

Terrell County
Board of Commissioners

REQUEST FOR PROPOSALS

The Terrell County Board of Commissioners is seeking qualifications from public accounting firms for the purpose of conducting Terrell County's annual audit. Terrell County's fiscal year is from October 1st through September 30th. Terrell County is seeking an initial relationship with an audit firm for a three year commitment, beginning with the audit for the years ended September 30, 2018.

Terrell County is located in Southwest Georgia. Terrell County's population is approximately 9315. The County's general fund budget for fiscal year 2018-2019 is 7,563,931.90 and the total County budget is 8,836,432.98.

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 Comptroller General of the United States and the Official Code of Georgia Annotated. If a Single Audit is required as part of the annual audit, the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA), Generally Accepted Auditing Standards (GAAS), 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 Government, and Non-Profit Organizations.

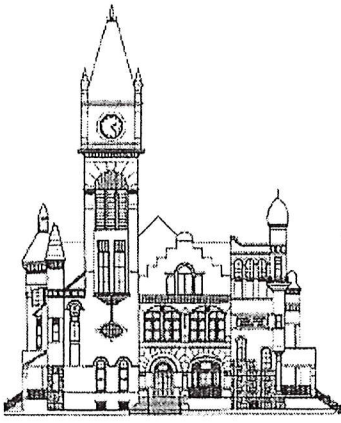
Please include a list of the staff that you would assign to this audit, their roles in Terrell County's audit and an outline of their education and experience.

In a separate envelope, please include your proposed fee for conducting the audit for Terrell County for fiscal year 2018, 2019, and 2020 and your hourly rate for additional work.

Please provide a list of existing local government clients and a name and telephone number with each organization to call as a reference.

A copy of the audit for fiscal year ending September 2017 can be found on Terrell County's website at www.terrellcountygeorgia.com.

Please direct all questions to Charlene Farmer, Terrell County Interim Clerk, 229-995-4077 or charlenetcbc@windstream.net.



Terrell County Board of Commissioners

955 Forrester Drive SE

PO Box 525

Dawson Georgia 39842

229-995-4476

www.terrellcountygeorgia.com

A Proposers' Conference will be held April 18, 2019 at 9:00 AM at Terrell County Commissioners Office Meeting room, 955 Forrester Drive SE Dawson GA. Interim Clerk, Charlene Farmer will be available to answer questions regarding the scope of the RFP.

Proposals are due by **Thursday April 25th, 2019 by 2:00 PM**. Proposals should be mailed to PO Box 525 Dawson GA 39842 or hand delivered to 955 Forrester Dr. SE Dawson GA. Please address your request for proposal to Charlene Farmer, Interim Clerk.

FIRM NAME: _____

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE _____ FINANCIAL STATEMENTS

Enter Year

(Complete one Schedule for each year covered by the proposal)

	HOURS	HOURLY RATES	TOTAL
PARTNERS	_____	_____	_____
MANAGERS	_____	_____	_____
SUPERVISORY STAFF	_____	_____	_____
OTHER (SPECIFY)	_____	_____	_____
TOTAL FOR SERVICES DESCRIBED IN RFP			_____
OUT OF POCKET EXPENSES (See Section IV.B.3 for allowability):			
MEALS AND LODGING			_____
TRANSPORTATION			_____
OTHER (SPECIFY)			_____
TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT			_____
AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED FOR _____ YEAR WITHOUT ADDITIONAL COST			

ATTACHMENT B: MANDATORY PRE-QUALIFICATION FORM

To be answered by Contractor

Section A - General Information

1. Firm Name: _____

Contact Person: _____ Telephone Number: _____

Email address: _____

2. Address: _____

3. Firm FEI Number: _____

4. Firm's Georgia CPA State License Registration Number: _____

5. 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 - Contractor Firm's Quality Program For Audits

Please answer each of the following questions 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

CHECK ONE

YES NO

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.

- _____
- _____
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 Code of Professional Conduct ET Section 1.400.055 – “Governmental Audits”? (According to this section, 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.)
- _____
6. Subcontracts: Does Contractor Firm agree not to subcontract any work required without the prior express written consent of the auditee?
- _____
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, *(for federal awards prior to December 26, 2014)* the provisions of OMB Circular A-133, *(for federal awards after December 26, 2014)* **UGG Subpart F**, and AICPA Audit Guide “Government Auditing Standards and Circular A-133 Audits”, as necessary?
- _____

CHECK ONE

YES NO

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? _____
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

CHECK ONE

YES NO

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.)

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