



**THE CITY OF WALTHOURVILLE
222 BUSBEE ROAD
WALTHOURVILLE, GA 31333**

INVITATION TO SUBMIT PROPOSAL

**REQUEST FOR PROPOSALS FOR AUDIT SERVICES
RFP# 2025-01**

PART I GENERAL INFORMATION

1.1 PURPOSE

This request for proposals (RFP) provides guidelines for the submission of proposals in response to the City of Walthourville's solicitation for firms to bid on audit services.

1.2 ISSUING OFFICE

Office of the City Clerk
City of Walthourville
Post Office Box K
Walthourville, GA 31333

1.2 A BID OPENING LOCATION

Walthourville Police Department
192 B Talmage Road
Walthourville, GA 31333

Bids will be opened on Tuesday April 29, 2025 at 6:00 PM.

1.3 INVITATION TO PROPOSE

The City of Walthourville, Georgia invites proposals from qualified independent Certified Public Accountants and/or firms licensed to practice in the State of Georgia for the purpose of providing annual examinations of the financial statements and records of the City of Walthourville. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements. The term of the engagement shall be for four (4) years beginning with the report for fiscal year 12/31/2021 through 12/31/2024 and every annual report ongoing for the appropriate fiscal year. The proposal must include the cost breakdown per year.

1.4 CONTRACT AWARDS

The City of Walthourville anticipates entering into a contract with the firm that submits the proposal judged by the City to be most advantageous to the City. The City anticipates awarding a single contract to the firm chosen but reserves the right to award in any fashion it, in its sole determination, decides is in its best interest.

The firms submitting a response to this request for proposals understand that this RFP does not constitute an agreement or a contract with the City. An official contract or agreement is not binding until the submission is reviewed and accepted by the Mayor and City Council and executed by all parties.

The City reserves the right to reject all proposals, to waive any formality, and to solicit and advertise other proposals.

1.5 DEVELOPMENT COSTS

Neither the City nor its representatives shall be liable for any expenses incurred in connection with the preparation of a response to the RFP. Firms responding should prepare their submittals simply and economically, providing a straightforward and concise description of the firm's ability to meet the requirements of the RFP.

1.6 INQUIRIES

The City will not respond to oral inquiries. All inquiries for interpretations of this RFP should be submitted in writing to:

Shana T. Moss, City Clerk
City of Walthourville
Post Office Box K
Walthourville, GA 31333
cityclerk@cityofwalthourville.com

The City will respond to written inquiries received at least seven (7) business days prior to the date scheduled for receiving the proposals.

1.7 TIMETABLES

The City and responding firms should adhere to the following schedule in all actions concerning this RFP:

- A. On Thursday April 3, 2025, the City issues the advertisement for the Request for Proposals.
- B. From Thursday April 3, 2025 to Friday, April 25, 2025 the City will receive and answer all inquiries received by mail or e-mail.
- C. The City must receive the proposals by 4:00 PM. on Friday, April 25, 2025. Bids will be opened on April 29, 2025, at 6:00 PM at the Walthourville Police Department located at 192 B Talmadge Road-Walthourville, GA.
- D. The City will receive and evaluate the proposals in a timely manner.
- E. The City may enter into a contract after conducting negotiations and obtaining appropriate approvals. The City will notify unsuccessful respondents at this time.

1.8 DELAYS

The City may delay scheduled due dates if it is to the advantage of the City to do so. The City will notify respondents of all changes in the scheduled due dates by written addenda.

1.9 PROPOSAL SUBMISSION

All proposals not in compliance with the conditions specified herein are subject to rejection.

The City will receive proposals at the following address:

City of Walthourville
Office of the City Clerk
Post Office Box K-Mailing Address
222 Busbee Road-Physical Address
Walthourville, GA 31333

Telegraphic or telephonic proposals will not be considered.

To facilitate processing, please mark the outside of the envelope in the lower left-hand

corner as follows: **“RFP #2025-01, AUDIT SERVICES”**.

The envelope shall also include the Respondent’s return address in the upper left hand corner.

Respondents shall submit ten (10) copies of the proposal in a sealed envelope as noted above. The respondent may submit the qualifications by mail or in person.

THE CITY MUST RECEIVE ALL PROPOSALS BY 4:00 P.M. ON FRIDAY, APRIL 25, 2025.

Proposals received after the deadline established will not be considered.

1.10 WITHDRAWAL OF PROPOSALS

Proposals may be withdrawn by notifying the City in writing at any time prior to the opening at 4:00 PM Friday, April 25, 2025. Respondents may withdraw their submission in person or by an authorized representative. Respondents and authorized representatives must provide the letter of withdrawal, picture identification, and proof of authorization (in case of authorized representative).

1.11 ADDENDA

If revisions become necessary, the City will provide written addenda to all respondents who received the Request for Proposals.

1.12 EQUAL OPPORTUNITY

The City recognizes fair and open competition as a basic tenet of public procurement and encourages participation by minority and women business enterprises.

1.13 INSURANCE

The firm awarded the contract shall secure, maintain and present insurance coverage reflecting the minimum amounts and conditions as required by the City.

1.14 PUBLIC ENTITY CRIMES

A firm or affiliate who has had any disciplinary action taken or is pending against the firm within the last three years shall provide information on the circumstances of such action.

1.15 ON-SITE INSPECTIONS

Any auditor or firm wishing to make an on-site inspection in conjunction with

preparing a proposal may do so with the approval of Shana T. Moss, City Clerk. An appointment will be scheduled with Shana T. Moss, City Clerk, designating what department the on-site visits should cover. Ms. Moss shall govern the time and extent of such appointments and on-site visits.

