

REQUEST FOR PROPOSALS

The Peach County Board of Commissioners is issuing a Request for Proposals pertaining to the following:

To establish a contract for the professional services of a Certified Public Accountant (the auditor) for financial and compliance audits. Contract will be for three (3) consecutive years beginning with fiscal year ended September 30, 2015 and ending September 30, 2017, subject to annual review and the availability of an appropriation for audit service by the government entity.

Anticipated Schedule of Events

Activity

Issue Request for Proposal – July 15, 2015

Due date for Notification of Interest - 4 pm EST– July 24, 2015

Mandatory Bidders Conference - 4 pm EST– July 28, 2015

Proposal due- 4 pm EST – August 25, 2015

Approval – September 15, 2015

Inquiries for Technical Information should be directed to:

Michaela Jones, Finance

Phone # 478-825-2535

Fax # 478-825-2678

Email – michaela-jones@peachcounty.net

Return Notification of Interest to address listed below by July 24, 2015

ATTN: RFP – Notification of Interest – Audit Services

Clarice Davis, Purchasing Manager

Peach County, Georgia

213 Persons Street

Fort Valley, GA 31030

Proposal Packages can be obtained by calling the above number.

Peach County reserves the right to reject any and all proposals/bids, to waive informalities, to re-advertise and/or to award the contract in the best interest of the County, and to retain any and all Proposals/Bids for a period of thirty (30) days after opening.

Technical Proposals seven (7) copies and Cost Information one (1 copy) original are to be sealed in separate envelopes and returned to:

Peach County Board of Commissioners

ATTN: RFP # 15-010

213 Persons Street

Fort Valley, GA 31030

REQUEST FOR PROPOSALS

NUMBER 15-010

AUDIT SERVICES

**Board of Commissioners of Peach County
213 Persons Street
Fort Valley, Georgia 31030**

IS ISSUING THIS REQUEST FOR PROPOSALS (RFP) FOR FURNISHING THE SERVICES DESCRIBED HEREIN.

Inquiries for Technical Information Should be Directed To:

**Michaela Jones
Assistant Finance Director
478-825-2535
Michaela-jones@peachcounty.net**

Inquiries for Procurement Information Should be Directed To:

**Clarice Davis
Purchasing Manager
478-825-2535
Clarice-davis@peachcounty.net**

Please indicate your intent to submit a proposal by completing a Notification of Interest in accordance with the sample format shown in Attachment D of this Request for Proposals. Return this Notification of Interest to the address listed below by **July 24, 2015, at 4:00 p.m. Note that failure to return the Notification of Interest does not preclude prospective bidders from submitting a proposal within the specified time period. The purpose is to improve the efficiency of the proposal process and communicate timely information to interested parties on this RFP as well as future RFPs.**

**Clarice Davis, Purchasing Manager
Peach County Board of Commissioners
213 Persons Street
Fort Valley, Georgia 31030
478-825-2535**

Please note that a mandatory proposers' conference will be held at the Office of the Board of Commissioners of Peach County, 213 Persons Street, Fort Valley, Georgia 31030, on **July 28, 2015, at 4:00 p.m. Completed proposals must be received at the address shown above by **August 25, 2015, at 4:00 p.m.** 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. Proposals must be submitted in three parts: (A) One (1) complete signed original of the Request for Proposals (signatures are required below and at the end of Attachment B); (B) **seven (7) copies** of the Technical Proposal; and (C) one (1) original of the Cost Proposal. The Cost Proposal must be submitted in a sealed envelope which specifies on its face the name of the auditing firm and the government entity to be audited. The government entity reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be awarded to the auditor, who, based upon evaluation of all proposals, is determined to have submitted the best proposal, considering both technical factors and cost.

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

Name and Address of Firm:

FEI Number: _____

Telephone: _____

By: _____
Please Print Name Here

Signature In Ink

Title: _____

Email address: _____

Date: _____

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I. GENERAL INFORMATION

A. PURPOSE

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. The contract will be for three consecutive fiscal years beginning with the fiscal year ended September 30, 2015, and ending with the fiscal year ended September 30, 2017, subject to annual review and the annual availability of an appropriation for audit services by the government entity.

B. *ANTICIPATED SCHEDULE OF EVENTS*

The timetable for this RFP is presented below:

| <u><i>Activity</i></u> | <u><i>Target Date</i></u> |
|--|-----------------------------------|
| <i>Issue Request for Proposals</i> | July 15, 2015 |
| <i>Due Date For Notification of Interest</i> | July 24, 2015, 4:00 p.m. |
| <i>Proposers' Conference</i> | July 28, 2015, 4:00 p.m. |
| Office of the Peach County Board of Commissioners 213 Persons Street Fort Valley, Georgia 31030 | |
| <i>Proposals Due</i> | August 25, 2015, 4:00 p.m. |
| <i>Approval and Award</i> | September 15, 2015 |

II. 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 Proposals. If a proposer's conference is scheduled to answer questions of potential contractors, the date and location are specified in Section I, Part B of this RFP. **Copies of prior audit reports, internal control survey documents, management letters, financial statements, budgets and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical information coordinator listed on the cover page of this RFP.**

III. STATEMENT OF NEEDS

A. AUDIT REQUIREMENTS

As required by the Official Code of Georgia Annotated, 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 the Comptroller General of the United States. 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, 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 Governments, and Non-Profit Organizations.

The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly, in all material respects, 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, where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, the 2008 SPLOST Fund, and the 2015 SPLOST Fund in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the financial statements presented as supplementary information present fairly, in all material respects, the respective financial position of each of the government's nonmajor governmental and fiduciary funds and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America.
2. To obtain an understanding of the five components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.

3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase “laws and governmental regulations” generally has been interpreted to implicitly include the provisions of contract and grant agreements. The AICPA Codification of Statements on Auditing Standards, Section AU 317 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor’s responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.
4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.
5. To evaluate whether the government entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements. Auditors should use this information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.

6. To ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
7. To determine whether the government entity complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
8. To verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, 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, the current estimated cost if it is not 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 taken as a whole.
9. To verify and test expenditures of the government's proceeds from the Governor's emergency fund or a special project appropriation in accordance with the Official Code of Georgia Annotated, Section 36-81-8.1. A properly completed grant certification form shall be filed on each grant with the annual audit report for each year in which such grant funds are expended or remain unexpended. If required under this Code section, the auditor shall certify that the grant funds were used solely for the express purpose or purposes for which the grant was made. The Georgia Department of Audits and Accounts can assist with the identification of

grants subject to these reporting requirements and has a Grant Certification package available containing instructions and example formats.

10. To certify that funds were expended in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134 for governments collecting or expending any 9-1-1 charges or wireless enhanced 9-1-1 charges. This Code section requires that an annual report of collections and expenditures be prepared and certified by the recipient local government as well as the local government auditor.

B. REPORTING AND DELIVERY REQUIREMENTS

The auditor will prepare the required audit reports including those required by Government Auditing Standards and Office of Management and Budget Circular A-133 and the Official Code of Georgia Annotated at the completion of the audit.

