

DOOLY COUNTY BOARD OF COMMISSIONERS

REQUEST FOR PROPOSALS

INDEPENDENT AUDITING SERVICES

Initial Audit Period: October 1, 2025 through September 30, 2026
with Four Optional Annual Renewals

Procurement Information	County Schedule
RFP Number	2026-01
Issue Date	September 17, 2026
Deadline for Questions	September 24, 2026 at 5:00 p.m.
Final Addendum, if Required	September 28, 2026
Proposal Due Date	October 8, 2026 at 2:00 p.m. Eastern Time
Notice of Intended Award	October 9, 2026
Anticipated Award	October 15, 2026

Submit proposals electronically to

Dani Jefferson, County Administrator
djefferson@doolycountyga.com

Electronic proposals must be received by the stated deadline.

1. Invitation

The Dooly County Board of Commissioners (County) invites qualified independent certified public accounting firms to submit proposals to audit the County's financial statements for the fiscal year beginning October 1, 2025, and ending September 30, 2026. The County intends to award an initial one-year engagement with the option to renew for four additional one-year terms, subject to satisfactory performance, annual authorization, funding, and agreement on fees.

The selected firm will perform the engagement in accordance with applicable professional standards and federal and State of Georgia requirements. The County seeks a firm with recent Georgia local-government audit experience, sufficient staffing, clear communication, and the capacity to complete all work within required deadlines.

2. County Information

Dooly County is a political subdivision of the State of Georgia. The County operates on a fiscal year beginning October 1 and ending September 30. Its financial activities include governmental and other funds, capital assets, debt, grants, and programs administered by the Board of Commissioners and constitutional officers. The final scope will cover all funds, activities, and component units required for the County's annual financial reporting entity.

The County will provide available prior-year audit reports, trial balances, general ledgers, budgets, grant schedules, debt records, bank reconciliations, fixed-asset records, minutes, contracts, and supporting documentation. Proposers may request reasonable information needed to prepare a responsive proposal through the question process in Section 10.

2.1 County Audit Profile

The following information is provided to support comparable staffing and fee proposals. Financial amounts are drawn from the County's audited financial statements for the year ended September 30, 2025, unless otherwise stated.

Profile Item	County Information
Accounting system	AccuFund
Fiscal year	October 1 through September 30
FY 2025 governmental revenues	\$20,753,881
FY 2025 governmental expenditures	\$19,758,978

Profile Item	County Information
FY 2025 General Fund revenues	\$14,926,126
FY 2025 General Fund expenditures	\$14,424,710
Governmental fund balance	\$6,588,399 at September 30, 2025
Governmental assets	\$29,674,052 at September 30, 2025
Net capital assets	\$22,329,935 at September 30, 2025
Governmental reporting structure	General Fund plus approximately 12 special revenue, capital project, transportation, public safety, and grant funds reported in FY 2025
Custodial funds	Five: Clerk of Superior Court, Probate Judge, Sheriff's Department, Tax Commissioner, and Magistrate Judge
Component units	Dooly County Department of Public Health and Dooly County Industrial Development Authority are reported as component units. Their separate financial statements were audited by other auditors and incorporated into the County's FY 2025 financial report.
Sales-tax and transportation schedules	2019-2024 SPLOST, 2025-2030 SPLOST, 2023-2032 TSPLOST/TIA, and LMIG activity
Long-term obligations	\$2,895,000 bonds payable, \$263,062 financed purchases, \$3,721,788 ABM building improvements payable, and \$4,781,582 net pension liability at September 30, 2025
Workforce reference	FY 2025 pension disclosures reported 93 active plan participants and 53 part-time active employees not participating in the plan
Single Audit history	FY 2025 reporting included a separately audited Single Audit report; FY 2026 Single Audit work will depend on federal expenditures and applicable requirements
Prior audit status	The FY 2025 financial statements received unmodified opinions. No material weaknesses were identified. One compliance matter related to transit contractor financial statements was reported.

Profile Item	County Information
State compliance status	As of the September 17, 2026 issue date, the County reports that it is in good standing with the Georgia Department of Audits and Accounts.

The County will provide the FY 2025 audit report and available supporting schedules to proposers. The selected firm must confirm the current reporting entity, fund structure, federal award activity, and required audit scope during planning.

3. Term of Engagement

Audit Year	Term	Status
September 30, 2026	Year 1	Initial engagement
September 30, 2027	Year 2	County renewal option
September 30, 2028	Year 3	County renewal option
September 30, 2029	Year 4	County renewal option
September 30, 2030	Year 5	County renewal option

Renewals are solely at the County's option and do not create a guarantee of future work. The County may require annual engagement letters and updated independence, licensing, insurance, staffing, and pricing information.

