



**REQUEST FOR PROPOSAL**

**AUDIT SERVICES FOR FY2024 TO FY2028  
RFP #21924**

|                                   |  |
|-----------------------------------|--|
| Issuing Agency                    | Northeast Georgia Regional Commission<br>305 Research Drive<br>Athens, Georgia 30605<br>Phone: (706) 369-5650        |
| Issue Date                        | March 4, 2024  |
| Technical/Procurement Coordinator | Sophia Primer, Chief Financial Officer<br>(706) 369-5650<br><a href="mailto:sprimer@negrc.org">sprimer@negrc.org</a> |
| Proposal Number                   | 21924  |
| Proposal Closing Date             | April 5, 2024  |
| Proposal Closing Time             | 2:00 PM  |

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## **SECTION 1 – INTRODUCTION**

### **A. General Information**

The Northeast Georgia Regional Commission (NEGRC) is requesting financial statement audit proposals from Certified Public Accounting firms for the fiscal years ending June 30, 2024, 2025, 2026, 2027, and 2028. NEGRC’s fiscal year begins on July 1 and ends on June 30.

All expenses involved with the preparation and submission of proposals to the NEGRC, or any work performed in connection therewith shall be borne by the audit firm. No payment will be made for any responses received, nor for any other effort required of or made by the audit firm prior to commencement of work as defined by a contract approved by the governing body of the NEGRC.

The NEGRC reserves the right to reject any or all proposals. The audit selection committee includes the Audit and Finance Committee of the NEGRC’s Council. A recommendation will be submitted to the full NEGRC Council for approval of the selected audit firm.

During the evaluation process, the NEGRC reserves the right to request additional information or clarifications or to allow corrections of errors or omissions. Audit firms may be asked to make oral presentations as part of the evaluation process.

Submission of a proposal indicates acceptance by the audit firm of the conditions contained in this request, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the NEGRC and the audit firm selected. The estimated selection date of an audit firm is around April 18, 2024, with an executed contract no later than the end of May 2024.

### **B. Term of Engagement**

The engagement includes a five-year contract for fiscal years ending June 30, 2024, 2025, 2026, 2027, and 2028.

### **C. ANTICIPATED SCHEDULE OF EVENTS**

*The timetable for this RFP is presented below:*

| <u><i>Activity</i></u>                | <u><i>Target Date</i></u> |
|---------------------------------------|---------------------------|
| <i>Issue Request for Proposals</i>    | March 1, 2024             |
| <i>Due Date for Questions</i>         | March 11, 2024            |
| <i>Answers to Questions</i>           | March 18, 2024            |
| <i>Proposals due by 2:00 p.m. EST</i> | April 5, 2024             |
| <i>Selection Recommendation(s)</i>    | April 18, 2024            |
| <i>Approval and Award</i>             | April 19, 2024            |

**D. Disclaimer**

The Northeast Georgia Regional Commission (NEGRC) reserves the right to withdraw this RFP at any time for any reason, and to issue clarifications, modifications, and/or addenda, as it may deem appropriate. Unless the Vendor specifies in its proposal, the NEGRC may award the contract for any items/services or groups of items/services in the RFP and may increase or decrease the quantity specified. NEGRC reserves the right to waive minor variances in proposals, provided they are in the best interest of the organization. Any such waiver shall not modify any remaining RFP requirement. No portion of the work to be awarded under this contract shall be sublet, assigned, or otherwise disposed of, except with the written consent of NEGRC. Consent to sublet, assign or otherwise dispose of any portion of the work awarded under this contract shall not be construed to relieve the Contractor of any responsibility for the fulfillment of any contract agreements. A subcontractor shall not subcontract any portion of its work under this contract. Furthermore, no work shall be performed by companies, contractors, or subcontractors outside of the United States.

NEGRC is an equal opportunity employer. E Verify # 84096

## **SECTION 2 – NATURE OF SERVICES REQUIRED**

### **A. Audit Requirements**

The Official Code of Georgia Annotated, Section 36-81-7 requires local government audited financial statements. As required by the Official Code of Georgia Annotated, the audit shall be conducted in accordance with generally accepted government auditing standards, in compliance with generally accepted accounting principles and federal and state regulations.

