

Title: **AUDIT SERVICES RFP**
RFP #: **RFP-2023-001**

ISSUE DATE: 1-30-23

RESPONSE DEADLINE: 3-02-23

EXPECTED CONTRACT AWARD: 3-16-23

DESIRED PROJECT COMPLETION: 10-31-23

REQUEST FOR PROPOSAL

The Board of Commissioners of Brunswick Regional Water & Sewer H2GO (hereinafter called the "Brunswick Regional Water & Sewer H2GO") invites qualified independent auditors (hereinafter called "auditor") having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

There is no expressed or implied obligation for Brunswick Regional Water & Sewer H2GO to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by Brunswick Regional Water & Sewer H2GO. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Brunswick County, North Carolina.

TYPE OF AUDIT

1. The audit shall be performed in accordance with the laws and regulations of the State of North Carolina, which include requirements for the minimum scope of Brunswick Regional Water & Sewer H2GO's audit. The audit firm shall comply with generally accepted auditing standards as required by the American Institute of Certified Public Accountants and Government Auditing Standards, issued by the Comptroller General of the United States. The audit firm shall apply auditing procedures necessary to render an opinion as to the basic financial statements, taken as a whole, in conformance with generally accepted accounting principles.
2. The scope of the audit and all fee quotes presented should include all approved and known pronouncements through the date of proposal submission. This includes but is not limited to Governmental Accounting Standards Board (GASB) statements and Government Auditing Standards. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be

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expected to advise appropriate Brunswick Regional Water & Sewer H2GO's staff on the applicability of accounting and reporting standards as they become effective.

3. The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, each major fund and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, the major funds and any annually budgeted special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

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

4. The audit will also include the following:
 - a. Pre-planning conference with Finance staff in April/May timeframe where both the auditor and Finance staff discuss their expectations of the audit.
 - b. Interim audit work prior to June 30th and/or prior to final close.
 - c. Attendance at Brunswick Regional Water & Sewer H2GO's Board of Commissioners meeting in late October for presentation of the financial statements by Manager or Partner of the Audit Staff with comments and potential questions from The Board as requested.
5. The audit should encompass all funds and entity-wide activities as reported in Brunswick Regional Water & Sewer H2GO's Comprehensive Annual Financial Report (CAFR) on June 30, 2023 and any additional funds or entity wide activities that may be added subsequent to that date.
6. If required, the audit firm will issue a management letter to Brunswick Regional Water & Sewer H2GO's Board of Commissioners after completion of the audit and assist management in implementing recommendations, as is practical. Brunswick Regional Water & Sewer H2GO's staff also request that an informal letter be addressed to the Finance Officer with any efficiency, internal control or accounting improvements that could be made based on the audit staff's observation during their fieldwork. All content must be discussed with the Finance Officer prior to issuance. The audit firm is encouraged to discuss the content while the management letter is in draft form to ensure that all parties fully understand the circumstances that lead to auditor comments.
7. Brunswick Regional Water & Sewer H2GO's staff may require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the Brunswick Regional Water & Sewer H2GO's financial statements. Guidance may be required for new note disclosures, all outstanding and effective

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authoritative standards and other reporting requirements on June 30 year-end. Cost for providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.

AUDITOR REQUIREMENTS

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

A planning meeting will be held each year to determine schedules that Brunswick Regional Water & Sewer H2GO will be responsible for preparing. Estimated timeframes will be established and interim audit work will be planned. Adequate notification will be given prior to any changes in estimated times.

If Brunswick Regional Water & Sewer H2GO audit engagement is subject to the standards for audit as defined in Government Auditing Standards, 2018 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in Government Auditing Standards. The Auditor must provide a copy of their most recent peer review report with their proposal.

Brunswick Regional Water & Sewer H2GO's staff will prepare all standard year-end accruals and other adjusting journal entries. The Auditor will prepare the government wide year-end adjusting journal entries as well as any necessary entries to allocate the state pension balances.

Brunswick Regional Water & Sewer H2GO does not have Other Post-Employment Benefits; therefore, no OPEB entries are necessary. Brunswick Regional Water & Sewer H2GO shall designate an individual, such as the Finance Officer, with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed.

Brunswick Regional Water & Sewer H2GO's management will ultimately be responsible for the preparation and fair presentation of the financial statements, which includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements. Brunswick Regional Water & Sewer H2GO's staff will need the assistance of the Auditor for the preparation, typing, proofing, printing, and copying of the Basic Financial Statements, supplementary information, and compliance reports.

