

REQUEST FOR PROPOSAL AUDIT SERVICES

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

Miriam Faircloth, Finance Director
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229-377-1722 Ext.101

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 **11:00 A.M., Thursday, June 6, 2019**, at the **City of Cairo City Hall City Manager's Office 119 North Broad Street, Cairo, Georgia 39828**, 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 No bid may be withdrawn after the closing time for receipt of bids for a period of sixty (60) days. There is a mandatory pre-bid conference on **Friday, May 17, 2019 at 10:00 A.M. at City Hall**.

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. 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 Council form of government with a Mayor and five (5) Councilmen serving on the Council and provides the following services: public safety (police and fire), public works, airport and public utilities (water and sewer, gas, electric, solid waste, landfill, cable TV and internet services) .

The FYE 2018 annual budget is \$44,785,830. The City currently employs approximately 150 employees.

The City has one component unit. The City of Cairo Development Authority which plans and develops the downtown area of the City in order to attract new business and residences. The Authority is reported as a proprietary fund type component unit and separate financial statements are not issued.

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

Fund Type/Account Group

Governmental Funds

The General Fund – the principal fund of the City

Special Revenue Funds – accounts for proceeds of specific legally restricted for specific purposes

Capital Projects Funds - accounts for acquisition or construction of major capital facilities

SPLOST 2014 Capital Project Funds

Grant Projects Funds

Enterprise Funds

Water & Sewer Fund

Electric Revenue Fund

Cable TV Fund (operated by the South Georgia Governmental Services Authority)

Landfill Fund (has entered into closure and post closure status – only accepting inert materials)

Special Revenue Funds:

Grant Fund

Community Development Block Grant Fund (if awarded)

SPLOST 2008/SPLOST 2014

The City of Cairo maintains 10 Bank Accounts as follows:

Ameris Bank	5 Accounts
First National Bank	1 Account
Capital City Bank	1 Accounts
United National Bank	3 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 contact for the City of Cairo's external auditor for fiscal year 2017 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 December 31 of each year. The city requires the audited financial statements to be submitted to city staff on or before November 15 of each year.

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

The contract period shall be for a period of three year beginning with the fiscal year ended June 30, 2019 through the fiscal year ended June 30, 2021 subject to annual review.

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. The hourly rates listed in the cost component of proposal shall be the charge for additional work.

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 Cairo 	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 RATES	TOTAL
PARTNERS			
MANAGER			
SUPERVISORY STAFF			
OTHER(SPECIFY)			
TOTAL FOR SERVICES DESCRIBED IN RFP			
OUT OF POCKET EXPENSES:			
MEALS AND LODGING			
TRANSPORTATION			
OTHER (SPECIFY)			
TOTAL ALL-INCLUSIVE PRICE FOR 2019 AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2020 AUDIT			
PRICE FOR SINGLE AUDIT			
TOTAL ALL-INCLUSIVE PRICE FOR 2021 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 _____