



**DAWSON COUNTY GOVERNMENT
REQUEST FOR PROPOSALS
FOR
AUDIT SERVICES**

SUBMISSIONS ARE DUE AT THE ADDRESS SHOWN BELOW NO LATER THAN

SEPTEMBER 14, AT 10:30AM, EST

**DAWSON COUNTY BOARD OF COMMISSIONERS
ATTENTION: PURCHASING MANAGER
25 JUSTICE WAY, SUITE 2223
DAWSONVILLE, GA 30534**

RFP # 324-18

THE RESPONSIBILITY FOR SUBMITTING A RESPONSE TO THIS RFP ON OR BEFORE THE STATED DATE AND TIME WILL BE SOLELY AND STRICTLY THE RESPONSIBILITY OF THE OFFEROR.

ISSUE DATE: AUGUST 29, 2018

DAWSON COUNTY BOARD OF COMMISSIONERS

AUDIT SERVICES

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DAWSON COUNTY, GEORGIA
Purchasing Department
25 Justice Way, Suite 2223
Dawsonville, Georgia 30534
Phone: 706-344-3500 x.42223; Email: mhawk@dawsoncounty.org

August 29, 2018

AUDIT SERVICES - INVITATION

This is an invitation to individual certified public accountants or a licensed accounting firm(s) to submit a proposal to Dawson County for audit services, indicated herein. Details are listed under Section II. Sealed bids will be received by the office of the Purchasing Manager at 25 Justice Way, Suite #2223, Dawsonville, GA 30454.

Instructions for preparation and submission of a bid/proposal are contained in this packet. Electronic packets may be found at <https://vrapp.vendorregistry.com>. Submissions must be typed or printed in ink. Prices submitted as a result of this invitation must include the Vendor Price Proposal Form and be returned in a sealed envelope or container marked, as Sealed Proposal with the applicable Proposal Name and Proposal Number on the outside. The offer may not be considered unless so received. Proposals must be submitted no later than 10:30 a.m., on September 14, 2018. Tentative award date is October 18, 2018, at the Voting Session, beginning at 6:00 p.m.

There will **not** be a pre-proposal conference held for this RFP. All questions/comments that may arise from this invitation must be submitted in writing and emailed to the Purchasing Manager at mhawk@dawsoncounty.org no later than September 7, 2018, at 1:00 p.m. All questions and answers will be posted to the County website and the Georgia Procurement Registry no later than September 11, 2018, at 10:30 a.m. Answers to question submitted that materially change the conditions and specifications of this invitation will be promulgated to the County website and the Georgia Procurement Registry. Any discussions or documents will be considered non-binding unless incorporated and publicized in an addendum.

Dawson County provides equal opportunity for all businesses and does not discriminate against any person or business because of race, color, religion, sex, national origin and handicap or veteran status. This policy ensures all segments of the business community have access to supplying the goods and services need by Dawson County. Dawson County does not guarantee a minimum/maximum value for this contract.

Sincerely,
Melissa Hawk
Purchasing Manager

**DAWSON COUNTY, GEORGIA
REQUEST FOR PROPOSALS
FOR
AUDIT SERVICES**

SECTION I – GENERAL OVERVIEW

A. INFORMATION TO PROPOSERS

1. BID SUBMISSION

The Proposers shall package and seal its submittal so that they will not be damaged in mailing. Technical and Cost/Fee Proposals are to be packaged and sealed **separately**.

One (1) original and four (4) copies of the technical proposal and one (1) original price proposal must be received by **SEPTEMBER 14, 2018, AT 10:30AM, EASTERN STANDARD TIME**. Technical and price proposals must be submitted in a **separate** sealed envelope stating on the outside, the proposer's name, address, the solicitation number **#324-18 AUDIT SERVICES**. If the price is referenced in the technical proposal, the submission must be disqualified and will not be evaluated. The complete submittal (price and technical) must contain the proposer's name, address and the solicitation number **#324-18 AUDIT SERVICES** be delivered to:

Dawson County Board of Commissioners
Attention: Purchasing Manager
25 Justice Way, Suite 2223
Dawsonville, GA 30534

Hand Delivery

Hand delivered copies may be brought to the above address between the hours of 8:00AM and 5:00PM EST, Monday through Friday, excluding Holidays. For a complete listing of Holidays, please visit www.dawsoncounty.org. If a sealed bid is delivered after 10:25 a.m., on the day of the opening, deliver the package to the Purchasing Manager, in the County Administration Training Room, Suite #2204. No submission will be accepted after 10:30 a.m., August 6, 2018, at which time all company names of offers received will be publically read aloud.

GPS Location

Some GPS systems cannot locate the above named address. Proposers may search the following address if trying to visit the Dawson County Government Center: 25 Tucker Avenue, Dawsonville, GA 30534. Tucker Avenue is located on the East side of the Government Center. Upon arrival, please continue one block West on Shoal Creek Road to Justice Way. Parking for the Government Center is available off of Justice Way. Proposers should verify address is in Dawson County and not a surrounding community.

Proposers are responsible for informing any commercial delivery service, if used, of all delivery requirements and for ensuring that the required address information appears on the outer wrapper or envelope used by such service. NOTE: *Many express mail and delivery services do not guarantee overnight by noon to Dawson County.*

The Submittal must be signed by a company officer who is legally authorized to enter into a contractual relationship in the name of the proposer.

3. CONTACT PERSON

Proposers are encouraged to contact **Melissa Hawk, Purchasing Manager at (706) 344-3501, by fax at (706) 531-2728 or email mhawk@dawsoncounty.org** to clarify any part of the RFP requirements. All questions that arise prior to the DEADLINE FOR QUESTIONS due date shall be directed to the contact person in writing via facsimile or email. Any unauthorized contact shall not be used as a basis for responding to this RFP and also may result in the disqualification of the proposer's submittal.

Proposers may not contact any elected official or other county employee to discuss the bid process or bid opportunities except: 1) through the Purchasing Manager named herein, or 2) as provided by existing work agreement(s). This policy shall be strictly enforced and the County reserves the right to reject the submittal of any proposer violating this provision.

4. ADDITIONAL INFORMATION/ADDENDA

Dawson County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date posted on the county's website under the bid information. Proposers should not rely on any representations, statements or explanations other than those made in this RFP or in any addendum to this RFP. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued will prevail. Proposers are advised to check the website for addenda before submitting their proposals.

Proposers must acknowledge any issued addenda by including Attachment B-Addenda Acknowledgement with the submittal. Proposals which fail to acknowledge the proposer's receipt of any addendum will result in the rejection of the offer if the addendum contains information which substantively changes the Owner's requirements

5. LATE SUBMITTAL AND LATE MODIFICATIONS

Submittals received after the due date and time will not be considered. Modifications received after the due date will not be considered. Dawson County Government assumes no responsibility for the premature opening of a proposal not properly addressed and identified, and/or delivered to the proper designation.

6. REJECTION OF PROPOSALS/CANCELLATION
Dawson County Government reserves the right to reject any and all submittals and reserves the right to waive any irregularities or informalities in any submittal or in the submittal procedure, when to do so would be to the advantage of Dawson County. Dawson County reserves the right to cancel this RFP at any time.
7. MIMINUM RFP ACCEPTANCE PERIOD
Submittals shall be valid and may not be withdrawn for a period of 90 days from the date specified for receipt of submittals.
8. NON-COLLUSION AFFIDAVIT
By submitting a response to this RFP, the proposer represents and warrants that such proposal is genuine and not a sham or collusive or made in the interest or in behalf of any person not therein named and that the proposer has not directly or indirectly induced or solicited any other proposer to put in a sham proposal, or any other person, firm or corporation to refrain from submitting and that the proposer has not in any manner sought by collusion to secure to that proposer any advantage over any other proposer.

By submitting a proposal, the proposer represents and warrants that no official or employee of Dawson County Government has, in any manner, an interest, directly or indirectly in the proposal or in the contract which may be made under it, or in any expected profits to arise there from.
9. COST INCURRED BY PROPOSERS
All expenses involved with the preparation and submission of the RFP to the Dawson County Board of Commissioners, or any work performed in connection therewith is the responsibility of the proposer(s).
10. RFP OPENING
Only the names of the firms responding to this RFP will be read aloud publicly due to the fact that the proposals will be subject to an evaluation review for accurate qualifications. A list of names of firms responding to the RFP may be obtained from the county's website www.dawsoncounty.org, after the RFP due date and time stated herein. A copy of the final evaluation tabulation to the RFP will be posted to the website after the RFP has been awarded, along with the awarded Contractor's name and date of award.
11. OPEN RECORDS
Proposers are reminded that under Georgia law, all opened documents fall under the open records act and are subject to inspection by the public. Proposers are reminded that documents and information in the possession of Dawson County will be treated as confidential/proprietary information only to the extent permitted by the Georgia Open Records Act, and will be exempt from disclosure to a third party only to the extent permitted by the Georgia Open Records Act. Should you believe that your Proposal contains any trade secrets you must include an affidavit, at time of proposal submission that states that specific portions of the proposal contain trade secrets as defined by

Georgia law (Article 27 of Chapter 1 of Title 10 of the Official Code of Georgia). **Furthermore the affidavit must be detailed, citing specifically (citing paragraphs, articles, provisions, pages, etc.) the portions of the proposal containing any trade secrets. Accordingly, proprietary information and/or data cannot be withheld from public inspection.**

12. TAXES

Dawson County Government is tax exempt. No sales tax will be charged on any products or services. Dawson County cannot exempt any other person/proposer from applicable sales taxes that may be required of them in relations to this project. Selected proposer will be provided with Dawson County's Sales and Use Tax Certificate of Exemption number upon request.

13. PROPOSER INFORMATION

All submissions shall include a completed proposer information form, current copy of business license and current W-9. Failure to provide this information could result in the disqualification of the proposer from submitting a proposal.

14. INSURANCE

Selected proposer will be required to provide Dawson County with a Certificate of Insurance for liability and workman's compensation insurance before work can begin on this County project and be effective for the duration of the work as described in the Contract Documents, including authorized change orders, plus any period of guarantee as required in the general warranty.

General liability insurance should be at least one million dollars (\$1,000,000) combined single limit per occurrence. Automobile insurance should be at least five hundred thousand dollars (\$500,000) combined single limit per accident for bodily injury or property damage; Workman's Compensation insurance should be as required by the State of Georgia; and Professional Liability insurance should be at least one million dollars (\$1,000,000).

The insurance certificate **must name** Dawson County Government as an **additional insured** for the contracted project.

15. BONDS

If required, under SECTION II – SCOPE OF WORK of this document any combination of the following bonds may be requested by Dawson County. A five percent (5%) bid bond, a one hundred percent (100%) payment bond, and a one hundred percent (100%) performance bond. All bonds would be payable to Dawson County Board of Commissioners. Failure to submit appropriate bonding will result in automatic rejection of bid. Bonding company must be authorized to do business in Georgia by the Georgia Insurance Commission, listed in the Department of Treasury's publication of companies holding certificates of authority as acceptable surety on Federal bonds and as acceptable reinsuring companies, and have an A.M. Best rating.

16. ANTI-DISCRIMINATION

Dawson County, in accordance with Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all proposers that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises as defined at 49 CFR Part 23 will be afforded full opportunity to submit proposals in response to this Request for Proposal and will not be discriminated against on the grounds of race, color, national origin, sex, handicap/disability in consideration of an award.

By submitting their proposals, all proposals certify to Dawson County that they will conform to the provisions of the Federal Civil Rights Act of 1964.

In every contract of over \$10,000 the provisions in Sections 1 and 2 below apply:

1. During the performance of this contract, the Contractor agrees as follows:
 - a. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 - b. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.
 - c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.
2. The Contractor will include the provisions of Section 1 above in every subcontract or purchase order of over \$10,000 so that the provisions will be binding upon each Sub-Contractor or proposer.

Proposers may request this Request for Proposal in another language by contacting Purchasing Manager Melissa Hawk at p) 706-344-3501, f) 706-531-2728 or via email at mhawk@dawsoncounty.org. All bid submissions must be returned in English.

17. GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT

Proposers submitting a Qualification package in response to this RFP must provide the following information in the package to indicate compliance with the Georgia Security and Immigration Compliance Act. The form is provided for completion.

- A. A statement that indicates the Contractor will conduct itself in compliance with O.C.G.A. §13-10-91 and Rule 300-10-.02 in the execution of the contract.

- B. By completing the affidavit that is provided with this solicitation, the proposer is attesting to the following:
- The affiant has registered with and is authorized to use the federal work authorization program;
 - The user identification number and date of authorization for the affiant;
 - The affiant is using and will continue to use the federal work authorization program throughout the contract period;
 - Any employee, Contractor, or Sub-Contractor of such Contractor or Sub-Contractor shall also be required to satisfy the requirements set forth in this paragraph; and
 - Upon contracting with a new Sub-Contractor, a Contractor or Sub-Contractor shall notify Dawson County and shall deliver a completed Sub-Contractor Affidavit to Dawson County within five (5) working days of entering into a contract or agreement of hire with the Sub-Contractor before the new Sub-Contractor begins any work.
- C. Failure to provide the completed and notarized affidavit with the Contractor's proposal will result in immediate disqualification as required by the Georgia Security and Immigration Compliance Act.

SECTION II – GENERAL CONDITIONS

A. PURPOSE

Dawson County Purchasing Department is soliciting **sealed** proposals from qualified individuals/firms who specialize in audit services and is staffed by certified public accountants. Individuals/firms must provide all equipment, materials and labor to complete the scope of work. Details are listed herein.

B. CONTRACT PERIOD

The term of a contract awarded as a result of this RFP shall be from January 1, 2019 through December 31, 2019. The contract will have the option to be renewed for additional, one-year contract period terms in accordance to the terms and conditions stated herein. If both parties agree to the renewal, each period will be effective January 1 to December 31 each subsequent period. Pricing is being requested for a three (year) and a five (year) contract period and shall be awarded as either the initial year plus two (2) possible renewal year options or the initial year plus four (4) possible renewal year options. This decision will be made by the Board of Commissioners and will be written in the executed contract as such.

Contract Start Date	Contract End Date	Fiscal Years to be Audited
January 1, 2019	3 Years – December 31, 2021	2018, 2019 & 2020
January 1, 2019	5 Years – December 31, 2023	2018, 2019, 2020, 2021 &

Chart 1

The contract shall terminate absolutely and without further obligation at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under this contract. The County does not guarantee a minimum value for this contract.

Any request to change the pricing of the contract by the Vendor must be received by the county at least ninety (90) days in advance of a renewal date. A pricing threshold of maximum 3% is written within this contract document.

If, at any time, the County determines it is in its best interest to discontinue use of these services the County reserves the right to cancel this Agreement by giving thirty (30) days advance written notice.

C. BACKGROUND

Historically, the Dawson County Board of Commissioners has contracted with a private vendor for audit services. The current contract is with Rushton and Company.

Information regarding County records, systems, procedures, expenditure levels, and other relevant data is included as Attachment A to this Request for Proposals beginning on page 102. 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 visiting the Finance Department page on the Dawson County website at www.dawsoncounty.org.

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 (for federal grants awarded prior to December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F (or for federal grants awarded December 31, 2015 year-ends and beyond) and beginning calendar and fiscal years starting 2018 to include changes of Title 2, Subtitle A, Chapter 11, Part 200 – Uniform Administrative Requirements, Cost Principles and audit requirements for Federal Awards.

D. SCOPE OF WORK

1. The auditor will ensure the audit is designed to accomplish the following objectives:
 - a. 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, Special Revenue Funds, Capital Projects Funds, and Debt Service Fund] in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.
 - b. 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.
 - c. 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. U.S. Auditing Standards – AICPA (Clarified) AU-C Section 250 paragraph 13 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.

d. 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 or other financial data significant to the audit objectives, 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.

e. To evaluate whether the County has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives. 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.

f. 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.

g. (For federal awards made prior to December 26, 2014. Additional Requirements for Audit in Accordance with the Single Audit Act and OMB

Circular A-133.) The Single Audit Act and OMB Circular A-133 require nonfederal entities that expend \$500,000 or more of federal awards in a fiscal year to have a single audit. Entities that expend less than \$500,000 in a fiscal year in federal awards are exempt from audit requirements in the Single Audit Act and Circular A-133.) To determine whether the County 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).

h. (For federal awards after December 26, 2014. Additional Requirements for Audit in Accordance with the Single Audit Act and UGG Subpart F.) The Single Audit Act and UGG Subpart F require nonfederal entities that expend \$750,000 or more of federal awards in a fiscal year to have a single audit. Entities that expend less than \$750,000 in a fiscal year in federal awards are exempt from audit requirements in the Single Audit Act and UGG Subpart F.) To determine whether the County complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs. 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).

i. (For federal awards beginning calendar year and fiscal year 2018). Additional Requirements for Audit in Accordance with the Single Audit Act and UGG Subpart F.) The Single Audit Act and UGG Subpart F require nonfederal entities that expend \$750,000 or more of federal awards in a fiscal year to have a single audit. Entities that expend less than \$750,000 in a fiscal year in federal awards are exempt from audit requirements in the Single Audit Act and UGG Subpart F.) New requirements include the Conflict of Interest Policy (200.112), the Internal Controls (200.303) and the Procurement

Standards (200.317-200.326). To determine whether the County complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs. 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).

j. 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. The auditor will verify the calculation accuracy of all inter-government payments (SPLOST, Tax, TAVT, etc.) to insure payments and distributions are correct.

k. 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.

l. 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 expenditures be prepared and certified by the recipient local government as well as the local government auditor through December 31, 2018. Beginning with the fiscal

year 2019, the auditor will ensure fees are being received in accordance with the Official Code of Georgia Annotated, Section 38-3-188.