4. Scope of Services

4.1 Financial Statement Audit

- Audit the County's financial statements and express the appropriate independent auditor's opinions.
- Perform the audit in accordance with auditing standards generally accepted in the United States and Government Auditing Standards issued by the Comptroller General of the United States.
- Review the County's reporting entity and advise management of required fund, activity, or component-unit presentation.
- Audit budgetary compliance and other legally required schedules and information included with the financial statements.
- Perform procedures required for supplementary information and other information accompanying the financial statements.

- Prepare, or assist the County in preparing, a complete annual financial report suitable for submission to the Georgia Department of Audits and Accounts. County management will remain responsible for the financial statements and will review and approve all statements, entries, assumptions, and disclosures. The auditor must apply appropriate safeguards, preserve independence, and clearly state the division of responsibility for all financial-statement preparation services.

4.2 Federal Awards and Compliance

- Perform a Single Audit under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards if the County expends \$1,000,000 or more in federal awards during FY 2026, or meets another threshold then required by federal law.
- Prepare or review the Schedule of Expenditures of Federal Awards and related notes, as agreed with County management.
- Complete required major-program testing, reports on internal control and compliance, the Schedule of Findings and Questioned Costs, and federal data collection submissions.
- Coordinate promptly with management concerning federal program determinations, questioned costs, prior findings, and corrective-action information.

4.3 Georgia Reporting and Other Compliance

- Perform procedures and issue reports required by applicable Georgia law and the Georgia Department of Audits and Accounts.
- Submit the final audit and required documents through the State reporting system within the applicable deadline and provide proof of acceptance to the County.
- Report on compliance matters, internal control, grants, SPLOST and T-SPLOST activity, and other matters when required by law, regulation, contract, or professional standards.

4.4 Communications and Assistance

- Conduct an entrance conference and maintain a written request list and status schedule throughout fieldwork.
- Communicate significant risks, proposed adjustments, findings, delays, and emerging issues to the County Administrator promptly.
- Provide a management letter with practical recommendations, a draft for management review, and final required governance communications.
- Meet with County management to review draft reports and present the completed audit to the Board of Commissioners at a public meeting, if requested.
- Respond to reasonable audit-related questions during the contract year without separate charges unless the County approves added work in writing.
- Respond promptly to Georgia Department of Audits and Accounts review comments and correct report deficiencies. Corrections arising from the auditor's work must be completed without additional charges, and assistance must continue until the State accepts the submission.
- Provide a secure, encrypted method with multifactor authentication for exchanging payroll, banking, employee, tax, grant, and other sensitive audit records.

5. Required Deliverables and Schedule

Deliverable	Required Timing
Detailed audit plan, information request list, and proposed fieldwork dates	By October 23, 2026
Entrance conference and interim work	Entrance conference by October 22, 2026; preliminary work during October and November 2026
Year-end fieldwork	December 2026 through January 2027
Draft financial statements, reports, findings, and proposed adjustments	By February 15, 2027
Final audit report and required State submission	Final report by March 12, 2027; submit through the Georgia DOAA portal by March 15, 2027; anticipated statutory deadline March 29, 2027
Federal Audit Clearinghouse submission, if applicable	Within 30 days after receipt of the auditor's reports or nine months after fiscal year-end, whichever occurs first
Board presentation	By March 18, 2027, or at another meeting requested by the County

The proposer must identify any concern with this schedule and offer specific alternative dates. The County's March 15, 2027 internal submission deadline provides time to address portal or report issues before the State's statutory deadline. Meeting the County and statutory submission deadlines is a material contract requirement.

6. Minimum Qualifications

A proposal will be considered only if the firm demonstrates all of the following:

- Current authority to practice public accounting in Georgia and good standing for the firm and assigned certified public accountants.
- Independence from Dooly County under all standards applicable to the engagement.
- Recent experience auditing Georgia counties or comparable local governments, including governmental accounting, constitutional officers, grants, and sales-tax programs.

- Experience performing audits under Government Auditing Standards and Single Audits under federal requirements.
- A satisfactory external peer review. The firm must disclose any modified findings, corrective action, disciplinary action, pending investigation, or quality-control matter material to the proposed engagement.
- Sufficient personnel and scheduling capacity to meet the County's deadline.
- Ability to obtain and maintain the insurance required by the County before contract execution.
- Compliance with applicable Georgia contracting, immigration, ethics, nondiscrimination, and records requirements.
- If the County recovered more than \$1,000,000 in indirect costs during the prior year, a firm that prepared the indirect cost proposal or cost allocation plan used to recover those costs is not eligible to perform the Single Audit for the base year or subsequent years in which that plan is used, as provided by 2 C.F.R. § 200.509(b). The proposer must disclose whether it prepared or assisted with any such proposal or plan for the County.