1. a. Standard report on the financial statements.

Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. In the same or in separate report(s), the auditor should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. Auditor should state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When auditor reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, they should state in the financial statement audit report that they are issuing those additional reports.

The auditor's report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds prepared in accordance with the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AU 623.25 is presented fairly in all material respects in relation to the financial statements taken as a whole.

- b. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. The auditor should report, as applicable to the objectives of

the audit, and based upon the audit work performed, (1) significant deficiencies in internal control, identifying those considered to be material weaknesses; (2) all instances of fraud and illegal acts unless inconsequential; and (3) violations of provisions of contracts or grant agreements and abuse that could have a material effect on the financial statements.

- c. **Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.** This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.
 - d. **In accordance with OMB Circular A-133, the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) shall include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors should follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards and Circular A-133 Audits.**
 - e. **In accordance with OMB Circular A-133, a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.**
 - f. **Report on Grants to Counties program, as defined in the Official Code of Georgia Annotated, Sections 48-14-3 and 36-17-1.
Report on the Schedule of Special Purpose Local Option Sales Tax (if Schedule is issued separately from financial statements).
Report on State of Georgia Grant Certification Form(s).
Report on Annual Report of 9-1-1 Collections and Expenditures.**
2. **Ten (10) printed copies and one electronic copy in an agreed upon format of each of the above reports are required.**

3. A written management letter should be used to communicate violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential; the management letter should also communicate information about ways to improve operational efficiency and effectiveness or otherwise improve internal control or other policies or procedures (other than those for which communication is required by generally accepted auditing standards or Government Auditing Standards). If the management letter contains items required to be communicated to officials by auditing standards, the auditor should refer to the management letter in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The schedule of findings and questioned costs should include all audit findings required to be reported under OMB Circular A-133; a separate communication (such as a management letter) may not be used to communicate such matters.
4. The auditor must offer recommendations for appropriate corrective action for each item included in the Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards or in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance In Accordance with OMB Circular A-133; or contained in the management letter.
5. Any other reports required shall be submitted to the government entity upon request.
6. 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. Draft reports should be submitted to

Michaela Jones, Assistant Finance Director
213 Persons Street
Fort Valley, Georgia 31030
478-825-2535
Michaela-jones@peachcounty.net

7. The auditor shall send copies of the reports listed above directly to

Marcia W. Johnson, County Administrator
213 Persons Street
Fort Valley, Georgia 31030
478-825-2535
Marcia-johnson@peachcounty.net

IV. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS

A. GENERAL PROPOSAL PREPARATION REQUIREMENTS

1. Proposal Preparation

- a. Proposals shall be signed by an authorized representative of the auditor. All information requested must be submitted. The mandatory requirements listed in Part IV, Section B, Paragraph 1b are required by law, regulation or will not be waived and are not subject to negotiation.**
 - b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.**
 - c. Each copy of the technical proposal shall be bound in a single volume and relate solely to the response to the RFP. Nothing shall be included in the technical proposal which would indicate, in whole or in part, the cost component of the proposal or would be otherwise indicative of the dollar amount associated with the technical proposal. All cost component documentation should be included in a separate sealed envelope clearly labeled as to contents. Proposals should be organized in accordance with Attachment C: Model Format of Proposal.**
 - d. Ownership of all data, materials and documentation prepared for and submitted to the government entity in response to the RFP shall belong exclusively to the government entity and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.**
- 2. Oral presentation: Auditors who submit a proposal in response to the RFP may be required to give an oral presentation of their proposal to the government entity representatives. This provides an opportunity for the auditor to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not contemplate or authorize negotiation. Oral presentation is an option of the government entity in its sole discretion at the government entity's request.**
 - 3. Costs incurred to prepare a proposal are solely those of the proposer. Nothing contained within this RFP is indicative of an intent by the government entity to reimburse the proposer, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.**

B. SPECIFIC PROPOSAL PREPARATION REQUIREMENTS

Proposals shall be as thorough and detailed as possible so that the government entity may properly evaluate the auditor's capabilities to provide the required services. Proposals should be organized in accordance with Attachment C: Model Format of Proposal. Offerors shall submit the following items as a complete proposal:

1. **COMPLETE, SIGNED COPY OF THE REQUEST FOR PROPOSALS**
 - a. The return of this complete RFP, signed and filled out as required.
 - b. The completed Mandatory Pre-Qualification Form, Attachment B. The purpose of the Mandatory Pre-Qualification Form is to determine if the auditor meets the following mandatory criteria:
 1. The proposer is properly licensed for public practice as a certified public accountant.
 2. The proposer meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
 3. The auditor's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.
 4. The auditor does not have a record of substandard audit work.
 5. The proposer agrees to abide by the terms and conditions established in Section VI, General Terms and Conditions and Section VII, Special Terms and Conditions.

Failure to meet the mandatory criteria will result in immediate rejection of the entire proposal and no evaluation of the remainder of the technical component or of the cost proposal will be made.

2. TECHNICAL COMPONENT OF PROPOSAL

- a. Detailed written narrative statements on each of the following:
 1. A description of the auditor's firm rendering the proposal, including whether the firm is international, national, regional, or local; the number of years in business; and the number of employees in the local office.
 2. Experience in providing the services described herein, including relevant knowledge of and experience in applying applicable federal and state regulations.
 3. Biographies, including experience of the individuals who will be assigned to the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the government entity, and recent (past 24 months) continuing professional education of each individual assigned to the engagement.

4. A work plan to accomplish the scope defined in Section III of the RFP, including information on the timing of field work, and any overview and start up work that would be required in the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports. The work plan must include time estimates for and identification of each significant segment of the work and the staff level to be assigned. The work plan must also include an explanation of the audit methodology to be followed to perform the services required in this request for proposals. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:
 - a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
 - b. Extent of the use of EDP software in the engagement;
 - c. Type and extent of analytical procedures that may be used in the engagement;
 - d. Approach to be taken to gain and document an understanding of the government entity's internal control;
 - e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
 - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
5. The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems, and any special assistance that will be requested from the government entity.
6. For the firm's office that would be assigned responsibility for the audit, list the most significant audit engagements (maximum of five) performed in the last three (3) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partner(s), total hours, and the name and telephone number of the client contact.
 - b. There should be no dollar units or total costs included in the technical component of the proposal.

3. COST COMPONENT OF PROPOSAL

For use following the technical phase of the procurement, the following information must be included in a **separate sealed** envelope marked "For Cost Phase Only" as

specified in this RFP, Section VII, Part H:

- Total hours required to complete the engagement for each year by personnel levels (i.e., total hours for partner, manager, supervisor, senior and junior).
- Total fees for audit services for each year.
- An amount of professional services, in hours, allowed each year without additional cost to the government entity. Such services will not be directly related to the annual audit.

A separate cost proposal is required for each year of the contract period specified in Section VII, Part E of this Request for Proposals.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the government entity for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format recommended in Attachment C. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. By submitting a proposal, the proposer certifies that the firm will accept reimbursement for travel, lodging and subsistence at the prevailing rates for employees of the government entity.