2. The auditor will prepare the required audit reports including those required by Government Auditing Standards and (for federal awards prior to December 26, 2014) Office of Management and Budget Circular A-133 (for federal awards after December 26, 2014 and for federal awards beginning calendar year and fiscal year 2018) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F and the Official Code of Georgia Annotated at the completion of the audit.

a. 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 of internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When the 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.

b. 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 is presented fairly in all material respects in relation to the financial statements taken as a whole.

c. 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 provisions of laws, regulations, 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 and material weaknesses in internal control; (2) instances of fraud and noncompliance with provisions of laws and regulations that have a material effect on the audit and any other instances that warrant the attention of those charged with governance; and (3) noncompliance with provisions of contracts or grant agreements that has a material effect on the audit; (4) abuse that has a material effect on the audit.

c. (For federal awards prior to December 26, 2014) - 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.

(For federal awards after to December 26, 2014) - Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With UGG Subpart F. This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which 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 compliance 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 (*for federal awards prior to December 26, 2014*) or UGG Subpart F Section 515(a) (*for federal awards after December 26, 2014*), and all changes for federal awards after calendar year or fiscal year 2018, 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 (*for federal awards prior to December 26, 2014*) or UGG Subpart F Section 515(a) (*for federal awards after December 26, 2014*) and all changes for federal awards after calendar year or fiscal year 2018, 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 State of Georgia Grant Certification Form(s).

Report on Annual Report of 9-1-1 Expenditures

3. The auditor will provide, at a minimum, ten (10) printed copies and one (1) electronic copy saved on a CD of each of the above reports as required as well as three (3) copies with working papers included in addition to each of the above reports.

4. The auditors shall use a written management letter 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 warrant the attention of those charged with governance; 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 (for federal awards prior to December 26, 2014) OMB Circular A-133, UGG Subpart F Section 515(a) (or for awards after December 26, 2014); a separate communication (such as a management letter) may not be used to communicate such matters.

5. The auditor must offer recommendations for appropriate corrective action for each item reported in accordance with U.S. Auditing Standards – AICPA (Clarified) AU-C Section 265 paragraph .11; or 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 (for federal awards prior to December 26, 2014), or UGG Subpart F Section 515(a) (for federal awards after December 26, 2014), and all changes for federal awards after calendar year or fiscal year 2018; or contained in the management letter.

6. Any other reports required shall be submitted to the County upon request.

7. A preliminary draft of all reports shall be submitted to the County prior to their release. The County will review and approve the release of all draft reports. Draft reports should be submitted to Vickie Neikirk, Chief Financial Officer, 25 Justice Way, Suite 2214, Dawsonville, Georgia, 30534, vneikirk@dawsoncounty.org

8. The auditor shall send copies of the reports listed above directly to Vickie Neikirk,

9. The auditor must execute a form of Agreement for Audit Services between the auditor and the County. A sample agreement begins on page 63.

10. As discussed in the AICPA Audit Guide “Audits of Local Governments” Section 202 Establishing Terms of the Engagement - both GAAS and the Yellow Book require the auditor to establish a written understanding with the client about the services to be performed for each engagement. The auditor and client ought to have a clear understanding about certain matters normally found in engagement letters, related to such matters as the need for receiving written management representations, any agreed-upon client assistance, and limitations on the responsibility for the detection of fraud and defalcations. One of the preconditions for an audit is to obtain the agreement of management that they acknowledge and understand their responsibilities. That agreement generally is obtained through the use of an engagement letter. The auditor will submit a draft engagement letter that, if accepted by the auditee, will be incorporated into the contract with the auditor.

11. The auditor is to notify the County’s contract monitor immediately upon becoming aware that the County is subject to audit requirements that may not be encompassed in the terms of the contract to include the knowledge that any and all relevant legal, regulatory or contractual requirements may not be met.

12. The auditor shall adjust his/her auditing techniques and reporting formats and criteria at the time that professional auditing or federal auditing requirements change to ensure the new standards and requirements are met. Prior to this change, the County’s contract monitor must be notified in writing so that a contract amendment can be executed. 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 the Additional Audit Work Section of the Integrated Agreement beginning on page 63.

13. If it should become necessary for the County to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the County and the firm. Any such additional work agreed to between the County 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.

Invoicing

1. Dawson County is Net 30. Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever

occurs last. This shall not affect offers of discounts for payment less than 30 days, however.

2. Proposers shall invoice quarterly, by location, including a detailed list of services provided and only after work has been performed (in arrears).
3. All invoices will be paid in the year in which services are provided.
4. Proposer to provide contact information for dedicated team member to provide billing inquiries. More information is included in the Statement of Qualifications portion of this RFP.
5. Invoices should be sent via mail or email to:

Accounts Payable
25 Justice Way, 2220
Dawsonville, GA 30534
cmcmillon@dawsoncounty.org

Pricing

1. Submissions must use returned on the Proposer's Price Proposal Form as provided within this RFP.
2. If submitting an alternate, use the form provided clearly labeled as alternate. Make additional copies as needed. Failure to comply may result in disqualification.
3. Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the County for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost proposal. 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 County.

Administration

The project will be administered by the Dawson County Board of Commissioners with the Finance Director being the main point of contact for all questions related to scope of work issues during the term of the contract. Any contract issues will be directed to the Dawson County Purchasing Manager during the term of the contract.

Permits and Licensing

1. Proof of Licensing: auditor shall submit proof of professional license, insurance and business license at time of submittal as it relates to the Scope of Work defined herein. The business license will be the current license your business operates, if you are out of county, this will not be a Dawson County business license.
2. The successful proposer must hold a valid Business License at time of proposal and a copy must be filed with the Purchasing Manager at time of proposal. If awarded to an out-of-county proposer, that proposer must register their business license with the Dawson County Planning and Development Department within 10 days of award. Fees may apply and are not a part of this agreement. *Note: Only the successful proposer needs to register with Dawson County Planning and Development Department. As of January 1, 2017, there is no longer a registration fee.*

E. PROPOSAL REQUIREMENTS:

1. The Proposers shall provide detailed information so as to demonstrate its understanding of the services requested as described in Section D located within this Request for Proposal. 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.

2. **Dawson County is not interested in elaborate brochures.** All documents will be typewritten on standard 8-1/2" x 11" white paper bound in two volumes (Volume I – Technical Proposal and Volume II – Fee Proposal). Exception would be exhibits or other information necessary to facilitate the County's ability to accurately evaluate the proposal. The Proposers are to submit one (1) original and five (5) copies of the Technical Proposal and one (1) original Fee Proposal submitted on the enclosed Proposers Price Proposal Form, sealed in a separate envelope marked as such.

3. Failure to meet the mandatory criteria will result in immediate rejection of the entire proposal and no evaluation of the entire proposal shall take place. Proposers are reminded that the Technical Proposal shall contain no costs or fees for services. If fees or costs are located in the Technical Proposal, the proposal will be immediately disqualified and no evaluation will be performed on submission. The Proposer's Price Proposal Form shall be sealed in a separate envelope with the Proposer's Name and Information along with the RFP Name and Number.

4. 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.

F. QUALIFICATIONS

This section identifies all information which must be submitted in each proposal.

Tab A - Company Background and Structure

The Proposer will provide a general history and description of its company including, but not limited to, the number of years in business; whether the firm is international, national regional or local; and number of employees. Include the legal form of the business organization, the state in which incorporated (if corporation), the types of business ventures in which the organization is involved, and the office location that will be the point of contact during the term of any resulting contract.

The proposal must provide the following:

- Length of time the Proposer has been providing similar services to local governments.
- Demonstrate the Proposer's experience working with projects equal to this scope of work of this RFP.
- Description of the Proposer's organization, financial resources, staffing levels, and any other evidence of its ability to successfully complete the project.
- References applicable to this RFP. Including a list of completed governmental contracts during the last five (5) years with clients' address, telephone number, and contact person.
- The proposer must certify that there are no circumstances, which will cause a conflict of interest in performing the services required.
- Statement listing any and all differences between your proposal and the work specified in the RFP.
- The proposer must demonstrate it is duly authorized to conduct business in the State of Georgia.
- The proposer must certify that the company/individual has not been debarred/suspended with the federal or any state entity.

Tab B - Company Experience

The proposer shall submit at least three, but no more than five, projects as examples of the Proposer's past experience in performing and managing projects, comparable in scope and complexity to the scope of work. The case studies shall describe projects completed within the past three (3) years. Examples showing public-sector projects are preferable. Examples representing comparable experience are preferable.

Projects of similar scope and complexity may include any of the following:

- Projects of similar size or cost
- State/Local Government facilities projects

Tab C - Qualifications of Key Team Members

Identify and include qualifications of key staff who would be assigned to work on the scope within this RFP. Include an organizational chart that depicts how the staff would be structured to perform details herein. Proposers must have qualified and trained staff to successfully complete the contract requirements. At a minimum, the organizational chart shall identify the responsibilities, structure, and lines of authority between and among the Proposer, project manager and any Sub-Contractor entities required to be named. The Proposer shall take appropriate and meaningful disciplinary measures against those who violate the terms of this provision.

The information shall be brief and include the following:

- Identification, qualifications and experience of all persons to be assigned to the County project site and team organization; and the assignments of responsibilities and level of experience by site position.
- Identification and qualifications of any key team members and any subcontract consultants, including resumes of individual or the firm, as applicable. Resumes

shall include the name and address of the contracting entity that is familiar with the work of each team member. This shall include the registered dietician.

- The County requires that the assigned project manager has at least five (5) years of practical experience involving project management of the same size project. The project manager will be assigned to Dawson County for the duration of the project.
- Attach the all relevant certifications and Georgia Licenses within this tab.
- Describe knowledge of and experience with the Government Auditing Standards.
- Attach all relevant continuing professional education completed within the past twenty-four (24) months.

Tab E - Approach to Scope of Work

Referencing the Scope of Work in Section D, provide a detailed approach to fulfill the requirements of this RFP. At a minimum, proposals must address:

- A description of the individual/firm's organizational approach to the project.
- This portion of the Proposal shall state how the individual/firm proposes to achieve the required outcomes through goals, objectives, policies and programs. It shall also indicate how the final projects will be organized, formatted and presented.
- A description of the individual/firm's understanding of the scope and challenges of the project.
- The approach shall also illustrate (through examples of relevant experiences in similar projects) how the individual/firm will successfully maintain an effective line of communication throughout the process.
- This section must include the following:
 - The timing of field work, and any overview and startup 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.
 - Time estimates for and identification of each significant segment of the work and the staff level to be assigned.
 - 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.
 - Reference should be made to such sources as the County's budget and related materials, organizational chart (on page 102), programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:
 - Sampling techniques and the extent to which statistical sampling may be used in the engagement;
 - Extent of the use of EDP software in the engagement;
 - Type and extent of analytical procedures that may be used in the engagement;
 - Approach to be taken to gain and document an understanding of the County's internal control;
 - Approach to be taken in determining laws and regulations that will

- be subject to audit test work; and
- Approach to be taken in drawing audit samples for purposes of tests of compliance.
- The proposal shall identify and describe anticipated audit problems (if any) , the individual/firm's approach to resolving these problems and any special assistance that will be requested from the County.
- Total hours required to complete the engagement for each year by personnel levels (i.e., total hours for partner, manager, supervisor, senior and junior). **Give special care as to not include pricing in this section but, merely the hours expected to be used by each personnel level.**

Tab F - References

Proposers must submit at least five (5) references for persons that the individual/firm will assign, to include all sub-Contractors, to complete the Scope of Work listed herein. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date and total number of hours. Ideally, references should be government entities within Georgia should be included. The following information for each reference shall be listed:

- Name of government entity
- Address
- Contact person with title
- Phone number of contact person
- Email (highly recommended and preferred method)
- Dates of service
- Range of services

Tab G - Financial Stability

Provide financial information that would allow proposal evaluators to ascertain the financial stability of the Proposer such as a letter from a bank describing your standings.

Tab H - Business Litigation

Disclose any involvement by the individual/firm or any officer or principle in any material business litigation within the last five (5) years. The disclosure will include an explanation, as well as the current status and/or disposition of the case.

Tab I – Required Solicitation Forms

Proposers are to complete and attach all forms listed on the Proposer's Checklist and include in Tab J. **This direction excludes the Price Proposal Form.** Price shall not be included in any of the Technical submittal. This will be cause for disqualification and considered non-responsive bid.

Tab J – Mandatory Pre-Qualification Form

The purpose of the Mandatory Pre-Qualification Form is to determine if the auditor meets the following mandatory criteria:

- a. The proposer is properly licensed for public practice as a certified public

- accountant.
- b. The proposer meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
- c. The auditor's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.
- d. The auditor does not have a record of substandard audit work.
- e. 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.

The Mandatory Pre-Qualification Form can be found beginning on page 60 of this Request for Proposal.

Tab K – Sample Engagement Letter

Attach a sample engagement letter used by you/your company with other entities. The Proposer and the County will finalize the engagement letter prior to executing the contract. The County has attached a sample engagement letter beginning on page 86.

G. EVALUATION PROCESS

Proposals will be reviewed by the Review Committee for quality and completeness. These proposals will then be scored in each of the following categories using the maximum point values listed in **Chart 2** below.

Proposals will be reviewed and evaluated by the review committee to determine whether the Respondent has met the criteria described in this RFP.

Company Background and Structure	20
Experience and Qualifications of Dedicated Staff	20
Project Understanding/Approach to Scope of Work	20
References	15
Price Proposal	25
TOTAL POINTS	100

Chart 2

Presentations

The top ranking individual/firms *may* be invited to conduct oral interviews. If required, these presentations will be scheduled in advance and limited in time. Presentations will be conducted in Dawson County at a location to be determined. Independent scores compiled, during this phase of the evaluation by the RFP evaluators, will supersede the technical scores previously published for the Proposers selected to make an oral presentation. This will afford the Proposers the opportunity to clarify or elaborate on the written technical proposal. No scope negotiation or discussion of fees will take place during this time.

Dawson County shall be the sole judge of the provider's ability to meet the requirements set forth. Their decision in determining responsible and responsive provider(s) will be final. Dawson County reserves the right to act in its best interest in this determinations process, to waive all technicalities, and to select the most responsible and responsive provider.

G. PROCEDURES AND MISCELLANEOUS ITEMS

1. All questions shall be submitted in writing via email and directed to the Dawson County Purchasing Manager. All answers shall be communicated in the form of an addendum and posted on the County's website under the bid information; all individuals/firms responding to this RFP should check the website before responding to this RFP.
2. All respondents to this RFP shall indemnify and hold harmless the Dawson County Board of Commissioners, and any of their officers and employees from all suits and claims alleged to be a result of this RFP. The issuance of this RFP constitutes only an invitation to present a proposal. The Dawson County Board of Commissioners reserves the right to determine, at its sole discretion, whether any aspect of a respondent's submittal meets the criteria in this RFP. The Dawson County Board of Commissioners also reserves the right to seek clarifications, to negotiate with any proposer submitting a response, to reject any or all responses with or without cause, and to modify the procurement process and schedule. In the event that this RFP is withdrawn or the project canceled for any reason, the Dawson County Board of Commissioners shall have no liability to any respondent for any costs or expenses incurred in connection with this RFP or otherwise.
3. The RFP is subject to the provisions of the Dawson County Purchasing Policy and any revisions thereto, which are hereby incorporated into this RFP in their entirety except as amended or superseded herein.
4. Failure to submit all the mandatory forms from this RFP package shall be just cause for the rejection of the qualification package. However, Dawson County reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a bid as non-responsive.
5. In case of failure to deliver goods in accordance with the contract terms and conditions, Dawson County, after due oral or written notice, may procure substitute goods or services from other sources and hold the CONTRACTOR responsible for any resulting additional purchasing and administrative costs. This remedy shall be in addition to any other remedies which Dawson County may have.
6. By submitting a proposal, the proposer is certifying that they are not currently debarred from bidding on contracts by any entity of the State of Georgia, nor are they an agent of any person or entity that is currently debarred from submitting proposals on contracts by any entity of the State of Georgia.

