

*"Preserving Our Heritage,
Shaping Our Future"*

Historic Home of Gravel Hill
Est. 1815

Paul Hawkins, MAYOR



City Hall

156 Old Sunbury Rd.
Flemington, GA 31313

912.877.3223
cityhall@cityofflemington.org

REQUEST FOR PROPOSALS



RFP# 2025-02 SOLICITATION FOR CPA & AUDIT SERVICES

For all questions about this bid contact:

Jenelle Gordon, City Clerk
Flemington City Hall
156 Old Sunbury Road
Flemington, GA 31313

912-877-3223
cityhall@cityofflemington.org



YOU ARE INVITED TO SUBMIT A PROPOSAL TO THE CITY OF FLEMINGTON, GEORGIA FOR CPA & FINANCIAL AUDIT SERVICES

The City of Flemington, Georgia invites proposals from qualified independent Certified Public Accountants and/or firms licensed to practice in the State of Georgia for the purpose of providing annual examinations and consultations of the financial statements and records of the City of Flemington. The audit shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements. The term of the engagement shall be for three (3) years beginning with the report for fiscal year 07/01/2025 through 06/30/2028 and every annual report ongoing for the appropriate fiscal year. The proposal must include the cost breakdown per year.

Attached hereto are the general conditions, technical specifications, and submittal format.

The written requirements contained in this Request for Proposal (RFP) shall not be changed or superseded except by written addendum from The City of Flemington. Failure to comply with the written requirements for this RFP may result in disqualification of the submittal by The City of Flemington.

Submittals are to be e-mailed via PDF (or Word) and Excel with the file name as the vendor's name and "**RFP 2025-02**" and delivered to cityhall@cityofflemington.org no later than **Thursday, August 28th, 2025 by 4.00 pm EST**.

The City of Flemington reserves the right to reject any and all submittals, to waive any technicalities or irregularities and to award contracts based on the highest and best interest of the city.

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.

Inquiries regarding this Request for Proposal should be made to Jenelle Gordon, City Clerk at 912-877-3223 or via email to cityhall@cityofflemington.org.

SECTION I - REQUEST FOR PROPOSAL OVERVIEW

PURPOSE

The City of Flemington intends to award a three-year contract for performance of consultation and audit services. The City requests proposals from qualified firms to examine and state an opinion on its financial health and audit statements for its fiscal years 2026 through 2028. The City's fiscal year runs from July 1 through June 30.

INFORMATION TO VENDORS

RFP TIMETABLE

The anticipated schedule for the RFP is as follows:

RFP Available	August 12 th , 2025
Deadline for Questions	August 26 th , 2025 at 4:00 pm EST
Submittal Deadline	August 28 th , 2025 at 4:00 pm EST
Bid Opening	August 29 th , 2025 at 10:00 am EST
Council Review of Proposals	September 2 nd – 8 th , 2025
Bid Award	September 8 th , 2025 at 4:30 pm EST

RFP SUBMISSION

Submittals are to be e-mailed with the file name as the vendor's name and “**RFP 2025-02**” and delivered to cityhall@cityofflemington.org no later than **Thursday, August 28th, 2025 by 4.00 pm EST**.

ADDITIONAL INFORMATION/ADDENDA

The City of Flemington will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date. Vendors 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.

Addenda will be published at www.cityofflemington.org under the “Government” tab, “Request for Proposals (RFP)” page. Vendors are encouraged to check this site regularly for immediate access to issued addenda.

LATE SUBMITTAL, LATE MODIFICATIONS AND LATE WITHDRAWALS

Submittals received after the due date and time will not be considered.

REJECTION OF PROPOSALS

The City of Flemington may reject any and all submittals and reserves the right to waive any irregularities or informalities in any submittal or in the submittal procedure. Submittals received after said time or at any place other than the time and place as stated in the notice will not be considered.

MIMINUM RFP ACCEPTANCE PERIOD

Valid submittals shall not be withdrawn for a period of 60 days from the date specified for receipt of submittals.

COST INCURRED BY VENDORS

All expenses involved with the preparation and submission of the RFP to the City of Flemington, or any work performed in connection therewith is the responsibility of the vendor(s).

RFP OPENING

The City will utilize the Executive Director of the Liberty Consolidated Planning Commission (or alternate representative) to facilitate the bid opening.