A Single Audit is required as a part of the annual NEGRC 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) (or for federal grants awarded after December 26, 2014) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

Copies of the NEGRC Adopted FY24 Budget and the Accepted FY23 Financial audit can be requested by emailing Sophia Primer, NEGRC Chief Financial Officer at: [sprimer@negrc.org](mailto:sprimer@negrc.org). Copies of prior audit reports, internal control survey documents, management letters, financial statements, budgets, and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical/procurement coordinator listed on the cover page of this RFP and the email stated above.

### **B. Audit Objectives**

The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly, in all material respects, the respective financial position of the Regional Commission's governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and, where applicable, cash flows in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole. In addition, to determine whether the financial statements presented as supplementary information present fairly, in all material respects, the respective financial position of each of the NEGRC's nonmajor governmental, nonmajor enterprise, internal service, and fiduciary funds and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United

States of America.

2. To obtain an understanding of the five components of internal control that is sufficient

to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.

3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase "laws and governmental regulations" generally has been interpreted to implicitly include the provisions of contract and grant agreements. 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.
4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course

of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements 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.

5. To evaluate whether the organizational entity 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.
6. To ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
7. To determine whether the organizational entity complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).

**(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.)**

8. To determine whether the organizational entity 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). Any additional requirements for audits conducted in accordance with the Official Code of Georgia Annotated.

9. To verify and test the Schedule of Nonpublic Funds, including the beginning balance of unexpended nonpublic funds, receipts and expenditures of nonpublic funds, and the ending balance of nonpublic funds for each fiscal year, sufficient to express an opinion in accordance with generally accepted government auditing standards as required by the Official Code of Georgia Annotated, Section 50-8-35(f)(2).
10. To verify that personal service, travel, and per diem and fees reports submitted to the State Auditor agree to the financial records maintained by the government entity. If a reconciliation of the reports to the financial records is necessary, the auditor should verify the accuracy of the reconciliation prepared by the organization.

**C. Reporting and Delivery Requirements**

The auditor will prepare the required audit reports including those required by Government Auditing Standards and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F and (If Applicable) the Official Code of Georgia Annotated at the completion of the audit.

1. Standard report on financial statements.
  - 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. Report on Internal Controls - Control deficiencies identified during the audit that upon evaluation are considered significant deficiencies or material weaknesses

under U.S. Auditing Standards– AICPA (Clarified) AU-C Section 265 paragraph 11 must be communicated in writing to management and those charged with governance as a part of each audit, including significant deficiencies and material weaknesses that were communicated to management and those charged with governance in previous audits, and have not yet been remediated.

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. 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 UGG Subpart F Section 515(a), 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 UGG Subpart F Section 515(d), 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 the Schedule of Nonpublic Funds, in accordance with the Official Code of Georgia Annotated, Section 50-8-35(f)(2).
2. Fifteen (15) printed copies and one electronic copy in an agreed upon format of each of the above reports are required.
3. A written management letter should be used to communicate violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but 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. **It is important to note that the schedule of findings and questioned costs should include all audit findings required to be reported under UGG Subpart F Section 515(d); a separate communication (such as a management letter) may not be used to communicate such matters.**
4. The auditor may 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 UGG Subpart F Section 515(a); or contained in the management letter.
5. Any other reports required shall be submitted to the NEGRC upon request.
6. A preliminary draft of all reports shall be submitted to the NEGRC prior to their release.

The NEGRC will review and approve the release of all draft reports. Draft reports should be submitted to:

**Sophia Primer, Chief Financial Officer**  
**NEGRC**  
**305 Research Drive**  
**Athens, Georgia 30605**  
**706-369-5650**  
[sprimer@negrc.org](mailto:sprimer@negrc.org)

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

The audit firm will retain working papers and reports at the firm’s expense for a minimum of (5) five years after the end of the engagement period, unless notified in writing by the NEGRC of the need to extend the retention period. The auditor will provide working papers upon request to the NEGRC, or parties designated by the federal or state governments.

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

**SECTION 3 – DESCRIPTION OF THE ENTITY**

**A. NAME OF CONTACT PERSONS**

Technical questions or issues regarding response to this request shall only be addressed by the NEGRC when directed to the following email address of the NEGRC project contact at:

**Sophia Primer, [sprimer@negrc.org](mailto:sprimer@negrc.org).**

All questions must be received by 5:00 PM EST on Monday, March 11, 2024, and the answers will be posted on the NEGRC’s website Monday, March 18, 2024.

