



## **City of Wilson**

# **Request for Proposal (RFP# 2023-53)**

**RFP Name:** Audit Services for a  
Five Year Contract Period of Fiscal Years 2023-2024 through 2027-2028

**Issuing Department:** Financial Services

**Issue Date:** 12/5/2023

**Due Date:** 1/5/2024 @ 3:00 pm

**Direct all questions for this RFP to:**

**Ricky Wilson**

**Purchasing Manager**

**Email:** [rvwilson@wilsonnc.org](mailto:rvwilson@wilsonnc.org)

## **Request for Proposal**

The City of Wilson, North Carolina (hereinafter called the "City") invites qualified independent auditors (hereinafter called "auditor") having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

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

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by the City. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Wilson County, North Carolina.

## **Type of Audit**

1. The audit will encompass a financial and compliance examination of the unit's Annual Comprehensive Financial Report (ACFR) in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 revisions; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

In addition, a broadened technical review is expected which should be comparable to that of the Government Finance Officers Association (GFOA) used in the Certificate of Achievement for Excellence in Financial Reporting program. This review will determine that all new GASB pronouncements are addressed in accordance with requirements. The City will expect guidance, as needed, in order to appropriately respond to any prior year comments provided by GFOA in review of the prior year's submission to the Certificate of Achievement for Excellence in Financial Reporting program. Additionally, the City expects the auditor to provide assurance that the ACFR report will satisfy all requirements to continue to receive the GFOA Certificate of Achievement for Excellence in Financial Reporting for future year submissions based on their audit of the City's ACFR.

**2. The scope of the audit and all fee quotes presented should include all approved and known pronouncements through the date of proposal submission. This includes, but is not limited to, the Governmental Accounting Standards Board (GASB) statements and Government Auditing Standards. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be expected to advise appropriate City staff on the applicability of accounting and reporting standards as they become effective.**

3. The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, each major fund, discretely presented component units (as applicable), and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary

for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, annually budgeted major and special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

The working papers shall be retained and made available upon request for no less than three years from the date of the Audit report.

4. The audit will also include the following:
  - a. Pre-planning conference with Financial Services Department staff where both the auditor and Financial Services Department staff discuss their expectations of the audit.
  - b. Interim audit work in either April or May, and final audit fieldwork in August.
  - c. Attendance at the City Council meeting to be held the 3<sup>rd</sup> Thursday of October for presentation of the financial statements by Manager or Partner of the Audit Staff with comments and potential questions from the City Council as requested.
5. The audit should encompass all funds and entity-wide activities as reported in the City's Annual Comprehensive Financial Report (ACFR) at June 30 year-end and any additional funds or entity-wide activities that may be added subsequent to that date, including component units.
6. If required, the audit firm will issue a management letter to the City Council after completion of the audit and assist management in implementing recommendations, as is practical. City staff also request that an informal letter be addressed to the Chief Financial Officer with any efficiency, internal control or accounting improvements that could be made based on the audit staff's observation during their fieldwork. All content must be discussed with the Chief Financial Officer prior to issuance.
7. The City staff may require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the City's financial statements. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards and other reporting requirements at June 30 year-end. Cost for providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.

### **Auditor Requirements**

The audit firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors.

A planning meeting will be held each year to determine schedules that the City will be responsible for preparing. Estimated timeframes will be established and interim audit work will be planned. Adequate notification will be given prior to any changes in estimated times.

The City of Wilson audit engagement must be conducted in accordance with Generally Accepted Auditing Standards (GAAS); Government Auditing Standards, 2018 revisions, issued by the Comptroller General of the United States; and if applicable, the U. S. Office of Management and Budget's (OMB) Uniform Guidance and, if applicable, the State Single Audit Implementation Act, and any other applicable procedures for the audit of a local government's financial statements prepared in

accordance with Generally Accepted Accounting Principles (GAAP). By accepting this engagement, the Auditor warrants that they have met the requirements for a peer review and continuing education as specified in Government Auditing Standards. **The Auditor must provide a copy of their most recent peer review report with their proposal.**

The City's Financial Services Department staff will prepare year-end adjusting journal entries, consulting with the auditor when necessary; the auditor will propose any correcting or additional adjusting journal entries discovered to be necessary during the course of their audit. The City's Financial Services Department staff will be responsible for preparing the draft financial statements, footnotes, MD&A, and all other supplementary information and compliance sections. The auditor will be responsible for reviewing and approving the draft Annual Comprehensive Financial Report (ACFR) documents to ensure that all requirements are met. Any corrections that are needed should be clearly communicated to the City in order to meet Local Government Commission (LGC) approval.