V. EVALUATION AND AWARD CRITERIA

The following factors will be considered during the evaluation:

A. TECHNICAL FACTORS

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed, including making all required statements and affirmations. Proposals should be organized in accordance with Attachment C: Model Format of Proposal. The following elements will be considered:
 - Appropriateness and adequacy of proposed procedures.
 - Necessity of procedures.
 - Reasonableness of time estimates.
 - Appropriateness of assigned staff levels.
 - Timeliness of projected completion.
2. Technical experience of the firm.
3. Qualifications of staff, including recent pertinent continuing education.
4. Size and structure of the firm.
5. Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

B. COST FACTORS

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 cost proposer in that group.

If there is reason to believe that an unreasonably low proposal has been made, it will be rejected. One method of measuring reasonableness is to divide the proposed cost by a reasonable average hourly rate to show hours of effort that might be expected.

Any proposal which does not include all the required statements and affirmations called for in this RFP will be automatically rejected as not being responsive.

VI. GENERAL TERMS AND CONDITIONS

A form of Agreement for Audit Services to be executed between the auditor and the government entity is included herein as Attachment E. Sections VI and VII contain general and special terms and conditions which will be incorporated into the Agreement by reference.

A. APPLICABLE LAW AND COURTS

This solicitation and any resulting contract shall be governed in all respects by the laws of the State of Georgia. The auditor shall comply with applicable federal, state, and local laws and regulations.

B. ETHICS IN PUBLIC CONTRACTING

By submitting their proposals, all auditors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that they have 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. Auditors specifically certify by submitting their proposal that they are 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. **Auditors contracting with the State of Georgia (as defined in the Official Code of Georgia Annotated, Section 45-10-20) further certify that Official Code of Georgia Annotated, Title 45, Chapter 10, Article 2, which prohibits certain public officials and employees of the State of Georgia from transacting business with certain state agencies, has not been and will not be violated in any respect by execution of this proposal and any contract resulting therefrom.**

C. DEBARMENT STATUS

By submitting their proposals, all auditors certify that they are not currently debarred from submitting bids or proposals on contracts by any agency of the State of Georgia or the federal government, nor are they an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of Georgia or the

federal government.

D. MANDATORY USE OF TERMS AND CONDITIONS

Return of the complete document is required. Modification of or additions to the General Terms and Conditions of the solicitation may be cause for rejection of the proposal; however, the government entity reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a proposal.

E. CLARIFICATION OF TERMS

If any prospective auditor has questions about the specifications or other solicitation documents, the prospective proposer should contact the procurement information coordinator whose name appears on the face of the solicitation **no later than five working days before the due date**. Any revisions to the solicitation will be made only by addendum issued by the government entity.

F. INVOICES

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor for approval prior to payment by the government entity to:

Michaela Jones, Assistant Finance Director
213 Persons Street
Fort Valley, Georgia 31030
478-825-2535
Michaela-jones@peachcounty.net

G. PAYMENT TERMS

The government entity will make payment *within 30 days of* receipt of a proper invoice for interim and final billings, provided that the billing has been approved by the government entity.

H. ASSIGNMENT OF CONTRACT

A contract shall not be assignable by the auditor in whole or in part without the written consent of the government entity.

I. CHANGES TO THE CONTRACT

The government entity may order changes within the general scope of the contract at any time by written notice to the auditor. Changes within the scope of the contract include, but are not limited to, things such as the place of delivery. The auditor shall comply with the notice upon receipt. The auditor shall be compensated for any additional costs incurred as the result of such order and shall give the government entity a credit for any savings. Said compensation shall be determined by mutual agreement between the government entity and the auditor in writing.

J. **DEFAULT**

In case of failure to deliver goods or services in accordance with the contract terms and conditions, the government entity, after due notice, may procure them from other sources and hold the auditor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the government entity may have.

K. **PRECEDENCE OF TERMS**

Paragraphs A through J of these General Terms and Conditions shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

VII. **SPECIAL TERMS AND CONDITIONS**

A. **QUALIFICATIONS OF AUDITORS**

The government entity may make such reasonable investigations as deemed proper and necessary to determine the ability of the auditor to perform the work and the auditor shall furnish to the government entity all such information and data for this purpose as may be requested. The government entity further reserves the right to reject any bid if the evidence submitted by, or investigations of, such auditor fails to satisfy the government entity that such auditor is properly qualified to carry out the obligations of the contract and to complete the work/furnish the item(s) contemplated therein.

B. **CANCELLATION OF CONTRACT**

The government entity reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, **upon 60 days written notice to the auditor**. Any contract cancellation notice shall not relieve the auditor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation. In the event of termination by mutual agreement, the auditor shall be compensated for all hours worked at the specified contractual rate.

If, through any cause other than acts of god, floods, fires, storms, strikes, lockouts, riot, insurrection, acts of the public enemy, war, or other like restrictions beyond the control of the parties rendering performance under the contract impossible, the auditor fails to fulfill in a timely and proper manner obligations under the contract, the government entity shall have the right to terminate the contract on written notice to the auditor specifying the effective date of termination.

The auditor shall not be relieved of liability to the governmental entity for damages sustained by virtue of any breach of the contract by the auditor. The government entity may withhold or require to be withheld any payment to the auditor for the purpose of setoff until such time as the exact amount of damages is agreed upon or is otherwise determined.

In the event of termination for whatever reason all property and finished or unfinished documents, data, studies, and reports prepared by the auditor shall become the property of the government entity. Nothing contained herein shall prevent the auditor from preparing and maintaining a complete set of workpapers relating to the audit.

C. AUDIT

The auditor hereby agrees to retain all books, records, working papers, and other documents relative to this contract for *five (5) years* after final payment. The auditor further acknowledges that the AICPA's Statement on Auditing Standards No. 103 requires the auditor to adopt reasonable procedures to retain and access audit documentation for a period of time sufficient to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention. Such retention period, however, should not be shorter than five years from the report release date. The government entity, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the government entity or any other entity authorized to examine said materials.

D. REVIEW AND MONITORING

The government entity reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the government entity will be designated as audit monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the auditor by way of comments and suggestions for enhancements to the report prior to its preparation in final form. The monitor will also be available for technical assistance concerning the interpretation of state laws, regulations and policies.

E. CONTRACT PERIOD

The contract period shall be for a period of **three years beginning with the fiscal year ended September 30, 2015, through the fiscal year ended September 30, 2017**, subject to annual review and the annual availability of an appropriation for audit services by the government entity.

F. 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.

G. 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

government entity. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish the government entity the names, qualifications and experience of their proposed subcontractors. The auditor shall, however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

K. PROPRIETARY INFORMATION

The government entity will not accept responses to Requests for Proposals in cases where the auditor declares the entire response to the RFP to be proprietary information. The auditor must designate in the smallest increments possible, that part of the proposal which is deemed to be proprietary.

