

**PIERCE COUNTY GOVERNMENT  
REQUEST FOR PROPOSALS  
PROFESSIONAL AUDITING SERVICES**

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**PIERCE COUNTY GOVERNMENT  
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**I. INTRODUCTION**

**A. *General Information***

Pierce County Government is requesting proposals from qualified firms of certified public accountants to audit its financial statements for fiscal year ending December 31, 2022, with the option of auditing its financial statements for each of the two subsequent fiscal years. These audits 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, the provisions of the Federal Single Audit Act and its amendments, the U. S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the Official Code of Georgia Annotated.

There is no expressed or implied obligation for the County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, five copies of a proposal must be received by Anslee Swetman, Purchasing Agent at 312 Nichols Street, Blackshear, GA 31516, by 11:30 A. M., on September 1, 2022. Proposals will be opened at 11:30 A.M., September 1, 2022 in the Pierce County Board of Commissioners Conference Room at 312 Nichols Street, Suite 5, Blackshear, Georgia 31516. The County reserves the right to reject any or all proposals submitted.

Proposals submitted will be evaluated by the County Manager and Purchasing Agent.

During the evaluation process, the County Manager reserves the right, when it may serve the County's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the County Manager, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The County reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in a subsequent contract between the County and the firm selected.

It is anticipated that the selection of a firm will be completed by the Pierce County Board of Commissioners during a regular monthly meeting on Tuesday, September 6, 2022 at 6:00 P. M. at 705 College Avenue, Blackshear, GA 31516.

**B. *Term of Engagement***

A three-year contract is contemplated, subject to the annual review and recommendation of the Chairman and County Manager, the satisfactory negotiation terms (including a price acceptable to both the County and the selected firm), the concurrence of the County Commission and the annual availability of appropriations.

**II. NATURE OF SERVICES REQUIRED**

**A. *General***

The County is soliciting the services of qualified firms of certified public accountants to audit its financial statements for fiscal year ending December 31, 2022, with the option to audit the County's financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

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***B. Scope of Work to be Performed***

The County requests the auditor to determine whether the financial statements present fairly 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 cash flows, where applicable, thereof and the respective budgetary comparison for the major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The County requests the auditor to consider internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

The County requests the auditor to perform tests of compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Providing an opinion on compliance with these provisions is not an objective of the audits. However, the results of the tests disclosing instances of noncompliance and other matters will be reported as required under Government Auditing Standards.

The County requests the auditor to verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the O.C.G.A., 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, 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 as a whole.

***C. Auditing Standards to be Followed***

To meet the requirements of this request for proposals, the audit shall be performed 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, the provisions of the Federal Single Audit Act and its amendments, the U. S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the Official Code of Georgia Annotated.

***D. Reports to be Issued***

Following the completion of the audit of the fiscal year's financial statements the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with Generally Accepted Accounting Principles. This report shall include Required Supplemental Schedules (RSI) as required by GASB 34.
2. A report on internal control over financial reporting and on compliance and on other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
4. A report on the fair presentation of the Schedule of Special Purpose Local Option Sales Tax in accordance with Generally Accepted Auditing Principles and in compliance with the O.C.G.A., 48-8-121.

Irregularities and Illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

The Pierce County Board of Commissioners;  
The County Attorney; and The County Manager.

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***E. Special Considerations***

1. Two bound copies and an electronic copy of the above reports are required.
2. A written management letter containing matters not included in the auditor's report on compliance and on internal control over financial reporting shall be prepared and presented to the government entity's Finance Director at the conclusion of each audit. This letter shall address all exceptions in accounting practices, immaterial instances of noncompliance with laws and regulations, and deficiencies in the internal control that are not reportable conditions as defined in American Institute of Certified Public Accounts Codifications of Statements.
3. A detailed report of adjusting journal entries and reclassifications by account number, description, and explanation shall be presented to the County Manager at the conclusion of the audit.
4. 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.
5. An oral presentation shall be given to the County Commission meeting at the conclusion of the audit.

