

REQUEST FOR PROPOSAL AUDIT SERVICES

The City of Moultrie is issuing this request for proposals (RFP) for furnishing the services described herein. Inquiries for technical information or procurement should be directed to:

Gary D. McDaniel, Finance Director
gary.mcdaniel@moultriega.com
229-668-0020

The purpose of this Request for Proposals is to establish a contract for the professional services of a Certified Public Accountant (the "auditor") for financial and compliance audits. It is anticipated that this RFP may result in a contract award to a single contractor. Proposals will be received until **10:00 AM on Thursday, January 16, 2020**, at the **City of Moultrie City Hall Finance Director's Office at 20 First Avenue NE Moultrie, Georgia 31768**, at which time and place all proposals will be publicly opened and read. No bid may be withdrawn after the closing time for receipt of bids for sixty (60) days.

Proposals must be received by the date and time specified. Late proposals will be disqualified. In order to be considered for selection, auditors must submit a complete response to the RFP. Incomplete proposals may not be considered if the omissions are determined to be significant. The auditor will be chosen based on qualifications and cost.

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

GOVERNMENT ENTITY AND RECORDS INFORMATION

Information regarding government entity records, systems, procedures, expenditure levels, and other relevant data is included as Attachment A to this Request for Proposal. Copies of prior audit reports, management letters, financial statements, budgets and other documents relevant to the audit engagement may be viewed by appointment by contacting the Finance Director listed on the cover page of this RFP.

AUDIT REQUIREMENTS

The audit shall be conducted in accordance with generally accepted auditing standards, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the Official Code of Georgia Annotated. 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 (GAAS), Government Auditing Standards, the Single Audit Act of 1984, 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 format of the audited financial statements should be comparable to past audited financial statements. One electronic copy of the audited financial statements is required.

Background Information:

The City operates under a City Manager/ Council form of government with a City Manager and a Mayor and six (6) Council members. The City provides the following services: public safety (police and fire), public works, airport, Planning and Safety, Municipal Court, Main Street and public utilities (water and sewer, gas, electric, solid waste, cable TV, internet and phone services).

The FY 2018-19 City of Moultrie budget is \$50,891,712. The City currently employs approximately 150 employees.

The City of Moultrie has one component unit, Downtown Development Authority of Moultrie. Presently this fund is used to facilitate the revenue bonds for the construction of the Georgia Department of Labor. This fund has no employees.

The City currently uses the following fund types and account groups in its financial reporting:

Governmental Funds:

- General Fund
- Splists Fund

Non-major Governmental Funds:

- Multiple grants Fund
- Confiscated Assets Fund
- Hotel/Motel Tax Fund

Non Major Capital Projects Funds:

- Community Development Fund
- TSPLOSTS Fund

Propriety Funds:

- Water and Sewer Fund
- Electric Fund

Non-major Enterprise Funds

- Solid waste Fund
- Cable TV, Telecom, Telephony Fund (SGGSA Fund)
- Airport Fund

Utility Deposit Fund
Mass Transit Fund
Gas Fund

The City of Moultrie maintains Bank Accounts as follows:

Southwest Georgia Bank	20 accounts
Ameris Bank	16 accounts

Copies of the prior year's audit reports, management letters, financial statements and budget are available in the Finance Office as listed on the RFP's cover sheet. The City of Moultrie's external auditor for the FY 2017-18 Audit is Tom Carmichael from Carr Riggs & Ingram (CRI).

The City staff will be available during the audit to assist the firm by providing information, documentation, and explanations. The City will provide the auditors with reasonable work space, access to internet, photocopying machines, and fax machines. Audited financial statements are due by March 31 of each year. The city requires the audited financial statements to be submitted to city staff on or before March 31 of each year but in no case after April 30 unless there are extenuating circumstances approved by the City.

EVALUATION CRITERIA

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. The general approach is to first identify all qualified, responsive proposers and then to award the audit to the lowest proposer in that group.

The following elements will be considered:

QUALIFICATIONS OF STAFF

Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

CONTRACT PERIOD

Financial Statements for the period October 1, 2018 thru September 30, 2021

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.

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.

Evaluation Criteria	Total Possible Points	Rating
Capability <ul style="list-style-type: none"> • The capability to perform the contract requirements. • The moral and business integrity and reliability that will assure good faith performance • The knowledge, skills and abilities to provide the products or perform the services stated in the RFP 	20	
Experience <ul style="list-style-type: none"> • The experience providing services as requested • Has the respondent ever represented other local governments? 	30	
Cost <ul style="list-style-type: none"> • The cost of services to the City of Moultrie 	20	
References <ul style="list-style-type: none"> • Quality of responses received from references 	25	
Understanding of Requirements <ul style="list-style-type: none"> • The degree to which the bidder has responded to the purpose and scope of services to be provided 	5	
Total Points	100	

COST COMPONENT OF PROPOSAL

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs for which the requested work will be done.

	HOURS	HOURLY RATE	TOTAL
PARTNERS			
MANAGERS SUPERVISORY STAFF			
OTHER (SPECIFY)			
TOTAL FOR SERVICES IN RFP			
OUT OF POCKET EXPENSES:			
MEALS AND LODGING			
TRANSPORTATION			
OTHER (SPECIFY)			
TOTAL ALL-INCLUSIVE PRICE FOR 2018-19 AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2019-20 AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2020-21 AUDIT			
PRICE FOR SINGLE AUDIT			

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 _____