L. OFFICE HOURS/LOCATION/PARKING

Office space and a telephone will be provided for the representative of the auditor to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, schedules and other data will be prepared by the government entity's accounting department. It is the government entity's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity will be responsible for notifying the contractor of the location of the accounting and financial records, government entity office hours, and the availability of parking at the government entity location.

M. INTEGRATED AGREEMENT

Any resulting contract represents the entire and integrated agreement between the auditor and government entity and supersedes all prior negotiations, representations, or agreements, whether written or oral. The contract may only be amended by written agreement of the auditor and the government entity.

N. WORKERS' COMPENSATION

The auditor shall be required at all times during the term of this agreement to subscribe and comply with the Workers' Compensation laws of the State of Georgia and to save harmless the government entity from any and all liability from or under said act.

O. SOCIAL SECURITY/EMPLOYMENT TAXES

The auditor shall be and remain an independent contractor with respect to all services performed hereunder and shall accept full exclusive liability for the payments of any and all contributions or taxes for Social Security, Unemployment Benefits, pensions, and annuities now or hereafter imposed under any State or Federal laws which are measured by the wages, salaries, or other remuneration paid to persons employed by the auditor on work performed under the terms of this agreement.

The auditor further shall obey or satisfy all lawful rules, regulations, and requirements issued or promulgated under said respective laws by any duly authorized State or Federal officials. The auditor shall indemnify and save harmless the government entity from any contributions, taxes, or liability referred to in this article.

P. HIGHER LEVEL AUDIT SERVICES

If the auditor becomes aware that the government entity is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the government entity's audit monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.

Q. CHANGES IN AUDITING STANDARDS/FEDERAL REQUIREMENTS

As professional auditing standards or Federal auditing requirements change, the auditor shall adjust his/her auditing techniques and reporting formats and criteria so the new standards and requirements are met. Any additional hours used by the auditor as a result of such changes that would cause the auditor to exceed the proposed hours as submitted in the Cost Proposal shall be treated as provided by Section VII, Item G, Additional Audit Work and Section VII, Item M, Integrated Agreement.

R. RATES FOR ADDITIONAL PROFESSIONAL SERVICES

If it should become necessary for the government entity 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 the government entity and the firm. Any such additional work agreed to between the government entity and the firm shall be performed at the same rates as set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

S. DRUG FREE WORKPLACE

Auditors contracting with Peach County) further certify that they will comply with the Drug-Free Workplace Act, Official Code of Georgia Annotated, Section 50-24-1 et. seq. in carrying out any contract resulting from this proposal.

ATTACHMENT A: GOVERNMENT ENTITY AND RECORDS INFORMATION

Peach County, Georgia, was created by a legislative act in the State of Georgia on November 4, 1924. The County operates under a five (5) member Commission appointed-Administrator form of government and provides the following services: public safety (police and fire), public works, recreation, health and welfare services, conservation and development, and general administration services. Peach County has an estimated population of 27,695 pursuant to the 2010 census. The County currently has 187 full-time and 5 part-time employees.

Peach County's component units currently include:

1. Development Authority of Peach County: The Development Authority is responsible for promoting industrial and commercial development within the City of Fort Valley and Peach County. All members are appointed by the Board of Commissioners of Peach County. Peach County provides funding to the Development Authority and has historically contractually obligated itself to use its taxing powers to guarantee repayment of principal and interest on certain revenue bonds issued by the Development Authority. Therefore, financial information for the Development Authority of Peach County is included in Peach County, Georgia's Annual Financial Report. Net position for the Development Authority of Peach County at September 30, 2014, was \$5,506,827.

2. Peach Public Libraries: Peach Public Libraries provides public library services for the citizens of Peach County. The Library Board consists of nine (9) members, all of which are appointed by the Board of Commissioners of Peach County. The Library is without authority to determine the amount of its funding from Peach County and is, therefore, fiscally dependent on Peach County. Therefore, financial information for the Peach Public Libraries is included in the Peach County, Georgia's Annual Financial Report. Net position for Peach Public Libraries at September 30, 2014, was \$1,939,142.

3. Peach County Health Department: The Peach County Health Department is governed by a seven (7) member board, of which five (5) members are either County officials or members appointed by Peach County. The two (2) remaining members are appointed by the City of Fort Valley. The County provides financial support to the Health Department. All amounts shown in the Peach County, Georgia's financial statements for the Health Department are for the fiscal year ending June 30th. Net position for the Peach County Health Department at June 30, 2014, was \$644,159. The financial records for the Peach County Health Department are being audited by Clenney, Powell & Rentz, P.C., Certified Public Accountants, Albany, Georgia. The Peach County Health Department's financial statements may be obtained by writing to the Peach County Health Department, 406 East Church Street, Fort Valley, Georgia 31030. The report for the period ending June 30, 2015, should be available by December 31, 2015.

Peach County has twenty-two (22) active funds, including the General Fund, fourteen (14) Special Revenue Funds, and one (1) Enterprise Fund (Solid Waste), and six (6) Trust and Agency Funds, including the Clerk of Superior Court, Probate Court, Tax Commissioner, Magistrate Court, Sheriff's Office, and Jail Inmate Fund.

Historical budget information for the General Fund, Special Revenue Funds, and Solid Waste Enterprise Funds is as follows:

BUDGETED REVENUES

| FUND # | NAME OF FUND | FY2013 | FY2014 | FY2015 |
|----------------------------------|---------------------|----------------------|----------------------|----------------------|
| 100 | General Fund | \$ 15,636,198 | \$ 15,341,114 | \$ 16,495,111 |
| 205 | Law Library | \$ 20,188 | \$ 20,188 | \$ 20,188 |
| 211 | Drug Fund | \$ 3,970 | \$ 14,823 | \$ 17,834 |
| 212 | Federal Drug Fund | \$ 89 | \$ 335 | \$ 1,550 |
| 213 | Juvenile Fund | \$ - | \$ - | \$ 1,000 |
| 214 | Inmate Store Fund | \$ 4,972 | \$ 4,948 | \$ 3,534 |
| 215 | E911 Fund | \$ 360,000 | \$ 395,000 | \$ 397,806 |
| 222 | Air OneGeorgia | \$ - | \$ - | \$ - |
| 275 | Hotel/Motel Fund | \$ 12,700 | \$ 10,346 | \$ 10,140 |
| 321 | 1994 SPLOST Fund | \$ 10,000 | \$ - | \$ - |
| 323 | 2000 SPLOST Fund | \$ 3,514,000 | \$ 3,216,385 | \$ 255,905 |
| 324 | 2004 SPLOST Fund | \$ 4,007,146 | \$ 1,422,074 | \$ 1,107,138 |
| 325 | 2008 SPLOST Fund | \$ 6,053,160 | \$ 3,990,909 | \$ 3,731,953 |
| 326 | 2015 SPLOST Fund | \$ - | \$ 1,000,000 | \$ 1,930,930 |
| 540 | Solid Waste Fund | \$ 865,198 | \$ 1,235,883 | \$ 1,595,153 |
| 545 | Transit Fund | \$ 72,500 | \$ 72,500 | \$ 72,500 |
| TOTAL COUNTYWIDE REVENUES | | \$ 30,560,121 | \$ 26,724,505 | \$ 25,640,742 |