7. Any contract resulting from this RFP shall be governed in all respects by the laws of the State of Georgia and any litigation with respect thereto shall be brought in the courts of the State of Georgia. Then CONTRACTOR shall comply with applicable federal, state, and local laws and regulations.
8. It is understood and agreed between the parties herein that Dawson County shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

H. BONDS

Bid Bond – **0%**

Payment Bond – **0%**

Performance Bond – **0%**

I. FINAL SELECTION

Following review of all qualified proposals, selection of a suitable proposer, and preliminary contract negotiations, a recommendation will be made to the Dawson County Board of Commissioners by the project representative. Following Commission approval, the County will complete the Contract Documents to the awarded CONTRACTOR for execution.

The Dawson County Board of Commissioners reserves the right to accept the response that is determined to be in the best interest of the County. The County reserves the right to reject any and or all proposals.

Every proposer submitting a proposal must complete the forms showing compliance with the **GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT OCGA §13-10-90**. The forms are provided with this RFP package.

SECTION III – GENERAL TERMS

01 - Definitions

Where used in the project manual, the following words and terms shall have the meanings indicated. The meanings shall be applicable to the singular, plural, masculine and feminine of the words and terms.

Acceptance

Formal action of the Owner in determining that the CONTRACTOR/construction crew's work has been completed in accordance with the contract and in notifying the CONTRACTOR in writing of the acceptability of the work.

Act of God

A cataclysmic phenomenon of nature, such as a hurricane, earthquake, or abnormal flood. Rain, wind, high water, or other natural phenomenon which might reasonably have

been anticipated from historical records of the general locality of the work shall not be construed as acts of God.

Addenda

Supplemental written specifications or drawings issued prior to execution of the contract which modify or interpret the project by addition, deletion, clarification or corrections.

Bid

Offer of a bidder submitted on the prescribed form setting forth the price or prices of the work to be performed.

Bidder/Proposer

Individual, partnership, corporation, or a combination thereof, including joint ventures, offering a bid to perform the work.

Contract/Agreement

The writings and drawings embodying the legally binding obligations between the Owner and the CONTRACTOR for completion of the work; Contract Documents attached to the Contract and made a part thereof as provided herein.

Contract Documents

The Contract, Addenda (which pertain to the Contract Documents), CONTRACTOR's Bid (including documentation accompanying the Bid and any post Bid documentation submitted prior to the Notice of Award), the Notice to Proceed, the Bonds, these General Conditions, the Special Conditions, the Specifications and Drawings (if any), together with all Written Amendments, Change Orders, Work Change directives, Field Orders, and Drawing submittals.

Contract Price

Amount payable to the CONTRACTOR under the terms and conditions of the contract. Based on the price given on the bidding schedule, with adjustments made in accordance with the contract. The base amount given in the bidding schedule shall be either a lump sum bid or the summation of the unit price proposals multiplied by the estimated quantities set forth in the proposal form.

Contract Time

Number of calendar days stated in the contract for the completion of the work or portions thereof.

Contractor/Auditor

The individual, partnership, corporation, or combination thereof, including joint ventures that enter into the contract with the Owner for the performance of the work. The term covers Sub-Contractors, equipment and material suppliers, and their employees.

Contract Technical Representative

The day-to-day County Representative designated by the Owner.

County
Owner.

Day
Calendar day.

Direct
Action of the Owner by which the CONTRACTOR is ordered to perform or refrain from performing work under the contract.

Equipment
Mechanical, electrical, instrumentation, or other device with one or more moving parts, or devices requiring an electrical or electronic connection.

Furnish
To deliver to the job site or other specified location any item, equipment, or material.

Herein
Refers to information presented in the project manual.

Holidays
Legal holidays designated by the Owner.

May
Refers to permissive actions.

Owner
Commissioner of Roads and Revenue Dawson County, Dawson County Board of Commissioners, Dawsonville, Georgia.

Person
The term, person, includes firms, companies, corporations, partnerships, and joint ventures.

Project
The undertaking to be performed under the provisions of the contract.

Project Manual
Those Contract Documents prepared for bidding and as amended by addenda.

Provide
Furnish and install, complete in place.

Shall
Refers to actions by either the CONTRACTOR or the Owner and means the CONTRACTOR or Owner has entered into a covenant with the other party to do or perform the action.

Specifications

That part of the Contract Documents consisting of written descriptions of the technical features of materials, equipment, construction system, standards, and workmanship. Titles of sections and paragraphs in these Contract Documents are introduced merely for convenience and shall not be taken as a complete segregation of the various unites of materials and labor.

Specify

Refers to information described, shown, noted or presented in any manner in any part of the contract.

Will

Refers to actions entered into by the CONTRACTOR or the Owner as a covenant with the other party to do or to perform the action.

Work

The labor, materials, equipment, supplies, services and other items necessary for the execution, completion and fulfillment of the contract.

02 - Permits and Regulations

The CONTRACTOR shall comply with all County, State, and Federal laws, statutes, ordinances, rules and regulations applicable to furnishing and performance of the work.

03 - Verbal Agreements

No verbal agreement or conversation with any officer, agent, or employee of the Owner either before or after execution of this Contract shall affect or modify any of the terms of obligations contained in any of the documents comprising said Contract.

04 - CONTRACTOR's Insurance

A. Liability

The CONTRACTOR shall maintain such insurance as will protect him from claims under workmen's compensation acts and from any other claims for damages to property, and for personal injury, including death, which may arise from operations under this contract, whether such operations be by himself or by any sub-Contractor or anyone directly or indirectly employed by either of them.

Certificates of Insurance indicating that the successful proper has obtain such coverage, shall be filed with the Owner prior to the commencement by the successful proposer of the services. Such certificates shall be in form and substance reasonably acceptable to the Owner, shall indicate that, except in respect to workers compensation insurance coverage and professional errors and omissions, Owner is an additional insured with respect to such coverage, and shall indicate that such coverage is primary and not contributory with any similar insurance purchased by the Owner. The certificates shall contain a provision that the insurer will endeavor, if

allowed by the policy, to provide Owner with thirty (30) calendar day notice of nonrenewal, cancellation, or termination of the coverage. If the successful proposer receives a nonrenewal, cancellation, or termination notice from an insurance carrier affording coverage required herein, the successful proposer agrees to notify Owner by fax within two (2) business days with a copy of the nonrenewal, cancellation, or termination notice, or written specifications as to which coverage is no longer in compliance. Failure to comply with any of the provisions relating to insurance coverage herein shall be deemed a material breach if not cured. Certificates of such insurance shall be filed with the Owner. The CONTRACTOR shall be responsible for providing adequate limits of insurance when working within property owned by railroads, as established by such railroad company.

B. Indemnity

To the fullest extent permitted by laws, statutes, rules and regulations, the CONTRACTOR shall indemnify and hold harmless the County and the Officers, Directors, Employees, Agents, and other Consultants of each and any of them from and against claims, costs, damages, losses, and expenses, including but not limited to all fees and charges of Engineer/Architects, architects, attorneys and other professionals and all court costs, arising out of or resulting from performance of the work, but only to the extent caused in whole or in part by negligent, reckless, willful and wanton, or wrongful acts or omissions of the CONTRACTOR, its Officers, Directors, Employees, Agents, and anyone directly, or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, cost, damage, loss, or expense is caused in part by a party indemnified hereunder, except that no party shall indemnify any other party or person for their own sole negligence.

Such obligation shall not be construed to negate, abridge or reduce other rights or obligations of indemnity which would otherwise exist as to a party or person described in this Paragraph.

Comprehensive General Liability -The successful Bidder shall exercise proper precaution at all times for the protection of persons and property. He shall carry approved insurance from insurance companies authorized to do business in Georgia and having an A.M. Best's rating of B+ or better with the following minimums:

***The limits of insurance are as follows:**

- a) General Liability Insurance of at least One Million (1,000,000) Dollars (Combined Single Limit per occurrence) and Two Million (2,000,000) Dollars aggregate;
- b) Automobile Insurance of at least Five Hundred Thousand (500,000) Dollars (Combined Single Limit per accident for bodily injury or property damage); and
- c) Workers' Compensation Insurance as will protect potential bidder or offerer from Workers' Compensation Acts.

05 - Assignment

The Owner shall have the right to reject the assignment or sub-letting of any portion of the Contract by the CONTRACTOR. Assigning or sub-letting the Contract shall not relieve the CONTRACTOR or his surety from any Contract obligations.

06 - Joint Venture Contractor

In the event the CONTRACTOR is a joint venture of two or more Contractors, the grants, covenants, provisos and claims, rights, power, privileges and liabilities of the contract shall be construed and held to be several as well as joint. Any notice, order, direct request, or any communication required to be or that may be given by the Owner to the CONTRACTOR under this contract, shall be well and sufficiently given to all persons being the CONTRACTOR if given to any one or more of such persons. Any notice, request, or other communication given by any one of such persons to the Owner under this Contract shall also be given to the Owner and shall be deemed to have been given by and shall bind all persons being the CONTRACTOR.

07 - Successors' Obligations

The grants, covenants, provisos and claims, rights, powers, privileges and liabilities obtained in the Contract Documents shall be read and held as made by and with, and granted to an imposed upon, the CONTRACTOR and the Owner and their respective heir, executors, administrations, successors and assigns.

08 - Business License

CONTRACTORS and Sub-Contractors shall have a current Occupation Tax Certificate, and shall furnish certificate and license numbers prior to entering into a contract with the Owner.

09 - Obligations and Liability of the CONTRACTOR

The CONTRACTOR shall do all the work and furnish all the materials, tools, and appliances, except as herein otherwise specified, and everything necessary for properly performing and completing the work required by the Contract, in the manner and within the time specified. He shall complete the entire work to the satisfaction of the Owner, and in accordance with the Specifications and Plans herein mentioned, at the prices herein agreed upon and fixed therefore.

All the work labor and materials to be done and furnished under this Contract shall be done and furnished strictly pursuant to, and in conformity with, the Contract Documents.

The CONTRACTOR warrants that he is familiar with the codes applicable to the work and that he has the skill, knowledge, competence, organization, and plant to execute the work promptly and efficiently in compliance with the requirements of the Contract Documents.

Failure or omission on the part of the Owner, representative of the Owner, agents of the Owner, Project Representative, clerk-of-the-works, employed by the Owner either to discover or to bring to the attention of the CONTRACTOR any deviation from, omission from, or non-compliance with the Contract Documents shall not be set up by the CONTRACTOR as a defense of failure to his part to complete the work in accordance with the Contract Documents. No requirement of this contract may be altered or waived except in pursuance of a written order of the Owner and in strict accordance with the provisions of the contract for changes in the work.

10 - Compliance with Laws

The CONTRACTOR shall keep himself fully informed of all existing and future State and Federal Laws, all regulations of the various departments or agencies of the State of Georgia, and local ordinances and regulations in any manner affecting those engaged or employed in the work, or the materials used in the work, or in any way affecting the conduct of the work and of all such orders and decrees of bodies or tribunals having any jurisdiction or authority over the same.

11 - Separate Contracts

The Owner reserves the right to let other Contracts in connection with this work. The CONTRACTOR shall afford other CONTRACTOR's reasonable opportunity for the introduction and storage of their materials and the execution of their work, and shall properly connect and coordinate his work with theirs.

12 - Sub-Contractors

The CONTRACTOR shall notify the Owner in writing of the names and addresses of all proposed Sub-Contractors for the work at the Pre-contract Meeting. Sub-Contractors, or their sub-Contractors, will not be recognized as having a direct relationship with the Owner. The persons engaged in the work, including employees of Sub-Contractors and suppliers, will be considered employees of the CONTRACTOR and their work shall be subject to the provisions of the contract.

13 - Project Meetings

Project meetings will be held on site as often as deemed necessary by the Owner throughout the contract period. Meetings will normally be held quarterly. CONTRACTOR's representatives shall attend. The purpose of the meetings will be to discuss schedule, progress, coordination, submittals and job-related problems.

14 - Equal Employment Opportunity

There shall be no discrimination against any employee who is employed in the work covered by this Agreement, or against any applicant for such employment because of race, color, religion, sex or national origin. This provision shall include, but is not limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates or pay or their forms of compensation, and selection for training, including apprenticeship.

15 - Emergencies

In an emergency affecting the safety of life or of the work or of adjoining property, the CONTRACTOR is, without special instructions or authorization from the Owner, hereby permitted to act at his discretion to prevent such threatening loss, damage or injury. He shall also act, without appeal, if so authorized or instructed by the Owner. The CONTRACTOR shall supply the Detention Center Captain and the Purchasing Office with two (2) emergency phone numbers for contact 24 hours per day in the event of an emergency. After attempting contact with the CONTRACTOR via the emergency phone numbers, the CONTRACTOR cannot be reached or should he fail to respond, the Owner may remedy the situation by whatever means as may be necessary and deduct the cost for same from any monies due the CONTRACTOR.

16 - Accidents

The CONTRACTOR shall report in writing to the Owner all accidents whatsoever arising out of, or in connection with, the performance of the work, whether on or adjacent to the site, which causes death, personal injury, or property damages, giving full details and statement of witnesses. In addition, if death or serious damages are caused, the accident shall be reported immediately by telephone or messenger to both the CONTRACTOR and any sub-Contractor an account of any accident, the CONTRACTOR shall promptly report the facts to the Owner, giving full details in writing of the claim.

The CONTRACTOR shall provide his staff that is on the site of the work, the name of hospital and phone number and the name and phone number of the doctor he proposes to use in case of accident.

17 - Changes in Work

The Owner, without invalidating the Contract, may order additions to or deductions from the work. The CONTRACTOR shall proceed with the work, as changed and the value of any such extra work or change shall be determined as provided in the Agreement, and the contract sum adjusted accordingly. Any claim for extension of time caused thereby shall be adjusted at the time of ordering such change. Except in an emergency endangering life and property, no extra work or change shall be made unless in pursuance of a written order approved by the Owner, and no claim for an addition to the Contract Sum shall be valid unless the additional work was so ordered.

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 County a credit for any savings. Said compensation shall be determined by mutual agreement between the County and the auditor in writing.

18 - Suspension or Abandonment of Work

Suspension of Work

The Owner may at any time, for any reason, suspend the work, or any part thereof by giving three (3) days written notice to the CONTRACTOR. The work shall be resumed by the CONTRACTOR within ten (10) days after the date fixed in the written notice from the Owner to the CONTRACTOR.

If the project is suspended by the Owner during any given phase for more than 60 consecutive days, the CONTRACTOR shall be compensated for services performed prior to notice of such suspension. When the project is resumed, the CONTRACTOR's compensation shall be equitably adjusted to provide for actual expenses incurred in the interruption and resumption of the CONTRACTOR's services, excluding overhead and profit.

Said expenses must be documented and submitted to the Owner for review and upon approval by the Owner for reasonable expenses will be reimbursed to the CONTRACTOR. The CONTRACTOR shall mitigate any expenses incurred during the suspension period.

Nothing in this Subparagraph, above, shall prevent the Owner from immediate suspension of the CONTRACTOR's work when the health or welfare of the public is at risk in the opinion of the Owner.

Abandonment of Work

This Contract may be terminated by the Owner upon seven (7) days written notice to the CONTRACTOR in the event that the project is permanently abandoned. If the project is abandoned by the Owner for more than 90 consecutive days, the CONTRACTOR may terminate this Contract upon not less than seven (7) days written notice to the Owner.

19 - Termination of Contract

Termination for Convenience of Owner

The Owner may, at will, upon written notice to the CONTRACTOR, terminate (without prejudice to any right or remedy of the Owner) the whole or any portion of the Work for the convenience of the Owner.

Default Termination

The Owner may, if in the Owner's sole judgment and upon written notice to the CONTRACTOR, terminate (without prejudice to any right or remedy of Owner) the whole or any portion of the Work required by the Contract Documents in any one of the following circumstances:

If the CONTRACTOR refuses or fails to prosecute the Work, or any separable part thereof, with such diligence as will ensure the Substantial Completion of the Work within the Contract time:

The CONTRACTOR is in material default in carrying out any provisions of this Contract for a cause within its control;

If the CONTRACTOR files a voluntary petition in bankruptcy or a petition seeking or acquiescing in any reorganization, arrangement, composition, readjustment, liquidation, dissolution or similar relief for itself under any present or future federal, state or other statute, law or regulation relating to bankruptcy, insolvency or other relief for debtors;

If a trustee, receiver or liquidator, is appointed for the CONTRACTOR or for all or any substantial part of the property of the CONTRACTOR; or if the CONTRACTOR makes a general assignment for the benefit of creditors or admits in writing its inability to pay its debts generally as they become due;

If the CONTRACTOR has filed against it a petition in bankruptcy under any present or future federal or state statute, law or regulation relating to bankruptcy, insolvency or other relief for debtors and the same is not discharged on or before forty-five (45) days after the date of the filing thereof; or if the CONTRACTOR is adjudged a bankrupt;

If the CONTRACTOR is adjudged a bankrupt, makes a general assignment for the benefit of its creditors, or if a receiver is appointed on account of its insolvency;

If the CONTRACTOR fails to supply a sufficient number of properly skilled workmen or suitable materials or equipment;

If the CONTRACTOR fails to make prompt payment to Sub-Contractors for materials or labor, unless CONTRACTOR otherwise provides Owner satisfactory evidence that payment is not legally due;

If the CONTRACTOR persistently disregards laws, ordinances, rules, or regulations or order of any public authority having jurisdiction;

If the CONTRACTOR substantially violates any provision of the Contract Documents;

General Termination Provisions

After receipt of a Notice of Termination from the Owner, pursuant to paragraph one (1) or two (2), and except as otherwise directed by the Owner, the CONTRACTOR shall:

Stop Work under the Contract on the date and to the extent specified in the Notice of Termination;

Place no further orders or subcontracts for materials, services or facilities, except as may be necessary for completion of such portion of the Work under the Contract as is not terminated;

Terminate all orders and subcontracts to the extent that they relate to the performance of Work terminated by the Notice of Termination;

20 – Disputes Resolution

All claims, disputes and other matters in question between the CONTRACTOR and the Owner arising out of, or relating to, this contract or the breach therefore, shall be tried before a jury trial, unless otherwise stipulated between the parties. Any legal proceeding arising out of, or relating to, this agreement shall include, by consolidation, joiner or joint filing, any additional person or entity to the final resolution of the matter in controversy.