**B. BACKGROUND INFORMATION**

The Northeast Georgia Regional Commission (NEGRC) is a sub-state district created by local governments in 1963 under provisions of Georgia Enabling Law. The purpose of the NEGRC is to locally promote and guide development of planning, economic development, grant preparation, administration, job training and aging services in the Northeast Georgia Region. The area covers 3,260 square miles, and includes Barrow, Clarke, Elbert, Greene, Jackson, Jasper, Madison, Morgan, Newton, Oconee, Oglethorpe, and Walton Counties.

The NEGRC offers a wide variety of services to its 12 counties and 54 municipalities. The NEGRC works with these entities to formulate goals and strategies for area growth and development. The NEGRC focuses its broad scope of responsibility through the following departments: Aging, Planning and Community Economic Development, Workforce Development, and Finance and Administration.

The Northeast Georgia Regional Commission’s (NEGRC) governing Council is responsible for establishing policy and direction to complete its regional objectives. The objectives of the NEGRC are to develop, promote, and assist in establishing coordinated and comprehensive planning in Georgia; to provide local governments on both an individual and regional basis with professional assistance to improve local

government service programs; and to function as the designated fiscal agent responsible for carrying out the Workforce Innovation and Opportunity Act.

The NEGRC is guided its Council members and appointees from its twelve counties in a structure consistent with state law (O.C.G.A 50-8-34). The Council is responsible for all policy decisions. Council

meetings are held on the 3rd Thursday of each month at 12:00 p.m. with the exception of July and December. All Council meetings are held at Trumps Catering located in Athens, Georgia.

**C. FUND STRUCTURE**

The NEGRC uses the following fund types in its financial reporting system:

| <b>Fund Type / Account Group</b> | <b>Number of Individual Funds</b> | <b>Number of Legally Adopted Annual Budgets</b> |
|----------------------------------|-----------------------------------|---|
| <u>General Fund</u>              | <u>1</u>                          | <u>1</u>  |
| <u>Special Revenue Funds</u>     | <u>3</u>                          | <u>3</u>  |
| <u>Debt Service Funds</u>        | <u>0</u>                          | <u>0</u>  |
| <u>Capital Projects Funds</u>    | <u>0</u>                          | <u>0</u>  |
| <u>Enterprise Funds</u>          | <u>1</u>                          | <u>See Note Below</u>                           |
| <u>Internal Service Funds</u>    | <u>1</u>                          | <u>See Note Below</u>                           |
| <u>Trust Funds</u>               | <u>0</u>                          | <u>0</u>  |
| <u>Permanent Funds</u>           | <u>0</u>                          | <u>0</u>  |
| <u>Custodial Funds</u>           | <u>0</u>                          | <u>0</u>  |

Enterprise and Internal Service Funds have adopted budgets for planning, control, cost allocation, and evaluation purposes.

**D. BUDGETARY BASIS OF ACCOUNTING**

The NEGRC prepares its budget on a basis consistent with Generally Accepted Accounting Principles.

**E. FEDERAL AND STATE FINANCIAL ASSISTANCE**

The FY23 Single Audit Report includes the Schedule of Expenditures of Federal Awards (SEFA). In addition to the federal grants reported on the SEFA, the NEGRC has on average 5-7 state and local grants.

**F. DESCRIPTION OF DEPARTMENTAL OPERATIONS**

The NEGRC has 38 authorized positions agencywide, 37 Full-time positions and 1 Part-time position.

They are structured as follows:

| <u>Function</u>          | <u>Number of Employees</u> |
|--------------------------|----------------------------|
| Administration & Finance | 5                          |
| Aging                    | 16                         |
| Planning                 | 8                          |
| Workforce Development    | 8                          |

#### **G. COMPUTER SYSTEMS**

The NEGRC currently uses Grants Management Systems (GMS) for its core business applications. The core business application modules include Accounts Receivable, Accounts Payable, Bank Reconciliation, and Payroll. These modules are integrated with the General Ledger in a server-based system. There are 5 primary end users on this system. The core business applications were implemented in 2014.