***F. Working Paper Retention and Access to Working Papers***

All working papers and reports must be retained at the auditor's expense, for a minimum of three years, unless the County notifies the firm in writing that there is a need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Pierce County Government;  
Georgia Department of Community Affairs;  
Georgia Department of Audits and Accounts;  
Parties designated by the Federal or State governments or by the County as part of an  
audit quality review process; and  
Auditors of entities of which the County is the recipient or conduit for grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

**III. DESCRIPTION OF THE GOVERNMENT**

***A. Background Information***

Pierce County, located in South Georgia was formed in 1857 and named for President Franklin Pierce. Pierce County grew from the lands of Appling and Ware County's. The County Seat, Blackshear, bears the name of General David Blackshear who found in the War of 1812. Most recently, Pierce County has found national attention due in part to the 2022 National Champion Georgia Bulldogs College Football team, led by Pierce County's own, Quarterback Stetson Bennett, IV. Pierce County has a reported population of 19,716 according to the 2020 estimated U.S. Census Bureau and is governed by a five-member Board of Commissioners. The fiscal year begins on January 1 and ends on December 31 each year. The County provides a full range of services including sheriff, EMS and fire protection, road maintenance, recreation and parks, in addition to general government activities.

Annual appropriations for the general funds and all funds combined were \$12.2 million in fiscal year 2021 and \$9.4 million for fiscal year 2020.

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The County has a total payroll cost including benefits of \$6.5 million covering approximately 222 full-time, part-time and seasonal employees.

More detailed information on the government and its finances can be found in budget documents, official statements, annual financial reports, and policies and procedures manuals. These documents are available on the Pierce County web-site at <https://piercecountyga.gov>.

***B. Fund Structure***

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

<u>Fund Type</u>	<u>Number of Funds</u>
General Fund	1
Capital Projects Fund	8
Proprietary Fund	1
Special Revenue Funds	7

***C. Budgetary Basis of Accounting***

The County prepares its budgets on a basis consistent with generally accepted accounting principles.

***D. Federal and State Financial Assistance***

The County expects to receive financial assistance from the following programs in fiscal year 2022.

- American Rescue Plan Act
- One Georgia Authority
- Georgia Department of Community Affairs
- Georgia Department of Transportation
- Georgia Emergency Management Agency
- Federal Emergency Management Agency

***E. Pension Plans***

The County participates in the following pension plans:

- Pierce County Defined Contribution Plan—Empower Retirement, LLC
- Probate Judges Retirement Fund of Georgia
- Clerk of Superior Court Retirement Fund
- Sheriff Retirement Fund/Peace Officer Annuity and Benefit Fund
- Georgia Judicial Retirement System
- Employee’s Retirement System of Georgia

***F. Component Units***

The management of the County has identified the Pierce County Health Department as a component unit (with fiscal year ending June 30) for inclusion in the County’s financial statements.

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**G. Intergovernmental Agreements**

The County participates in various intergovernmental agreements with other governments concerning various capital and operational issues.

**H. Magnitude of Finance Operations**

The Finance Department is managed by Jason Rubenbauer, County Manager and consists of 3 employees. The principal functions performed and the number of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounts Receivable	1
Accounts Payable	1
Human Resources/Payroll	1

**I. Computer Systems**

The County's financial software package is AccountingPower and is provided through an agreement with Harris & Company, P.C.. It is an integrated system, as applications share information among themselves, which eliminates duplicate posting of data, reduces errors, and provides faster, more accurate information.

**IV. TIME REQUIREMENTS**

**A. The County's Fiscal Year End Calendar**

The fiscal year ends December 31<sup>st</sup> each year. The accounting ledgers remain open until January 15<sup>th</sup>, each year to record revenue and accounts payable accruals. Further year-end adjustments, accruals, and corrections are recorded during the month of January. The general ledger is finalized during the first week of February and would then be available for audit.