The City Financial Services Department will prepare an electronic draft Annual Comprehensive Financial Report (ACFR) by mid-September. The auditor will communicate all recommendations, revisions and suggestions for improvement to the Controller. The Controller will complete the review of the comments as expeditiously as possible. Once all issues for discussion are resolved and the auditor provides opinions and compliance reports, the Controller will deliver the final electronic draft of the ACFR to the auditor. The auditor will complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of the City.

Meeting LGC deadlines is a high priority for the City. Therefore, City of Wilson prefers interim fieldwork be completed in either April or early May, at the latest. Year-end fieldwork should begin in mid-August and be completed by August 31. While many documents can be shared electronically and many aspects of the audit can be done remotely, the City expects that the audit firm staff be willing to come onsite, if needed, as determined and agreed upon by both the City and auditor. **An agreed upon post-closing trial balance must exist by mid-September.** The Controller will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

Effective communication and timely response are essential service delivery expectations. The City does not want to be surprised by any items that should be clearly communicated, so timely communication of any potential questionable items is an essential requirement.

**The timing of the draft and review should insure final completion of the Financial Statements by the annual October 31st deadline, based on the state requirement. However, the city prefers earlier submission as described in more detail below.**

**The City desires completion, final review, and submission by the auditor of the ACFR to the LGC no later than an annual October 5th deadline. The City presents the audit report to City Council at the meeting held the 3rd Thursday of October, and the City wants the ACFR to be submitted and approved by the LGC prior to the Council meeting on the audit report. The audit must be completed timely and all technical review by auditor should be timely, in order to meet this requirement. The City and auditor will plan and agree on an accepted timeline to have the work completed in order to allow sufficient time of review for all technical reviews by the audit team. The City expects the auditor to abide by the agreed upon timeline and meet the technical review requirements in a timely manner. To summarize, the audit report is expected to be submitted to the LGC for review and approval PRIOR to the City's audit presentation to City Council scheduled for 3rd Thursday of October. This is a major requirement by the City and satisfactory completion is required to maintain a satisfactory working relationship between the**

## **City and the auditor.**

The auditor is responsible for completing the required data input sheet and electronically submitting the final Audit report/ ACFR as a text-based PDF file to the State & Local Government Financial Division when (or prior to) submitting the final invoice for audit services rendered to the Commission.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the governing board and forwarded to the staff of the LGC for approval.

Either the manager or partner of the audit staff is required to present and attend the City Council meeting in which the Audit report is presented. Required communications to the City Council can be delivered at this point, as well as general comments regarding the audit process and the results of the audit. Finance staff will coordinate the audit presentation with the auditors, and the audit presentation is made each year at the **City Council meeting held on the 3<sup>rd</sup> Thursday of October at 7:00 pm.**

### **Audit Contract: Period & Payment of Audit Fees**

The City intends to continue the relationship with the auditor for no less than five (5) years starting with fiscal year ending June 30, 2024. Continuation after the first-year contract will be based on an annual review of the Auditor, recommendation of the department staff, satisfactory negotiation of terms (including price), and availability of an appropriation. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board approval. After the initial five-year period, an annual extension may be granted by the City based on the above-mentioned criteria and City Council concurrence until a determination is made to request new proposals. The five (5) years identified under this RFP are:

July 1, 2023 to June 30, 2024  
July 1, 2024 to June 30, 2025  
July 1, 2025 to June 30, 2026  
July 1, 2026 to June 30, 2027  
July 1, 2027 to June 30, 2028

The required current revision of the form "Contract to Audit Accounts" (form LGC-205) is required to be executed as the contract document; however, the auditor and the City may also execute an engagement letter and/or a City contract to include additional terms not addressed in the LGC-205. The entire audit contract package must be approved by the staff of the Local Government Commission. Invoices are subject to approval by the LGC prior to payment by the City. Interim or progress billings for services rendered marked approved by the LGC will be paid up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The final 25% of the Audit fees (final invoice) will be paid when the financial statements, single audit (if applicable), management letter and amended contract (if applicable) have been reviewed or approved by the LGC.

The LGC only approves invoices for audit related work. Requests for payment related to any additional agreed upon procedures or AFIR work do not require LGC approval. Final invoices for these services will be paid after the final report results and findings have been reviewed and deemed satisfactory by City staff.