BUDGETED EXPENDITURES

| FUND # | NAME OF FUND | FY2013 | FY2014 | FY2015 |
|--------------------------------------|---------------------|----------------------|----------------------|----------------------|
| 100 | General Fund | \$ 15,958,475 | \$ 15,890,422 | \$ 16,495,111 |
| 205 | Law Library | \$ 20,188 | \$ 20,188 | \$ 20,188 |
| 211 | Drug Fund | \$ 3,970 | \$ 14,823 | \$ 17,834 |
| 212 | Federal Drug Fund | \$ 89 | \$ 335 | \$ 1,550 |
| 213 | Juvenile Fund | \$ - | \$ - | \$ 1,000 |
| 214 | Inmate Store Fund | \$ 4,972 | \$ 4,948 | \$ 3,534 |
| 215 | E911 Fund | \$ 360,000 | \$ 395,000 | \$ 397,806 |
| 222 | Air OneGeorgia | \$ - | \$ - | \$ - |
| 275 | Hotel/Motel Fund | \$ 12,700 | \$ 10,346 | \$ 10,140 |
| 321 | 1994 SPLOST Fund | \$ 10,000 | \$ - | \$ - |
| 323 | 2000 SPLOST Fund | \$ 3,514,000 | \$ 3,216,385 | \$ 255,905 |
| 324 | 2004 SPLOST Fund | \$ 4,007,146 | \$ 1,422,074 | \$ 1,107,138 |
| 325 | 2008 SPLOST Fund | \$ 6,053,160 | \$ 3,990,909 | \$ 3,731,953 |
| 326 | 2015 SPLOST Fund | \$ - | \$ 1,000,000 | \$ 1,930,930 |
| 540 | Solid Waste Fund | \$ 865,198 | \$ 1,236,383 | \$ 1,595,153 |
| 545 | Transit Fund | \$ 72,500 | \$ 72,500 | \$ 72,500 |
| TOTAL COUNTYWIDE EXPENDITURES | | \$ 30,882,398 | \$ 27,274,313 | \$ 25,640,742 |

Based on the GASB Statement No. 34 criteria, the General Fund, the 2008 SPLOST Fund,

the 2015 SPLOST Fund, and the Solid Waste Enterprise Fund are considered major funds. All other funds except the Trust and Agency Funds are considered to be non-major funds. The Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

The government-wide financial statements are to be reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales tax, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. The Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Requested services will include auditing of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively will comprise the basic financial statements of Peach County, Georgia. These statements will include the budgetary comparison information for the General Fund. The financial reporting for the Peach County Health Department will be prepared by an outside auditor and will be obtained and presented as received in Peach County, Georgia's financial report. Auditing services will apply certain limited procedures to the County's required supplementary information (RSI) in accordance with auditing standards general accepted in the United States of America, consisting of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to auditor's inquiries, the basic financial statements, and other knowledge the auditors obtains during the audit of the basic financial statements.

The following required supplementary information is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A)
2. Schedule of Funding Progress – Retirement Plan

The auditor will also report on supplementary information other than RSI that accompanies the County's financial statements and will subject the following supplementary information to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds.
2. Combining and individual major and non-major fund statements and schedules.

The County adopts annual budgets for all governmental activity funds, and posts all approved budgets in the financial software program. Encumbrances are recorded into the accounting records via the purchasing segment of the financial software. Estimated overall financial activity is as follows:

1. Number of Checks Issued Annually
Approximately 3614
2. Number of Purchase Orders Issued Annually
Approximately 1326 .
3. Number of Receipts Issued Annually
Approximately 65,000
4. Number of Deposits Made Annually
Approximately 1653
5. Number of Payroll Checks Issued Annually
Approximately 1088 Paper Checks
Approximately 5,412 Electronic Checks
6. Number of Bank Accounts

Non Trust & Agency Fund Bank Accounts: (Total of 20)

Juvenile Fund
Air OneGA Grant Account
OneGA Grant Account
EIP Grant Account
1994 SPLOST Account
2000 SPLOST MM
2012 CDBG
2000 SPLOST Account
2004 SPLOST MM
2004 SPLOST County Account
2008 Construction Account
2008 SPLOST Original Deposit

2015 SPLOST Construction Account
2015 SPLOST Original Deposit Account
Pooled Accounts Payable
Pooled Cash MM
Prepaid Wireless
Pooled Cash Account
Pooled Payroll Account
FLEX Account

Trust & Agency Fund Bank Accounts: (Total of 37)

Magistrate Court -1
Probate Court - 5
Tax Commissioner - 5
Sheriff - 13
Superior Court - 13

7. Number of Journal Vouchers Annually
Approximately 340
8. Number of Opening Entries Annually
Approximately 50

The County's accounting records are maintained through Incode - a product of Tyler Technologies. This governmental system is a fully integrated accounting system that includes purchasing, budgeting, grants and projects accounting, human resources, payroll, cash collection, inventory management, and fixed assets. All needed computer generated reports will be made available to auditing staff.

The Assistant Finance Director will be the primary point of contact for generating computerized reports for audit use. All other records will be made available to the auditors as needed, including prior year's audit reports, management letters, financial statements, and budget documents.

The Accounts Payable System is operated in a dual-year processing mode for three months following year-end with all payments for old year services charged directly to the old year. County staff is instructed to remain on the watch for prior year transactions even after the year is closed and to provide information to the auditors.

The County adopts fund budgets on a basis consistent with generally accepted accounting principles except that encumbrances are treated as budgeted expenditures in the year in which the commitment to purchase is incurred.

The Assistant Finance Director is responsible for maintaining the County's accounting records, as well as for the Treasury function and Fixed Assets and is responsible for audit coordination. Available Finance Department personnel responsible for performing other responsibilities in accounts receivable, accounts payable, and payroll processing also include an Accounting Technician I and an Accounting Technician II. Coordination of the County's purchasing responsibility is handled by the County Purchasing Manager.

Duties have been segregated between appropriate staff to ensure sufficient separation of duties in the Finance Department, the Probate Court, the Magistrate Court, and the Sheriff's Office. However, due to limited staffing, appropriate segregation of duties has been an issue in the Office of the Clerk of Superior Court and in the Tax Commissioner's Office. There are no known exceptions to generally accepted accounting principles or any other accounting problems.

The Assistant Finance Director will also be available as needed to confer with audit staff, answer questions, ensure that necessary information is provided to the auditor on a timely basis, etc. All Finance Department personnel are instructed that assistance to audit staff and meeting audit schedule deadlines are high priorities.

The County's current standing financial policies and procedures include:

1. Peach County Travel Policy
2. Peach County Credit Card Policy
3. Peach County Payroll Policy
4. Peach County Investment Policy
5. Peach County Accounts Payable Procedure
6. Peach County Accounts Receivable Procedure
7. Peach County Payroll Procedure
8. Peach County Purchasing Ordinance and Purchasing Manual

Peach County has no current sub-recipient entities and related records to be audited.