#### **H. EXTERNAL AUDITOR FOR PREVIOUS YEARS**

The contact for the NEGRC's external auditor for fiscal years FY19-FY23 is:

Clay Pilgrim  
Rushton  
726 South Enota Drive  
Suite A  
Gainesville, GA 30503  
(770) 287-7800  
[cpilgrim@rushtonandcompany.com](mailto:cpilgrim@rushtonandcompany.com)

#### **I. DATE AUDIT MAY COMMENCE**

The preliminary work can begin once the award has been made. Post closing work can begin August 1st following the fiscal year end. The audit shall be conducted at the NEGRC headquarters located at 305 Research Drive, Athens, Georgia, 30605.

#### **J. ANNUAL SCHEDULE FOR THE AUDIT**

The date for preliminary report completion is one month prior to the final report submission. Typically, this will be the fourth Thursday in October.

The final audit report will be presented in front of the NEGRC Council during its regularly scheduled meeting held during the third Thursday in the month of November. The Single audit reporting package (and the data collection form) must be submitted by the auditee within the earlier of 30 days after the receipt of the auditor's reports or nine months after the end of the audit period. Local government audit reports are due within six months after the end of the local government's fiscal year unless an extension is granted by the

Georgia Department of Audits and Accounts.

## **SECTION 4 – PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS**

### **A. GENERAL PROPOSAL PREPARATION REQUIREMENTS**

#### 1. Proposal Preparation

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

### **B. SPECIFIC PROPOSAL PREPARATION REQUIREMENTS**

Proposals shall be as concise as possible so that the government entity may properly evaluate the auditor's capabilities to provide the required services. To simplify the review

process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFP. Proposers shall submit the following items as a complete proposal and should be organized according to the outline as follows:

1. **COMPLETE COPY OF THE REQUEST FOR PROPOSAL**

- a. Provide a complete copy of the Request for Proposals, including all Attachments.
- b. Sign the Request for Proposal in ALL places requiring signature.
- c. Complete and sign the Mandatory Pre-Qualification Form (Appendix A)

2. **TECHNICAL COMPONENT OF PROPOSAL**

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

The technical proposal should address all the points outlined in the request for proposals (excluding any cost information which should be included in a separate section of the proposal titled Cost Component of Proposal). The proposal should be prepared simply and economically, providing a straightforward, concise description of the audit firm's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, listed below, must be included. They represent the criteria against which the proposal will be evaluated.

A technical proposal should include the following items to be considered:

1. **Title Page** – The title page must include the firm's name; the name, address, telephone, e-mail, of a contact person; and the date of the proposal.

2. **Table of Contents**

3. **Transmittal Letter** – A signed letter of transmittal briefly stating the offeror's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be the best qualified to perform the engagement.

4. **Proposed Contract** – A copy of the proposed contract for audit services between the Audit Firm and the NEGRC.

5. **Independence** – The firm should provide an affirmative statement that it is



independent of the NEGRC as defined by Generally Accepted Auditing Standards/the U.S. General Accounting Office's Government Auditing Standards (2018 revision).

**6. License to Practice in Georgia** – An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Georgia.

**7. Firm Qualifications and Experience** – The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time basis or a part-time basis.

**8. Partner, Supervisory and Staff Qualifications and Experience** – The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Georgia. The firm should provide information on regional commission and local government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. The firm should provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff assigned to the engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

**9. Similar Engagements with Other Government Entities** – For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

**10. Specific Audit Approach** – The technical proposal should set forth a work plan, including an explanation of the audit methodology, to perform the services required in this request for proposal. (NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.)

Audit firms are required to provide the following information on their audit approach and audit plan:

- Proposed segmentation of the engagement with proposed schedule
- Level of staff and number of hours assigned to each proposed segment of the engagement.

- Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- Extent of use of automation in the engagement.
- Type and extent of analytical procedures to be used in the engagement.
- Approach to be taken to gain and document an understanding of the NEGRC's internal control structure.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.

**11. Identification of Anticipated Potential Audit Problems** – The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from NEGRC.

**12. Impact of Recently Issued Statement of Accounting Standards** – Describe how those updates to audit standards will impact your firm's audit of the NEGRC. Be specific about the NEGRC's responsibilities, the firm's responsibilities, the audit work plan, and fees.