The CONTRACTOR hereby further agrees that, should any Sub-Contractor or supplier to the CONTRACTOR file a claim concerning any dispute or controversy, which involves the allegations of any acts, errors or omissions of the CONTRACTOR, then the CONTRACTOR shall indemnify and hold harmless the Owner, its employees, agents, and representatives, its employees, agents, and representatives from any and all costs incurred to include legal costs and attorney's fees and payment of any judgment against the Owner.

Should the Owner utilize an attorney to enforce any of the provisions hereof, to protect its interest in any matter arising under this Contract, or to collect damages for breach of this Contract, the CONTRACTOR agrees to pay the Owner all reasonable costs, charges, expenses and attorneys' fees expended or incurred therein.

Any disputes arising under the terms and conditions of this Contract shall not be subject to mediation or arbitration.

The CONTRACTOR irrevocably consents that any legal action or proceeding against it under, arising out of or in a manner relating to the Contract shall be brought in any court in Dawson County, Georgia. CONTRACTOR designates the Secretary of the State of Georgia as its agent for service of process, provided no such agent located in Georgia is on file with the said Secretary. CONTRACTOR, by the execution and delivery of this Contract, expressly and irrevocably assents to and submits to the personal jurisdiction of any court in Dawson County, and irrevocably waives any claim or defense in any said action or proceeding based on any alleged lack of jurisdiction, improper venue or forum non conveniens or any similar basis.

21 - Laws of Georgia

This Contract shall be governed by the Laws of the State of Georgia.

If any provision hereof shall be held or deemed to be or shall, in fact, be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all jurisdictions, or in all cases because it conflicts with any other provision or provisions hereof or any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the remaining provision of this Contract invalid, inoperative or unenforceable.

22- 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 County 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.

23-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.

23-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 County reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject such a proposal.

If the Proposer wishes to submit exceptions, please place on a separate document and file in the Price Proposal sealed envelope.

24-Qualification of Auditor(s)

The County 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 County all such information and data for this purpose as may be requested. The County further reserves the right to reject any bid if the evidence submitted by, or investigations of, such auditor fails to satisfy the County 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.

25-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 County, 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 County or any other entity authorized to examine said materials.

26-Review and Monitoring

The County reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the County 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.

27-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 County without the prior written approval of the County.

28-Additional Audit Work

In the event during the course of the audit it is determined by any party a change in the scope of the audit work is necessary, the discovering party shall promptly notify the other parties in writing. The parties shall then determine whether the contract shall be amended to provide for an adjustment in the audit work to be performed by the auditor. In no event shall any payment be made for audit work beyond the scope of the original contract until the contract has been amended by an Integrated Agreement on page 63.

29-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 County's Finance Department. It is the County's policy to aid in the audit process where deemed

feasible and appropriate to help reduce costs. The audit monitor designated by the County will be responsible for notifying the Contractor of the location of the accounting and financial records, County office hours, and the availability of parking at the County location.

30-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 County from any contributions, taxes, or liability referred to in this article.

31-Drug Free Workplace

Auditors contracting with the 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.

-End of This Section-



**RFP #324-18 AUDIT SERVICES
VENDOR'S CHECKLIST**

Company Name: _____

Please indicate you have completed the following documentation; and submit them in the following order. **This Page is to be submitted with your Proposal.**

<input type="checkbox"/>	Vendor's Checklist
<input type="checkbox"/>	Vendor's Information Form
<input type="checkbox"/>	Vendor's Price Proposal Form
<input type="checkbox"/>	Vendor's Qualifications as detailed in Section II, D
<input type="checkbox"/>	References as listed under Section II, D
<input type="checkbox"/>	Execution of Proposal Form
<input type="checkbox"/>	Addenda Acknowledgement Form and Any Addenda Issued
<input type="checkbox"/>	Proposer's Certification and Non-Collusion Affidavit
<input type="checkbox"/>	Drug-Free Workplace Affidavit
<input type="checkbox"/>	Georgia's Security and Immigration Compliance Act Affidavit
<input type="checkbox"/>	<ul style="list-style-type: none">• Contractor Affidavit
<input type="checkbox"/>	<ul style="list-style-type: none">• SubContractor Affidavit (if applicable)
<input type="checkbox"/>	Local Small Business Initiative Affidavit (if applicable)
<input type="checkbox"/>	Proof of Insurance/Certificate of Insurance – Requirements listed on Page 7
<input type="checkbox"/>	Completed W9
<input type="checkbox"/>	Copy of Valid Business License
<input type="checkbox"/>	Copy of Professional licenses (if applicable)

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



**RFP #324-18 AUDIT SERVICES
PROPOSER'S INFORMATION FORM**

1. Legal Business Name _____
2. Street Address _____
3. City, State & Zip _____
4. Type of Business: _____ State of Registration: _____
(Association, Corporation, Partnership, Limited Liability Company, etc.)
5. Name & Title of Authorized Signer: _____
6. Primary Contact _____
7. Phone _____ Fax _____
8. E-mail _____
9. Company Website _____
10. Has your company ever been debarred from doing business with any federal, state or local agency? Yes _____ No _____ If Yes, please state the agency name, dates and reason for debarment.

ATTACH COPY OF BUSINESS LICENSE AND A COMPLETED W-9 FORM
THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH PROPOSAL



**RFP #324-18 AUDIT SERVICES
PROPOSER'S PRICE PROPOSAL FORM - SHEET A**

COMPANY NAME: _____

PRICING FOR AUDIT YEAR 2019

<u>CATEGORY/REPORT</u>	<u>AMOUNT</u>
Base Audit Services Described in RFP (attach an additional document with breakdown of costs to include individual staff titles/costs, other expenses, number of hours and proposer's fee discount, if applicable)	\$
Out of Pocket Expenses: Meals, Lodging & Transportation	\$
Other (specify)	\$
DCA Report of Local Government Finances	\$
GA DOT Local Road and Street Finance Questionnaire	\$
GA DHR Schedule of Completed State Awards Expended	\$
Annual Report of 9-1-1 Expenditures	\$
Landfill Financial Assurance Report	\$
Dawson County Development Authority (separate opinion)	\$
Dawson County Industrial Building Authority (separate opinion)	\$
Dawson County Family Connection (separate statements to aid in grant requirements)	\$
Dawson County Family Connection Form 990	\$
TOTAL ALL-INCLUSIVE PRICE FOR 2019 AUDIT	\$

PRICING FOR AUDIT YEAR 2020

<u>CATEGORY/REPORT</u>	<u>AMOUNT</u>
Base Audit Services Described in RFP (attach an additional document with breakdown of costs to include individual staff titles/costs, other expenses, number of hours and proposer's fee discount, if applicable)	\$
Out of Pocket Expenses: Meals, Lodging & Transportation	\$
Other (specify)	\$
DCA Report of Local Government Finances	\$
GA DOT Local Road and Street Finance Questionnaire	\$
GA DHR Schedule of Completed State Awards Expended	\$
Annual Report of 9-1-1 Expenditures	\$
Landfill Financial Assurance Report	\$
Dawson County Development Authority (separate opinion)	\$
Dawson County Industrial Building Authority (separate opinion)	\$
Dawson County Family Connection (separate statements to aid in grant requirements)	\$
Dawson County Family Connection Form 990	\$
TOTAL ALL-INCLUSIVE PRICE FOR 2020 AUDIT	\$



**RFP #324-18 AUDIT SERVICES
PROPOSER'S PRICE PROPOSAL FORM - ATTACHMENT B**

COMPANY NAME: _____

PRICING FOR AUDIT YEAR 2021

<u>CATEGORY/REPORT</u>	<u>AMOUNT</u>
Base Audit Services Described in RFP (attach an additional document with breakdown of costs to include individual staff titles/costs, other expenses, number of hours and proposer's fee discount, if applicable)	\$
Out of Pocket Expenses: Meals, Lodging & Transportation	\$
Other (specify)	\$
DCA Report of Local Government Finances	\$
GA DOT Local Road and Street Finance Questionnaire	\$
GA DHR Schedule of Completed State Awards Expended	\$
Annual Report of 9-1-1 Expenditures	\$
Landfill Financial Assurance Report	\$
Dawson County Development Authority (separate opinion)	\$
Dawson County Industrial Building Authority (separate opinion)	\$
Dawson County Family Connection (separate statements to aid in grant requirements)	\$
Dawson County Family Connection Form 990	\$
TOTAL ALL-INCLUSIVE PRICE FOR 2021 AUDIT	\$

PRICING FOR AUDIT YEAR 2022

<u>CATEGORY/REPORT</u>	<u>AMOUNT</u>
Base Audit Services Described in RFP (attach an additional document with breakdown of costs to include individual staff titles/costs, other expenses, number of hours and proposer's fee discount, if applicable)	\$
Out of Pocket Expenses: Meals, Lodging & Transportation	\$
Other (specify)	\$
DCA Report of Local Government Finances	\$
GA DOT Local Road and Street Finance Questionnaire	\$
GA DHR Schedule of Completed State Awards Expended	\$
Annual Report of 9-1-1 Expenditures	\$
Landfill Financial Assurance Report	\$
Dawson County Development Authority (separate opinion)	\$
Dawson County Industrial Building Authority (separate opinion)	\$
Dawson County Family Connection (separate statements to aid in grant requirements)	\$
Dawson County Family Connection Form 990	\$
TOTAL ALL-INCLUSIVE PRICE FOR 2022 AUDIT	\$



**RFP #324-18 AUDIT SERVICES
PROPOSER'S PRICE PROPOSAL FORM - ATTACHMENT C**

COMPANY NAME: _____

PRICING FOR AUDIT YEAR 2023

<u>CATEGORY/REPORT</u>	<u>AMOUNT</u>
Base Audit Services Described in RFP (attach an additional document with breakdown of costs to include individual staff titles/costs, other expenses, number of hours and proposer's fee discount, if applicable)	\$
Out of Pocket Expenses: Meals, Lodging & Transportation	\$
Other (specify)	\$
DCA Report of Local Government Finances	\$
GA DOT Local Road and Street Finance Questionnaire	\$
GA DHR Schedule of Completed State Awards Expended	\$
Annual Report of 9-1-1 Expenditures	\$
Landfill Financial Assurance Report	\$
Dawson County Development Authority (separate opinion)	\$
Dawson County Industrial Building Authority (separate opinion)	\$
Dawson County Family Connection (separate statements to aid in grant requirements)	\$
Dawson County Family Connection Form 990	\$
TOTAL ALL-INCLUSIVE PRICE FOR 2023 AUDIT	\$

OTHER - This is to be applied to each contract year.

Amount of professional services, in hours, allowed without additional cost. This is to be applied to each contract year.	_____ hours
Hourly rate for additional services if requested or needed outside the scope of the basic audit.	\$_____ per hour

- Proposers must attached applicable licenses and certifications
- All costs incurred by the Proposer must be included in the Price of Project for the total scope of work as listed in this RFP.

Authorized Signature

Title

Print Name

Date

**THIS FORM IS TO BE SEALED SEPARATE FROM TECHNICAL - LABELED SEALED PRICE
THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL**



**RFP #324-18 AUDIT SERVICES
PROPOSER'S REFERENCE FORM**

All references must be from customers for whom your company has completed work similar to the specifications of this bid. Attach additional page if necessary.

References for: _____
(Company Name)

1. Company _____
Street Address _____
City, State & Zip _____
Contact Person Name _____ Title _____
Phone _____ FAX _____ Email _____
Describe Scope of Work and dates of project/service: _____

2. Company _____
Street Address _____
City, State & Zip _____
Contact Person Name _____ Title _____
Phone _____ FAX _____ Email _____
Describe Scope of Work and dates of project/service: _____

3. Company _____
Street Address _____
City, State & Zip _____
Contact Person Name _____ Title _____
Phone _____ FAX _____ Email _____
Describe Scope of Work and dates of project/service: _____

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



**RFP #324-18 AUDIT SERVICES
EXECUTION OF PROPOSAL**

DATE: _____

The potential CONTRACTOR certifies the following by placing an "X" in all blank spaces:

- ____ That this proposal was signed by an authorized representative of the firm.
- ____ That the potential CONTRACTOR has determined the cost and availability of all materials and supplies associated with performing the services outlined herein.
- ____ That all labor costs associated with this project have been determined, including all direct and indirect costs.
- ____ That the potential CONTRACTOR agrees to the conditions as set forth in this Request for Proposal with no exceptions.

Therefore, in compliance with the foregoing **Request for Proposal**, and subject to all terms and conditions thereof, the undersigned offers and agrees, if this proposal is accepted within sixty (60) days from the date of the opening, to furnish the services for the prices quoted within the timeframe required.

Business Name

Authorized Signature

Date

Typed Name & Title

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



**RFP #324-18 AUDIT SERVICES
DRUG FREE WORKPLACE**

I hereby certify that I am a principle and duly authorized representative of:

Whose address is:

And it is also that:

1. The provisions of Section § 50.24.1 through § 50.24.6 of the Official Code of Georgia Annotated, relating to the "Drug Free Workplace Act" have been complied with in full; and,
2. A drug free workplace will be provided for the CONTRACTOR'S employees during the performance of the contract; and,
3. Each Sub-Contractor hired by the CONTRACTOR shall be required to ensure that the Sub-Contractor's employees are provided a drug free workplace. The CONTRACTOR shall secure from that Sub-Contractor the following written certification: "As part of the subcontracting agreement with

_____,

_____ certifies to the CONTRACTOR that a drug free workplace will be provided for the Sub-Contractor's employees during the performance of this contract pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated Section § 50.24.3"; and,

4. It is certified that the undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the contract.

Date

Signature

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



**RFP #324-18 AUDIT SERVICES
ADDENDA ACKNOWLEDGEMENT**

The proposer has examined and carefully studied the Request for Proposal and the following Addenda, receipt of all of which is hereby acknowledged:

Addendum No. _____

Addendum No _____

Addendum No. _____

Addendum No. _____

Authorized Representative (Signature)

Date

Authorized Representative/Title
(Print or Type)

Proposers must acknowledge any issued addenda. Proposals which fail to acknowledge the proposer's receipt of any addendum will result in the rejection of the offer if the addendum contained information which substantively changes the Owner's requirements.

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



RFP #324-18 AUDIT SERVICES
PROPOSER'S CERTIFICATION AND STATEMENT OF NON-COLLUSION

I _____ certify that this proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a proposal for the same services and is in all respects fair and without collusion or fraud. I understand that collusive bidding is a violation of state and Federal law and can result in fines, prison sentences and civil damages awards.

I certify that this proposal has been prepared independently and the price submitted will not be disclosed to another person.

I certify that there has been no contact or communication by the proposer or the proposer's associates with any County staff, or elected officials since the date this solicitation #324-18 AUDIT SERVICES was issued except: 1) through the Purchasing Department, 2) at the Pre-Proposal Conference (if applicable) or 3) as provided by existing work agreement(s). **The County reserves the right to reject the proposal submitted by any proposer violating this provision.**

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.

I agree to abide by all conditions of this proposal and certify that I am authorized to sign this proposal.

COMPANY NAME: _____

Authorized Representative (Signature)

Date

Authorized Representative/Title
(Print or Type)

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



Georgia Security & Immigration Compliance (GSIC) Act Affidavit

As per the Georgia Senate Bill 529 and Senate Bill 447, the Georgia Department of Labor has promulgated new rules for the implementation of Section 2. O.C.G.A. §13-10-91 and Chapter 300-10-01-.02 state that no Georgia Public Employer shall enter into a contract for *the physical performance of services within the State of Georgia* unless the CONTRACTOR registers and participates in a federal work authorization program to verify the work eligibility information of all of its new employees.

The Employment Eligibility Verification “E-Verify” site operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security is the electronic federal work authorization program to be utilized for these purposes.

