Agreement may terminate at the end of the Initial Term or the then-current Renewal Term. This agreement is subject to the multi-year contractual provisions of O.C.G.A. § 36-60-13(a).
15. **Unavailability of Funds:** This contract will terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under the contract.
16. **Payment Terms:** The County's standard payment terms are Net 30. Any deviation from standard payment terms must be specified in the awarded contract, and both parties must agree on such deviation.
17. **Severability:** The invalidity of one or more of the phrases, sentences, clauses, or sections contained in the contract shall not affect the validity of the remaining portion of the contract. If any provision of the contract is held to be unenforceable, then both parties shall be relieved of all obligations arising under such provision to the extent that the provision is unenforceable. In such case, the contract shall be deemed amended to the extent necessary to make it enforceable while preserving its intent.
18. **Indemnification:** The Contractor shall indemnify and save the County and all its officer, agents and employees harmless from all suits, actions, or other claims of any character, name and description brought for or on account of any damages, losses, or expenses to the extent caused by or resulting from the negligence, recklessness, or intentionally wrongful conduct of the Contractor or other persons employed by or utilized by the Contractor in the performance of the contract. The Contractor shall pay any judgment with cost which may be obtained against the County growing out of such damages, losses, or expenses, but only to the extent such damages, costs and expenses are

adjudicated to have been caused by or resulted from the negligence, recklessness, or intentionally wrongful conduct of the Contractor or other persons employed or utilized by the Contractor in the performance of the contract.

19. **Non-Assignment:** Assignment of any contract resulting from this Request for Proposals will not be authorized, except with express written authorization from the County.
20. **Insurance:** The Successful Offeror shall procure and maintain the following insurance, to be in effect throughout the term of the contract, in at least the amounts and limits set forth as follows:
 - **General Liability Insurance:** \$1,000,000 combined single limit per occurrence, including bodily and personal injury, destruction of property, and contractual liability.
 - **Automobile Liability Insurance:** \$1,000,000 combined single limit each occurrence, including bodily injury and property damage liability.
 - **Worker's Compensation:** Workers Compensation as required by Georgia statute.

Before a contract is executed with the Successful Offeror, the Successful Offeror shall provide Certificates of Insurance for all required coverage. The Successful Offeror can provide the Certificate of Insurance after award of the contract but must be provided prior to execution of the contract document by both parties. Certificates shall list an additional insured as follows:

Fayette County, Georgia
140 Stonewall Avenue West
Fayetteville, GA 30214

21. **Termination for Cause:** The County may terminate the contract for cause by sending written notice to the Contractor of the Contractor's default in the performance of any term of this agreement. Termination shall be without prejudice to any of the County's rights or remedies by law.
22. **Termination for Convenience:** The County may terminate the contract for its convenience at any time with 10 days' written notice to the Contractor. In the event of termination for convenience, the County will pay the Contractor for services performed. The County will compensate partially completed performance based upon a signed statement of completion submitted by the Contractor, which shall itemize each element of performance completed.
23. **Force Majeure:** Neither party shall be deemed to be in breach of the contract to the extent that performance of its obligations is delayed, restricted, or prevented by reason of any act of God, natural disaster, act of government, or any other act or condition beyond the reasonable control of the party in question.

24. **Governing Law:** This agreement shall be governed in accordance with the laws of the State of Georgia. The parties agree to submit to the jurisdiction in Georgia, and further agree that any cause of action arising under this agreement shall be required to be brought in the appropriate venue in Fayette County, Georgia.

SPECIAL TERMS AND CONDITIONS

RFP #2388-P: Auditing Services

1. **Audit:** The auditor hereby agrees to retain all books, records, working papers, and other documents relative to this contract for five (5) years after final payment. The auditor further acknowledges that the AICPA's Statement on Auditing Standards No. 103 requires the auditor to adopt reasonable procedures to retain and access audit documentation for a period of time sufficient to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention. Such retention period, however, shall not be shorter than five years from the report release date. The government entity, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the government entity or any other entity authorized to examine said materials.
2. **Review & Monitoring:** The government entity reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the government entity will be designated as audit monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the auditor by way of comments and suggestions for enhancements to the report prior to its preparation in final form. The monitor will also be available for technical assistance concerning the interpretation of state laws, regulations and policies.
3. **Contract Limitations:** During the contract period, the auditor agrees not to submit proposals on or perform any accounting, consulting, compilation and review, or any other services outside the scope of this contract for the government entity without the prior written approval of the government entity.
4. **Additional Audit Work:** In the event during the course of the audit it is determined by any party a change in the scope of the audit work is necessary, the discovering party shall promptly notify the other parties in writing. The parties shall then determine whether the contract shall be amended to provide for an adjustment in the audit work to be performed by the auditor. In no event shall any payment be made for audit work beyond the scope of the original contract until the contract has been amended as provided elsewhere in the Request for Proposals.
5. **Sub-Contracts:** No portion of the work shall be subcontracted without prior written consent of the government entity. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish the government entity the names, qualifications and experience of their proposed subcontractors. The auditor shall,