**C. COST COMPONENT OF PROPOSAL**

This is a fixed fee request for proposal. The cost proposal should contain all pricing information relative to performing the audit engagement.

The respondent's cost proposal for auditing services should be provided in this section of the proposal and marked as follows:

(FIRM NAME)  
 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
 FOR  
 THE NORTHEAST GEORGIA REGIONAL COMMISSION  
 FOR  
 PROFESSIONAL AUDITING SERVICES  
 RFP #21924

The cost proposal should include the following information:

1. Name of the Firm
2. Certification that the person signing the proposal is entitled to represent the firm, authorized to submit the bid and to sign a contract with the NEGRC.
3. The total Cost for each year of the five-year engagement period.

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

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

FIRM NAME: \_\_\_\_\_

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF THE \_\_\_\_\_ FINANCIAL STATEMENTS**

Enter Year

(Complete one Schedule for each year covered by the proposal)

|  | HOURS | HOURLY RATES | TOTAL |
|--|-------|--------------|-------|
| PARTNERS   | _____ | _____        | _____ |
| MANAGERS   | _____ | _____        | _____ |
| SUPERVISORY STAFF  | _____ | _____        | _____ |
| OTHER (SPECIFY)  | _____ | _____        | _____ |
| <b>TOTAL FOR SERVICES DESCRIBED IN RFP</b>                           |       |              | _____ |
| <b>OUT OF POCKET EXPENSES (See Section IV.B.3 for allowability):</b> |       |              |       |
| MEALS AND LODGING  |       |              | _____ |
| TRANSPORTATION   |       |              | _____ |
| OTHER (SPECIFY)  |       |              | _____ |
| <b>TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT</b>                     |       |              | _____ |
| <b>AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED</b>            |       |              |       |
| <b>FOR _____ YEAR WITHOUT ADDITIONAL COST</b>                        |       |              | _____ |

## **SECTION 5 – EVALUATION AND SELECTION CRITERIA**

The following factors will be considered by the audit committee during the evaluation:

### **A. TECHNICAL FACTORS**

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed, including making all required statements and affirmations. Proposals should be organized in accordance with this RFP.

The following elements will be considered:

- a. Appropriateness and adequacy of proposed procedures.
  - b. Necessity of procedures.
  - c. Reasonableness of time estimates.
  - d. Appropriateness of assigned staff levels.
  - e. Timeliness of projected completion.
  - f. Reference from other local governments.
2. Technical experience of the firm.
  3. Qualifications of staff, including recent pertinent continuing education.
  4. Size and structure of the firm.
  5. Prior experience with the firm with emphasis on report and work paper quality and track record of meeting agreed upon delivery dates.

### **B. COST FACTORS**

Although cost is a significant factor, it will not be the dominant factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. The general approach is to first identify all qualified, responsive proposers and then to award the audit to the lowest cost proposer in that group.

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

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

**C. FINAL SELECTION**

The Audit and Finance committee will make a recommendation to the full NEGRC Council for approval of the selected audit firm during its regularly scheduled meeting on April 18, 2024. Following notification to the firm selected, a contract will be executed between the NEGRC and the selected firm by the end of May 2024.

**D. RIGHT TO REJECT PROPOSALS**

The NEGRC reserves the right without prejudice to reject any or all proposals.

**SECTION 6 – GENERAL TERMS AND CONDITIONS**

**A. APPLICABLE LAW AND COURTS**

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

**B. ETHICS IN PUBLIC CONTRACTING**

By submitting their proposals, all auditors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that they have not conferred on any government entity employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged. Auditors specifically certify by submitting their proposal that they are not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions. Auditors contracting with the State of Georgia (as defined in the Official Code of Georgia Annotated, Section 45-10-20) further certify that Official Code of Georgia Annotated, Title 45, Chapter 10, Article 2, which prohibits certain public officials and employees of the State of Georgia from transacting business with certain state agencies, has not been and will not be violated in any respect by execution of this proposal and any contract resulting therefrom.

**C. DEBARMENT STATUS**

By submitting their proposals, all auditors certify that they are not currently debarred from submitting bids or proposals on contracts by any agency of the State of Georgia

or the federal government, nor are they an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of Georgia or the federal government.