7. Proposal Requirements

Organize the proposal in the order below. Keep the response direct and specific to Dooly County.

1. Transmittal Letter. Identify the legal name of the firm, address, telephone number, email, authorized representative, and acceptance period. The authorized representative must sign the letter.
2. Firm Profile. Describe ownership, office locations, years in practice, governmental audit practice, staffing resources, and any subcontractors or joint-venture participants.
3. Independence and Conflicts. Affirm independence and disclose all current or recent services, relationships, disputes, or interests that could create an actual or perceived conflict.
4. Georgia Local-Government Experience. List comparable engagements completed during the past five years. Include government name, fiscal year, scope, engagement partner, and completion date.
5. Engagement Team. Identify the engagement partner, manager, in-charge staff, specialists, and backup personnel. Include resumes, licenses, governmental continuing education, office location, role, and expected time commitment.
6. Audit Approach and Work Plan. Describe planning, risk assessment, materiality, internal-control review, use of technology and data analysis, sampling, fieldwork, quality review, report drafting, communication, and coordination with County staff.
7. Schedule. Provide a project schedule showing major tasks, County assistance needed, draft delivery, quality review, final issuance, State submission, and Board presentation.
8. Quality Control and Peer Review. Provide the firm's most recent peer-review report and related acceptance letter. Explain internal engagement-quality review procedures.
9. References. Provide at least three recent Georgia local-government clients of similar scope. Include the client, contact, title, telephone number, email, engagement years, and services performed.

10. Claims and Discipline. Disclose relevant litigation, regulatory action, professional discipline, audit rejection, missed statutory deadline, or contract termination during the past five years, with resolution.
11. Exceptions. Identify every exception to this RFP and proposed contract terms. Silence means acceptance.
12. Cost Proposal. Complete the price schedule in Section 8 and submit it as a separate searchable PDF named FirmName_Cost_Proposal.pdf. State all assumptions, rates, travel, technology, report production, presentations, and other costs. The County will not pay unlisted charges without prior written approval.

7.1 Required Attachments

Include the following documents with the proposal. A missing document may cause the County to find the proposal nonresponsive.

- Certificate of Insurance or other evidence showing the required coverage and limits.
- Current Georgia CPA firm permit and evidence of good standing.
- Current CPA licenses for the proposed engagement partner and audit manager.
- Most recent external peer-review report and the related acceptance letter.
- Signed independence and conflict-of-interest certification.
- Completed IRS Form W-9.
- Georgia contractor E-Verify affidavit.
- Current business license or occupational tax certificate, if applicable.
- Signed debarment and suspension certification.
- Acknowledgment of every addendum issued by the County.

8. Cost Proposal

Quote a fixed, all-inclusive fee for each year. Separate the financial statement audit from the Single Audit and optional hourly services. Include every expense necessary to complete the work.

Service	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Financial statement audit	\$_____	\$_____	\$_____	\$_____	\$_____
Single Audit, if required	\$_____	\$_____	\$_____	\$_____	\$_____
Other required reports/submissions	\$_____	\$_____	\$_____	\$_____	\$_____
Total not-to-exceed fee	\$_____	\$_____	\$_____	\$_____	\$_____

Personnel Classification	Hourly Rate
Engagement partner	\$_____
Manager	\$_____
Senior	\$_____
Staff	\$_____
Information technology or other specialist	\$_____

The fee quoted for each year is the maximum fee for that year. No inflation adjustment, percentage increase, or other escalation will be applied unless the County approves the change through a written contract amendment before the added work begins.

9. Evaluation and Selection

The County may evaluate proposals through written submissions, reference checks, interviews, presentations, clarifications, and negotiations. Award will be made to the responsible firm whose proposal provides the best value to the County, considering qualifications, approach, capacity, and cost.

Evaluation Criterion	Points
Georgia county and comparable governmental audit experience	25
Audit approach, work plan, communication, and schedule	25
Qualifications, continuity, and availability of assigned team	20
Quality control, peer review, independence, and compliance record	10
References and record of timely completion	10
Cost and overall value	10
Total	100

The County may establish a competitive range, request best and final offers, negotiate with one or more firms, verify any representation, and reject a proposal that is incomplete, conditional, materially nonresponsive, or submitted by a firm the County determines is not responsible.