Peach County, Georgia's financial reports have been prepared annually for the County's fiscal years ending on September 30, 2004, through September 30, 2014, by Mauldin & Jenkins, 300 Mulberry Street, Suite 300, Macon, Georgia 31202-1877. The Peach County, Georgia financial report for the period ending September 30, 2014, stated:

(page 2) "In our opinion, based on our audit and the report of the auditors, the financial statements referred to above present fairly, in all material respects, 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 for Peach County, Georgia, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America."

(page 80) "In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended September 30, 2014."

(page 79) "Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control described in the accompanying schedule of findings and responses as item 2014-1 that we consider to be a significant deficiency."

(page 85) "2014-1. Segregation of Duties. Condition: Appropriate segregation of duties does not exist among recording, distribution, reconciliation of cash accounts

and other operational functions in the various funds maintained by the County. This is especially prominent in the offices of the Clerk of Superior Court and the Tax Commissioner.”

Peach County has electronic copies of partial work papers for fiscal years FY2012 and FY2013. A request for complete copies of the work papers would need to be submitted to:

Mauldin & Jenkins, LLC
P. O. Box 1877
Macon, Georgia 31202-1877

Representation letters for potential litigation and contingent liabilities were be provided by:

Charles J. Liipfert, County Attorney
Culpepper & Liipfert
P. O. Box 1147
Fort Valley, Georgia 31030

Mary Katz
Chambless, Higdon, Richardson, Katz & Griggs, LLP
Attorneys at Law
P. O. Box 18086
Macon, Georgia 31209-8086

Interfund and interdepartmental reconciliations are processed automatically through the financial system. Peach County operates in a pooled cash environment for the following funds: Hotel/Motel Fund, E911 Fund, General Fund, Solid Waste Fund, and Transit Fund. The pooled cash set up allows the County to combine cash for the ease of reconciliation without compromising the tracking of ownership for each fund participating in the pool. Required entries for interfund and interdepartmental transactions are made automatically when checks are processed. The Assistant Finance Director verifies the information for accuracy.

Appropriate space will be made available at each location where auditing staff will be required to perform site work. Each individual elected body has a location as well as the Development Authority of Peach County and at Peach Public Libraries. The bulk of the work will be completed at the offices of the Board of Commissioners, 213 Persons Street, Fort Valley, Georgia 31030, where most of the records are located.

The following represents the established timetable to be followed pursuant to this Request for Proposal. Any changes to this schedule approved by the Peach County Board of Commissioners will be communicated by addendum to all parties providing a Notification of Interest and will be sent by email and/or facsimile. Following the initial review of the proposals submitted, the Peach County Board of Commissioners will schedule interviews with the auditing firms it feels would best meet the County’s requirements. The interview schedule has not yet been determined. However, the interviews will occur between August 25, 2015, and September 15, 2015. Firms being invited for an interview will be contacted by Ms. Clarice Davis, Peach County Purchasing Manager, to schedule the appointment.

| <u><i>Activity</i></u> | <u><i>Target Date</i></u> |
|--|---------------------------------|
| <i>Issue Request for Proposals</i> | July 15, 2015 |
| <i>Due Date For Notification of Interest</i> | July 24, 2015, 4:00 p.m. |
| <i>Proposers' Conference</i> | July 28, 2015, 4:00 p.m. |

**Office of the Peach County Board of Commissioners
213 Persons Street
Fort Valley, Georgia 31030**

| | |
|---------------------------|-----------------------------------|
| <i>Proposals Due</i> | August 25, 2015, 4:00 p.m. |
| <i>Approval and Award</i> | September 15, 2015 |

The closeout period for Peach County is completed no later than ninety (90) days following the last day of the fiscal year. The County prefers that needed site work take place no earlier than January 15th. However, earlier site work can be accommodated in the interest of completing first year setup and preliminary site work. The preliminary draft financial report will need to be provided to management by February 15th for use in completing the Management Discussion & Analysis. Completed work must be submitted to the Georgia Department of Audits & Accounts no later than March 31st.

ATTACHMENT B: MANDATORY PRE-QUALIFICATION FORM

To be answered by Contractor

Section A - General Information

1. Firm Name: _____

Contact Person: _____ Telephone Number: _____

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 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.

CHECK ONE

YES NO

- | | | |
|--|-------|-------|
| 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 ethical ruling called Interpretation 501-3, "Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits"? (According to this ruling, <u>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.</u> Also, the auditor must report any deviations from the agreed-upon engagement procedures.) | _____ | _____ |
| 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, the provisions of OMB Circular A-133 and AICPA Audit Guide " <i>Government Auditing Standards</i> and Circular A-133 Audits", as necessary? | _____ | _____ |
| 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? | _____ | _____ |

CHECK ONE

YES NO

- 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 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

ATTACHMENT C: MODEL FORMAT OF PROPOSAL

To simplify the review process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFP. The following outline includes all the information called for in the RFP.

COMPLETE COPY OF THE REQUEST FOR PROPOSALS

1. Provide a complete copy of the Request for Proposals, including all Attachments.
2. Sign the Request for Proposals in ALL places requiring signature.
3. Complete and sign the Mandatory Pre-Qualification Form.

TECHNICAL COMPONENT OF PROPOSAL

Title Page

Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and the date.

Table of Contents

Include a clear identification of the material by section and by page number.

Letter of Transmittal

Limit to one or two pages.

1. Briefly state the proposer's understanding of the work to be done. Make a positive statement that deadlines specified in the RFP will be met.
2. State the names of the persons who will be authorized to make representations for the proposer, their titles, addresses, and telephone numbers.
3. State that the person signing the letter will be authorized to bind the proposer.
4. State the name of the partner assigned to this engagement and the name of the partner assigned the responsibility for the quality of the report and working papers.

Profile of the Proposer

1. State whether the firm is local, regional, national or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Summary of the Proposer's Qualifications

1. State the identity of the partners and managers who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)

Specify governmental CPE attended in the past 24 months by the partner(s) and each person to be assigned to this engagement.

2. Describe the recent local office auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Indicate the scope of work, dates when work was performed, engagement partner(s), total hours, and the name and telephone number of the client contact. A maximum of 5 (five) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for proposals should be provided.

Proposer's Approach to the Audit

Submit a work plan to accomplish the scope defined in Section III of this RFP. The work plan must include time estimates for and identify each significant segment of the work and the staff level to be assigned. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the government entity's budget and related materials, organizational charts, programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
- b. Extent of the use of EDP software in the engagement;
- c. Type and extent of analytical procedures that may be used in the engagement;
- d. Approach to be taken to gain and document an understanding of the government entity's internal control;
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the government entity.

Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be separately bound. The proposer's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, include a statement as the last section of the technical component of the proposal that "there is no additional information we wish to present".