**B. Date Final Report is Due**

The auditor shall provide adjusted financial statements, adjusting entries, supporting schedules, recommendations, revisions and suggestions for improvements to the Finance Director to facilitate a complete draft of the comprehensive annual report by May 15<sup>th</sup>. A staff presentation shall be scheduled prior to completion of the draft by May 15<sup>th</sup>. This complete draft report shall be delivered to the County Manager by May 20<sup>th</sup>.

The County Manager will complete a review of the draft report as expeditiously as possible. It is not expected that this process should exceed two weeks. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues of discussion are resolved, the final signed report shall be delivered to the County Manager within two weeks. It is anticipated that this process will be completed and the final report delivered by June 15<sup>th</sup>. A public presentation may be requested during the Commissioner's meeting in August.

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**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

**A. *Finance Department and Clerical Assistance***

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the Pierce County Finance Department. All inquiries of documentation and other personnel will come through the County Manager. The Finance Department shall also provide the following statements and/or schedules for all funds:

- Bank Reconciliations
- Schedule of Investments
- Accounts Receivable
- Bank Collateralization
- Schedule of Prepaid Items
- Accounts Payable
- Accrued Wages Payable
- Schedule of Interfund Receivables, Payables, and Transfers
- Schedule of Compensated Absences
- Schedule of General Fixed Assets
- Schedule of Depreciation and Accumulated Depreciation
- Long-Term Debt Schedule
- Indirect Cost Allocations
- Agency Compilations
- Schedule of SPLOST Proceeds and Expenditures
- Trial Balance
- General Ledger Account Detail
- Other Schedules Upon Request

These schedules are all in Excel format except for the General Ledger Account Detail.

**B. *Work Area, Telephone, and Office Equipment***

The County will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone, photocopying, internet and FAX machines, etc.

**C. *Report Preparation***

**1. Annual Financial Report**

Report preparation, editing, printing, binding, audit letters and completeness shall be the responsibility of the auditor.

**2. Working Copies of the Annual Financial Report**

At the conclusion of the audit, the auditor shall provide one working copy of the County's annual financial report. This is considered a working copy as it includes (a) the detailed general ledger (current year and prior year) with adjustments supporting the financial statements, (b) the detailed revenue and expenditure/expense ledgers (current and prior year) with adjustments supporting the revenue, expenditure/expense and changes in equity (fund balance or retained earnings) financial statements, and (c) a listing of the adjusting and reclass entries supporting adjustments to the County's ledgers in arriving at the financial statements. These should be segregated by fund and bound with a complete annual report with the associated transmittal, notes, and audit findings/statements.

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This will facilitate staff understanding and documentation of the audit and aid in reconciling the County's financial system to the financial statements.

3. Other Reports

Report preparation, printing, and binding shall be the responsibility of the auditor. Report editing, audit letters, and completeness shall be the responsibility of the auditor.

**VI. PROPOSAL REQUIREMENTS**

**A. General Requirements**

The following material is required to be received by 11:30 A. M. on September 1, 2022, for a proposing firm to be considered.

1. A master copy (so marked) of a technical proposal and three copies to include the following:
  - a. Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
  - b. Table of Contents.
  - c. Detailed Proposal following the order set forth in Section VI B of this request for proposals.
2. The proposer shall submit an original and three copies of a Sealed Dollar Cost Bid in a separate sealed envelope marked as follows:

**SEALED DOLLAR COST BID PROPOSAL  
PIERCE COUNTY GOVERNMENT  
FOR  
PROFESSIONAL AUDITING SERVICES  
[DATE]**

3. Proposers should send the completed proposal including the two separate envelopes to the following address:

Anslee Swetman, Purchasing Clerk  
Pierce County Board of Commissioners  
312 Nichols Street, Suite 5  
Blackshear, Georgia 31516

**B. Technical Proposal**

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the County in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than the form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

**THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**



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The Technical Proposal should address all points outlined in the request for proposals (excluding any cost information which should only be included in the Sealed Dollar Cost Bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects, items numbered 2 through 8, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the County as defined by generally accepted auditing standards and the current Government Auditing Standards.