The Brunswick Regional Water & Sewer H2GO's Finance Officer will prepare the MD&A. A preliminary draft of the audit and required adjusting journal entries must be submitted to the Finance Officer by October 1 for proofing and reconciliation to Brunswick Regional Water & Sewer H2GO's records to allow ample time for review and corrections before it is sent to the Local Government Commission.

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The Brunswick Regional Water & Sewer H2GO's Finance Officer will return the draft to the Auditor with proposed revisions within 10 working days. The Auditor will be ultimately responsible for the preparation, typing, proofing, printing, and copying of the Basic Financial Statement, supplementary information, and all applicable compliance reports.

Meeting the LGC's deadlines is a high priority for Brunswick Regional Water & Sewer H2GO. Therefore, Brunswick Regional Water & Sewer H2GO prefers interim fieldwork be completed in early June. Year-end fieldwork should begin by or before mid-August and be completed by late September. While many documents can be shared electronically, Brunswick Regional Water & Sewer H2GO expects that the audit firm staff will be onsite for fieldwork, including manager and partner level staff for at least a portion of the onsite work. **An agreed upon post-closing trial balance must exist by September 30.** The Finance Officer will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork. **The timing of the draft and review should insure final completion of the Financial Statements by the annual October 31st deadline or no later than the annual grace period of December 1.**

Fifteen copies of each Audit report, management letter, and other applicable reports must be supplied to the Finance Officer within the time frame cited above. In addition, the auditor is responsible for complying with the requirements of the LGC for submitting the audit and all associated documents and forms as required for the year under audit when (or prior to) submitting the final invoice for audit services rendered to the Commission.

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

Either the manager or partner of the audit staff is required to present and attend Brunswick Regional Water & Sewer H2GO Board of Commissioner's meeting in which the Audit report is presented. Required communications to the Board can be delivered at this point, as well as general comments regarding the audit process and the results of the audit. Finance staff will coordinate this presentation and determine the date and time of the meeting, typically held in late October following the audit completion.

AUDIT CONTRACT: PERIOD & PAYMENT OF AUDIT FEES

Brunswick Regional Water & Sewer H2GO intends to continue the relationship with the auditor for no less than three years on the basis of annual negotiation after the completion of the first-year contract. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board approval. Brunswick Regional Water & Sewer H2GO reserves the right to

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request proposals at any time following the first year of this contract. It is requested that proposals be prepared for the following years, with year one being the only obligated year:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

July 1, 2024 to June 30, 2025

The required current revision of the form "Contract to Audit Accounts" (form LGC-205) is required to be executed as the contract document; however, the auditor and Brunswick Regional Water & Sewer H2GO may also execute an engagement letter and/or a contract to include additional terms not addressed in the LGC-205. The entire audit contract package must be approved by the staff of the Local Government Commission.

Invoices are subject to approval by the LGC prior to payment by Brunswick Regional Water & Sewer H2GO. Interim or progress billings for services rendered marked approved by the LGC will be paid up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The final 25% of the Audit fees (final invoice) will be paid when the financial statements, single audit (if applicable), management letter and amended contract (if applicable) have been reviewed or approved by the LGC.

The LGC only approves invoices for audit related work. Requests for payment related to any additional agreed upon procedures or AFIR work services do not require LGC approval. Final invoices for these services will be paid after the final report results and findings have been reviewed and deemed satisfactory by Brunswick Regional Water & Sewer H2GO's staff.

DESCRIPTION OF SELECTION PROCESS

Brunswick Regional Water & Sewer H2GO requests that no officials be contacted during this proposal process. Submit questions regarding the RFP in writing via email to kbrown@h2goonline.com. Any additional information disclosed to participating audit firms prior to bid submission will be shared with all interested parties.

Proposals will be submitted in two sections and must be physically signed by an authorized representative of the Audit firm.

The first section will be comprised of the audit firm's prior experience and qualifications of its personnel in performing governmental audits and audit approach.

The second section will consist of completed cost estimate sheets. The Finance Office staff will evaluate the auditor/firm on educational and technical qualifications.

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The firm best meeting Brunswick Regional Water & Sewer H2GO's expectations for experience, audit approach, and cost requirements will be selected.

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

Brunswick Regional Water & Sewer H2GO reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the award in the best interest of Brunswick Regional Water & Sewer H2GO.

Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid. Firms must be registered with the North Carolina State Board of CPA Examiners. Three (3) copies and one (1) PDF of the proposal should be submitted at the time and place under the section entitled "Time Schedule for Awarding Contract".

SECTION 1 - PROFILE OF THE FIRM

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

- Indicate the Audit firm's North Carolina office location(s) that will handle the audit.
- Indicate the number of people (by level) located within the Audit firm's local office that will handle the audit.
- Provide a list of the audit firms' local office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.
- Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement.
- Describe your audit organization's participation in AICPA sponsored or comparable quality control programs - peer review. Provide a copy of the firm's current peer review.
- Describe the professional experience in governmental audits of each senior and higher-level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher-level personnel will be on site. Relevant experience and education with the new GASBS reporting requirements should be clearly communicated.
- Describe the relevant educational background of each person assigned to the audit, senior level and higher. This should include seminars and courses attended within the past three years, especially those courses in governmental accounting and auditing.
- Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., Water/Sewer, Electric service function).
- Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.

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- Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference.
- Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2018 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
- Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
- Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
- Comment on your knowledge of and relationship with the NC Local Government Commission and the University Of North Carolina School Of Government in Chapel Hill.

SECTION 2 – AUDIT APPROACH

Proposals should include completed cost estimate sheets and any other necessary cost information in a separate, sealed envelope marked – “Cost Estimate.” Brunswick Regional Water & Sewer H2GO will evaluate the qualifications of all firms submitting proposals before considering the Cost Estimate.

- Type of audit program used (tailor-made, standard government, or standard commercial).
- Use of statistical sampling.
- Use of automated processes and internal control testing methods.
- Use of computer audit specialists.
- Organization of the audit team and the approximate percentage of time spent on the audit by each member.
- Information that will be contained in the management letter.
- Assistance expected from the government's staff, if other than outlined in the RFP.
- Tentative schedule for completing the audit within the specified deadlines of the RFP.
- Specify costs using the format below for the audit year July 1, 2022 to June 30, 2023. For the two audit years, which follow, list the estimated costs. The cost for the audit year ending June 30, 2023 is binding, while the second and third years are estimated costs. Cost estimates must indicate the basis for the charges and whether the amount is a “not-to-exceed” amount.
- Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
- Estimated hours: please categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the auditor's office.
- Rate per hour.
- Total cost for each category of personnel and for all personnel costs in total.
- Travel – itemize transportation and other travel costs separately.

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- Cost of supplies and materials – itemize.
- Other costs – completely identify and itemize.
- If applicable, note your method of determining increases in audit costs on a year-to-year basis.
- Please list any other information the firm may wish to provide.
- Please include the Summary of Audit Costs Sheet with your proposal.

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TIME SCHEDULE FOR AWARDING THE CONTRACT

RFP Release Date	January 30, 2023
Deadline for RFP Questions *	March 2, 2023, by 4:00 pm
Questions to be Answered No Later Than	March 7, 2023, by 4:00 pm
Deadline for Receipt of Proposals **	March 9, 2023, by 3:00 pm Brunswick Regional Water & Sewer H2GO Finance Department Attn: Ken Brown, Finance Officer P.O. Box 2230 Leland, NC 28451
The Board Approval ***	March 15, 2023
Notice of Recommended Firm	March 16, 2023

*Any questions should be directed to Ken Brown, Finance Officer, at 910-371-9949 ext. 1016 or kbrown@h2goonline.com. Appointments may be scheduled to discuss further any specific matters necessary in preparing your proposal.

** Proposals can either be submitted electronically (email) to kbrown@h2goonline.com or on paper by March 9, 2023. Envelopes containing proposals on paper should be clearly identified on the front with the words "RESPONSE TO RFP FOR AUDIT SERVICES".

Please note your email should include two separate pdf attachments for sections 1 and 2.

Envelopes should include Three copies of the bound proposal (clearly separating section 1 and 2) should be delivered to: Brunswick Regional Water & Sewer H2GO, attention: Ken Brown, Finance Officer, P.O. Box 2230, Leland, NC 28451.

*** The Finance Office will review the proposals and make a recommendation to the Board of Commissioners on March 15, 2023, at which time the contract will be awarded the following day.