however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

6. **Office Hours / Location / Parking:** Office space and a telephone will be provided for the representative of the auditor to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, schedules and other data will be prepared by the government entity's accounting department. It is the government entity's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity will be responsible for notifying the Contractor of the location of the accounting and financial records, government entity office hours, and the availability of parking at the government entity location.
7. **Higher Level Audit Services:** If the auditor becomes aware that the government entity is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the government entity's audit monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.
8. **Rates for Additional Professional Services:** If it should become necessary for the government entity to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the government entity and the firm.

RFP #2388-P
Auditing Services

PURPOSE

The scope of work encompassed by this contract includes the Annual Financial Audit, Single Audit if needed, and Annual Comprehensive Financial Report (ACFR).

ANTICIPATED SCHEDULE OF EVENTS

The timetable for this RFP is presented below:

<u>Activity</u>	<u>Target Date</u>
Issue Request for Proposals	Thursday, April 4, 2024
Deadline for Questions	3:00pm, Thursday, April 18, 2024
Proposals Due	3:00pm, Thursday, May 2, 2024
Selection Recommendation(s)	3:00pm, Friday, May 31, 2024 (Tentative)
Board Approval	Thursday, June 27, 2024 (Tentative)
Contract Award	Friday, June 28, 2024 (Tentative)

STATEMENT OF NEED – AUDIT REQUIREMENTS

As required by the Official Code of Georgia Annotated, the audit shall be conducted in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. If a Single Audit is required as a part of the annual audit, the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards, Government Auditing Standards, the Single Audit Act Amendments of 1996, and the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each

major fund, and the aggregate remaining fund information and the respective changes in financial position and, where applicable, cash flows, thereof in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

2. To obtain an understanding of the five components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.
3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase "laws and governmental regulations" generally has been interpreted to implicitly include the provisions of contract and grant agreements. The AICPA Codification of Statements on Auditing Standards, Section AS 2405 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor's responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether

an illegal act has occurred.

4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.
5. To evaluate whether the government entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements. Auditors should use this information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.
6. To ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
7. If applicable, to determine whether the government entity complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed

level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance). With regard to submission of the Data Collection Form (Form SF-SAC) and the Single Audit Reporting package using the Federal Audit Clearinghouse Internet Data Entry System, the auditor will be responsible for certifying the accuracy of the information included in Parts II and III of the form.

8. To verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.
9. To verify and test expenditures of the government's proceeds from the Governor's emergency fund or a special project appropriation in accordance with the Official Code of Georgia Annotated, Section 36-81-8.1. A properly completed grant certification form shall be filed on each grant with the annual audit report for each year in which such grant funds are expended or remain unexpended. If required under this Code section, the auditor shall certify that the grant funds were used solely for the express purpose or purposes for which the grant was made. The Georgia Department of Audits and Accounts can assist with the identification of grants subject to these reporting requirements and has a Grant Certification package available containing instructions and example formats.
10. To certify that funds were expended in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134 for governments collecting or expending any 9-1-1 charges or wireless enhanced 9-1-1 charges. This Code section requires that an annual report of collections and expenditures be prepared and certified by the recipient local government as well as the local government auditor.

SCOPE OF WORK

The auditor will prepare the required audit reports including those required by Government Auditing Standards and (If Applicable) Office of Management and Budget Circular A-133 and the Official Code of Georgia Annotated at the completion of the audit.

1. a. Standard report on the financial statements.

Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. In separate report(s), the auditor should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. Auditor should state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness of internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When auditor reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, they should state in the financial statement audit report that they are issuing those additional reports.

The auditor's report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds is presented in accordance with the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AS 3305.25.

b. Report on Internal Controls. Control deficiencies identified during the audit that upon evaluation are considered significant deficiencies or material weaknesses under the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AS 1305 must be communicated in writing to management and those charged with governance as a part of each audit, including significant deficiencies and material weaknesses that were communicated to management and those charged with governance in previous audits, and have not yet been remediated.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or

grant agreements. The auditor should report, as applicable to the objectives of the audit, and based upon the audit work performed, (1) significant deficiencies in internal control, identifying those considered to be material weaknesses; (2) all instances of fraud and illegal acts unless inconsequential; and (3) violations of provisions of contracts or grant agreements and abuse that could have a material effect on the financial statements.