The website is <https://e-verify.uscis.gov/enroll/>

By executing the attached CONTRACTOR Affidavit, CONTRACTOR verifies its compliance with O.C.G.A. §13-10-91 stating affirmatively that the individual, firm or corporation which is contracting with the Dawson County Board of Commissioners has registered and is participating in this federal work authorization program in accordance with the applicability provisions and deadlines established in this Statute.

CONTRACTOR further agrees that should it employ or contract with any Sub-Contractor(s) for the physical performance of services pursuant to the contract with the Dawson County Board of Commissioners, CONTRACTOR will secure from the Sub-Contractor(s) verification of compliance with O.C.G.A. §13-10-91 on a Sub-Contractor Affidavit and shall provide a copy of each such verification to the Dawson County Board of Commissioners at the time the Sub-Contractor(s) is retained to perform such services.

PLEASE COMPLETE THE ATTACHED AFFIDAVIT AND RETURN IT TO:

Melissa Hawk
Dawson County Purchasing Manager
25 Justice Way, Suite 2223
Dawsonville, GA 30534

Fax: (706) 531-2728
Email: mhawk@dawsoncounty.org



**IMMIGRATION AND SECURITY FORM
(GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT)**

CONTRACTOR's Name:	
County Solicitation/ Contract No.:	

CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned CONTRACTOR verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the CONTRACTOR identified above has registered with and is participating in a federal work authorization program*, in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

The undersigned further agrees that, should it employ or contract with any Sub-Contractor(s) in connection with the physical performance of services pursuant to this contract with the County, CONTRACTOR will secure from such Sub-Contractor(s) similar verification of compliance with O.C.G.A. § 13-10-91 on the attached Sub-Contractor Affidavit. CONTRACTOR further agrees to maintain records of such compliance and provide a copy of each such verification to the County at the time the Sub-Contractor(s) is retained to perform such service.

EEV / E-VerifyTM Number

BY: Authorized Officer or Agent
(CONTRACTOR Name)

Date

Title of Authorized Officer or Agent of CONTRACTOR

Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE _____ DAY OF _____ 20____

[NOTARY SEAL]

Notary Public

My Commission Expires:

*any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603



**IMMIGRATION AND SECURITY FORM
(GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT)**

CONTRACTOR's Name:	
County Solicitation/ Contract No.:	

ADDITIONAL INSTRUCTIONS TO CONTRACTOR: Identify all Sub-Contractors used to perform under the county contract. In addition, you must attach a signed and notarized affidavit (third page of this form) from each of the Sub-Contractors listed below. The CONTRACTOR is responsible for providing a signed and notarized affidavit to the County within five (5) days of the addition of any new Sub-Contractor used to perform under the identified County contract.

CONTRACTOR's Name:	
Sub-Contractors:	



**IMMIGRATION AND SECURITY FORM
(GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT)**

CONTRACTOR's Name:	
Sub-Contractor's (Your) Name:	
County Solicitation/ Contract No.:	

SUB-CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned Sub-Contractor verifies its compliance with O.C.G.A. §13-10-91, stating affirmatively that the Sub-Contractor which is engaged in the physical performance of services under a contract with the CONTRACTOR identified above on behalf of the County identified above has registered with and is participating in a federal work authorization program*, in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

EEV / E-VerifyTM Number

BY: Authorized Officer or Agent
(Sub-Contractor Name)

Date

Title of Authorized Officer or Agent of CONTRACTOR

Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE _____ DAY OF _____ 20____

Notary Public

[NOTARY SEAL]

My Commission Expires:

*any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603



**RFP #324-18 AUDIT SERVICES
EQUAL EMPLOYMENT OPPORTUNITY (EEO) PRACTICE**

EEO Plan: The successful Proposer will develop and implement an EEO policy that, as a minimum, will recruit, hire, train, and promote, at all levels, without regard to race, color, religion, national origin, sex, or age, except where sex or age is a bona fide occupational qualification.

EEO For Veterans/Handicapped: The successful Proposer will also provide equal employment opportunities for qualified disabled veterans, handicapped persons and veterans of the Vietnam Era.

EEO For Successful Proposer Programs: The successful Proposer, will ensure equal employment opportunity applies to all terms and conditions of employment, personnel actions, and successful Proposer-sponsored programs. Every effort shall be made to ensure that employment decisions, programs and personnel actions are non-discriminatory. That these decisions are administered on the basis of an evaluation of an employee's eligibility, performance, ability, skill and experience.

EEO Acquisitions: The successful Proposer will develop and implement a policy that will give equal opportunity to the purchase of various goods and services from small businesses and minority-owned businesses.

Does the Proposer have the above EEO policy in place?	Y	N

If the answer to the above is no, will the Proposer have such a policy in place prior to commencing work on this project?	Y	N

Statement of Assurance: The Proposer herein assures the County that it is in compliance with Title VI & VII of the 1964 Civil Rights Act, as amended, in that it does not on the grounds of race, color, national origin, sex, age, handicap, or veteran status, discriminate in any form or manner against employees or employers or applicants for employment and is in full compliance A.D.A.

Firm's Name

Authorized Signature

Date

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



**RFP #324-18 AUDIT SERVICES
LEGAL AND CHARACTER QUALIFICATIONS**

Convictions: Has the Proposer (including parent corporation, if applicable) or any principal ever been convicted in a criminal proceeding (felonies or misdemeanors) in which any of the following offenses were charged?

		Y	N
a	Fraud		
b	Embezzlement		
c	Tax Evasion		
d	Bribery		
e	Extortion		
f	Jury Tampering		
g	Anti-Trust Violations		
h	Obstruction of justice (or any other misconduct affecting public or judicial officers'		
i	False/misleading advertising		
j	Perjury		
k	Conspiracy to commit any of the foregoing offenses		

Civil Proceedings: Has the Proposer or any principal ever been a party, or is now a party, to civil proceeding in which it was held liable for any of the following?

		Y	N
a	Unfair/anti-competitive business practices		
b	Consumer fraud/misrepresentation		
c	Violations of securities laws (state and federal)		
d	False/misleading advertising		
e	Violation of local government ordinance		

License Revocation:

	Y	N
Has the proposer or any principal ever had a business license revoked, suspended, or the renewal thereof denied, or is a party to such a proceeding that may result in same?		

Responses: If "yes" is the response to any of the foregoing, provide Information such as date, court, sentence, fine, location, and all other specifics for each "yes" response.

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



Principals: The full names and addresses of persons or parties interested in the foregoing bid, as principals, are as follows:

NAME

ADDRESS

References: The Bidder lists below work he has done of similar nature as this solicitation, as references that will afford the County opportunity to judge as to experience, skill, business standing, and financial ability.

**CONTACT
PERSON**

TITLE

**PHONE
NUMBER/EMAIL**

THIS PAGE MUST BE COMPLETED AND SUBMITTED AS A PART OF YOUR PROPOSAL



Dawson County Board of Commissioners
“VOLUNTARY” Title VI Statistical Data Form

Used For Government Monitoring Purposes

Dawson County Board of Commissioners is committed to broad-based competition on all proposals. We are gathering the following information for recordkeeping in compliance with federal regulations. All information will be considered strictly private and confidential and will be used for Title VI of the Civil Rights Act of 1964 purposes only. Your responses are strictly voluntary and will help in developing and monitoring nondiscrimination enforcement programs. This form is not part of the bid document and has no emphasis on decision of award, if you prefer not to reply that is acceptable. **Failure to complete this form will not affect your chances of award.** Your cooperation is appreciated.

Instruction for submission: DO NOT INCLUDE WITH BID PROPOSAL. Form should be submitted separately in a non-identifying envelope addressed to the Dawson County Purchasing Department, 25 Justice Way, Suite 2223, Dawsonville, GA 30534. Please write in bid name and number for project tracking purposes.

BID NAME & BID #310-18 SERVICES FOR THE VETERANS MEMORIAL PARK POOL HOUSE

Please place an “X” on the line that apply

Owner Gender: ☐ Male ☐ Female

Owner Race/Ethnicity: ☐ White/Caucasian ☐ Hispanic or Latino
 ☐ Black or African American ☐ American Indian or Alaska Native
 ☐ Native Hawaiian or ☐ Asian
 ☐ Other Pacific Islander ☐ Two or More Races

Disability: Any person who (1) has a physical or mental impairment that substantially limits one or more major life activities (2) has a record of such impairment; or (3) is regarded as having such impairment.

☐ Yes ☐ No

Minority Owned Business: ☐ Yes ☐ No

Disadvantaged Business Enterprise (DBE) Company? ☐ Yes ☐ No

Number of Employees: _____

Staff Race/Ethnicity Make-up: ☐ White/Caucasian ☐ Hispanic or Latino
 ☐ Black or African American ☐ American Indian or Alaska Native
 ☐ Native Hawaiian or ☐ Asian
 ☐ Other Pacific Islander ☐ Two or More Races

Dawson County Government is committed to serve the public efficiently, preserve our heritage, safeguard the environment, protect citizens and improve the quality of life.



Dawson County Board of Commissioners

Local Small Business Initiative

Purpose & Scope:

Giving preference to local suppliers, even if it means spending a little more, can actually benefit a county's finances. Dollars spent locally generate additional economic activity even beyond the value of the initial contract as the local supplier in turn sources goods and services locally. Each additional dollar that circulates locally boosts economic activity, employment, and ultimately tax revenue. A study in Arizona found that using local independent suppliers for state contracts results in three times the economic benefit of bids fulfilled through national chains.

Local Small Business Initiative (LSBI) is a Dawson County program designed to promote opportunities to Local Small Businesses located in Dawson County.

The **LSBI** program is designed to return as much taxpayer money to the local economy, in a relatively short time span, as possible while at the same time foster inclusiveness with the County's procurement activities and a goal to provide more opportunities for Dawson County businesses.

Definition of Local Small Business:

- Local Small Business shall mean a business which has its principal office located in and having a street address within Dawson County for at least six months immediately prior to the issuance of the quote/bid/proposal. Post Office boxes (to include mailing/shipping center addresses) are not eligible and shall not be used for the purpose of establishing a physical address.
- Must hold a valid business license required by the County and have no outstanding or unresolved fees, fines or penalties due to Dawson County.
- Not have more than twenty-five (25) employees, and of which at least 33% of those employees have their primary residence in Dawson County, or, if the business has no employees, the business shall be at least fifty-one (51%) percent owned by one or more persons whose primary residence in Dawson County.
- Have a banking relationship with a bank located in Dawson County.
- Average annual gross receipts of five million dollars (\$5,000,000.00) or less over the previous three years.
- Must certify under oath to the above criteria upon submission for any bid, solicitation, or proposal to Dawson County.

The LSBI Policy will not be applicable for the following types of purchases, bids, or solicitations:

- Goods or services provided under a cooperative purchasing agreement or inter-local agreement;



- Purchases or contracts which are funded in whole or part by a governmental entity and the laws, regulations, or policies governing such funding prohibit application of preference;
- Purchases made or contracts let under emergency or non-competitive situations or for legal services;
- Projects over \$100,000.00.

Affidavit:

The County will accept an affidavit that a business meets the County's standards to be considered a Local Small Business. The County, in its sole discretion, may request additional information from the business to support its claim of being a Local Small Business. The Purchasing Department will be required to review the affidavit and request additional information as necessary to ensure the LSBI criteria are satisfied. The County will notify a business of acceptance of LSBI certification.

How Incentive Works:

Under any applicable solicitation or bid, vendors desiring to receive local preference under the LSBI Policy will be required to affirmatively demonstrate via affidavit that they satisfy all pertinent requirements. Any vendor who fails to submit the required affidavit shall be automatically excluded from LSBI consideration. Vendors shall submit the affidavit with each solicitation or bid proposal. The affidavit contemplated under this Policy is valid only for the submitted solicitation or bid, and must be reaffirmed and resubmitted for each subsequent solicitation of bid.

For any solicitation that is under \$100,000.00 the Local Small Business (as demonstrated via affidavit) that submits a responsive, responsible price, a local preference credit of 3%.

Waiver:

The application of local preference to a particular purchase, contract, bid, solicitation or category of contracts may be waived by the Dawson County Board of County Commissioners in its sole discretion. The promulgation of this Policy is not intended nor should it be construed as created a right or property interest in local preference or in the local preference credit.



**DAWSON COUNTY BOARD OF COMMISSIONERS
LOCAL SMALL BUSINESS
AFFIDAVIT OF ELIGIBILITY**

Complete form and submit with your bid. Incomplete forms may be rejected.

1. Legal Name of Firm _____
2. Mailing Address: _____ Physical Address (if different) _____

3. Year business was established in Dawson County: _____
4. Business License Number issued by Dawson County: _____
5. Number of Employees: _____
6. Average annual gross receipts for past three years: _____
7. Business Type (circle one): Corporation, Partnership, Sole Proprietorship
8. Does your business have more than one location in Dawson County? Yes No
If yes, specify the location(s): _____
Is your businesses' principal base of operations in Dawson County? Yes No
Does your business have any locations outside Dawson County? Yes No
9. If yes, please specify the location(s): _____

CERTIFICATION: I hereby certify under penalty of perjury that the information which I have provided on this form is true and correct, that I am authorized to sign on behalf of the business set out above, and if requested by the County will provide, within 10 days of notice, the necessary documents to substantiate the information on this form.

Attest: _____

Sworn to and subscribed before me this

_____ day of _____, 20____

Notary Public

Commission Expires: _____

(SEAL)

Authorized Signature

Print Name

Title

MANDATORY PRE-QUALIFICATION FORM



To be answered by Contractor

Section A – General Information

1. Firm Name:			
Contact Person:		Telephone Number:	
Email Address:			
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 – State of Incorporation:	

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 proposer quality controls 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 three (3) years? (If yes, attach a copy of the 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.		

<i>Please answer each of the following questions by placing an “X” in the proper column at the right</i>	<i>Check One</i>	
	<i>Yes</i>	<i>No</i>
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 Code of Professional Conduct ET Section 1.400.055 – “Governmental Audits”? (According to this section, 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.)		
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, (for federal awards prior to December 26, 2014) the provisions of OMB Circular A-133, (for federal awards after December 26, 2014) UGG Subpart F, and AICPA Audit Guide “Government Auditing Standards and Circular A-133 Audits”, and all changes for federal awards after calendar year or fiscal year 2018, 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?		
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.)

Please answer each of the following questions by placing an "X" in the proper column at the right

Check One

Yes

No

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?

SAMPLE CONTRACT NUMBER: 324-18

PROFESSIONAL SERVICES AGREEMENT BETWEEN OWNER AND CONSULTANT

RFP #324-18 AUDIT SERVICES

This Agreement is made and entered into this th day of , by and between Dawson County, a political subdivision of the State of Georgia, (hereinafter referred to as the "Owner") and (hereinafter referred to as the "Consultant")(sole proprietorship, general or limited partnership, professional corporation or business corporation) whose agent and address for the purposes of this agreement is

under seal for all professional services called for in the Dawson County **Request for Proposals #324-18 AUDIT SERVICES**, and for furnishing materials, labor, and equipment necessary for job description as listed in the specifications and proposed by the Consultant.

In consideration of the mutual promises, covenants, and payment set forth herein and for other good and valuable consideration, the County and Consultant agree to perform in accord with the terms of this Agreement.

WITNESSETH THAT:

WHEREAS, the Auditee is a governmental entity, regional commission or nonprofit corporation created thereby, pursuant to _____ (**cite statute**); and

WHEREAS, the Auditee is required by (**cite statute**) 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 _____ (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

THE CONTRACT AND THE CONTRACT DOCUMENTS

1.1 The Contract

1.1.1 The Contract between the Owner and the Consultant, consists of the Contract Documents and shall be effective on the date this Agreement is executed by the last party to execute it. If any items in the Contract conflict with the law of the State of Georgia law, law of the State of Georgia shall prevail.

1.2 The Contract Documents

1.2.1 The Contract Documents consist of this Document, the **Request for Proposals #324-18 AUDIT SERVICES** and all addenda, all Change Orders issued hereafter, and any other amendments executed by the parties hereafter. Documents not enumerated in this paragraph are not Contract Documents and do not form part of this Contract.

1.3 Entire Agreement

1.3.1 This Contract constitutes the entire and exclusive agreement between the Owner and the Consultant with reference to the Scope of Services. Specifically, but without limitation, this Contract supersede all prior written or oral communications, representations and negotiations, if any, between the Owner and Consultant.

1.4 No Privity with Others

1.4.1 Nothing contained in this Contract shall create, or be interpreted to create, privity or any other contractual agreement between the Owner and any person or entity other than the Consultant.

1.5 Intent and Interpretation

1.5.1 The intent of this Contract is to require complete, correct and timely execution of the Work. Any work that may be required, implied or inferred by the Contract Documents, or any one or more of them, as necessary to produce the intended result shall be provided by the Consultant for the Contract Price.

1.5.2 This Contract is intended to be an integral whole and shall be interpreted as internally consistent. What is required by any one Contract Document shall be considered as required by the Contract.