10. Questions and Addenda

Submit all questions in writing by the deadline on the cover page to:

Contact: Dani Jefferson, County Administrator

Email: djefferson@doolycountyga.com

Subject: Dooly County Auditing Services RFP Question

Only written addenda issued by the County may modify this RFP. Proposers are responsible for obtaining and acknowledging every addendum. Oral explanations do not bind the County. The County may decline to answer late questions.

10.1 Proposal Protests

A proposer may protest an alleged material error in the solicitation or selection process under the following procedure:

- A protest concerning the terms of this RFP must be received before the proposal deadline. The County expects to issue notice of the intended award on October 9, 2026. A protest concerning the intended award must be received no later than October 14, 2026, at 12:00 p.m. Eastern Time.
- Submit the protest by email to djefferson@doolycountyga.com with the subject line: Protest - RFP 2026-01 - Independent Auditing Services.
- The protest must identify the protesting firm, the challenged action, the specific factual and legal grounds, supporting documents, and the relief requested. General disagreement with an evaluation score is not sufficient grounds for protest.
- The County Administrator will acknowledge the protest and coordinate review with the County Attorney or another County official who did not have a disqualifying conflict. The County may request additional information from the protester or other proposers.
- The County will issue a written decision. Filing a protest does not automatically suspend the procurement or contract award, but the County may pause the process when it serves the County's interests.
- The County's written decision is the final administrative decision for this procurement.

11. Proposal Submission

- Submit proposals by email to djefferson@doolycountyga.com.
- Use the subject line: RFP 2026-01 - Independent Auditing Services.
- Attach two searchable PDF files: FirmName_Technical_Proposal.pdf and FirmName_Cost_Proposal.pdf. The technical proposal must not include pricing.
- The complete email and both attachments must be received by October 8, 2026, at 2:00 p.m. Eastern Time. The time shown in the County's email system will control.
- A proposal transmitted before the deadline but received after the deadline is late and will not be considered.

- The County will send an email acknowledging receipt. The acknowledgment confirms delivery only and does not determine responsiveness.
- Proposers are responsible for confirming receipt before the deadline. Contact the County Administrator if an acknowledgment is not received within one business day.
- Do not submit cloud-storage links, compressed files, executable files, or password-protected files unless the County authorizes them in writing before the deadline.
- The County will retain proposal emails and attachments as procurement records and will not review proposal attachments until the submission deadline has passed.
- The proposal must remain valid for at least 120 days after the due date.
- Electronic signatures are acceptable. The signer must be authorized to bind the proposing firm.

12. Contract Requirements

- The selected firm must execute a contract and annual engagement letter acceptable to the County. If the engagement letter conflicts with the County contract, the County contract controls unless the County expressly agrees otherwise in writing.
- The firm must maintain independence and notify the County immediately of any condition that could impair independence or performance.
- The firm may not change key personnel or use a subcontractor without prior written County approval. The firm remains responsible for all work.
- Working papers must be retained for the period required by applicable professional, federal, and State standards, and made available to authorized reviewers as required by law or grant terms.
- All final reports and County-specific deliverables become County records. Records held by the firm may be subject to the Georgia Open Records Act, subject to lawful exemptions.
- The firm must protect confidential, personal, financial, tax, health, payroll, and security-sensitive information and report any suspected unauthorized access promptly.
- Invoices must identify the engagement period, completed milestones, and approved charges. Payment is subject to County review and acceptance.
- The County may terminate the contract for cause, nonperformance, loss of license or independence, failure to meet deadlines, or convenience under terms included in the final contract.
- The firm must provide required affidavits, licenses, tax forms, and evidence of insurance before contract execution. Required coverage is commercial general liability of at least \$1,000,000 per occurrence and \$2,000,000 aggregate; professional liability or errors and omissions coverage of at least \$1,000,000 per claim; cyber liability coverage of at least \$1,000,000 per claim; and workers' compensation at Georgia statutory limits when applicable. Dooly County must be named as an additional insured on the commercial general liability policy. Automobile liability coverage is not required for this engagement. Professional liability coverage must remain in effect during the contract and for at least two years after the final services are completed.