The firm should also provide an affirmative statement that it is independent of all component units of the County as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the County or any of its component units or oversight units for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the County written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Georgia

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in Georgia.

4. Firm Qualifications and Experience

The proposer should state the size of the firm and its governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with State regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Georgia. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

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The proposer should identify the extent to which staff to be assigned to the audit reflect the County's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. However, in either case, the County retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the County, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this request for proposals (Appendix D).

These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as Pierce County's budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation for the engagement;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;

**NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

- c. Sample size and the extent to which statistical sampling is to be used in this engagement;
- d. Extent of use of EDP software in this engagement;
- e. Type and extent of analytical procedures to be used in this engagement;
- f. Approach to be taken to gain and document an understanding of the County's internal control structure;
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

8. Identification Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the County.

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**C. *Sealed Dollar Cost Bid***

1. Total All-Inclusive Maximum Price

The Sealed Dollar Cost Bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The County will not be responsible for expenses incurred in preparing and submitting the Technical Proposal or the Sealed Dollar Cost Bid. Such costs should not be included in the proposal.

The first page of the Sealed Dollar Cost Bid should include the following information:

- a. Name of firm;
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the County; and
- c. A total all-inclusive maximum price for fiscal year 2022, 2023, and 2024.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the Sealed Dollar Cost Bid should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price. The cost of special services described in Section II E of this request for proposals should be disclosed as separate components for the total all-inclusive maximum price.

4. Rates for Additional Professional Services

If it should become necessary for the County 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 Pierce County and the firm. Any such additional work agreed to between Pierce County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the Sealed Dollar Cost Bid.

5. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of this engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than one calendar month. Ten percent will be withheld from the total billing pending delivery of the firm's final reports.

**VII. EVALUATION PROCEDURES**

**A. *Audit Committee***

Proposals submitted will be evaluated by the County Manager and Purchasing Clerk.

**B. *Evaluation Criteria***

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Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Georgia.
- b. The firm has no conflict of interest with regard to any of the work performed by the firm for the County.
- c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Quality

- a. Expertise and Experience
  - i) The firm's past experience and performance on comparable government engagements.
  - ii) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- b. Audit Approach
  - i) Adequacy of proposed staffing plan for various segments of the engagement.
  - ii) Adequacy of sampling techniques.
  - iii) Adequacy of analytical procedures.

Each of the aforementioned areas will be accordingly evaluated as follows:

Prior experience auditing:

- a. Prior experience auditing
- b. Prior experience auditing governments
- c. Prior experience auditing using the guidelines outlined in OMB Circular A-133
- d. Prior experience with GASB 34 implementation

Organization, size, and structure of the Proposer's firm. (Considering size in relation to the audit to be performed.)

- a. Adequate size of firm
- b. Local/minority/small business

Qualifications of staff to be assigned to the audits to be performed.

This will be determined from resumes submitted by the proposer. Education, position in the firm, years and type of experience, involvement or participation in efforts advancing governmental accounting, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.

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- a. Audit team makeup
- b. Overall Supervision to be exercised
- c. Prior experience of the individual audit team members

Proposer's understanding of the work to be performed.

- a. Adequate coverage
- b. Realistic time estimates of each unit step

3. Price:

- a. Not to exceed price
- b. Price/rates for services outside the scope of audit
- b. In-kind donation

**COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM**

***C. Oral Presentations***

During the evaluation process, the County Manager may request the most responsive firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Board of Commissioners may have on a firm's proposal.

***D. Final Selection***

The Pierce County Board of Commissioners will select a firm after reviewing the recommendation of the County Manager.

It is anticipated that a firm will be selected by September 6, 2022.

***E. Right to Reject Proposals***

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

The County reserves the right with prejudice to reject any or all proposals.