1.6 Ownership of Contract Documents

1.6.1 The Contract Documents, and each of them, shall remain the property of the Owner. The Consultant shall have the right to keep one record set of the Contract Documents upon completion of the work; provided, however, that in no event shall Consultant use, or permit to be used, any or all of such Contract Documents on other work without the Owner's prior written authorization.

1.7 Unobligated Funds

1.7.1 This Agreement shall terminate absolutely and without further obligation at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under this Agreement.

ARTICLE II

CONTRACT DEFINITIONS

The following terms shall have the following meanings whether in the singular or in the plural:

2.1 Agreement Execution. The Agreement Execution means the date both parties execute this Agreement.

2.2 Contract. The word contract has the identical meaning as the word Agreement.

2.3 Contract Documents. The contract documents consist of this Agreement between the County and the Consultant, the request for proposals, addenda issued before the execution of this Agreement, the Consultant's statement of proposal and required response forms, change orders and modifications issued after execution of this Agreement, a written amendment to this Agreement signed by both parties, and a supplemental Agreement in the form of change work order signed by both parties.

2.4 Contract Price. The contract price means the total monies, adjusted in accordance with any provision set forth herein, payable to the Consultant pursuant to a change work order or a supplemental Agreement.

2.5 Contract Time. The contract time means the period of time stated herein for completion of work.

2.6 Cost of Work. The cost of work means the fixed price or estimated cost necessary to perform the work described in the scope of services or any change work order.

2.7 County. The County means Dawson County, Georgia, a political subdivision of the State of Georgia.

2.8 Deliverables. Deliverables means all reports, drawings, plans, designs, and other documents prepared by the Consultant identified in the scope of services as deliverable to the County.

2.9 Drawings. The drawings, if any, shall be the graphic and pictorial portions of the contract documents whether completed or partially completed.

2.10 Liaison. Liaison means the representative of the County who shall act as a liaison between the County and the Consultant for all matters pertaining to this Agreement including review of Consultant's plans and work.

2.11 Multi-year Contract. Multi-year contract means a contract for the purchase of supplies or services for more than one (1), but not more than five (5), fiscal years. A multi-year contract may provide that performance under the contract during the second and subsequent years of the contract is contingent upon the appropriation of funds, and (if it does so provide) may provide for a cancellation payment to be made to the Consultant if appropriations are not made.

2.12 Project. Project means a task or set of tasks assigned pursuant to the Scope of Work and/or a Change Work Order.

2.13 Specifications. Specifications mean the written technical provisions including all appendices thereto, both general and specific, which form part of the contract documents.

2.14 Sub-consultant. A sub-consultant means any person, firm, partnership, joint venture, company, corporation or entity with an Agreement with the Consultant or Consultant's sub-consultants to provide part of the work required by a change work order.

2.15 Change Work Order. A Change Work Order shall mean a written order to the Consultant executed by the County, issued after execution of this Contract, authorizing and directing a change in the work or an adjustment in the Contract Price or the Contract Time. The Contract Price and the Contract Time may be changed only by Change Order.

2.16 Work. The work means any and all obligations, duties and responsibilities, including furnishing equipment, consulting, design, labor, and any other service or thing necessary to the successful completion of the project assigned to or undertaken by the Consultant under this Agreement or change work order.

2.17 Term of Agreement. Term of Agreement means a fixed duration that the contract will be in effect. The signing parties are obligated to adhere to the terms and conditions within the contract until the expiration, or end date, of the contract or if the contract is terminated as specified herein.

ARTICLE III

THE WORK

3.1 Scope of Services

3.1.1 The Consultant shall perform all of the Work required, implied or reasonably inferable from this Contract, all in accordance with scope of service, amendments and the Consultants response to the RFP document and in accordance with the with the terms of this agreement.

3.1.2 The term "Work" shall mean whatever is done by or required of the Consultant to perform and complete its duties under this Contract, including the following: design of the whole or a designated portion of the Project; furnishing of any required insurance; provision of required certifications and documentation of associated testing results, if required in the RFP; provision or furnishing of labor, supervision, services, materials, supplies, equipment, fixtures, appliances, facilities, tools, transportation, storage, power, permits and licenses required of the Consultant, fuel, heat, light, cooling and all other utilities as required by this Contract. The work to be performed by the Consultant is generally described in Exhibit "A":

ARTICLE IV

CONTRACT TIME

4.1 Time and Liquidated Damages

4.1.1 The Consultant shall complete the work within time specified in the RFP upon receipt of the notice to proceed.

4.1.2 The Owner reserves the right to insert a liquidated damages provision in any change work order.

4.2 Substantial Completion

4.2.1. "Substantial Completion" shall mean that state in the progression of the Work when the Work is sufficiently complete in accordance with this Contract that the Owner can enjoy beneficial use of the work and can utilize the work for its intended purpose.

4.3 Time is of the Essence

4.3.1 All limitations of time set forth in the Contract Documents are of the essence of this Contract.

ARTICLE V

CONTRACT PRICE

5.1 The Contract Price

5.1.1 The Owner shall pay the Consultant the fee calculated in accord with "Exhibit B" and set forth in the project specified within as the Fee Proposal for RFP. The Consultant and Owner shall periodically review project progress and schedules to insure timely completion of work and to determine the status of the estimated project budget.

5.2.1 The Consultant agrees that the Consultant shall not be compensated for customary overhead items that are not referenced within "Exhibit B". The parties agree that the Owner shall review and approve any proposed billing rate adjustments of the Consultant before any such billing rate adjustments shall be implemented.

ARTICLE VI

PERSONNEL OF THE CONSULTANT

6.1 Personnel

6.1.1 The Consultant shall employ and assign only qualified and competent personnel to perform any service or task involved in the Project. The Consultant shall designate one such person as a Project Manager, and the Project Manager shall be deemed to be the Consultant's authorized representative, who shall be authorized to receive and accept any and all communications from the Owner.

6.1.2 The Consultant hereby agrees to replace any personnel or sub-consultant at no cost or penalty to the Owner, if the Owner reasonably determines that the performance of any personnel sub-consultant is unsatisfactory.

6.2 Personnel, Sub-Consultants and Suppliers

6.2.1 *Terms of Subcontracts.* All sub-contracts and purchase orders with sub-consultants shall afford Consultant rights against the sub-consultant that correspond to those rights afforded to the Owner against the Consultant in accord with the terms of this Agreement, including the right to suspend or terminate the sub-contract. Further, the parties hereto agree that no relationship of agency or employment or otherwise shall be created between the Owner and any sub-consultant of the Consultant, and the Consultant shall insert a provision to this effect within all sub-contracts between the Consultant and any sub-consultant.

6.2.2 The Consultant shall remain responsible to the County for all acts, defaults, omissions or negligence of the Consultant's sub-consultants and suppliers. At the term of this Contract, the Consultant shall submit Attachment "C" to the Purchasing Manager.

6.3 Notice of Personnel Changes

6.3.1 The Consultant key personnel identified within the statement of qualifications/proposal as submitted with Consultant's Technical Proposal shall not be changed or substituted without the prior written approval of the Owner.

ARTICLE VII

PAYMENT TO THE CONSULTANT

7.1 Payment

7.1.1 The Owner shall pay to the Consultant on the basis of an executed task work order, and all invoices submitted by the Consultant shall be detailed to reflect the hours per task by personnel category and employee name at the billing rates referenced in "Exhibit B" and incorporated herein by reference. The billing rate shall include any other direct expenses. The Consultant shall not be entitled to payment for overtime. Invoices shall be paid per Owner policies and procedures, which is typically 30 calendar days from receipt. If any dispute arises regarding an invoice, then the Consultant may separate the disputed portion of the invoice and resubmit the undisputed portion of the invoice, which will be paid pursuant to Owner policies and procedures. The disputed portion of the invoice shall be paid upon resolution of the dispute. After completion by the Consultant of the work, the Owner shall pay the Consultant all outstanding invoices. The Consultant agrees that acceptance of final payment shall be full and final settlement of all claims against the Owner for work completed or performed, materials furnished, costs incurred, or otherwise arising out of a change work order, and shall release the Owner from any claim from the Consultant resulting from such change work order and project.

7.1.2 The Consultant warrants that upon submittal of an Application for Payment, all work for which payments have been received from the Owner shall be free and clear of liens, claims, security interest or other encumbrances in favor of the Consultant or any other person or entity whatsoever. The Consultant shall promptly pay each Sub-Consultant out of the amount paid to the Consultant on account of such Sub-Consultant's work, the amount to which such Sub-Consultant is entitled. In the event the Owner becomes informed that the Consultant has not paid a Sub-Consultant as herein provided, the Owner shall have the right, but not the duty, to issue future checks in payment to the Consultant of amounts otherwise due hereunder naming the Consultant and such Sub-Consultant as joint payees.

7.1.3 No progress payment, nor any use or occupancy of the Project by the Owner, shall be interpreted to constitute an acceptance of any work not in compliance with this Contract.

7.2 Withheld Payment

7.2.1 The Owner may decline to make payment, may withhold funds, and, if necessary, may demand the return of some or all of the amounts previously paid to the Consultant to protect the Owner from loss because of:

- a) Claims of third parties against the Owner;
- b) Failure by the Consultant to pay Sub-Consultants or others in a prompt and proper fashion;
- c) Evidence that the balance of the work cannot be completed in accordance with the Contract for the unpaid balance of the Contract Price;

- d) Evidence that the work will not be completed in the time required for substantial or final completion;
- e) Persistent failure to carry out the work in accordance with the Contract; or
- f) Damage to the Owner or a third party to whom the Owner is, or may be, liable

7.3 Completion and Final Payment

7.3.1 When all of the work is finally complete and the Consultant is ready for a final inspection, Consultant shall notify the Owner in writing. Thereupon, the Owner will make final inspection of the work and, if the work is complete in compliance with this Contract and this Contract has been fully performed, then the Consultant will promptly issue a final Application for Payment certifying to the Owner that the Project is complete and the Consultant is entitled to the remainder of the unpaid Contract Price, less any amount withheld pursuant to this Contract. Consultant will return Attachment "C" to the Purchasing Manager at 25 Justice Way, Suite 2223, Dawsonville, Georgia 30534 at time of final Application for Payment.

7.3.2 Acceptance of final payment shall constitute a waiver of all claims against the Owner by the Consultant except for those claims previously made in writing against the Owner by the Consultant, pending at the time of final payment, and identified in writing by the Consultant as unsettled at the time of its request for final payment, as attested to in Attachment "C".

ARTICLE VIII

THE OWNER

8.1 Information, Services and Things Required From Owner

8.1.1 The Owner shall furnish to the Consultant, at the time of executing this Contract, any and all written and tangible material in its possession that are necessary to facilitate the completion of this project in a timely manner, if any.

8.2 Right to Stop Work

8.2.1 If the Consultant fails or refuses to perform the work in accordance with this Contract, the Owner may order the Consultant to stop the work, or any described portion thereof, until the cause for stoppage has been corrected, no longer exists, or the Owner orders that work be resumed. In such event, the Consultant shall immediately obey such order. The stop work order referenced herein must be in writing and must specify in detail the alleged failure of the Consultant in accordance with the contract documents.

8.3 Owner's Right to Perform Work

8.3.1 If the Consultant's work is stopped by the Owner under Paragraph 8.2 and the Consultant fails within seven (7) days of such stoppage to provide adequate assurance to the Owner that the cause of such stoppage will be eliminated or corrected, then the Owner may, without prejudice to any other rights or remedies the Owner may have against the Consultant, proceed to carry out the subject work. In such a situation, an appropriate Change Order shall be issued deducting from the Contract Price the cost of correcting the subject deficiencies, plus compensation for the Project Manager's additional services and expenses necessitated thereby, if any. If the unpaid portion of the Contract Price is insufficient to cover the amount due the Owner, then the Consultant shall pay the difference to the Owner.

8.4 Suspension and Termination

8.4.1 If the County directs a suspension of performance because of no fault of the Consultant, then the County agrees to pay the Consultant as full compensation for such suspension the Consultant's reasonable costs actually incurred and paid costs, of demobilization and remobilization, preserving and protecting work in place, and storage of materials or equipment purchased for the project.

8.4.2 If the County lifts the suspension of performance, then the County shall notify the Consultant in writing, and the Consultant shall promptly resume performance of the work order unless the Consultant has exercised its right of termination.

ARTICLE IX

THE CONSULTANT

9.1 The Consultant shall perform the work strictly in accordance with this Contract.

9.2 The Consultant shall supervise and direct the work using the Consultant's best skill, effort and attention. The Consultant shall be responsible to the Owner for any and all acts or omissions of the Consultant, its employees, Sub-Consultants, and others engaged in the work on behalf of the Consultant.

9.3 Warranty

9.3.1 The Consultant warrants to the Owner that all labor furnished to progress the work under this Contract will be competent to perform the tasks undertaken, that the product of such labor will yield only first-class results, that materials and equipment furnished will be of good quality and new unless otherwise permitted by this Contract, and that the work will be of good quality, free from faults and defects and in strict conformance with this Contract. All work not conforming to these requirements may be considered defective. The Consultant shall use that degree of skill and care ordinarily exercised under similar conditions by reputable members of Consultant's profession practicing in the same or similar locale at the time of performance and in compliance with the Project at issue.

9.4 The Consultant shall comply with all lawful requirements applicable to the work and shall give and maintain any and all notices required by applicable law pertaining to the work.

9.5 Cleaning the Site and the Project

9.5.1 The Consultant shall keep the site reasonably clean during performance of the work as stipulated in the RFP document. Upon final completion of the work, the Consultant shall clean the site and the Project and remove all waste, together with all of the Consultant's property.

9.6 Access to Work

9.6.1 The Owner and the Project Manager shall have access to the work at all times from commencement of the work through final completion. The Consultant shall take whatever steps necessary to provide access when requested.

9.7 Indemnity

9.7.1 The Consultant hereby agrees to indemnify and hold the County harmless to the fullest extent permitted by law from any and all claims, liability, damages, loss, cost and expense of every type whatsoever, including without limitation reasonable attorneys' fees and expenses in connection with the Consultant's performance of this Agreement, to the extent that the same results from the (1) negligent act, error or omission

or willful misconduct of the Consultant, Sub-Consultant, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, or (2) the breach by the Consultant of any material provision of this Agreement.

9.7.1.2 The Consultant shall initiate a Notice of Claim or dispute against the Owner arising out of or related to this Contract or any change work order issued pursuant to this contract through a written notice submitted to the Owner. Such written notice shall be received by the Owner no later than seven (7) days after the event or the first appearance of the circumstances causing the claim and shall set forth in detail all known facts and circumstances supporting the claim. The Consultant hereby agrees and acknowledges that if the Consultant fails to provide written notice of a claim as set forth herein, then such failure shall constitute a waiver of any claim for additional compensation or time extension related thereto. In claims against any person or entity indemnified under this Paragraph 9.7 by an employee of the Consultant, a Sub-Consultant, any one directly or indirectly employed by them or anyone for whose acts they may be liable, the indemnification obligation under this Paragraph 9.7 shall not be limited by a limitation on amount or type of damages, compensation or benefits payable by or for the Consultant or a Sub-Consultant under workers' compensation acts, disability benefit acts or other employee benefit acts.

ARTICLE X

CONTRACT ADMINISTRATION

10.1 Administration

10.1.1 The Dawson County Project Manager shall be the Owner's representative from the effective date of this Contract until final payment has been made for work site operations. Any and all change orders must be submitted through the Dawson County Project Manager to the County Manager. Acceptance of the change order will be reflected on the project purchase order issued by the Purchasing Manager.

10.1.2 The Owner and the Consultant shall communicate with each other in the first instance through the Project Manager for all site work.

10.1.3 The Owner's Representative shall be the initial interpreter of the requirements of the drawings and specifications and the judge of the performance by the Consultant.

10.1.4 The Owner's Representative shall have authority to reject work that is defective or does not conform to the requirements of this Contract.

10.1.5 The Owner's Representative will review the Consultant's Applications for Payment and will certify those amounts then due the Consultant as provided in this Contract.

10.1.6 The Owner's Representative, shall, upon request from the Consultant, conduct inspections to determine the date of final completion, will receive records, written warranties and related documents required by this contract and will issue a final Certificate for Payment upon compliance with the requirements of this Contract.

10.2 Claims by the Consultant

10.2.1 All Consultant claims shall be initiated by written notice and claim to the Owner at the attention the Purchasing Department. Such written notice and claim must be furnished within seven (7) days after occurrence of the event or the first appearance of the condition giving rise to the claim.

10.2.2 Pending final resolution of any claim of the Consultant, the Consultant shall diligently proceed with performance of this Contract and the Owner shall continue to make payments to the Consultant in accordance with this Contract. The resolution of any claim under this paragraph 9.7 shall be reflected by a Change Order executed by the Owner and the Consultant.