- c. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133. This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.
- d. In accordance with OMB Circular A-133, the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) shall include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors should follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards and Circular A-133 Audits.
- e. In accordance with OMB Circular A-133, a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.
- f. An Annual Comprehensive Financial Report (ACFR) for both Fayette County, GA and Fayette County Water System.
- g. Report on Grants to Counties program, as defined in the Official Code of Georgia Annotated, Sections 48-14-3 and 36-17-1.

- h. Report on the Schedule of Special Purpose Local Option Sales Tax
 - i. Report on State of Georgia Grant Certification Form(s).
 - j. Report on Annual Report of 9-1-1 Collections and Expenditures.
2. Landfill Assurance. Apply certain agreed-upon procedures to selected records and transactions of the County with respect to the Financial Assurance Requirements for Solid Waste Handling and Processing Facilities as applicable to the County; such procedures and requirements being established and agreed to by the United States Environmental Protection Agency and the Georgia Department of Natural Resources, Environmental Protection Division; as well as being agreed to by the County and in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants (AICPA).
 3. A written management letter should be used to communicate violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential; the management letter should also communicate information about ways to improve operational efficiency and effectiveness or otherwise improve internal control or other policies or procedures (other than those for which communication is required by generally accepted auditing standards or Government Auditing Standards). If the management letter contains items required to be communicated to officials by auditing standards, the auditor should refer to the management letter in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. It is important to note that the schedule of findings and questioned costs should include all audit findings required to be reported under OMB Circular A-133; a separate communication (such as a management letter) may not be used to communicate such matters.
 4. The auditor must offer recommendations for appropriate corrective action for each item reported in accordance with AICPA Statement on Auditing Standards No. 112; or included in the Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards or in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance In Accordance with OMB Circular A-133; or contained in the management letter.
 5. Any other reports required shall be submitted to the government entity upon request.

6. A preliminary draft of all reports shall be submitted to the government entity prior to their release. The government entity will review and approve the release of all draft reports. Draft reports should be submitted to Sheryl Weinmann, CFO, 140 Stonewall Avenue West, Suite 101, Fayetteville, GA, 770-305-5186.
7. The auditor shall send copies of the reports listed above directly to Sheryl Weinmann, CFO, 140 Stonewall Avenue West, Suite 101, Fayetteville, GA 30214.

MANDATORY PRE-QUALIFICATION FORM

Section A - Company Information - In compliance with this request for proposals, and to all the conditions imposed herein, the undersigned offers and agrees to furnish the services in accordance with the attached signed proposal.

Firm Name _____

Physical Address of Business _____

Mailing Address (**If Different**) _____

Authorized Representative _____
(Print or Type)

Authorized Representative _____
(Signature)

Title _____

FEI Number: _____

Firm's Georgia CPA State License Registration Number: _____

Company Telephone Number: _____ Fax Number: _____

Email Address: _____

Type of Accounting Practice (place an "X" next to the appropriate response)

- a. _____ Individual
- b. _____ Partnership
- c. _____ Corporation - Give name of the State where incorporated: _____

Section B - Company's Quality Program for Audits

Please answer each question below by placing an "X" in the proper column at the right.

CHECK ONE

YES NO

1. Quality Control: Does the Contractor Firm have internal procedures to ensure proper quality control for its governmental audit assignments?

(If yes, ATTACH A DESCRIPTION OF THE PROCESS)

2. Quality Review: Does Contractor Firm participate in an External Quality review program every 3 years? (If yes, ATTACH A COPY OF LAST PEER REVIEW OR QUALITY REVIEW REPORT AND LETTER OF COMMENT. PLEASE ENTER ENDING DATE OF LAST PERIOD COVERED BY REVIEW _____)

If no, explain the reason and your plan to participate.

CHECK ONE

YES

NO

3. Professional Membership: Do the partners of the Contractor Firm belong to either the AICPA or the Georgia Society of CPAs?

4. Proper License: Is Contractor Firm properly licensed to practice public accounting in Georgia?

5. Special Governmental Audit Requirements: Is Contractor Firm familiar with the AICPA's ethical ruling called Interpretation 501-3, "Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits"? (According to this ruling, if a CPA agrees to follow specified standards, guides, rules and procedures in addition to GAAS, then the CPA is OBLIGATED to follow all such requirements. Also, the auditor must report any deviations from the agreed-upon engagement procedures.)