## **Description of Selection Process**

### **Submission of Questions Concerning RFP:**

After the proposal issue date, all communications between the City and prospective Auditors regarding this RFP shall be in writing. Any inquires, requests for interpretation, technical questions, clarification, or additional information shall be directed to Ricky Wilson, Purchasing Manager by emailing [rwilson@wilsonnc.org](mailto:rwilson@wilsonnc.org). Questions and responses affecting the scope of the services will be made available by issuance of an Addendum which will be posted to the City's [website](#) under Current Bid Listings. All questions shall be received no later than December 12, 2023 by 5:00 P.M.

Bidders may not have communications, verbal or otherwise, concerning this RFP with any City personnel or officials, other than the persons listed in this section.

Potential respondents should email Ricky Wilson, Purchasing Manager at [rwilson@wilsonnc.org](mailto:rwilson@wilsonnc.org) to acknowledge receipt of the RFP and to inform the City of its intent to respond. Provide the name, title, address, telephone and email address of the individual who can address inquiries related to this RFP and the respondent's proposal. Please visit the City's [website](#) and register to receive emailed bid notifications, addenda, and updates.

Proposals must be submitted in two sections and must be physically signed by an authorized representative of the Audit firm. The first section will be comprised of the audit firm's prior experience and qualifications of its personnel in performing governmental audits. The second section will consist of completed cost estimate sheets. The Finance office staff will evaluate the auditor/firm on educational and technical qualifications. The firm best meeting the City's expectations for experience, audit approach, and cost requirements will be selected.

Please keep in mind that cost, while an important factor will not be a sole determining factor. Unusually low bids that are obviously out of line with other bidders or are significantly lower than our current fees will raise concern. The lowest bid will not automatically be awarded preferential consideration.

**The City reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the award in the best interest of the City.**

Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid. Firms must be registered with the North Carolina State Board of CPA Examiners.

## **Section 1 - Profile of the Firm**

The first section should address the requested information below. The corresponding responses should begin with the number below for the requested information.

1. Indicate the Audit firm's North Carolina office location(s) that will handle the audit.
2. Indicate the number of people (by level) located within the Audit firms local office that will handle the audit.
3. Provide a list of the audit firms' local office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.

4. Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement.
5. Describe your audit organization's participation in AICPA sponsored or comparable quality control programs (peer review). **Provide a copy of the firm's current peer review.**
6. Describe the professional experience in governmental audits of each senior and higher level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher-level personnel will be on site.
7. Describe the relevant experience and education with the new GASBS reporting requirements, seminars and courses attended within the past three years. Courses in governmental accounting and auditing should be clearly communicated.
8. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., Electric, Gas, Broadband, and Water/Sewer service functions).
9. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.
10. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference.
11. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2018 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
12. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
13. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
14. Comment on your knowledge of and relationship with the NC Local Government Commission and the University of North Carolina School Of Government in Chapel Hill.

### **Section 2 – Audit Approach**

Proposals should include completed cost estimate sheets and any other necessary cost information in a separate, sealed envelope marked – “Cost Estimate.” The City will evaluate the qualifications of all firms submitting proposals before considering the Cost Estimate.

1. Type of audit program used (tailor-made, standard government, or standard commercial).
2. Use of statistical sampling.
3. Use of automated processes and internal control testing methods

4. Use of computer audit specialists.
5. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
6. Information that will be contained in the management letter.
7. Assistance expected from the government's staff, if other than outlined in the RFP.
8. Tentative schedule for completing the audit within the specified deadlines of the RFP.
9. Specify costs using the format below for the audit year July 1, 2023 to June 30, 2024. For the four audit years, which follow, list the estimated costs. The cost for the audit year ending June 30, 2024 is binding, while the second, third, fourth, and fifth years are estimated costs. **Cost estimates must indicate the basis for the charges and whether the amount is a "not-to-exceed" amount.**
  - A. Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
    - 1) Estimated hours for each category of personnel.
    - 2) Rate per hour for each category of personnel.
    - 3) Total cost for each category of personnel and for all personnel costs in total.
  - B. Other costs – completely identify and itemize.
10. Please list any other information the firm may wish to provide.
11. Please include the Summary of Audit Costs Sheet with your proposal.
12. If applicable, note your method of determining increases in audit costs on a year to year basis.



## **RFP Timeline and Schedule for Awarding the Contract**

Provided below is a list of the anticipated schedule of events related to this solicitation. The City reserves the right to modify and/or adjust the schedule to meet the needs of any project(s). All times are shown in Eastern Time (ET):

RFP Release Date	<i>December 5, 2023</i>
Deadline for Written Questions *	<i>December 12, 2023 by 5:00 pm</i>
City Response to Questions (anticipated)	<i>December 15, 2023 by 5pm</i>
Deadline for Receipt of Proposals **	<i>January 5, 2024 by 3:00 pm</i>
Council Approval	<i>February 15, 2024</i>

### **Response by date:**

All responses must be received by mail by the date and time above. Late responses will not be considered.