VENDOR INFORMATION

All submissions shall include a current W-9.

INSURANCE

Selected vendor will be required to provide proof of liability and workman's compensation insurance before work can begin on this City's project. Workman's Compensation Insurance should be as required by the State of Georgia. General Liability should cover \$1,000,000 per incident. The vendor, if awarded a contract, shall maintain insurance coverage reflecting the minimum amounts and conditions specified by the City. In the event the vendor is a government entity or a self-insured organization, different insurance requirements may apply.

TERMINATION

The Term of the Agreement shall be for three (3) annually renewable terms commencing on September 8th, 2025, and expiring December 31st, 2028. During the initial three-year term, the City shall have the right to terminate the Agreement with sufficient cause effective December 31st of each successive annual term by giving Contractor at least one hundred eighty (180) days' advance written notice of the intention to so terminate (by December 31st each year). If not terminated earlier by the City, the initial three-year term can be extended for three (3) automatic extensions of one (1) year each unless either Party gives the other at least one hundred eighty (180) days' advance written notice of the intention to terminate the Agreement at the end of the then-current term. All notices given pursuant to this paragraph shall be served by certified mail, return receipt requested, or by a nationally recognized overnight courier service.

SUBMISSION REQUIREMENTS

To facilitate evaluation of Proposals please submit the following:

One (1) fully executable electronic copy of the response (in Word or .pdf format) and any Technical Requirements (in Excel format).

ACCEPTANCE

Submission of any proposal indicates acceptance of the conditions contained in the RFP unless clearly and specifically noted otherwise in the proposal.

ON-SITE INSPECTIONS

Any auditor or firm wishing to make an on-site inspection in conjunction with preparing a proposal may do so with an appointment scheduled with Jenelle Gordon, City Clerk.

SECTION II - GOVERNMENT ENTITY TO BE AUDITED

DESCRIPTION OF CITY OF FLEMINGTON

The City of Flemington is governed by a Strong Mayor form of government. The governing body is comprised of the Mayor and a six (6) member City Council. The Mayor and City Council are elected at-large and nonpartisan. The City is administered by the Mayor (or Mayor Pro Tempore in the Mayors absence). The Mayor directs and oversees the activities of City Hall and its employees.

The City of Flemington is a small (but rapidly growing) city within Liberty County with an estimated population of 1,300. The City has two employees and all services are provided to citizens via inter-governmental agreements, contracts, agreements, or by ordinance.

DEFINITION OF THE CITY OF FLEMINGTON'S GOVERNMENT ENTITY

The entity to be audited includes all funds directly under the Mayor and City Council and is comprised of the following:

GOVERNMENTAL FUNDS

General Fund

Hotel Occupancy Tax Fund

SPLOST

TSPLOST (pending voter renewal on 11/4/25)

LMIG Grants

LRA Grants

FLOST (pending voter approval on 11/4/25)

Property Tax

Developmental Impact Fees

Certificate of Deposit

COMPONENT UNITS

Flemington Downtown Development Authority

The entity does not include any Liberty County schools, hospitals, County agencies, or independent authorities, unless otherwise specified above.

ACCOUNTING SYSTEM AND RECORDS

The City's accounting records are maintained through a software system owned by Intuit called QuickBooks. This governmental system includes general ledger, accounts payable and accounts receivable.

The City's accounting records are maintained on the accrual or modified accrual basis, and the City makes every effort to record all payables and receivables existing at year-end. City staff is instructed to remain on the watch for prior year transactions after the prior year is closed, and to provide information on them to the auditors. The City adopts fund budgets on a basis consistent with generally accepted accounting principles. It is the goal to liquidate all encumbrances at year end, however, if not possible, these encumbrances are rolled over to the following year along with the allocated budget amounts.

The City Clerk is responsible for maintaining the City's accounting records, as well as for the Treasury function. The City Clerk is also responsible for audit coordination, and will meet with audit staff as needed. The City Clerk will

also be available as needed to confer with audit staff, answer questions, ensure that necessary information is provided to the auditor on a timely basis, etc. Meeting audit schedule deadlines is a high priority

The City of Flemington Clerk's Office is constantly seeking better more efficient ways of implementing its policies and procedures. We are continually seeking ways to improve, and it is important that the City's audit firm be prepared to actively participate in the improvement process. The City welcomes constructive suggestions, both during the audit and in the management letter.