#### **D. MANDATORY USE OF TERMS AND CONDITIONS**

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

#### **E. CLARIFICATION OF TERMS**

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

#### **F. INVOICES**

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor to: Sophia Primer, Chief Financial Officer, Northeast Georgia Regional Commission, 305 Research Drive, Athens, Georgia 30605 for approval prior to payment by the organization.

#### **G. PAYMENT TERMS**

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

#### **H. ASSIGNMENT OF CONTRACT**

A contract shall not be assigned by the auditor in whole or in part without the written consent of the organization.

#### **I. CHANGES TO THE CONTRACT**

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

#### **J. DEFAULT**

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

#### **K. PRECEDENCE OF TERMS**

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

### **SECTION 7 – SPECIAL TERMS AND CONDITIONS**

#### **A. QUALIFICATIONS OF AUDITORS**

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

#### **B. CANCELLATION OF CONTRACT**

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

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

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

In the event of termination, for whatever reason, all property and finished or unfinished



documents, data, studies, and reports prepared by the auditor shall become the property of the government entity. Nothing contained herein shall prevent the auditor from preparing and maintaining a complete set of workpapers relating to the audit.

### **C. AUDIT**

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

### **D. REVIEW AND MONITORING**

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

### **E. CONTRACT PERIOD**

The contract period shall be for a period of five (5) years beginning with the fiscal year ended June 30, 2024 through the fiscal year ended June 30, 2028 subject to annual review and the annual availability of an appropriation for audit services by the organization.

### **F. CONTRACT LIMITATIONS**

During the contract period, the auditor agrees not to submit proposals on or perform any accounting, consulting, compilation and review, or any other services outside the scope of this contract for the government entity without the prior written approval of the organization.

### **G. ADDITIONAL AUDIT WORK**

In the event during the course of the audit it is determined by any party that 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.

#### **H. INDEMNIFICATION**

The auditor agrees to indemnify, defend and hold harmless the NEGRC, its officers, agents, and employees from any claims, damages and actions of any kind or nature, whether at law or in equity, arising from or caused by the use of any services, materials, goods, or equipment of any kind or nature furnished by the auditor, provided that such liability is not attributable to the sole negligence of any NEGRC employee or to failure of the NEGRC employees to use the services, materials, goods, or equipment in the manner described by the auditor on the services, materials, goods, or equipment delivered.

#### **I. SUBCONTRACTS**

No portion of the work shall be subcontracted without prior written consent of the NEGRC. In the event that the auditor desires to subcontract some part of the work specified herein, the auditor shall furnish the government entity the name(s), qualifications and experience of their proposed subcontractor(s). The auditor shall, however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

#### **J. PROPRIETARY INFORMATION**

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

#### **K. OFFICE HOURS/LOCATION/PARKING**

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

#### **L. INTEGRATED AGREEMENT**

Any resulting contract represents the entire and integrated agreement between the

auditor and NEGRC and supersedes all prior negotiations, representations, or agreements, whether written or oral. The contract may only be amended by written agreement of the auditor and the NEGRC.

**M. WORKERS' COMPENSATION**

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

**N. 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 NEGRC from any contributions, taxes, or liability referred to in this article.

**O. HIGHER LEVEL AUDIT SERVICES**

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

**P. CHANGES IN AUDITING STANDARDS/FEDERAL REQUIREMENTS**

As professional auditing standards or federal auditing requirements change, the auditor shall adjust his/her auditing techniques and reporting formats and criteria so the new standards and requirements are met. Any additional hours used by the auditor as a result of such changes that would cause the auditor to exceed the proposed hours as submitted in the Cost Proposal shall be treated as provided by Section 7, Item G, Additional Audit Work and Section 7, Item L, Integrated Agreement.

**Q. RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

If it should become necessary for the NEGRC 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 NEGRC and the

firm. Any such additional work agreed to between the NEGRC 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.

**R. COMPLIANCE WITH STATE VENDOR MANUAL**

By submitting their proposals, all auditors certify that they are in compliance with applicable provisions of the Georgia Procurement Manual prepared by the Department of Administrative Services, State Purchasing Division, including Section I.3.7. Ethical and Professional Conduct.