### **Question Answer Deadline:**

\*Written questions shall be e-mailed to Ricky Wilson, Purchasing Manager at [rvwilson@wilsonnc.org](mailto:rvwilson@wilsonnc.org) by the date and time specified above. Firms will enter RFP Title – “Questions” as the subject for the email. Questions received prior to the deadline for written questions date if any, the Purchasing Representative and any additional terms deemed necessary by the City of Wilson will be posted in the form of an addendum to the **City of Wilson website:** <https://vrapp.vendorregistry.com/Bids/View/BidsList?BuyerId=6cb6feea-36f1-43a9-ae1b-61fdecb8b52b> and/or the **North Carolina Historically Underutilized Business (NCHUB) Website** and shall become an Addendum to this RFP.

No information, instruction or advice provided orally, informally, by any City personnel, or to anyone other than the point of contact in this RFP whether made in response to a question or otherwise concerning this RFP, shall be considered authoritative or binding. Vendors/Firms shall rely only on written material contained in an Addendum to this RFP. Inquiries submitted no later than the date and time noted in the project schedule. Questions answered verbally will be followed up by written addenda as deemed necessary; oral interpretations shall have no effect.

### **Receipt of Proposals and Evaluation:**

\*\*Proposals signed by authorized officials will be received by City of Wilson until January 5, 2024 at 3:00 pm. Envelopes containing proposals should be clearly identified on the front with the words **“RESPONSE TO RFP FOR AUDIT SERVICES”** and **response should be by sealed bids.** Envelopes should include Three copies of the bound proposal (clearly separating section 1 and 2).

**A sealed bid response with the firm’s submittal i.e., the firm’s proposals for the services required, must be received by 3:00 PM on 1/5/2024 at the following address.**

<b>By mail:</b>
City of Wilson (Attn: Purchasing)
P.O. Box 10
Wilson, NC. 27894-0010
<b>Hand Delivery or Delivery via UPS, or FedEx:</b>
City of Wilson (Attn: Purchasing)
1800 Herring Ave E.
Wilson, NC. 27893

**\*\*Proposers may hand deliver sealed bid responses to the Purchasing Office, or if preferred, UPS and FedEx make daily deliveries to our office. If using any other delivery method allow ample time for delivery.**

**The City reserves the right to reject any or all proposals for any reason and to waive any informality it deems in its best interest. Any requirements in the RFP that cannot be met must be indicated in the proposal. Proposers must respond to the entire Request for Proposals (RFP). Any incomplete proposal may be eliminated from the competition at the discretion of the City. Proposals not received by the deadline stated will not be considered.**

The City reserves the right to request additional information deemed necessary to aide in the selection process.

The evaluation and selection criteria and process contained in this RFP will be used by the Review Committee, consisting of the Chief Financial Officer, Controller, and Senior Accountant, to evaluate the Proposals. The Chief Financial Officer plans to report the evaluation outcome to the City Council and seek the City Council's concurrence and authorization to consider entering into an agreement with the selected Prospective Auditing Firm at the February 15, 2024 City Council meeting. The City will enter into a contract with the Prospective Auditing Firm that is selected by the City of Wilson's City Council.

All qualified proposals will be evaluated and award made to the firm whose proposal/bid is deemed to be in the best interest of the City of Wilson, all factors considered. The City of Wilson reserves the unqualified right to reject any and all offers if determined in its best interest. Submission of a proposal in response to this RFP constitutes acceptance of all terms, conditions, and requirements which are contained in this document.

**Description of the Governmental Entity and Its Accounting System**

The City of Wilson is a municipality in North Carolina with a population of approximately 50,000. The City uses enterprise funds to account for its electric, gas, water and sewer, broadband, stormwater, mass transit, and municipal airport operations. The City uses internal service funds to account for risk management activities, group insurance benefits, and costs of the City's operations center.

Please reference our most recent ACFR/Audit report for a general overview of the City. A PDF copy of the most recent ACFR/Audit report is located on the City's [website](#).