ASSISTANCE AVAILABLE TO AUDITORS FROM CITY STAFF

The City Clerk will prepare confirmation letters, following the format provided by the auditors, to banks, paying agents, and grantors. The City Clerk will pull all requested documents. Adequate audit workspace will be provided in close proximity to accounting records. The auditors will have access to wireless internet access, copiers, telephone, and facsimile equipment.

SECTION THREE - SCOPE OF SERVICES TO BE PROVIDED

TYPE OF AUDIT AND AUDIT OBJECTIVES

Proposals are requested for an examination and expression of opinion on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles (GAAP). The examination must be performed in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133, and the Government Auditing Standards issued by the United States General Accounting Office. It must also meet the requirements of the applicable laws of the State of Georgia. The auditor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor shall be responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

PREPARATION OF FINANCIAL STATEMENTS

The City intends to issue an annual audit report containing basic financial statements and all notes and supplemental information necessary to support the financial statements in accordance with generally accepted government accounting principles and all applicable federal and state requirements.

The audit firm engaged will be responsible for the preparation and printing of the annual audit report that will include all financial statements, notes, schedules, and supplemental information required by outside agencies based on the financial information provided by the City. Throughout the contract period the auditor shall advise the City on implementation of new accounting standards as promulgated by authoritative bodies. The auditor shall also give advice to the City on specialized accounting questions that may arise. The City acknowledges its responsibility for the reliability, accuracy, and completeness of all financial preparations.

REQUIRED REPORTS

The City will require the following reports for each year of the audit contract:

- Annual audit. Please provide a digital copy.
- A report on compliance and on internal controls over financial reporting based on an audit of financial statements performed in accordance with government auditing standards.
- Recommendations for improving the City's accounting procedures, internal accounting controls, and related areas.
- Recommendations should be developed by the auditor during the course of the examination. Areas in need of improvement should be communicated.
- A summary of the audit shall be presented to the Mayor and City Council in a regularly scheduled meeting no later than the December regular meeting.
- Submission of the Report of Local Government Finance (RLGF).

The audit shall be performed in compliance with all the requirements listed as follows:

1. Applicable Georgia Statutes
2. Reporting requirements of GASB-34
3. Rules of the Georgia Department of Audits and Accounts
4. "Audits of State and Local Government Units", issued by the American Institute of Certified Public Accountants
5. Circular A-133, Audits of States, Local Governments & Non-Profit Organizations, Office of Management and Budget
6. Federal Single Audit Act of 1984
7. Federal Single Audit Act Amendment of 1996
8. Statements on Auditing Standards (GAAS)
9. Government Auditing Standards issued by the Comptroller General of the United States
10. Any other applicable Federal, state, local regulations, or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

OTHER REQUIRED AUDITS & REPORTS

- Prepare the annual audit, Annual Authority Registration & Financials Reporting (AARF), and all other required submissions and reporting, provide any requested financial reports for meetings, and provide any necessary financial guidance to the Flemington Downtown Development Authority.
- Review the Hotel Motel Tax reports for accuracy. (PCIS TCT and PCIS TPD)
- Provide the audit data required for the City Clerk to prepare the Impact Fee Capital Improvements Element.
- Submission of the FY25 Report of Local Government Finance.

AUDIT REPORT PRESENTATION

The auditor shall prepare, submit, and present to the Mayor and Council, by the agenda deadline for the December regular City Council meeting, following the end of the fiscal year under audit, a report on the financial condition of the City of Flemington in accordance with the rules of the State Auditor.

FINANCIAL ADVISING

The partner in charge of the audit and the audit manager or other CPA assigned to the City shall be available to attend public meetings for financial discussions as deemed necessary by the City and the Flemington Downtown Development Authority. The City will provide as much advance notice as possible. Attendance can be either in person or virtually.

BUDGET PROCESS

The CPA or auditor will be asked to aid and advise during the preparation of the annual budget for both the City and the Flemington Downtown Development Authority.

TIMELINESS

Timeliness is critical in the performance of the audit. The auditor should coordinate with the City Clerk and endeavor to accomplish the audit in a phased in approach throughout the year in order to reduce the year-end workload on

both the audit firm and City staff. The City will make necessary records available to the auditor through the year to assist in this regard. In addition, the City will make end-of-year records available to the auditor on or before September 1st after the end of the fiscal year under audit.