**S. DRUG FREE WORKPLACE**

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

**ATTACHMENT B: 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 - Give name of the State where incorporated:

\_\_\_\_\_

Section B - Contractor Firm's Quality Program For Audits

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

CHECK ONE

YES      NO

1. Quality Control: Does the Contractor Firm have internal procedures to ensure proper quality control for its governmental audit assignments?

(If yes, ATTACH A DESCRIPTION OF THE PROCESS)

\_\_\_\_\_

2. Quality Review: Does Contractor Firm participate in an External Quality review program every 3 years? (If yes,

CHECK ONE

YES      NO

ATTACH A COPY OF LAST PEER REVIEW OR QUALITY REVIEW REPORT AND LETTER OF COMMENT.

PLEASE ENTER ENDING DATE OF LAST PERIOD COVERED BY REVIEW \_\_\_\_\_)

If no, explain the reason and your plan to participate. \_\_\_\_\_

3. Professional Membership: Do the partners of the Contractor Firm belong to either the AICPA or the Georgia Society of CPAs? If so, please provide membership number. \_\_\_\_\_

4. Proper License: Is Contractor Firm properly licensed to practice public accounting in Georgia? If so, please provide license number. \_\_\_\_\_

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 \_\_\_\_\_

CHECK ONE

YES NO

- Amendments of 1996, **UGG Subpart F**, and AICPA Audit Guide “*Government Auditing Standards* 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.) \_\_\_\_\_
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 \_\_\_\_\_

CHECK ONE

YES                  NO

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? \_\_\_\_\_



CHECK ONE

YES      NO

16. Provisions of RFP: Does Contractor Firm agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP?

\_\_\_\_\_

**CONTRACTOR FIRM CERTIFICATION STATEMENT**

I (we) certify that the information contained herein is true and correct to the best of my (our) knowledge, and that the person submitting the RFP on behalf of the proposer has the authority to submit this RFP and make all representations contained herein. I (we) understand that the inclusion of false information may result in rejection of the proposal submitted in response to this RFP.

\_\_\_\_\_  
Contractor Firm Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer

Appendix B – Proposal Form

**PROPOSAL FORM**

Proposal of \_\_\_\_\_

(hereinafter called “Audit Firm”), organized and existing under the laws of the State of \_\_\_\_\_, doing business as \_\_\_\_\_

In compliance with your RFP, the Audit Firm hereby proposes and agrees to perform and furnish all work for the requirement know as RFP # 21924 Audit Services for FY24 to FY28 in strict accordance with the Proposal Documents, within the time set forth therein, and at the price proposed above.

By submission of this Proposal, the Audit Firm certifies, and in the case of a joint Offer, each party thereto certifies as to its own organization that:

1. The Audit Firm has examined and carefully studied the Proposal Documents and the Addenda, receipt of all of which is hereby acknowledged at Appendix B.
2. The Audit Firm agrees that this proposal may not be revoked or withdrawn after the time set for the opening of proposals but shall remain open for acceptance for a period of sixty (60) days following such time.

Company: \_\_\_\_\_

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

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_  
**Authorized Representative/Title**  
(print or type)

\_\_\_\_\_  
**Authorized Representative**  
(signature)

\_\_\_\_\_  
**Date**

## **APPENDIX C**

### **GEORGIA SECURITY & IMMIGRATION COMPLIANCE (GSIC) AFFIDAVIT**

The Northeast Georgia Regional Commission and Contractor agree that compliance with the requirements of O.C.G.A. § 13-10-91, as amended, and Rule 300-10-1-.02 of the Rules of the Georgia Department of Labor are conditions of this Agreement for the physical performance of services.

The Contractor further agrees that its compliance with the requirements of O.C.G.A. § 13-10-91, as amended, and DOL Rule 300-10-1-.02 is attested to on the executed Contractor Affidavit and Agreement attached hereto.

If employing or contracting with any subcontractor(s) in connection with this Agreement, Contractor further agrees:

- (1) To secure from the subcontractor(s) an affidavit attesting to the subcontractor's compliance with O.C.G.A. § 13-10-91, as amended, and DOL Rule 300-10-1-.02; such affidavit being in the form attached hereto; and

The failure of Contractor to supply the affidavit of compliance at the time of execution of this Agreement and/or the failure of Contractor to continue to satisfy the obligations of O.C.G.A. § 13-10-91, as amended, and DOL Rule 300-10-1-.02 as set forth in this Agreement throughout the contract period shall constitute a material breach of the contract. Upon notice of such breach, Contractor shall be entitled to cure the breach within ten days, upon providing satisfactory evidence of compliance with the terms of this Agreement and State law. Should the breach not be cured, NEGRC shall be entitled to all available remedies, including termination of the contract and damages.