The following component units will be included in the audit and ACFR:

Downtown Development Corporation (discretely presented governmental fund type component unit)

Wilson Cemetery Commission (discretely presented enterprise fund type component unit)

## **Funds**

City of Wilson maintains the following funds:

### Governmental Funds

- General Fund

- Special Revenue Funds (13)

- Capital Projects Funds (18)

### Enterprise Funds

- Electric

- Gas

- Water Resources (water and sewer)

- Mass Transit

- Industrial Air Center

- Broadband

- Stormwater Management

### Internal Service Funds

- Risk Management

- Group Insurance Benefits

- Operations Center

## **Grants, Entitlements, and Shared Revenues**

A copy of the Schedule of Federal and State Expenditures and a Summary of Auditor's Results showing the major programs for the year ended June 30, 2023 can be found in the ACFR (located on the City's [website](#)).

## **Budgets**

The City budgets all funds on the modified accrual basis of accounting. Appropriations are made at the departmental level and at the project level for the multi-year funds. The City also maintains an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide comparison with actual expenditures.

## **Accounting Records**

The City maintains all its accounting records at the Financial Services Department office located at 208 Nash Street NE, Wilson, NC 27893. All accounting journals and subsidiary ledgers are maintained on CentralSquare software system.

## **Assistance Available to Auditor**

**The City will designate an individual that understands the services to be provided in accordance to GAGAS §3.73 (GAGAS 2018 Revision).**

The City will make available to the auditor sufficient help to pull and re-file records, and prepare necessary confirmations. An electronic version of the trial balance with budgeted amounts will be made available by mid-August each year. The following accounting procedures will be completed and documents prepared by the City's staff by mid-August or no later than the beginning date of the final fieldwork.

The books of account will be fully balanced.  
All subsidiary ledgers will be reconciled to control accounts.  
All bank account reconciliation's for each month will be completed.

The City's personnel will prepare the following items:

### **General**

1. Working Balance Sheet for each fund.
2. Working Statement of Revenues, Expenditures, and Transfers for each fund.
3. Working Statement of Cash Flows where required.
4. General Ledger transaction detail report for each account.
5. A copy of the original budget, all amendments, and the final budget as of June 30, 2024.
6. A copy of all project ordinances and all amendments for active projects during the audit period.
7. A copy of board policies, including travel and investment policies, debt policies, fund balance policies and purchasing policies.
8. Copies of all signed Board meeting minutes.
9. Copies of all correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, letters regarding the audited financial statements and compliance reports for the previous year.
10. Required supplementary information, e.g. actuarial information for the Law Enforcement Officers' Separation Allowance and Other Postemployment Benefits (OPEB).

### **Cash and Investments**

1. All bank reconciliations for each month, signed and dated by both a preparer and a knowledgeable reviewer.
2. List of outstanding checks by account, showing check number, date, and amount.
3. Schedule of all investments for all funds at the audit date, showing book value and estimated market value at fiscal year-end.

### **Receivables**

1. Listing of unpaid tax receivables totaled by year as of fiscal year end.
2. Listing of outstanding receivables by account as of the fiscal year end.
3. Listing of outstanding receivables in detail as of the fiscal year end.
4. Schedule of miscellaneous receivables booked as of the fiscal year end.

### **Other Assets**

1. Schedule of insurance coverage.

### **Capital Assets**

1. Listing of fixed assets by function and activity with supporting schedule of changes in fixed assets and supporting detail of additions, retirements and transfers.
2. Printout of all capital asset acquisitions made during the audit year and CIP placed in service.
3. Printout of all capital asset dispositions made during the audit year.
4. Printout of depreciation expense posted for the audit year.

### **Current Liabilities**

1. Schedule of accounts payable and accrued accounts payable.
2. Schedule of reserve for encumbrances.
3. Schedule of accrued payroll.
4. Schedule of calculation of health insurance and workman's compensation liabilities.
5. Schedule of retainage payable.

### **Long-Term Debt**

1. Computation of vested vacation payable as of the audit date.
2. Debt Schedule for each debt issue and related payments.

### **Grants**

The following will be compiled for each grant:

1. Grant agreement.
2. Grant Budget.

3. Schedule of Expenditures of Federal and State Awards.
4. Correspondence with the grantor agency, including monitoring reports.
5. Assistance Listing # and/or pass-through grant #.
6. Summary Schedule of Prior Audit findings (if applicable)
7. Corrective action plan for each audit finding that will be presented on the Schedule of Findings and Question Costs on City letterhead (if necessary)

**Conversion**

1. Entries to convert from fund to government-wide statements
2. Working Statement of Net Position
3. Working Statement of Activities
4. Allocation of depreciation among functional areas
5. Computation of additions and retirements of compensated absences
6. Reconciliation of fund and government-wide statements
7. Worksheet for determination of major funds
8. Worksheet of combining statements for non-major funds