6. Subcontracts: Does Contractor Firm agree not to subcontract any work required without the prior express written consent of the auditee?

CHECK ONE

YES

NO

7. Federal Audit Laws and Rules: If federal audit work is required, does Contractor Firm agree to perform the audit work in accordance with the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133 and AICPA Audit Guide "*Government Auditing Standards* and Circular A-133 Audits", as necessary?

8. Confidentiality: Does Contractor Firm agree not to publish or distribute any information concerning work done for auditee, except as provided by law or rule?

9. Access to Records and Workpapers: Does Contractor Firm agree to keep workpapers and reasonable records to support work claims for at least **5 years** and make them available for audit or review by any authorized parties?

10. Other Federal and State Laws and Rules: Does Contractor Firm agree to comply with all other Federal and State laws, rules and regulations which pertain to this engagement?

CHECK ONE

YES

NO

11. Independence: Does Contractor Firm meet the independence standards of the current "Government Auditing Standards", issued by the Comptroller General of the United States?

(If "No", attach a brief summary of facts.)

12. Continuing Education: Does Contractor Firm have sufficient staff who meet continuing professional education requirements for government audits as set forth in "Government Auditing Standards"?

13. Conflict of Interest: Does Contractor Firm declare that there is no public or private interest which would conflict in any manner with performance of an audit for the auditee or would violate any laws of the State of Georgia?

14. No Substandard Work: Do Contractor Firm and all proposed Audit Team Members have a record of an acceptable standard of audit work? (Contractor Firm must answer this question "No" if the Firm or any Audit Team Member has received an enforcement action for substandard audit work during the past three years or has a related investigation pending by a professional or regulatory group. Attach a brief summary of any enforcement actions.)

CHECK ONE

YES

NO

15. Ethics: Does Contractor Firm certify that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that it has not conferred on any government entity 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; that it is not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions?

16. Provisions of RFP: Does Contractor Firm agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP?

CONTRACTOR FIRM CERTIFICATION STATEMENT

I (we) certify that the information contained herein is true and correct to the best of my (our) knowledge, and that the person submitting the RFP on behalf of the proposer has the authority to submit this RFP and make all representations contained herein. I (we) understand that the inclusion of false information may result in rejection of the proposal submitted in response to this RFP.

Contractor Firm Name

Date

Signature of Preparer

PROPOSAL RESPONSE REQUIREMENTS

Proposals must include the following, preferably in the order shown:

1. Cover Page:

Include the Request for Proposals number (#2388-P) and title (*Auditing Services*). Also include your firm's name, local address, telephone number, and email address.

2. Table of Contents

3. Required Documents:

- a. Mandatory pre-qualification form
- b. Contractors Affidavit Under O.C.G.A. § 13-10-91(b)(1)
- c. Exceptions, if any
- d. Signed addenda, if any are issued
- e. Price schedule (in a separate, sealed envelope)
- f. Copy of State CPA license

4. Project Understanding:

State your understanding of the services required. Make a positive statement that deadlines specified in the RFP will be met. Provide the following information on your audit approach:

- a. Sampling techniques and the extent to which statistical sampling may be used in the engagement.
- b. Extent of the use of EDP software in the engagement.
- c. Type and extent of analytical procedures that may be used in the engagement.
- d. Approach to be taken to gain and document an understanding of the government entity's internal control;
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- g. Description of the methodology to be used in performing the "risk based" approach in determining major Federal programs.

The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.

5. **Audit Team:**

State the name of the partner assigned to this engagement and the name of the partner assigned the responsibility for the quality of the report and working papers. State the identity of other employees who will work on the audit, including staff from other than the local office. Include resumes with relevant experience and continuing education for each supervisory person to be assigned to the audit.

Specify governmental CPE attended in the past 24 months by the partner(s) and each person to be assigned to this engagement.

Include the firm's policy on notifying the government entity of changes in key personnel assigned to the engagement.

6. **Firm's Background and Experience:**

State whether the firm is local, regional, national or international. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Describe the recent local office auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Include relevant knowledge of, and experience in, applying applicable federal and state regulations. Indicate the scope of work, dates when work was performed, engagement partner(s), total hours, and the name and telephone number of the client contact. A minimum of three (3) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for proposals shall be provided. The County reserves the right to contact any of these contacts for references.