10.2.3 *Claims for Additional Time*

10.2.3.1 If the Consultant is delayed in progressing any task, which at the time of delay is then critical or which during the delay becomes critical, as the sole result of any act or neglect to act by the Owner or someone acting on the Owner's behalf or by changes ordered in the work, unusual delay in transportation, unusually adverse weather conditions not reasonably anticipated, fire or any causes beyond the Consultant's control, then the date for achieving completion of the work shall be extended upon the written notice and claim of the Consultant to the Owner's Representative for such reasonable time as the Owner's representative may determine. Any notice and claim for an extension of time by the Consultant shall be made not more than fifteen (15) days after the occurrence of the event or the first appearance of the condition giving rise to the claim and shall set forth in detail the Consultant's basis for requiring additional time in which to complete the Project.

10.2.4 *Claims for Weather Delays*

10.2.4.1 Claims for weather delays shall not be considered unless work is not feasible for more than one-half of a day due to weather conditions. Claims for weather delays shall not be considered for Sundays unless the Consultant consistently works on Sundays prior to the claim. Weather Days are to be turned in within four weeks of the occurrence.

ARTICLE XI

CHANGES IN THE WORK

11.1 **Changes Permitted**

11.1.1 *County's Right to Order Changes.* The County may unilaterally make changes in the services or the work within the general scope of the project, which may consist of additions, deletions or revisions. Any change order shall mean a written order to the Contractor executed by the Owner issued after the execution of this Contract and Agreement authorizing and directing a change in services. The price and time may be changed only through a change order. If the change order requires additional services or directs the omission of certain services covered by this Contract, then an equitable adjustment in price shall be made, but any claim for any such adjustment shall be asserted within thirty (30) days of receipt of the written change order. Change Orders are to be processed through the Dawson County Project Manager with the County Manager's signature required as authorization. All Change Orders must be processed by the County Purchasing Manager on the issued Project Purchase Order for record.

11.1.2 Changes in the work shall be performed under applicable provisions of this Contract and the Consultant shall proceed promptly with such changes.

11.2 **Change Order Defined**

11.2.1 Change Order shall mean a written order to the Consultant executed by the Owner, issued after execution of this Contract, authorizing and directing a change in the work or an adjustment in the Contract Price or the Contract Time. The Contract Price and the Contract Time may be changed only by Change Order. Acceptance of the change order will be reflected on the project purchase order issued by the Purchasing Manager.

11.3 Changes in the Contract Price

11.3.1 Any change in the Contract Price resulting from a Change Order shall be determined as follows: (a) by mutual agreement between the Owner and the Consultant as evidenced by (1) the change in the Contract Price being set forth in the Change Order, (2) such change in the contract Price, together with any conditions or requirements related thereto, being initialed by both parties and (3) the Consultant's execution of the Change Order, or (b) if no mutual agreement occurs between the Owner and the Consultant, then as provided in Subparagraph 11.3.2 below. Acceptance of the change order will be reflected on the project purchase order issued by the Purchasing Manager.

11.3.2 If no mutual agreement occurs between the Owner and the Consultant as contemplated in Subparagraph 11.3.1 above, the change in the Contract Price, if any, shall then be determined by the Owner on the basis of the reasonable expenditures or savings of performing, deleting or revising the work attributable to the change, including, in the case of an increase or decrease in the Contract Price, a reasonable allowance for direct job site overhead and profit. In such case, the Consultant shall present, in such form and with such content as the Owner requires an itemized accounting of such expenditures or savings, plus appropriate supporting data for inclusion in a Change Order.

ARTICLE XII

CONTRACT TERMINATION

12.1 Termination by the Consultant

12.1.1 If the work is stopped for a period of ninety (90) days by an order of any court or other public authority or as a result of an act of the Government, through no fault of the Consultant or any person or entity working directly or indirectly for the Consultant, the Consultant may, upon ten (10) days' written notice to the Owner, terminate performance under this contract and recover from the Owner payment for the actual reasonable expenditures of the Consultant for all work executed.

12.1.2 If the Owner shall persistently or repeatedly fail to perform any material obligation to the Consultant for a period of thirty (30) days after receiving written notice from the Consultant of its intent to terminate hereunder, then the Consultant may terminate performance under this Contract by written notice to the Owner. In such event, the Consultant shall be entitled to recover from the Owner as though the Owner had terminated the Consultant's performance under this Contract for convenience pursuant to Subparagraph 12.2.1.

12.1.3 The Consultant may terminate this Agreement with the County by providing thirty (30) calendar days written notice. The Consultant shall continue until completion of any outstanding work orders or other ongoing projects unless otherwise agreed by the County, even if the Consultant must work to extend beyond the effective date of termination.

12.2 Termination by the Owner

12.2.1 *for Convenience*

12.2.1.1 The Owner may for any reason whatsoever terminate performance under this Contract by the Consultant for convenience. The Owner shall give written notice of such termination to the Consultant specifying when termination becomes effective, which shall be a minimum of thirty (30) days from the written notice.

12.2.1.2 The Consultant shall incur no further obligations in connection with the work and the Consultant shall stop work when such termination becomes effective. The Consultant shall also terminate outstanding

orders and subcontracts. The Consultant shall settle the liabilities and claims arising out of the termination of subcontracts and orders. The Owner may direct the Consultant to assign the Consultant's right, title and interest under terminated orders or subcontracts to the Owner or its designee.

12.2.1.3 The Consultant shall transfer title and deliver to the Owner such completed or partially completed work and materials, equipment, parts, fixtures, information and Contract rights as the Consultant has.

12.2.1.4 The Consultant shall submit a termination claim to the Owner specifying the amounts due because of the termination for convenience together with costs, pricing or other data required by the Owner. If the Consultant fails to file a termination claim within one (1) year from the effective date of termination, then the Owner shall pay the Consultant an amount derived in accordance with subparagraph (b) below.

(a) The Owner and the Consultant may agree to the compensation, if any, due to the Consultant hereunder.

(b) Absent agreement of the amount due to the Consultant, the Owner shall pay the Consultant the following amounts:

- i. Contract prices for labor, materials, equipment and other services accepted under this Contract;
- ii. Reasonable costs incurred in preparing to perform and in performing the terminated portion of the work, and in terminating the Consultant's performance, plus a fair and reasonable allowance for overhead and profit thereon (such profit shall not include anticipated profit or consequential damages); provided however, that if it appears that the Consultant would have not profited or would have sustained a loss if the entire Contract would have been completed, no profit shall be allowed or included, and the amount of compensation shall be reduced to reflect the anticipated rate of loss, if any;
- iii. Reasonable costs of settling and paying claims arising out of the termination of subcontracts or orders pursuant to Subparagraph 12.2.1.2 of this Paragraph. These costs shall not include amounts paid in accordance with other provisions hereof;
- iv. The total sum to be paid the Consultant under this Subparagraph 12.2.1 shall not exceed the total Contract Price, as properly adjusted, reduced by the amount of payments otherwise made, and shall in no event include duplication of payment.

12.3.2 *for Cause*

12.3.2.1 If the Consultant persistently or repeatedly refuses or fails to prosecute the work in a timely manner, supply enough properly skilled workers, supervisory personnel or proper equipment or materials, or it fails to make prompt payment to Sub-Consultants or for materials or labor, or persistently disregards laws, ordinances, rules, regulations or orders of any public authority having jurisdiction, or otherwise is guilty of a substantial violation of a material provision of this Contract, then the Owner may by written notice to the Consultant, without prejudice to any other right or remedy, terminate the employment of the Consultant and take possession of the site and of all materials, equipment, tools, construction equipment and machinery thereon owned by the Consultant and may finish the work by whatever methods it may deem expedient. In such case, the Consultant shall not be entitled to receive any further payment until the work is finished.

12.3.2.2 If the unpaid balance of the Contract Price exceeds the cost of finishing the work, such excess shall be paid to the Consultant. If such costs exceed the unpaid balance, then the Consultant shall pay the difference to the Owner. This obligation for payment shall survive the termination of the Contract.

12.3.2.3 In the event the employment of the Consultant is terminated by the Owner for cause pursuant to subparagraph 12.2.2 and it is subsequently determined by a Court of competent jurisdiction that such termination was without cause, such termination shall thereupon be deemed a Termination for Convenience under Subparagraph 12.2.1 and the provisions of Subparagraph 12.2.1 shall apply.

ARTICLE XIII

INSURANCE

13.1 Consultant's Insurance Requirements

13.1.1 The Consultant shall maintain in full force and effect at all times during the Contract period Comprehensive General Liability and Automobile Insurance in an amount equal to One Million (\$1,000,000.00) Dollars.

13.1.2 The Consultant shall provide to the Owner Certificates of Insurance naming the Owner as additional insured party under the policy or policies of all Insurance as required by Paragraphs 13.1.1, 13.1.4 and 13.1.5.

13.1.3 The insurance policy or policies as aforesaid shall provide that thirty (30) days written notice be given to the Owner prior to cancellation thereof.

13.1.4 The Consultant shall maintain in full force and effect at all times during the Contract period Workers' Compensation Insurance as provided by Georgia law in such form as to protect Contractor and the County with the County being named as an additional insured for any claims for damages or bodily injury, including death and damage to property that may arise from acts or omissions of Contractor under this Contract.

13.1.5 The Consultant shall maintain in full force and effect at all times during the Contract period all other Professional Insurance policies as required in the RFP document.

13.1.6 Contractor agrees to protect, defend, indemnify and hold harmless the County, the County's commissioners, agents and employees from and against any liability, damage, claim, including attorney fees and expenses of litigation, suit, lien, and judgment for injuries to or death of any person or damage to property or other rights of any person caused by the Contractor, the Contractor's employees, servants, agents or subContractors. The Contractor's obligation to protect, defend, indemnify, and hold harmless extends to any claim for the alleged infringement of any patent, trademark, copyright, or any actual or alleged unfair competition, disparagement of product or service, or other business tort or any actual or alleged violation of trade regulations arising out of the performance of Contractor's duties in accord with this Contract, as well as any other claim. The Contractor shall maintain worker's compensation and comprehensive general liability insurance in such form as to protect Contractor and the County with the County being named as an additional insured for any claims for damages or bodily injury, including death and damage to property that may arise from acts or omissions of Contractor under this Contract.

ARTICLE XIV

MISCELLANEOUS

14.1 Governing Law

14.1.1 The parties agree that this Agreement shall be construed with and is to be governed by the law of the State of Georgia and venue for any dispute shall be Dawson County, Georgia

14.2 Successors and Assigns

14.2.1 The Owner and Consultant bind themselves, their successors, assigns and legal representatives to the other party hereto and to successors, assigns and legal representatives of such other party in respect to covenants, agreements and obligations contained in this Contract. The Consultant shall not assign this Contract without written consent of the Owner.

14.3 Severability

14.3.1 The parties agree that each of the provisions included in this Agreement is separate, distinct and severable from the other and remaining provisions of this Agreement, and that the invalidity of any provision shall not affect the validity of any other provision of this Agreement.

14.4 Merger

14.4.1 The parties agree that the terms of this Agreement, include the entire Agreement between the parties and that no other representation either oral or written may be used to contradict the terms of this Agreement. If there is any conflict between the terms of the contract documents, the latter shall prevail and take precedence.

14.5 Confidential Information

14.5.1 While performing services for the Owner, the Contractor shall not disclose any confidential business information that may become known to the Contractor. Personnel acting on behalf of the Contractor shall be instructed to not remove any of the Owner's documents or materials and to not disclose any confidential information to any persons other than Owner personnel, unless written authorization from the Owner is provided.

All documents and materials prepared pursuant to the RFP and this Contract shall be the property of Dawson County. The Owner shall have the unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, any reports, data, maps, or other materials prepared in accord with the terms of this Contract and Agreement.

14.6 Litigation and Arbitration

14.6.1 The Owner and the Contractor agree to resolve through negotiation, mediation or arbitration any disputes between the parties arising out of or relating to this Contract and Agreement. If the parties do not resolve the dispute through negotiation and do not agree to mediation, then arbitration shall be the exclusive and final method of resolving any disputes related to this agreement. Arbitration proceedings shall be in accord with O.C.G.A. § 9-9-1, the Georgia Arbitration Code. Venue for any litigation arising for arbitration shall be the Superior Court of Dawson County, Georgia. A demand for arbitration shall be made within a reasonable term after the claim, dispute or other matter in question occurs but, not later than one-hundred eighty (180) days after such claim, dispute or other matter.

14.7 Condition Precedent – Litigation

14.7.1 This Contract shall be governed by the Laws of the State of Georgia. The Consultant hereby agrees that as a condition precedent to the filing of any legal action against the Owner arising out of or related to this Agreement, the Consultant shall first provide the Owner thirty (30) days' written notice of its intent to file such action. Such notice shall include an identification of the anticipated parties to the action and a description of all anticipated claims and causes of action to be asserted.

14.8 Term of Agreement

14.8.1 This Agreement shall commence on the _day of _201 and shall terminate on day of _2018 with (), one (1)calendar year renewals permitted if both parties agree. The Contractor shall provide the County with a minimum of ninety (90) days' notice of any price increase requests. This contract shall be automatically renewed in accord with the terms hereof, unless the County takes action to terminate the Contract by providing thirty (30) days' notice of the intent not to renew the terms thereof.

14.9 Multi-year Contract

14.9.1 This Contract and Agreement shall terminate absolutely and without further obligation on the part of the Owner at the close of the calendar year in which this Contract is executed and at the close of each succeeding calendar year for which the Contract may be renewed. The Contract shall be automatically renewed in accord with the term hereof, unless the Owner takes action to terminate the Contract by provided thirty (30) days' notice of the intent not to renew the terms hereof.

14.9.2 This Contract shall terminate immediately and absolutely at such time as appropriated and otherwise unobligated funds are no longer available to satisfy the obligations of the County under the terms of this Contract or any renewal.

14.10 Notices

14.10.1 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.

Notice shall be delivered as follows:

Owner:
Dawson County Board of Commissioner
Attn: Melissa Hawk
25 Justice Way, Suite 2223
Dawsonville, GA 30534
Phone: 706-344-3500 x42223
Email: mhawk@dawsoncounty.org

Consultant:

Attn:

Phone:
Email:

14.11 Date of Performance

14.11.1 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.

14.12 Rights Cumulative

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

14.13 Non-Waiver

14.13.1 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.

14.14 Continuity

14.14.1 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.

14.15 Captions

14.15.1 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.

14.16 Counterparts

14.16.1 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.

14.17 No Assignment, No Third Party Beneficiaries

14.17.1 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. 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.

14.18 Engagement Letter

14.18.1 The engagement letter, Exhibit “D”, is incorporated into this agreement.

ARTICLE XV

COVENANTS AND REPRESENTATIONS

15.1 Covenants of the Auditor

15.1.1 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.

15.2 Covenants of the Auditee

15.2.1 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.

15.3 Representations

15.3.1 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 XVI

CONTINGENCIES

16.1 Contingent Obligations of the Auditee

16.1.1 The obligations of the Auditee are subject to the following conditions:

16.1.2 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.

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

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

16.1.5 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.

16.2 Contingent Obligations of the Auditor

16.2.1 The obligations of the Auditor are subject to the following conditions:

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

-Signature Page to Follow-

IN WITNESS WHEREOF, the Undersigned have set their hands and seals on the day and date appearing below the signatures of their authorized representatives.

OWNER (AUDITEE):
DAWSON COUNTY, GEORGIA

By: _____

Name: _____

Title: _____

Date: _____

Attest:

By: _____

Name: _____

Title: County Clerk

CONSULTANT (AUDITOR):

By: _____

Name: _____

Title: _____

Date: _____

Attest:

By: _____

Name: _____

Title: _____

EXHIBIT “A”

- End of Exhibit “A”-

EXHIBIT “B”

-End of Exhibit “B”

EXHIBIT "C"

AFFIDAVIT OF PAYMENT OF CLAIMS

(SUBMIT TO THE PURCHASING MANAGER AT TME OF FINAL INVOICE)

_____ this _____ day of _____,

20_____ appeared before me _____, a Notary

Public, in and for _____, and being by me first duly

sworn states that all sub-consultants and suppliers of labor and materials have been paid all sums

due them to date for work performed or material furnished in the performance of the contract

between:

Dawson County Board of Commissioners and _____(Consultant),

last signed _____, 20__ for the AUDIT SERVICES.

BY: _____

TITLE: _____

DATE: _____

(Seal)

Subscribed and sworn to before the _____ day

of _____, _____

My commission expires on the _____ day

of _____, _____

NOTARY PUBLIC

(Notary Seal)

EXHIBIT “D”
ENGAGEMENT LETTER

SAMPLE OF STANDARD ENGAGEMENT LETTER

NOTE – This is just an example of a standard engagement letter. There will very likely be variances in circumstances related to the engagement being proposed upon which may require revision to the engagement letter. Items may be added, deleted, or wording changed as appropriate. It will then be submitted as part of the executed agreement – Article 14 – Section 14.18.