**Size and Complexity of City Personnel/Payroll**

Number of employees (full-time)	760
Frequency of payroll	biweekly
Number of payroll direct deposit advises (avg biweekly):	843

**Property Tax**

Total dollar amount of most recent year's collections	\$ 27,096,870
Total dollar amount of levy	\$ 27,506,037

**Purchasing**

Number of purchase orders issued	6,406
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**Bank Accounts**

Number of bank accounts	7
Number of investment accounts (non-escrow)	3
Number of escrow accounts	1
Average monthly activity in Main Operating account	\$ 39,415,116
Number of monthly deposits: Main Operating	149
Number of other monthly credits: Main Operating	517
Number of monthly checks written: Main Operating	809
Number of other monthly debits: Main Operating	80

**Electric Fund Billing:**

Number of customers: 37,013  
Annual Sales: \$123,203,176

**Gas Fund Billing:**

Number of customers: 13,693  
Annual Sales: \$22,540,718

**Water/Sewer Fund Billing:**

Number of customers: 23,333  
Annual Sales: \$30,635,278

**Broadband/dba Greenlight Fund Billing:**

Number of customers: 12,350  
Annual Sales: \$18,318,719

**The following financial applications are on the CentralSquare computer system:**

General Ledger  
Accounts Payable  
Grants/Project Accounting  
Payroll  
Capital Assets  
Cash Receipts  
Accounts Receivable

**Contact information:**

Ricky Wilson  
Purchasing Manager  
City of Wilson  
P.O. Box 10  
Wilson, NC 27894-0010  
Email: [rvwilson@wilsonnc.org](mailto:rvwilson@wilsonnc.org)

**City of Wilson  
Summary of Audit Costs Sheet**

**Cost Estimate (per year)  
Five Year Contract**

<b>Costs</b>	<b>Year 1 FY2023-2024</b>	<b>Year 2 FY2024-2025</b>	<b>Year 3 FY2025-2026</b>	<b>Year 4 FY2026-2027</b>	<b>Year 5 FY2027-2028</b>
<b>Base audit charge:</b>					
<b>Financial / Compliance Audit</b>					
A. Personnel cost itemized					
B. Other costs itemized					
<b>Fees for extra Audit Service: Include Hourly Rate</b>					
<b>Other:</b>					
<b>Other:</b>					
<b>Total</b>					

<b>Proposer:</b>	<b>Contact Name:</b>
<b>Address:</b>	<b>Telephone:</b>
	<b>Email:</b>
<b>Authorized Signature:</b>	<b>Date:</b>



**PROPOSAL CERTIFICATION**

**Proposers**  
**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**By Signing above I Certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.**

BY (Printed): \_\_\_\_\_

TITLE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

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## **GENERAL CONTRACT TERMS & CONDITIONS**

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1. **GOVERNMENTAL RESTRICTIONS:** In the event any Governmental restrictions are imposed which necessitate alternation of the material, quality, workmanship or performance of the items prior to delivery, it shall be the responsibility of the firm/contractor to notify, in writing, the issuing purchasing office at once, indicating the specific regulation, which required such alternations. The City of Wilson reserves the right to accept any such alternations, including any price adjustments occasioned thereby, or to cancel the contract.
2. **AVAILABILITY OF FUNDS:** Any and all payments to the firm/contractor are dependent upon and subject to the availability of funds to the City for the purpose set forth in this agreement.
3. **TAXES:** Any applicable taxes shall be invoiced as a separate item. The City is not exempt from local or North Carolina sales tax.
4. **SITUS AND GOVERNING LAWS:** This Contract is made under and shall be governed and construed in accordance with the laws of the State of North Carolina, without regard to its conflict of laws rules, and within which state all matters, whether sounding in Contract or tort or otherwise, relating to its validity, construction, interpretation and enforcement shall be determined.
5. **PAYMENT TERMS:** Payment terms are Net not later than 30 days after receipt of a correct invoice or acceptance of goods, whichever is later.
6. **NON-DISCRIMINATION:**
  - a. The Vendor/Firm will take necessary action to comply with all Federal and State requirements concerning fair employment and employment of people with disabilities, and concerning the treatment of all employees without regard to discrimination on the basis of any prohibited grounds as defined by Federal and State law.
  - b. The vendor/firm will take necessary action to ensure its internal employee policies and procedures are consistent with Executive Order #82 (Roy Cooper, December 6, 2018), which extends workplace protections and accommodations to pregnant employees.
8. **INTELLECTUAL PROPERTY WARRANTY AND INDEMNITY:** Vendor/Firm shall hold and save the City, its officers, agents and employees, harmless from liability of any kind, including costs and expenses, resulting from infringement of the rights of any third party in any copyrighted material, patented or patent-pending invention, article, device or appliance delivered in connection with The Contract.
9. **TERMINATION FOR CONVENIENCE:** If this contract contemplates deliveries or performance over a period of time, the City may terminate this contract at any time by providing 60 days' notice in writing from the City to the Vendor/Firm. In that event, any or all finished or unfinished deliverables prepared by the Vendor/Firm under this contract shall, at the option of the City, become its property. If the contract is terminated by the City as provided in this section, the City shall pay for those items for which such option is exercised, less any payment or compensation previously made.
10. **ADVERTISING:** Vendor/Firm agrees not to use the existence of The Contract or the name of the City as part of any commercial advertising or marketing of products or Services. A Vendor/Firm may inquire whether the City is willing to act as a reference by providing factual information directly to other prospective customers.
11. **ACCESS TO PERSONS AND RECORDS:** An independent auditor shall have access to persons and records as a result of all contracts or grants entered into by the City of Wilson in accordance with General Statute 147-64.7.