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DESCRIPTION OF THE GOVERNMENTAL ENTITY AND ITS ACCOUNTING SYSTEM FUNDS

BRUNSWICK REGIONAL WATER & SEWER H2GO maintains the following funds:

Governmental Funds
Enterprise Operating Fund

GRANTS

A copy of the Schedule of Federal and State Expenditures and a Summary of Auditor's Results showing the major programs for the year ended 2021 can be found in the Audit Report located on BRUNSWICK REGIONAL WATER & SEWER H2GO's website.

BUDGETS

Brunswick Regional Water & Sewer H2GO's annual budget is adopted for the Enterprise Operating fund. All budgets are prepared using the modified accrual basis of accounting. All appropriations are made at the departmental level. Brunswick Regional Water & Sewer H2GO also maintains an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide comparison with actual expenditures.

ACCOUNTING RECORDS

Brunswick Regional Water & Sewer H2GO maintains all its accounting records at the finance office located at 516 Village Road, Leland, NC 28451. All accounting journals and subsidiary ledgers are maintained on Edmunds GovTech's software.

ASSISTANCE AVAILABLE TO AUDITOR

Brunswick Regional Water & Sewer H2GO has designated the Finance Officer as a person with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. Brunswick Regional Water & Sewer H2GO will make available to the auditor sufficient help to pull and re-file records and prepare necessary confirmations. An electronic version of the trial balance with budgeted amounts will be made available in late August. The following accounting procedures will be completed, and documents prepared by Brunswick Regional Water & Sewer H2GO's staff no later than September 1.

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The books of account will be fully balanced.

All subsidiary ledgers will be reconciled to control accounts.

All bank account reconciliations for each month will be completed.

Brunswick Regional Water & Sewer H2GO's personnel will prepare the following items:

GENERAL

1. Working Balance Sheet for each fund.
2. Working Statement of Revenues, Expenditures, and Transfers for each fund.
3. General Ledger transaction detail report for each account.
4. A copy of the original budget, all amendments, and the final budget as of June 30, 2023.
5. A copy of all project ordinances and all amendments for active projects during the audit period.
6. A copy of board policies, including travel policies, investment policies, debt policies, fund balance policies and purchasing policies including how the pre-audit process is performed.
7. Copies of all signed Board meeting minutes.
8. Copies of all correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, letters regarding the audited financial statements and compliance reports for the previous year.

CASH AND INVESTMENTS

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

RECEIVABLES

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

OTHER ASSETS

1. Schedule of insurance coverage.

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CAPITAL ASSETS

1. Listing of all capital assets.
2. Printout of all capital asset acquisitions made during the audit year.
3. Printout of all capital asset dispositions made during the audit year.
4. Printout of depreciation expense posted for the audit year.

CURRENT LIABILITIES

1. Schedule of accounts payable including batch printouts.

LONG-TERM DEBT

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

GRANTS

The following will be compiled for each grant:

1. Grant agreement.
2. Grant Budget.
3. All financial reports.
4. Correspondence with the grantor agency, including monitoring reports.
5. CFDA # and/or pass-through grant #.

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SIZE AND COMPLEXITY OF BRUNSWICK REGIONAL WATER & SEWER-H2GO Personnel/Payroll

Personnel/Payroll

Number of employees	52
Frequency of payroll	Weekly
Number of payroll direct deposit advises monthly	4 (including 5 Board Members)

Revenues

General Fund	\$41,572,976
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Purchasing Number of Purchase Orders issued (2022)	100
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Bank Accounts

Number of Bank Accounts	2
Number of investment accounts (includes NC Cash Management Trust Government Portfolio)	6
Average monthly activity in main accounts	\$3,000,000
Number of deposits monthly: Central Depository	100
Number of checks monthly: Central Depository	200 - 300

THE FOLLOWING FINANCIAL APPLICATIONS ARE ON THE COMPUTER SYSTEM:

General Ledger	Accounts Receivable
Accounts Payable	Cash Receipts
Capital Assets	

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SUMMARY OF AUDIT COSTS SHEET

1. Base Audit
Includes Personnel costs, travel, and on-site work _____\$
2. Extra Audit Services
\$ _____ Per hour _____\$
3. Other (explain)
_____ \$ _____
4. Other (explain)
_____ \$ _____
- TOTAL** _____\$

FIRM:	Primary Contact:
Address:	Telephone:
	Fax:
	E-mail:
	Date:

PROPOSAL CERTIFICATION

Proposers Signature _____ Date _____

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

BY (Printed): _____

TITLE: _____

COMPANY: _____ ADDRESS: _____

TELEPHONE: _____ EMAIL: _____

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