REQUIRED AUDIT TIME SCHEDULE

Please note that work under this proposed contract begins for fiscal year 2026. City of Flemington's fiscal year runs from July 1st through June 30th. For each fiscal year the audit is to be scheduled so that the audit report is in print by no later than November 30th of that year. Submission of the audit report to the State Auditor's office will be no later than December 31st.

The Single Audit compliance reports will be included in the printing of the report, if required. Audit working papers are to be retained for at least five years and are to be made available for examination by authorized representatives of City of Flemington and other governmental agencies. Working papers are also to be available for review by successor auditors, and the audit firm shall respond to reasonable inquiries from a successor firm.

SECTION FOUR – GENERAL INFORMATION

QUALIFICATIONS OF FIRM

Submittals should provide information about the firm and should address the qualifications and depth of experience of the firm's local office in conducting governmental audits; including Single Audits, and CAFR or financial statement preparation (please identify GASB-34 CAFR preparation experience). It is mandatory that a proponent be properly licensed for public practice in the State of Georgia as a Certified Public Accountant, and that a proponent meets the independence requirements of the GAO Audit Standards.

QUALIFICATIONS OF LOCAL OFFICE STAFF TO BE ASSIGNED TO AUDIT

Submittals should address the qualifications and experience of each senior and higher-level person to be assigned to the audit. Qualifications include education, certification, special training, and professional activity. Experience should be quantified by degree of responsibility as well as number of years. Please note that the City has requested information on each senior or higher-level person to be assigned to the audit. If your firm is not yet ready to make an assignment, you should give information on current staff that may be assigned.

APPROACH TO AUDIT

Proposals should describe the approach that the firm would use in performing the City's annual audit and single audit. Address the type of audit program, statistical sampling techniques, and analytical procedures that will be used. Also discuss the proposed organization of the audit team and segmentation of the engagement, including estimated time to be spent on each segment by each level of staff. Include information on assistance expected from City staff, and a preliminary schedule. Also, use this section to address your firm's understanding of City of Flemington's objectives and requirements for the audits and report preparation. Explain how your firm's audit approach would meet those objectives and requirements.

CLIENT REFERENCES

Submittals should provide the names and telephone numbers of previous and/or current governmental clients whom the City may contact for a candid appraisal of the firm's services.

The most effective references will come from entities, comparable in size to Flemington, for which your firm has provided services very similar to those the City is requesting. Indicate those governmental clients for whom you have prepared audit reports, financial statements, or CAFRs and which of those CAFRs have received the GFOA Certificate of Achievement.

RECORD OF FIRM

Submittals should address the firm's participation in quality-control programs, either AICPA sponsored or comparable. Include the results of peer reviews during the past three years, and a description of any regulatory action taken by any oversight body against the firm and/or its staff in the last three years.

COMPENSATION: FEES

Proposals should clearly outline the firm's hourly fee structure and the maximum hours to be billed for the City's financial audit and single audit. Make any additions necessary to the format to give a complete picture. Advise if these rates will apply to any additional work that might be requested by the City. If not, show the rates that would apply for additional work. Also, indicate any rate increases to be made during the life of the contract.

COMPENSATION: REIMBURSABLE EXPENSES

Proposals should clearly indicate any other charges that might be made in conjunction with audit services. Indicate any rate increases to be made during the life of the contract.

COMPENSATION: TOTAL COST OF SERVICES

Proposals should clearly state the not-to-exceed amount to be charged for each year of the potential three-year audit contract. Make any additions necessary to the format to give a complete picture.

SAMPLE OF WORK

Enclose one copy each of audited financial statements or CAFR, and a Single Audit Report that demonstrate the firm's performance on a local government engagement comparable to Flemington.

FINANCIAL STATEMENT

Please provide a copy of your firm's most recent financial statements.

ADDITIONAL INFORMATION

Proposals may include any other information about your firm that you believe would be relevant to the City's selection of its auditor for the Fiscal Years 2026-2028. You may use your own format for this information. Please head it ADDITIONAL INFORMATION.