12. **ASSIGNMENT**: No assignment of the Vendor's or Firms obligations nor the Vendor's or Firms right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority and solely as a convenience to the Vendor/Firm, the City may:

- a) Forward the Firm/Contractor's payment check directly to any person or entity designated by the Firm/Contractor, and
- b) Include any person or entity designated by Firm/Contractor as a joint payee on the Firm/Contractor's payment check. In no event shall such approval and action obligate the City to anyone other than the firm/contractor and the firm/contractor shall remain responsible for fulfillment of all Contract obligations.

13. **INSURANCE**:

**COVERAGE** - During the term of the Contract, the Vendor/Firm at its sole cost and expense shall provide commercial insurance of such type and with such terms and limits as may be reasonably associated with the Contract. As a minimum, the Vendor/Firm shall provide and maintain the following coverage and limits:

- a) **Worker's Compensation** - The Vendor/Firm shall provide and maintain Worker's Compensation Insurance, as required by the laws of North Carolina, as well as employer's liability coverage with minimum limits of \$500,000.00, covering all of Vendor's or Firms employees who are engaged in any work under the Contract in North Carolina. If any work is sub-contracted, the Vendor/Firm shall require the sub-Contractor to provide the same coverage for any of his employees engaged in any work under the Contract within the State.
- b) **Commercial General Liability** - General Liability Coverage on a Comprehensive Broad Form on an occurrence basis in the minimum amount of \$1,000,000.00 Combined Single Limit. Defense cost shall be in excess of the limit of liability.
- c) **Automobile** - Automobile Liability Insurance, to include liability coverage, covering all owned, hired and non-owned vehicles, used within North Carolina in connection with the Contract. The minimum combined single limit shall be \$250,000.00 bodily injury and property damage; \$250,000.00 uninsured/under insured motorist; and \$2,500.00 medical payment.

**REQUIREMENTS** - Providing and maintaining adequate insurance coverage is a material obligation of the Vendor/Firm and is of the essence of The Contract. All such insurance shall meet all laws of the State of North Carolina. Such insurance coverage shall be obtained from companies that are authorized to provide such coverage and that are authorized by the Commissioner of Insurance to do business in North Carolina. The Vendor/Firm shall at all times comply with the terms of such insurance policies, and all requirements of the insurer under any such insurance policies, except as they may conflict with existing North Carolina laws or The Contract. The limits of coverage under each insurance policy maintained by the Vendor/Firm shall not be interpreted as limiting the Vendor's or Firms liability and obligations under the Contract.

14. **GENERAL INDEMNITY**: The Vendor/Firm shall hold and save the City, its officers, agents, and employees, harmless from liability of any kind, including all claims and losses accruing or resulting to any other person, firm, or corporation furnishing or supplying work, Services, materials, or supplies in connection with the performance of The Contract, and from any and all claims and losses accruing or resulting to any person, firm, or corporation that may be injured or damaged by the Vendor/Firm in the performance of The Contract and that are attributable to the negligence or intentionally tortious acts of the Vendor/Firm provided that the Vendor/Firm is notified in writing within 30 days from the date that the City has knowledge of such claims. The Vendor/Firm represents and warrants that it shall make no claim of any kind or nature against the City's agents who are involved in the delivery or processing of Vendor/Firm deliverables or Services to the City. The representation and warranty in the preceding sentence shall survive the termination or expiration of The Contract.