13. Reservations and General Conditions

- The County may amend, cancel, reissue, postpone, or withdraw this solicitation; waive informalities; reject any or all proposals; or make no award when it serves the County's interests.
- The County is not responsible for any cost incurred in preparing a proposal, attending an interview, or negotiating a contract.
- A proposal becomes a public record after the time required by Georgia law. Proposers must clearly identify information they contend is legally exempt and cite the basis. The County cannot guarantee confidentiality.
- Proposers may not contact Commissioners, constitutional officers, or County employees about this procurement except through the designated contact, unless the County authorizes the contact in writing.
- The selected firm may not assign the contract without prior written County approval.
- The contract will be governed by Georgia law. Venue will lie in a court of competent jurisdiction serving Dooly County, Georgia.
- The County encourages participation by qualified small, minority-owned, women-owned, veteran-owned, and local firms consistent with applicable law.
- Nothing in this RFP obligates the County to renew the engagement or limits any right, defense, immunity, or protection available to the County under law.

Appendix A - Proposal Checklist

- ☐ Signed transmittal letter
- ☐ Firm profile
- ☐ Independence and conflict disclosure
- ☐ Comparable Georgia local-government experience
- ☐ Engagement team and resumes
- ☐ Audit approach and work plan
- ☐ Project schedule
- ☐ Peer-review report and acceptance letter
- ☐ Three references
- ☐ Claims and discipline disclosure
- ☐ Exceptions
- ☐ Completed cost proposal
- ☐ Acknowledgment of all addenda
- ☐ Required certifications and affidavits, if included by addendum
- ☐ Certificate of Insurance or evidence of required coverage
- ☐ Georgia CPA firm permit and good-standing evidence
- ☐ CPA licenses for engagement partner and audit manager
- ☐ Completed IRS Form W-9
- ☐ Georgia contractor E-Verify affidavit
- ☐ Business license or occupational tax certificate, if applicable
- ☐ Signed debarment and suspension certification

Appendix B - Proposer Certification

The undersigned certifies that the proposer has examined this RFP and all addenda; that the proposal is complete and accurate to the best of the signer's knowledge; that the proposer can perform the work within the proposed schedule and price; that the proposal was developed independently and without collusion; and that the signer is authorized to bind the proposer.

Legal Name of Firm: _____

Address: _____

Authorized Representative: _____

Title: _____

Telephone: _____

Email: _____

Signature: _____

Date: _____

Georgia Firm License Number: _____

Appendix C - Addenda Acknowledgment

Addendum Number	Date Received	Initials

Appendix D - Georgia Contractor Affidavit

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

By executing this affidavit, the undersigned contractor verifies compliance with O.C.G.A. § 13-10-91 and attests that:

- The Contractor has registered with, is authorized to use, and uses the federal work authorization program commonly known as E-Verify, or any successor program.
- The Contractor will continue to use the federal work authorization program throughout the contract period, including renewals and extensions.
- The Contractor will obtain the affidavits required by O.C.G.A. § 13-10-91 from any subcontractor engaged for the physical performance of services and will maintain and provide required records.
- The Contractor will notify Dooly County if it ceases using the federal work authorization program. The Contractor understands that ceasing such use constitutes a material breach of contract.

Federal Work Authorization User Identification Number: _____

Date of Authorization: _____

Legal Name of Contractor: _____

Name of Project: RFP 2026-01 - Independent Auditing Services

Name of Public Employer: Dooly County Board of Commissioners

Signature of Authorized Officer or Agent: _____

Printed Name and Title: _____

Execution Date, City, and State: _____

Notary Public: _____

My Commission Expires: _____

Appendix E - Debarment and Suspension Certification

The proposer certifies, to the best of its knowledge and belief, that the proposer and its principals:

- Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal, state, or local department or agency.
- Have not, within the preceding three years, been convicted of or had a civil judgment rendered against them for fraud, criminal offense in connection with obtaining or performing a public transaction, violation of antitrust statutes, embezzlement, theft, forgery, bribery, falsification or destruction of records, false statements, tax evasion, or receiving stolen property.
- Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity with any offense listed above.
- Have not, within the preceding three years, had one or more public transactions terminated for cause or default, except as disclosed in an attachment.

If the proposer cannot certify any statement, it must attach a complete explanation. The County may verify exclusion status through SAM.gov and other public records.

Legal Name of Firm: _____

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____

Appendix F - Independence and Conflict Certification

The proposer certifies that it has evaluated its independence with respect to Dooly County and the contemplated engagement under all applicable professional and governmental auditing standards.

- The firm and proposed engagement team are independent of Dooly County, except as specifically disclosed below.
- The firm has disclosed all current or recent professional services, financial interests, business relationships, family relationships, disputes, and other circumstances that could create an actual, potential, or perceived conflict.
- The firm will notify the County Administrator promptly if any circumstance arises that could impair independence or create a conflict during the procurement or engagement.
- The firm will not assign personnel who lack the independence required for their proposed responsibilities.

Disclosures or exceptions: _____

Legal Name of Firm: _____

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____