PART II STATEMENT OF WORK

2.1 BACKGROUND

The City of Walthourville operates under a Mayor/Council form of government and provides the following services: public safety (police and fire), public works (streets, parks, public improvements and storm water), (code enforcement), administrative services (finance and utility billing,). The City provides water and sewer services and out sources refuse collection. The latest population estimate is 3,913.

2.2 PERFORMANCE SPECIFICATIONS

A. The audit shall be performed in compliance with all the requirements listed as follows:

1. Applicable Georgia Statutes
2. Reporting requirements of GASB-34
3. Rules of the Georgia Department of Audits and Accounts
4. "Audits of State and Local Government Units", issued by the American Institute of Certified Public Accountants
5. Circular A-133, Audits of States, Local Governments & Non-Profit Organizations, Office of Management and Budget
6. Federal Single Audit Act of 1984
7. Federal Single Audit Act Amendment of 1996
8. Statements on Auditing Standards (GAAS)
9. Government Auditing Standards issued by the Comptroller General of the United States
10. Any other applicable Federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

B. The audit shall be an annual financial audit as defined in Georgia Statutes and shall be conducted in accordance with generally accepted auditing standards. The contract shall cover a four (4) year period beginning with the report for fiscal year 12/31/2021 through 12/31/2024 and ongoing annually for each fiscal year.

C. The auditor shall prepare, submit, and present to the Mayor and City Council, by the agenda deadline for the December regular City Council meeting, following the end of the fiscal year under audit, a report on the financial condition of the City of Walthourville, or deterioration

thereof, in accordance with the rules of the State Auditor. The City shall be provided 15 copies of the audit report.

D. The partner in charge of the audit and the audit manager or other CPA assigned to the audit shall be free to attend up to three (3) public meetings for discussion of the audit report as deemed necessary by the City.

E. The auditor shall assist the City of Walthourville in preparing a Comprehensive Annual Financial Report to include the following:

1. Proof reading of entire document
2. Overall review including layout, design, and suggested improvements

F. Timeliness is critical in the performance of the audit. The auditor should coordinate with the City Clerk and endeavor to accomplish the audit in a phased in approach throughout the year in order to reduce the year-end workload on both the audit firm and City staff. The City will make necessary records available to the auditor through the year to assist in this regard. In addition, the City will make end-of-year records available to the auditor on or before August 1 after the end of the fiscal year under audit.

G. The work papers are the property of the auditors and shall be held locally for a period of five years. Work papers shall be available for examination or duplication without charge to authorized City personnel, representatives of Federal or State agencies upon request of that Agency or City of Walthourville in accordance with Federal & State Law and other regulations. Working papers will also be made available for examination at no charge, or duplication, at a reasonable charge, to subsequent auditors engaged by the City.

H. The auditors agree to notify the City immediately if any regulatory or other government agencies request a review of the audit work papers concerning the City of Walthourville.

I. The auditor agrees to notify the City immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm's staff or the firm itself.

J. The auditor shall provide the City of Walthourville a copy of each external quality control review (peer review) conducted during the time period engaged by the City of Walthourville.

PART III INSTRUCTIONS FOR PREPARING SUBMISSIONS

3.1 RULES FOR SUBMISSIONS

The submission must name all persons or entities interested in the submission as principals. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to the RFP.

3.2 SUBMISSION FORMAT

A. Letter of transmittal

This letter will summarize in a brief and concise statement the respondent's qualifications. An official authorized to negotiate for the respondent must sign the letter of transmittal. The letter should not exceed one page in length. Each respondent shall provide ten (10) copies of its submittal.

B. The location of the office where the work will be prepared; and the key personnel in that office.

The respondent may identify all its offices, but the location of the main office that will be responsible for the actual production of the work and the names of key personnel in that office who will be responsible for the completion of the work must be identified.

C. Organization profile and qualifications.

This section of the proposal must describe the respondent, including the size of the office responsible for the work activities. The respondent shall provide the City with the names of the primary individuals, outlining all qualifications of the personnel described in this section to include providing documentation of appropriate certifications and licenses.

D. References

This section of the submission must include a list of at least three (3) references for which the firm has performed similar work. Please note that one copy of a CAFR from one of the references must be submitted.

E. Brief description of audit procedure.

F. Fee Schedule

This section of the proposal must include a fee schedule for the complete audit, and one single hourly rate to be used for any additional work which may be requested by the City which is outside the scope of this contract.

G. Relevant prior governmental auditing experience.

H. Other information

Any additional information the respondent feels would be necessary for the City's review of the submission.

3.3 COMPLETENESS

All information required by the RFP must be submitted to constitute a legitimate proposal.

PART IV EVALUATION OF SUBMISSIONS

4.1 EVALUATION METHOD AND CRITERIA

A. General

The City shall be the sole judge of the best interests of the City, the submission and the resulting negotiated agreement.

The City's evaluation criteria will include, but not be limited to, consideration of the following, which are listed in no particular order:

1. Verification of availability of qualified personnel
2. Credibility and response of client references
3. Geographic location of the firm
4. Municipal audit experience
5. Recent, current and projected workloads of the firms
6. Whether the firm is a certified minority business enterprise
7. Willingness to meet time and budget requirements
8. Cost of audit services

B. Selection

The City will form a selection committee at its discretion. The selection committee shall evaluate the written qualifications submitted by all the firms regarding this proposal. All firms will be ranked. The selection committee may entertain presentations by some or all of the short-listed firms and details will be provided to those firms at a later date.

C. Negotiations

It is the purpose of this qualification process to enter into a contract with the highest-ranking firm or firms for auditing services. To that end, negotiations will begin with the selected firm or firms beginning with the highest ranked firm and ending upon successful negotiation with the selected firm or firms.

As stated in Section 1.4 above, the City reserves the right to reject all submittals, to waive any irregularities and solicit and re-advertise for other qualifications.