7. **Proposed Schedule:**

Submit a work plan to accomplish the scope of work described in this RFP. Specify any planned use of specialists. In developing the work plan, make reference to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. The work plan shall include time estimates for, and identify, each significant segment of the work and the staff level to be assigned. Include the approximate dates the audit will begin and end for the first year, and approximate dates for delivery of the required reports.

8. **Price Schedule:**

All price schedules shall be enclosed in a *separate, sealed envelope* as stated in the General Terms and Conditions. Using the Pricing Schedule, state your total, all-inclusive prices individually for the Financial Audit, the Single Audit, and the Comprehensive Annual Financial Report for each Fiscal Year indicated on the Pricing Schedule. In this price, include travel, supplies and materials, out-of-pocket costs, and any other costs that would be incurred in the course of audit performance.

EVALUATION PLAN

Award will be made to the responsible firm whose proposal is most advantageous to the County, with technical merit, price and other factors considered. An evaluation committee will evaluate and score proposals.

Technical Merit

Evaluators will score the following criteria for technical merit. Additional information about each criterion is shown in items 4-7 in the *Proposal Response Requirements* above.

<u>Criteria</u>	<u>Max Points</u>	<u>Percent of Score</u>
1. Project understanding	30	30%
2. Audit Team	15	15%
3. Firm's Background and experience	15	15%
4. Proposed schedule	<u>10</u>	<u>10%</u>
Total Earnable Points – Technical Merit	70	70%

Pricing

Thirty percent (30%) of your score will be determined by your price schedule, as compared to other responding entities. Proposed prices will be assigned points earned using a "variance" weighted method. The lowest proposed price will earn the maximum number of points for the pricing portion of the score. Other proposals' price scores will be calculated based on the variance of their prices from the lowest proposed price.

Presentations

Fayette County may, at its discretion, choose one or more of the firms with the best Technical Merit and Price scores to make in-person presentations. If more than one company makes a presentation, the evaluation committee will evaluate the presentations and add up to a maximum of 20 points for each company that makes a presentation.

COMPANY INFORMATION
RFP 2388-P: Auditing Services

A. COMPANY

Company Name: _____

Physical Address: _____

Mailing Address (if different): _____

Website (if applicable): _____

B. AUTHORIZED REPRESENTATIVE

Signature: _____

Printed or Typed Name: _____

Title: _____

E-mail Address: _____

Phone Number: _____ Fax Number: _____

C. PROJECT CONTACT PERSON

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)

The undersigned contractor ("Contractor") executes this Affidavit to comply with O.C.G.A. § 13-10-91 related to any contract to which Contractor is a party that is subject to O.C.G.A. § 13-10-91 and hereby verifies its compliance with O.C.G.A. § 13-10-91, attesting as follows:

- a) The Contractor has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program;
- b) The Contractor will continue to use the federal work authorization program throughout the contract period, including any renewal or extension thereof;
- c) The Contractor will notify the public employer in the event the Contractor ceases to utilize the federal work authorization program during the contract period, including renewals or extensions thereof;
- d) The Contractor understands that ceasing to utilize the federal work authorization program constitutes a material breach of Contract;
- e) The Contractor will contract for the performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the Contractor with the information required by O.C.G.A. § 13-10-91(a), (b), and (c);
- f) The Contractor acknowledges and agrees that this Affidavit shall be incorporated into any contract(s) subject to the provisions of O.C.G.A. § 13-10-91 for the project listed below to which Contractor is a party after the date hereof without further action or consent by Contractor; and
- g) Contractor acknowledges its responsibility to submit copies of any affidavits, drivers' licenses, and identification cards required pursuant to O.C.G.A. § 13-10-91 to the public employer within five business days of receipt.

Federal Work Authorization User Identification Number

Date of Authorization

#2388-P Auditing Services

Name of Contractor

Name of Project

Fayette County, Georgia

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 2024 in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE _____ DAY OF _____, 2024.

NOTARY PUBLIC

My Commission Expires: _____

RFP 2388-P: Auditing Services

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

COMPANY NAME: _____

PRICE SCHEDULE

RFP #2388-P: AUDITING SERVICES

**Fiscal Year (Calendar Year)	FY 2024 (2024)	FY 2025 (2025)	FY 2026 (2026)	FY 2027 (2027)	FY 2028 (2028)
Financial Statement Audit	\$	\$	\$	\$	\$
*Single Audit	\$	\$	\$	\$	\$
Drafting Financials Statements and Notes	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$

* Singles Audits will be contingent upon the County meeting the requirements to have a single audit.

** Fiscal Year is from July 1 through June 30 of each year.

COMPANY NAME _____