*SEE AFFIDAVIT ON FOLLOWING PAGE*

**CONTRACTOR AFFIDAVIT & AGREEMENT UNDER O.C.G.A. § 13-10-91(b)(1)**

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, as amended, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of The Georgia Mountains Regional Commission, Georgia, has registered with, is authorized to use, and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the provisions and deadlines established in O.C.G.A. § 13- 10-91, as amended.

Furthermore, the undersigned will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

\_\_\_\_\_  
Federal Work Authorization Company Identification Number      Date of Authorization

Name of Contractor: \_\_\_\_\_

Name of Project: \_\_\_\_\_

Name of Public Employer: The Northeast Georgia Regional Commission

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

Executed on \_\_\_\_\_, \_\_\_\_\_, 20\_\_ in \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public

My Commission Expires:

## **What Your Business Needs to Know about Georgia's E-Verify Requirements (Effective July 1, 2013)**

### **E-Verify Contractor Requirements**

Georgia law, O.C.G.A. § 13-10-91, requires all businesses that contract with a public employer for labor or services by bid or by contract in which the labor or services **exceed \$2499.99** to sign an affidavit attesting that they are registered for and use E-Verify unless 1) the contractor has **no employees** (in which case they must present an approved state issued identification card/drivers' license from an approved state as provided on the [Attorney General's website](#) ) or, 2) the contract is with an individual licensed under Title 26, Title 43, or the State Bar of Georgia who is in good standing and that individual is performing that service. Anyone your business subcontracts with for labor and services, as well as the subcontractors of your subcontractors, in furtherance of that contract is also subject to this requirement.

### **E-Verify Private Employer Requirements**

Georgia law, **O.C.G.A. § 36-60-6**, requires all businesses, **with more than 10 employees** that are seeking an occupation tax certificate/business license or other document required to operate a business with a county or city to sign an affidavit attesting that they are registered for and use E-Verify. Businesses with **10 or fewer employees** are required to sign an affidavit attesting that they are exempt from this requirement. Once a business has provided this affidavit to the county, all subsequent renewals can be provided with the submission of the E-Verify number, as long as it is the same number as provided on the affidavit, or assertion that your business is exempt.

### **What Is E-Verify?**

E-Verify is a federal Web-based system that electronically verifies the employment eligibility of newly hired employees. It works by allowing participating employers to electronically compare employee information taken from the I-9 Form (the paper-based employee eligibility verification form used for all new hires) against records in the Social Security Administration's database and the records in the Department of Homeland Security immigration databases.

### **Where Do I Find My E-Verify Number?**

The Human Resources Department for your business should have that information, if you have registered. The E-Verify number, which consists of four to six numerical characters, is located directly below the E-Verify logo on the first page of the memorandum of understanding (MOU) entered into between your business and the Department of Homeland Security (DHS) to use E-Verify.

### **What if I cannot locate or do not have access to my MOU?**

If the HR director/program administrator for E-Verify from your business has taken the E-Verify tutorial, you may obtain your company ID number by: 1) Logging in to E-Verify with your assigned user ID and password; 2) From 'My Company,' select 'Edit Company Profile;' 3) The Company Information page will display the company ID number. If your HR director/ program administrator has not completed the tutorial, you must contact E-Verify Customer Support at 888-464-4218 or at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov) for assistance.

### **Is the Federal Tax Identification Number/Employer Identification Number (EIN) the same as the E-Verify Number?**

No. While you will be required to provide the Federal Tax Identification Number/EIN for your business to DHS in order to register for E-Verify, a separate number, which consists of four to six numerical characters, will be provided as the E-Verify number for your business by DHS, which will be located on the MOU.

**How Do I Register for E-Verify?** To register for E-Verify, please visit the [DHS website](#). If you need assistance in completing the registration process or need additional information relating to E-Verify, call their customer service number at 1-888-464-4218, email them at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov) or visit their website at <http://www.dhs.gov/e-verify>.