[CPA Firm's Letterhead]

[Date]

To [Identify the body or individual(s) charged with governance.] and [Name of Management]

We are pleased to confirm our understanding of the services we are to provide [Name of Governmental Unit] for the [period, year, OR years] ended [Date(s)]. We will audit 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 comprise the basic financial statements, of [Name of Governmental Unit] as of and for the [period, year, OR years] ended [Date(s)] . Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement [Name of Governmental Unit] 's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to [Name of Governmental Unit]'s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI 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.
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Funding Progress – Pension
4. Schedule of Funding Progress - OPEB
5. Sources of Changes in the Net Pension Liability
6. Components of the Net Pension Liability and Related Ratios, including the Pension Plan's Fiduciary Net Position as a Percentage of Total Pension Liability, and the Net Pension Liability as a Percentage of Covered-Employee Payroll.

If the contributions of a single or agent employer are actuarially determined, the employer should present in required supplementary information a schedule covering each of the 10 most recent fiscal

years that includes information about the actuarially determined contribution, contributions to the pension plan, and related ratios. If the contributions of a single or agent employer are not actuarially determined but are established in statute or by contract, the employer should present a schedule covering each of the 10 most recent fiscal years that includes information about the statutorily or contractually required contribution rates, contributions to the pension plan, and related ratios.

We have also been engaged to report on supplementary information other than RSI that accompanies [Name of Governmental Unit]'s financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 we will provide an opinion on it in relation to the financial statements as a whole, [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

1. Schedule of expenditures of federal awards.
2. Combining statements, individual fund statements and schedules
3. Schedule of Projects constructed with Special Purpose Local Option Sales Tax

[The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.]

1. Statistical section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

1. Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
2. Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with (for federal awards prior to December 26, 2014) the Single Audit Act Amendments of 1996 and OMB Circular_A-133, Audits of States, Local Governments, and Non-Profit Organizations (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F and all changes for federal awards after calendar year or fiscal year 2018.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is

solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The (for federal awards prior to December 26, 2014) OMB Circular A-133, (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the (for federal awards prior to December 26, 2014) OMB Circular A-133, (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; (for federal awards prior to December 26, 2014) the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F, and will include tests of accounting records, a determination of major program(s) in accordance with (for federal awards ending prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to [Identify parties, such as management and the governing board.] of [Name of Governmental Unit]. We will make reference to [Name of Component Auditor]'s audit of [Name of Component] in our report on your financial statements.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after

In addition, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence and (4) issuing instructions to components related to the audit. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provision of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards ending after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on [Date].

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards ending after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the

audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that

material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR

200 (Uniform Grant Guidance (UGG)) Subpart F. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of [Name of Governmental Unit]’s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

(for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the (for federal awards prior to December 26, 2014) OMB Circular A- 133 Compliance Supplement (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Appendix XI for the types of compliance requirements that could have a direct and material effect on each of [Name of Governmental Unit]’s major programs. The purpose of these procedures will be to express an opinion on [Name of Governmental Unit]’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to (for federal awards prior to December 26, 2014) OMB Circular A- 133 (or for federal awards after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services.

In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, other confirmations we request, and schedules as detailed in the attached list. Your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, (for federal awards prior to December 26, 2014 only) unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to [Describe governmental unit, e.g., city, county, school district, etc.]; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of [CPA Firm's Name] and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to [Name of a Cognizant or Oversight Agency for Audit] or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of [CPA Firm's Name] personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the [Name of Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity]. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately [Date] and to issue our reports no later than [Date]. [Name of Engagement Partner] is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that [Firm Name]'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at the amount per our response to your RFP. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel

assigned to your audit. Our invoices for these fees will be rendered at intervals outlined in your RFP as work progresses and are payable as outlined in your RFP. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 20XX peer review report accompanies this letter.

We appreciate the opportunity to be of service to [Name of Governmental Unit] and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
[CPA Firm's Name]

RESPONSE:

This letter correctly sets forth the understanding of [Name of Governmental Unit].

Management signature:

Title:

Date:

Governance signature:

Title:

Date:

ATTACHEMENT “A” – COUNTY AND RECORD INFORMATION

GENERAL INFORMATION

Dawson County is a growing rural county located in the foothills of the north Georgia mountains approximately 50 miles north of Atlanta. It is about 211 square miles in size with a population of approximately 23,000. The governing authority of the County consists of a five person Board of Commissioners, including a part-time Chairman and four District Commissioners elected at large. The County operates under the County Manager form of management with nine operating departments, and elected officials, i.e., the Courts, Sheriff Department, Tax Commissioner, Tax Assessor, as well as the Registrar. The County Manager reports directly to the Board of Commissioners and oversees the activities of the operating departments, as well as serving as a liaison for the Board with those departments headed by elected officials. The County serves as fiscal agent for Dawson County Family Connection. Component units to be included in the County's financial statements are Dawson County Health Department, Dawson County Development Authority and the Dawson County Industrial Building Authority. Complete financial statements may be obtained from the administrative offices at the following locations:

Dawson County Health Department
54 Highway 53 East
Dawsonville, GA 30534

Dawson County Development Authority
137 Prominence Court, Suite 230
Dawsonville, GA 30534

Dawson County Industrial Building Authority
137 Prominence Court, Suite 230
Dawsonville, GA 30534

Dawson County provides a range of services including public safety (law enforcement – Sheriff, and emergency services – fire, ambulance, coroner and civil defense), judicial, health and social services, recycling services, public works/road/traffic department, Geographic Information System (GIS), inspections, and cultural and recreational programs. The County's general fund budget for fiscal year 2018 is approximately \$25.6 million. The fiscal year 2018 budget for all funds combined is approximately \$40 million. The County has a total payroll cost of \$20 million covering approximately 433 full and part-time employees.

SUMMARY OF ALL FUNDS

The County utilizes the fund types and account groups in its financial reporting as listed in Chart 3.

-Summary to Follow-

<u>Fund Type/Account Group</u>	<u>Number of Individual Funds</u>	<u>Number With Legally Adopted Annual Budgets</u>
General Fund	1	1
Special Revenue Funds (includes Grant, Inmate Trust Fund & Tourism)	11	11
Capital Projects Funds	4	4
Enterprise Funds (Solid Waste and DCARGIS)	2	2
Internal Service Funds (Fleet Maintenance & Fuel Depot)	1	1
Expendable Trust Funds	0	0
Nonexpendable Trust Funds	0	0
Pension Trust Funds	0	0
Agency Funds	5	0

Chart 3

The County's major governmental funds include: the General Fund, the Debt Service Fund, the SPLOST Capital Projects Fund and the Capital Projects Fund. The County's major proprietary funds include: the Solid Waste Disposal Facility Enterprise Fund and the DCAR GIS Enterprise Fund.

Proposals should be submitted with the understanding that all Elected Officials will be included in the audit process.

FINANCIAL INFORMATION

Basis of Accounting: The government-wide financial statements are reported using the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statement. Governmental fund financial statements are reported using the modified accrual basis of accounting.

Budgetary Control: Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund, Debt Service Fund, and all Special Revenue Funds. Project length budgets are adopted for the Capital Projects Funds. Annual operating budgets are prepared for each Enterprise Fund for planning, control, cost allocation and evaluation purposes. Formal budgetary integration is employed as a management control device during the year. All annual appropriations lapse at fiscal year-end. Budget changes at the department level within fund are approved by the County Manager and/or Chief Financial Officer as outlined in the annual Budget Resolution. The Board of Commissioners must approve all other changes.

Work Volume Levels: The following is the volume of transactions for 2017:

FY2017	Accounts Payable Checks	Payroll Checks	Payroll Direct Deposits	Cash Receipting Transactions
Totals	5,279	1,519	7,523	1,838

Chart 4

More detailed information on the County and its finances can be found on the County website at www.dawsoncounty.org including the Comprehensive Annual Financial Report for fiscal year ending December 31, 2017, budget documents and official statements as well as many other items.

Federal and State Financial Assistance: Below is a sampling for the fiscal year 2017 that the County received for financial assistance and expects to receive financial assistance from most of the same programs in future fiscal years, other than the stimulus funding.

<u>Programs</u>	<u>Catalog No.</u>
Bulletproof Vest/DOJ	16.607
Unified Transportation	20.513
Title III Part B Supportive Services	93.044
Title III Nutrition Services through Legacy Link	93.045
SSBG Transportation	93.667
Title III Temporary Assistance Needy Families	93.558
Family Connection (through GA DHR)	State
Family Connection (OPS)	93.959
Urban Mass Transportation (5311) & ARRA	20.509
Federal Highway Administration TE	20.205
Medicaid – Department of Community Health	93.045
Homeland Security - FEMA/GEMA:	
• EMPG	97.042
• K-9 Fire Search & Rescue	97.067
CJCC:	
Byrne-Jag (K-9)	16.576
S.T.O.P. Violence Against Women	16.588
Treatment Court	State
Mental Health Court	State

Chart 5

Pension Plans: The County participates in ACCG Defined Benefit Plan and ACCG Defined Contribution Plan (Employer Matching 401A). In addition, the County administers employee contributions only for ACCG Deferred Compensation Plan (457), Sheriff Retirement Fund/Peace Officer Annuity, and Firefighter's Retirement Fund.

COMPUTER SYSTEM

The County's current financial system is Harris Computer Systems' SmartFusion fund accounting with General Ledger, Fixed Assets, Budget Prep, Payroll, Human Resources, Purchasing and Cash Collections modules. Personal computers provide a network access system with departmental liaisons capable of inquiry and some entry success for budgeting and purchase orders.

COUNTY STAFF ASSISTANCE

Members of the County's Finance Department will be available to provide needed information, documentation, and explanations during the audit. The financial operations of the County are

directed by Vickie Neikirk, Chief Financial Officer, who will serve as the primary contact for external auditors during the course of the audit and field work. The County also has an Accounting & Budget Manager, Natalie Johnson, who may be relied upon to provide supporting documentation and information as well as five full time staff members.

The Finance Department shall also provide the following statements and/or schedules:

Bank Reconciliations
Cash Position Schedule
Investments Schedule
Accounts Receivable Reconciliation
Accrued Interest Receivable Schedule
Prepaid and Insurance Schedules
Accounts Payable Reconciliation
Accrued Wages Payable Schedule
Due to/Due from Schedule for All Funds
Compensated Absences Schedule
General Fixed Assets, Work in Progress, and Other Assets Schedule
Depreciation and Accumulated Depreciation Schedule
Long-Term Debt Schedule
Budget to Actual
Designations of Fund Balance
Trial Balance for All Funds
General Ledger Account Detail for All Funds
Letter to the Citizens
Management's discussion and analysis (MD&A)

Chart 6

WORK SPACE

The County will provide adequate work space to the Auditor that will be convenient to necessary records and County personnel. The Auditor will be provided financial reports in electronic format or hard copy as desired. The Auditor will also be provided with access to a telephone, photocopying, internet and fax machines, etc.

PREVIOUS AUDITS

The County previously engaged the firm of Ruston & Company, LLC, Certified Public Accountants to audit its financial statements for the fiscal years 2015 through 2017. For each year audited, the firm issued an unmodified opinion on the County's financial statements. Copies of the prior year's audit reports, management letters, financial statements and budget are available on the Finance Department's webpage on www.dawsoncounty.org. Single audits have been required the last five (5) years.

SPECIAL CONSIDERATIONS

1. The Government Finance Officers' Association (GFOA) awarded a Certificate of Achievement

for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for eleven (11) consecutive fiscal years ending December 31, 2007 through December 31, 2017. The goal is to work toward continuing to earn this national award each year. It is anticipated that the auditor may provide special assistance to the County for identification of reporting improvements toward the goal as identified by the annual GFOA award process.

2. The County, in the future, may prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
3. The County has determined that the Georgia Department of Community Affairs will function as the cognizant agency in accordance with the provisions of the Single Audit Act of 1984 (amended 1996) and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments and Non-Profit Organizations; (for federal awards prior to December 26, 2014) OMB Circular A-133 (or for federal awards ending after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.
4. The schedule of federal financial assistance and related auditor's report, as well as the reports on the internal controls and compliance are to be issued as part of the financial statements.
5. The Department of Community Affairs Report of Local Government Finances will be issued separately by the auditor to meet the June 30 due date. The draft report should be submitted to the Finance Department by June 15 or earlier each year.
6. The auditor shall issue compliance reports and certification letters as required, such as the Financial Assurance Report for solid waste handling facilities.
7. The County serves as fiscal agent for Dawson County Family Connection. The Auditor shall prepare separate reports or at least separate columns within the County's reports for this program in order to provide the program with financial information for grant agencies, etc.
8. The auditor is expected to assist the County in the preparation of the entity-wide statements, meeting GASB 34 requirements. The audit firm will assist the County to identify and comply with GASB pronouncements as applicable.
9. The County will export the general ledger detail activity into "flat file" format for use by the auditor to upload into their system for creating the Comprehensive Annual Financial Report.
10. The auditor will ensure the County meets bond "CUSIPS" reporting requirements electronically.
11. Report preparation, printing and binding shall be the responsibility of the auditor, unless mutual agreement by both parties segregates these responsibilities in whole or in part. Report editing, audit letters, and completeness shall be the responsibility of the auditor. The Comprehensive Annual Financial Report covers (front and back) will be supplied by the County. The County Finance Department management and staff will proof the final drafts.
12. Beginning July 1, 2014, the County became partially self-funded (health insurance) and is accounted for in the General Fund.

COUNTY ORGANIZATIONAL CHART

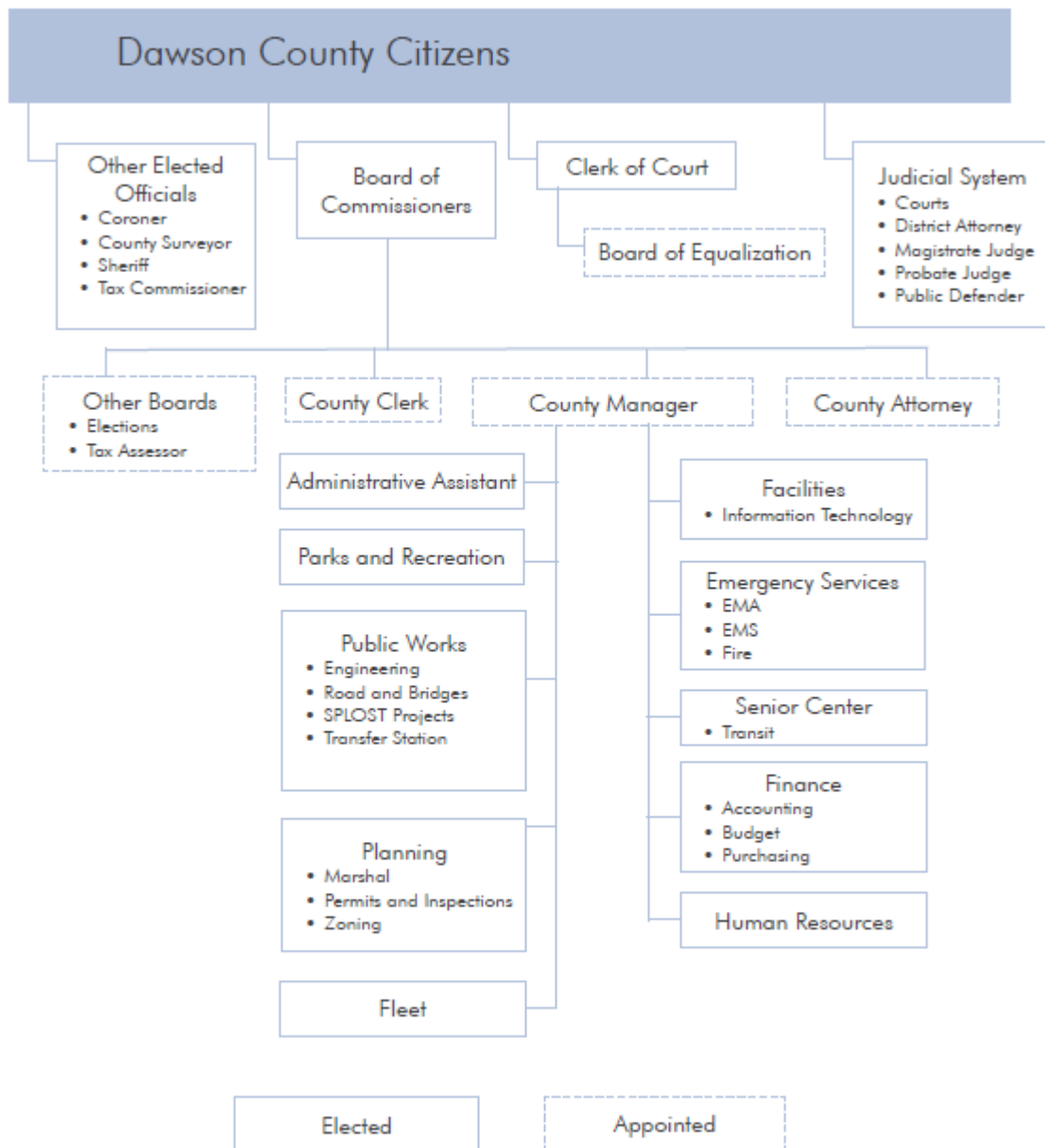


Chart 7