GENERAL INFORMATION

Name of Firm:

Address of Firm Headquarters:

Address of Local Office

Primary Contact Person(s) at Local Office

Number of Employees:

Firm: Total Government Audit Staff

Local Office: Total Government Audit Staff

Founding Date:

Firm: Local Office

List of audits performed and reports prepared for local governments in the last three years. This section can include CAFRS and designate which, if any, received GFOA Certificate of Achievement for Excellence in Financial Reporting:

- Attach an affirmation of proper licensing for public practice as a Certified Public Accountant in the State of Georgia.
- Attach an affirmation that firm members meet the independence requirements of the GAO Auditing Standard.

QUALIFICATION OF FIRM

Include a listing of all audits performed for local government units by the local office in the last three years.

QUALIFICATIONS OF LOCAL OFFICE STAFF TO BE ASSIGNED TO AUDIT AND CAFR PREPARATION

Include all of the following for all personnel assigned to the audit in the proposal:

- Name, title and position
- Degrees, certifications, or other specialized training
- Years of professional experience
- List of audits performed and reports prepared for local governments in the last three years
- Their responsibility on each engagement listed
- Any other relevant qualifications

APPROACH TO AUDIT

State your understanding of City of Flemington's objectives and requirements for the financial audit, single audit, and financial statement/report preparation. Describe the approach your firm would use to meet the above objectives and requirements.

LOCAL GOVERNMENT CLIENT REFERENCES

Include all of the following for each reference listed:

- Name of the client government
- Services provided to the client
- Dates of service
- Client contact person with a signed letter or statement authorizing the City to contact the listed clients
- Contact telephone number

RECORD OF FIRM

Describe your firm's participation in AICPA-sponsored or comparable quality control programs. Include results of peer reviews during the last three years.

- Describe any regulatory action taken by any oversight body against the firm and/or any staff members in the last three years.
- Describe any lawsuits in the last three years involving the firm's audit services.

COMPENSATION: CITY OF FLEMINGTON AUDIT FEES

For each individual assigned to the audit for the City, please include:

- the position/ title, the hourly rate for each assigned employee,
- estimated hours to be spent on the audit,
- list any reimbursable expenses in relation to the audits,
- and a total cost by individual.

COMPENSATION: FDDA AUDIT FEES

For each individual assigned to the audit for the Flemington Downtown Development Authority, please include:

- the position/ title, the hourly rate for each assigned employee,
- estimated hours to be spent on the audit,
- list any reimbursable expenses in relation to the audits,
- and a total cost by individual.

COMPENSATION: CPA FEES FOR THE CITY & THE FDDA

For each individual assigned to the audit for the City, please include:

- the position/ title, the hourly rate for each assigned employee,
- estimated hours to be spent on the audit,

- list any reimbursable expenses in relation to the audits,
- and a total cost by individual.

COMPENSATION: REIMBURSABLE EXPENSES

List any reimbursable expenses to be charged in relation to the audits and the rate applicable to these expenses.

PROCEDURES & MISC. ITEMS

The majority of the work for this project will take place at 156 Old Sunbury Road, Flemington, GA 31313.

The project will be administered by the City of Flemington through the Office of the City Clerk,

All questions shall be submitted in writing (e-mail is preferred) and shall be communicated to all firms responding to this RFP.

All materials submitted in connection with this RFP will be public documents and subject to the Open Records Act and all other laws of the State of Georgia, the United States of America and the open records policies of the City of Flemington. All such materials shall remain the property of the City of Flemington and will not be returned to the respondent.

All respondents to this RFP shall hold harmless the City of Flemington 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 City of Flemington reserves the right to determine, at its sole discretion, whether any aspect of a Respondent's submittal meets the criteria in this RFP. The City of Flemington also reserves the right to seek clarifications, to negotiate with any vendor submitting a response, to reject any or all responses with or without cause, and to modify the procurement process and schedule.

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.

By submitting a qualification package, the vendor is certifying that they are not currently debarred from bidding on contracts by any agency of the State of Georgia, 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.

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.

It is understood and agreed between the parties herein that the City of Flemington shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

It is anticipated that the vendor may be required to make one or more appearances at City Council meetings to answer questions and present results. The documentation provided in this request for proposal is intended to provide a common methodology of development and basic technical skills for proposal purposes.

FINAL SELECTION/REJECTION

The City of Flemington reserves the right to accept the response that is determined to be in the best interest of the City. The City reserves the right to reject any and/or all proposals.