COST COMPONENT OF PROPOSAL

(To be included in a SEPARATE, SEALED envelope)

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. State the amount of professional services, in hours, allowed each year without additional cost to the auditee. A separate all-inclusive fee must be stated for each audit for each year.

The recommended format of the cost component is shown on the following page.

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.2 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 D: SAMPLE FORMAT FOR NOTIFICATION OF INTEREST LETTER

Enter name and address of government entity official responsible for RFP

Enter salutation to government entity official responsible for RFP

Our (my) firm is interested in submitting a proposal to audit the *Enter name of government entity's* financial statements for the fiscal year ended *Enter Fiscal Year End and the two subsequent fiscal years* as set forth in the Request for Proposals issued *Enter RFP Issue Date*.

SELECT ONE OF THE FOLLOWING PARAGRAPHS

We will have [#] representative(s) attend the proposers' conference for firms interested in submitting proposals. The proposers' conference will be held in *Enter address* on *Enter date* at *Enter time*.

OR

We will be unable to send representatives to the proposers' conference, but are interested in receiving further correspondence concerning inquiries made or other items discussed at that conference.

Sincerely,

[Audit Firm]

ATTACHMENT E: FORM OF AGREEMENT

Counterpart No. _____
Of 2 Original Executed Counterparts.
Counterpart of the _____

STATE OF GEORGIA,
COUNTY OF PEACH:

AGREEMENT FOR AUDIT SERVICES

THIS AGREEMENT FOR AUDIT SERVICES, hereinafter referred to as "Agreement", is made and entered into as of the _____ day of _____, 20____, (the "Date Hereof"), by and between _____ a **(sole proprietorship, general or limited partnership, professional corporation or business corporation)** whose agent and address for purposes of this agreement is

_____, hereinafter referred to as "the Auditor" and The Board of Commissioners of Peach County, a political subdivision of the State of Georgia, whose address for the purposes of this Agreement is 213 Persons Street, Fort Valley, Georgia 31030, herein referred to as "the Auditee".

WITNESSETH THAT:

WHEREAS, the Auditee is a governmental entity created thereby, pursuant to a legislative act in the State of Georgia on November 4, 1924; and

WHEREAS, the Auditee is required by the Official Code of Georgia Annotated, Section 36-81-7, and by the Code of Ordinances of Peach County, Georgia, Article 1, Section 7, to be audited on a regular basis in accordance with certain specified audit standards; and

WHEREAS, the Auditor is a **(describe private entity)** organized under the laws of the State of Georgia engaged in the practice of accountancy and business of performing professional audit services; and

WHEREAS, the Auditee desires to utilize the professional services of the Auditor, in accordance with the needs, requirements, terms and conditions contained in a Request for Proposals, Number 15-010 (the "RFP"), and the proposal (the "Auditor's Proposal") submitted by the Auditor in response to the RFP, which RFP and Auditor's Proposal are attached hereto and by this reference incorporated herein; and

WHEREAS, the Auditee awarded the contract for audit services to the Auditor in accordance with the RFP and in reliance upon the representations and certifications contained in the Auditor's Proposal; and

WHEREAS, the Auditor and Auditee desire to document the terms and conditions of their Agreement.

NOW, THEREFORE, for and consideration of the mutual covenants contained herein, the receipt and sufficiency of which is hereby acknowledged, it is agreed as follows:

Article 1

BASIC AGREEMENT

The Auditor will perform professional audit services in accordance with the Audit Requirements, Reporting and Delivery Requirements, General Terms and Conditions, and Special Terms and Conditions of the RFP. The Auditee will provide the information required by the RFP. The Auditor shall be compensated for its services as provided in the RFP and the Auditor's Proposal.

Article 2

COVENANTS AND REPRESENTATIONS

2.1 Covenants of the Auditor. The Auditor shall perform professional audit services in accordance with the Auditor's Proposal and the Audit Requirements, Reporting and Delivery Requirements, General Terms and Conditions, and Special Terms and Conditions contained in Sections III, VI, VII of the RFP, and any attachments thereto, all of which are by this reference incorporated herein.

2.2 Covenants of the Auditee. The Auditee will provide to Auditor all information reasonably necessary, useful or customary pursuant to both standard accounting and auditing practices and customary within Auditee's trade or business activities.

2.3 Representations. To induce the Auditee to enter into this Agreement, the Auditee shall be entitled to rely upon the representations and certifications made by the Auditor in the Auditor's Proposal, without independent investigation and verification, and each such representation or certification shall be deemed to be material to this Agreement. The person negotiating and executing this Agreement on behalf of the Auditor has the full right, power, and authority to enter into, execute and perform this Agreement in accordance with the terms hereof, and when executed and delivered, this Agreement will constitute a valid and binding obligation of the Auditor and will be enforceable in accordance with the terms thereof.

ARTICLE 3

FEES

3.1 The Auditor shall be paid for its services as provided in the schedule of fees and expenses submitted by the Auditor in the Auditor's Proposal in the sealed dollar cost bid as stated in the Cost Component of the RFP, Section IV (B), which are by this reference incorporated herein. Additional services shall be compensated in the manner set forth in the Addendum to this Agreement, at the same rates as set forth in the schedule of fees and expenses submitted by the Auditor in the Auditor's Proposal.

ARTICLE 4
CONTINGENCIES

4.1 Contingent Obligations of the Auditee. The obligations of the Auditee are subject to the following conditions:

4.1.1 The ability of the Auditee to carry out the terms of this Agreement in accordance with the laws and Constitution of the State of Georgia.

4.1.2 The timely performance by the Auditor of each and every covenant, agreement, and obligation imposed upon the Auditor in this Agreement.

4.1.3 The truth and accuracy as of the Date Hereof of each and every representation made by the Auditor.

4.1.4 This Agreement is expressly made subject to other laws affecting its subject matter. In the event of any conflict between such laws and this Agreement, such laws shall take precedence.

4.2 Contingent Obligations of the Auditor. The obligations of the Auditor are subject to the following conditions:

4.2.1 The timely performance by the Auditee of each and every covenant, agreement, and obligation imposed upon the Auditee in this Agreement.

ARTICLE 5
TERM

This Agreement shall have an initial term of up to twelve (12) months, to run concurrently with a fiscal year of the Auditee, commencing on October 1, 2014, after the Date Hereof and terminating on September 30 of the following year, and be subject to renewal for two (2) additional successive term(s), if the Auditee gives notice of its election to renew the Agreement within thirty (30) days prior to the end of the term.

ARTICLE 6
NOTICES

All notices, demands or requests required or permitted to be given pursuant to this Agreement shall be in writing and given or served either in person or by United States Mail, postpaid, registered or certified with Return Receipt Requested, showing the name of the recipient and the date of delivery. Notices shall be addressed to the party or parties identified and at the address as set forth in the introductory paragraph of this Agreement, and the date upon which such notice is delivered shall be deemed the effective date thereof. Either party may, from time to time, by five (5) days' prior written notice to the other party, specify a different agent or address to which notices can be delivered. Rejection or other refusal to accept a notice or inability to deliver a notice because of a changed agent or address of which no notice was given shall constitute receipt of the notice on the date when personal service is attempted or the date of the postmark, if mailed.