15. **CONFIDENTIALITY**: Any City information, data, instruments, documents, studies or reports given to or prepared or assembled by or provided to the Vendor/Firm under The Contract shall be kept as confidential, used only for the purpose(s) required to perform The Contract and not divulged or made available to any individual or organization without the prior written approval of the City.

- 16. COMPLIANCE WITH LAWS:** Vendor/Firm shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business and its performance in accordance with The Contract, including those of federal, state, and local agencies having jurisdiction and/or authority.
- 17. ENTIRE AGREEMENT:** This RFP and any documents incorporated specifically by reference represent the entire agreement between the parties and supersede all prior oral or written statements or agreements. This RFP, any addenda hereto, and the Vendor's/Firms proposal are incorporated herein by reference as though set forth verbatim.
- All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.
- 18. AMENDMENTS:** This Contract may be amended only by a written amendment duly executed by the City and the Vendor/Firm.
- 19. FORCE MAJEURE:** Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations as a result of events beyond its reasonable control, including without limitation, fire, power failures, any act of war, hostile foreign action, nuclear explosion, riot, strikes or failures or refusals to perform under subcontracts, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.
- 20. SOVEREIGN IMMUNITY:** Notwithstanding any other term or provision in The Contract, nothing herein is intended nor shall be interpreted as waiving any claim or defense based on the principle of sovereign immunity or other state or federal constitutional provision or principle that otherwise would be available to the City under applicable law.
- 21. E-VERIFY**- Firm/Contractor understands that E-Verify is the federal E-Verify program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work of authorization of newly hired employees pursuant to federal law in accordance with NCGS 64-25 et seq. Firm/Contractor is aware of and in compliance with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statutes. To the best of Firm/Contractor's knowledge, any subcontractors employed by it as a part of this contract comply with the requirements of E-Verify and Article 2 of Chapter 64 of the North Carolina General Statute.
- 22. IRAN DIVESTMENT ACT CERTIFICATION** – Firm certifies that, as of the date listed (2017), it is not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. Chapter 147 Article 6E. In compliance with the requirements of the Iran Divestment Act and N.C.G.S. Chapter 147 Article 6E, Firm/Contractor shall not utilize in the performance of the contract any subcontractor that is identified on the Final Divestment List.
- 23. EVALUATION OF BID:** All qualified proposals/bids will be evaluated and award made to the firm(s) whose proposal/bid is deemed to be in the best interest of the City of Wilson, all factors considered. The City of Wilson reserves the right to reject any and all offers if determined in its best interest.
- 24. BID/PROPOSAL PUBLIC RECORD:** All proposals/bids received become the property of the City of Wilson and information included therein or attached thereto shall become public record upon their delivery to the city. Informal bids are subject to inspection after award is made. Formal/Sealed bids are subject to inspection once opened at date and time specified in bid documents. Submission of a bid/proposal in response to a request constitutes acceptance of all terms and conditions and requirements contained in the request.

25. **RECOMMENDATION OF AWARD:** The recommendation of award by city council represents a preliminary determination and not a legally binding acceptance of the bid or proposal until the city has executed a written agreement in a form agreeable by an authorized city official.
26. **COST FOR PROPOSAL PREPARATION:** Any costs incurred by Vendor/Firm in preparing or submitting offers are the Vendor's or Firms sole responsibility; the City will not reimburse any Vendor/Firm for any costs incurred or associated with the preparation of proposals.
27. **VENDOR REGISTRATION:** All vendors/firms (new, current or potential) must register with our Vendor Registration system through Vendor Registry at the following link.  
<https://vrapp.vendorregistry.com/Vendor/Register/Index/city-of-wilson-nc-vendor-registration>
28. **GIFTS AND FAVORS:** Professional Services/Architectural/Engineering Firms shall become aware of and comply with laws related to gifts and favors, conflicts of interest and the like, including N.C.G.S. §14-234, N.C.G.S. §133-1, and N.C.G.S. §133-32

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**REFERENCES**

**COMPANY NAME** \_\_\_\_\_

Provide three references for our records:

Firm: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Firm: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Firm: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_



**EXECUTION OF PROPOSAL**

By submitting this proposal, the potential vendor/firm certifies the following:

- This proposal is signed by an authorized representative of the company.
  
- The vendor/firm has read and understands the terms and conditions set forth in this RFP to include any addenda and all attached exhibits and agrees to them with no exceptions.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_