ARTICLE 7
RIGHTS CUMULATIVE

All rights, powers, and privileges conferred hereunder shall be cumulative and not restrictive of those given by law.

ARTICLE 8
NON-WAIVER

No failure of the Auditee to exercise any right or power given to the Auditee under this Agreement, or to insist upon strict compliance by the Auditor with the provisions of this Agreement, and no custom or practice of the Auditee or the Auditor at variance with the terms and conditions of this Agreement, shall constitute a waiver of the Auditee's right to demand exact and strict compliance with the terms and conditions of this Agreement.

ARTICLE 9
CONTINUITY

Each of the provisions of this Agreement shall be binding upon and inure to the benefit and detriment of the Auditor and the Auditee and the heirs, devisees, legatees, legal representatives, successors and assigns of the Auditor and the Auditee.

ARTICLE 10
DATE FOR PERFORMANCE

If the time period by which any right, option or election provided under this Agreement must be exercised, or by which any act required hereunder must be performed, or by which the Closing must be held, expires on a Saturday, Sunday or legal holiday, then such time period shall be automatically extended through the close of business on the next regularly scheduled business day.

ARTICLE 11
TIME OF THE ESSENCE

All time limits stated herein are of the essence of this Agreement.

ARTICLE 12
CAPTIONS

The brief headings or titles preceding each provision hereof are for purposes of identification and convenience only and should be completely disregarded in construing this Agreement.

ARTICLE 13
COUNTERPARTS

This Agreement is executed in two (2) counterparts which are separately numbered but each of which is deemed an original of equal dignity with the other and which is deemed one and the same instrument as the other.

ARTICLE 14
NO ASSIGNMENT, NO THIRD PARTY BENEFICIARIES

14.1 This Agreement is a personal retention of Auditor as an independent contractor. Auditor must perform by its own forces and may not delegate, subcontract, assign, transfer, or otherwise obtain its performance of this Agreement, without the express written consent of Auditee.

14.2 Nothing herein shall be construed as conferring upon or giving to any person, other than the parties hereto, any rights or benefits under or by reason of this Agreement.

IN WITNESS WHEREOF, the Auditor and the Auditee have caused these presents to be duly signed, sealed and delivered on the day, month, and year first above written.

AUDITOR

By _____ (Seal)

Name: _____

Title: _____

(If corporation, fill in below)

Attest: _____ (Seal)

Name: _____

Title: _____

(Corporate seal affixed)

AUDITEE

By _____ (Seal)

Name: Melvin E. Walker, Jr.

Title: Chairman, Board of Commissioners
Of Peach County

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT (OCGA 13-10-91)

CONTRACTOR E-VERIFY AFFIDAVIT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of **PEACH COUNTY BOARD OF COMMISSIONERS** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in OCGA § 13-10-91. Furthermore, the undersigned contractor will continue to use E-Verify throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by OCGA § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number

(4-6 digit number can be found on MOU)

Date of Authorization

Name of Contractor

Name of Project

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 201__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS THE ____ DAY OF _____, 201__.

NOTARY PUBLIC

My Commission Expires: _____

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT (OCGA 13-10-91)

SUBCONTRACTOR E-VERIFY AFFIDAVIT

SUBCONTRACTOR'S NAME: _____

CONTRACTOR'S NAME: _____

By executing this affidavit, the undersigned Subcontractor verifies its compliance with OCGA § 13-10-91, stating affirmatively that the Subcontractor which is engaged in the physical performance of services under a contract with the Contractor identified above on behalf of **PEACH COUNTY BOARD OF COMMISSIONERS** has registered with and is participating in the E-Verify program in accordance with the applicability provisions and deadlines established in OCGA 13-10-91.

Federal Work Authorization User Identification Number
(4-6 digit number can be found on MOU)

Date of Authorization

Name of Project

I hereby declare under penalty of perjury that the foregoing is true and correct.
Executed on _____, _____, 201__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE ____ DAY OF _____, 201__.

NOTARY PUBLIC
My Commission Expires:

NEW VENDOR INFORMATION

COMPANY NAME: _____

CONTACT PERSON: _____ TITLE: _____

BUSINESS ADDRESS: _____

PHONE: _____ FAX: _____

EMAIL: _____

TYPE OF BUSINESS: (CIRCLE ONE) CORPORATION PARTNERSHIP SOLE PROPRIETOR

Have you done business with Peach County in the past? (circle one) YES NO

Do you participate in the E-Verify Program? (circle one) YES NO

Do you have a Federal Tax ID number? (circle one) YES NO

The information contained in this document is true to the best of my knowledge and I understand that giving false, misleading or deceptive information is considered unlawful and may be punishable by penalties of prosecution based on Georgia law.

Signature

Date

Form **W-9**
 (Rev. August 2013)
 Department of the Treasury
 Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

| | | |
|---|--|--|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name/disregarded entity name, if different from above | |
| | Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____ | Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| City, state, and ZIP code | | |
| List account number(s) here (optional) | | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; height: 20px;"> </td> <td style="width: 10%;"> </td> </tr> </table> | | | | | | | | | | |
| | | | | | | | | | | |
| Employer identification number | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; height: 20px;"> </td> <td style="width: 10%;"> </td> </tr> </table> | | | | | | | | | | |
| | | | | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

| ACORD™ CERTIFICATE OF LIABILITY INSURANCE | | | | DATE (MM/DD/YYYY) | |
|---|---|---|---|-------------------------------------|---|
| PRODUCER | | THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. | | | |
| INSURED | | INSURERS AFFORDING COVERAGE | | NAIC# | |
| | | INSURER A: | | | |
| | | INSURER B: | | | |
| | | INSURER C: | | | |
| | | INSURER D: | | | |
| | | INSURER E: | | | |
| COVERAGES | | | | | |
| THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. | | | | | |
| INSR. IDENT. LTD. INSTR. | TYPE OF INSURANCE | POLICY NUMBER | POLICY EFFECTIVE DATE (MM/DD/YYYY) | POLICY EXPIRATION DATE (MM/DD/YYYY) | LIMITS |
| | GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY <input type="checkbox"/> PRO-FACT <input type="checkbox"/> LOC | | | | EACH OCCURRENCE \$ DAMAGE TO BODILY PROP/INTANGIBLES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS-COMP/OP AGG \$ |
| | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS | | | | COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ |
| | GARAGE LIABILITY <input type="checkbox"/> ANY AUTO | | | | AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$ |
| | EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$ | | | | EACH OCCURRENCE \$ AGGREGATE \$ \$ \$ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> (Yes, describe under SPECIAL PROVISIONS) | | | | <input type="checkbox"/> WC-STATU-TOB/INTELL/FORM-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ DISEASE - POLICY LIMIT \$ |
| OTHER | | | | | |
| DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS | | | | | |
| CERTIFICATE HOLDER | | | CANCELLATION | | |
| | | | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL _____ DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE | | |