

REQUEST FOR PROPOSAL

FOR PROFESSIONAL AUDITING SERVICES

RFP NUMBER: 2026-001 **ISSUING AGENCY:** City of

Quitman, Georgia **DATE OF ISSUE:** February 17, 2026

SUBMISSION DEADLINE: March 20, 2026 at 4:00 PM EST

(Note: Expedited timeline required to meet regulatory deadlines)

City of Quitman

PO Box 208 | Quitman, Georgia 31643

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| All audit reports, management letters, financial statements, schedules, working papers, and supporting documentation prepared under this engagement shall be the property of the City of Quitman. | 8 |
| The City shall have full and unrestricted access to all such documentation upon request. | 8 |
| XI. Protest Procedure | 8 |
| Any protest concerning this procurement must be submitted in writing to the Office of the City Manager within five (5) business days of notice of intent to award. | 8 |
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I. INTRODUCTION

A. General Information

The City of Quitman, Georgia (hereinafter "the City") is requesting proposals from qualified firms of certified public accountants to audit its financial statements. The immediate priority is the audit for the **fiscal year ending June 30, 2020**, which must be completed and submitted by **June 1, 2026**.

Following the successful completion of the FY 2020 audit, the city intends to retain the selected firm to perform the audits for the subsequent backlog years (FY 2021 through FY 2025) and the current year (FY 2026) to bring the City into full compliance.

B. Term of Engagement

The initial contract will cover the FY 2020 audit. Upon satisfactory performance and negotiation of fees, the contract may be renewed annually for up to five (5) additional years to clear the audit backlog and perform current-year audits. The City reserves the right to terminate the agreement if the critical June 1, 2026, deadline for the FY 2020 audit is not met.

C. Subcontracting

No portion of the work shall be subcontracted without the prior written consent of the City. If the auditor desires to subcontract some part of the work (e.g., to a minority-owned firm or specialist), the auditor shall furnish the City with the names, qualifications, and experience of the proposed subcontractors. The primary auditor remains fully liable for all work performed.

D Procurement Authority

This Request for Proposals is issued pursuant to the authority granted under Article IX, Section II of the Constitution of the State of Georgia, O.C.G.A. § 36-81-1 et seq., the Charter of the City of Quitman, Georgia, and all applicable municipal procurement authority.

The City Manager is authorized to administer this procurement process on behalf of the Mayor and City Council. Final contract award authority resides solely with the Mayor and City Council of the City of Quitman.

E Designated Point of Contact and Communication Policy

The sole point of contact for this Request for Proposal is the City Manager. All communications, inquiries, and requests for clarification regarding this RFP must be directed in writing to the Office of the City Manager at jlwrence@quitmanga.gov or PO Box 208, Quitman, Georgia 31643. To ensure a fair and competitive process, bidders are strictly prohibited from communicating with the Mayor, City Council members, or any other City staff or consultants regarding this bid. Violation of this communication policy may result in the immediate disqualification of the bidder's proposal.

Questions and Clarifications

Any questions concerning this RFP must be submitted in writing to the City Manager no later than 3-20-2026. The City will issue written answers to all timely, submitted questions via an addendum, which will be distributed to all prospective bidders and posted alongside the original RFP.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work

The auditor will determine whether the basic financial statements present fairly, in all material respects, the financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in conformity with Generally Accepted Accounting Principles (GAAP).

Specific Scope Items:

1. **Basic Financial Statements:** Including the Government-wide Financial Statements, Fund Financial Statements, and Notes to the Financial Statements.
2. **Required Supplementary Information (RSI):** Management's Discussion and Analysis (MD&A) and Budgetary Comparison Schedules.
3. **Supplementary Information:** Combining and individual non-major fund financial statements and schedules.
4. **SPLOST Reporting:** A specific schedule of Projects Constructed with Special Purpose Local Option Sales Tax (SPLOST) proceeds, as required by Georgia state law.

B. Auditing Standards

The audit shall be conducted in accordance with:

1. Auditing standards generally accepted in the United States of America (GAAS).
2. *Government Auditing Standards* ("Yellow Book") issued by the Comptroller General of the United States.
3. The Official Code of Georgia Annotated.
4. *If applicable:* The Single Audit Act and OMB Uniform Guidance if federal expenditures exceed the threshold (\$750,000).

C. Reports to be Issued

Upon completion of the audit, the auditor shall issue:

1. **Independent Auditor's Report:** Opinion on the fair presentation of the financial statements.
2. **Yellow Book Report:** Report on Internal Control over Financial Reporting and on Compliance and Other Matters.
3. **Management Letter:** A separate letter to management communicating significant deficiencies, material weaknesses, and recommendations for operational improvements.

D. Auditor Independence Requirements

The selected firm must meet all independence requirements established under Government Auditing Standards (Yellow Book).

Any firm that has provided bookkeeping, accounting, financial statement preparation, consulting, or related services to the City of Quitman for the fiscal years subject to audit may be deemed not independent and may be disqualified from consideration in accordance with Government Auditing Standards.

The proposing firm shall include a written statement affirming its independence in its technical proposal.

III. TIME REQUIREMENTS (CRITICAL)

The city is under a strict regulatory deadline. Failure to meet the deadlines below may result in penalties for the City and termination of the audit contract.

A. Timeline for FY 2020 Audit

- **RFP Issued:** February 17, 2026
- **Proposals Due:** March 20, 2026
- **Contract Awarded:** March 30, 2026
- **Audit Commencement: IMMEDIATELY upon award.**
- **Draft Reports Due:** May 15, 2026
- **Final Report Issuance: No later than June 1, 2026**

B. Future Years (Catch-Up Schedule)

Following the submission of the FY 2020 audit, the Auditor and the City will mutually agree upon an aggressive schedule to complete audits for FY 2021 through FY 2025.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

A. City Administration and Third-Party Support

The City of Quitman has retained a third-party accounting firm (**CKH Group**) to assist with bookkeeping, year-end closing, and trial balance preparation.

- **CKH Group** will prepare the fully reconciled trial balance and assist with locating supporting documentation.
- **City Staff** will be available to pull physical files, explain operational procedures, and assist with confirmations.

B. Workspace

The city will provide a workspace at City Hall (Internet access, desk, power) for the audit team. However, the city fully supports and encourages remote work where possible to expedite the process.

V. PROPOSAL REQUIREMENTS

Proposals must be submitted in two separate sections: **Technical Proposal** and **Cost Proposal**.

A. Technical Proposal (DO NOT INCLUDE COST HERE)

1. **Title Page:** Name of firm, address, telephone, contact person, and date.
2. **Independence & License:** Affirmative statement that the firm is independent of the City of Quitman and licensed to practice in Georgia.
3. **Experience:**
 - o List the most significant governmental engagements performed in the last 5 years.
 - o Specific experience with **Georgia municipalities** is preferred.
 - o Experience working with entities that are "catching up" on backlogged audits is highly desirable.
4. **Staffing:** Resumes of the Partner, Manager, and Site Supervisor to be assigned.
5. **Audit Approach & Timeline:**
 - o **CRITICAL:** Provide a detailed work plan showing exactly how you will meet the **June 1, 2026**, deadline for the FY 2020 audit.

6. **Peer Review:** Attach a copy of the firm's most recent external peer review report.
7. **E-Verify Compliance (O.C.G.A. § 13-10-91)**
Pursuant to Georgia law, all contractors and subcontractors performing physical performance of services for the City must be enrolled in and actively participating in the federal work authorization program (E-Verify). The proposing firm must include a completed and notarized Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1) with their Technical Proposal.

B. Cost Proposal (SEALED SEPARATELY)

Submit a "Total All-Inclusive Maximum Price" for the FY 2020 audit.

- The price must contain all direct and indirect costs, including out-of-pocket expenses (travel, etc.).
- Provide a separate fee schedule for the subsequent audit years (FY 2021–2025) if available, or a standard hourly rate card for future work.

VI. EVALUATION PROCEDURES

Proposals will be evaluated by the City Manager and selection committee based on the following criteria:

- **Mandatory Elements (Pass/Fail):** License, Independence, Peer Review.
- **Ability to Meet Deadline (35%):** Demonstrated capacity to meet the June 1, 2026, deadline.
- **Technical Experience (30%):** Qualifications and experience with similar Georgia municipalities.
- **Cost (20%):** Reasonableness of the fee.
- **Audit Approach (15%):** Methodology and use of City/Consultant resources.

VII. SPECIAL TERMS AND CONDITIONS

- **Workpaper Retention:** Auditor must retain documentation for five (5) years.
- **Termination for Cause:** Failure to meet the June 1st deadline is subject to immediate disengagement.
- **Access to Records:** Federal and state agencies shall have full access to audit workpapers.
- **Integrated Agreement:** This RFP and the resulting proposal represent the entire agreement.

Contract Execution Timeline

Following the notice of intent to award, the successful firm shall have five (5) business days to sign and return the finalized Form of Agreement. If the selected firm fails to execute the agreement within this timeframe, the City reserves the right to cancel the award and immediately proceed to negotiate with the next highest-ranked bidder to ensure the critical audit deadlines are met.

VIII. RIGHT TO REJECT, WAIVE, AND NEGOTIATE

The City reserves the right to reject any and all proposals, to waive informalities or technicalities, to request clarification or additional information, and to negotiate contract terms with any qualified proposer.

The City may discontinue negotiations with any proposer and proceed with another proposer at its sole discretion if such action is determined to be in the best interest of the City.

The City further reserves the right to cancel this RFP at any time, without penalty, if it is determined to be in the best interest of the City. In the event of cancellation, the City shall not be responsible for any costs or expenses incurred by any firm in the preparation or submission of their proposal.

IX. Professional Liability Insurance

The selected firm shall maintain professional liability insurance in an amount not less than One Million Dollars (\$1,000,000). Proof of coverage shall be provided prior to contract execution and shall remain in effect throughout the term of the engagement.

X. Ownership of Work Product

All audit reports, management letters, financial statements, schedules, working papers, and supporting documentation prepared under this engagement shall be the property of the City of Quitman.

The City shall have full and unrestricted access to all such documentation upon request.

XI. Protest Procedure

Any protest concerning this procurement must be submitted in writing to the Office of the City Manager within five (5) business days of notice of intent to award.

The City Manager shall review the protest and issue a written determination. The determination of the City shall be final.

APPENDIX A: ENTITY PROFILE

CityofQuitman,Georgia

- **Government Type:** Mayor and City Council
- **Management:** City Manager.
- **Major Funds:**
 - General Fund
 - Water & Sewer Fund (Proprietary)
 - Gas Fund
 - Electric Fund
 - Sanitation Fund (Proprietary)
 - SPLOST (Capital Projects)
 - TSPLOST
 - Revolving Loan Fund
- **Bookkeeping System:** The City utilizes specific accounting software and is supported by **CKH Group** for financial reporting and year-end closing.

ATTACHMENT B: MANDATORY PRE-QUALIFICATION FORM

1. **License:** Is the firm licensed in Georgia? Yes No **Independence:** Does the firm meet
2. YellowBook independence standards? Yes No **Peer Review:** Has the firm received a
3. "Pass" rating on its most recent review? Yes No **CPE:** Does staff meet continuing
4. education requirements for government audits? Yes No
5. **Deadline:** Does the firm certify it can finish by June 1, 2026? Yes No

APPENDIX C: COST PROPOSAL FORM

FIRM NAME: _____

1. AUDIT SERVICES FOR FY 2020 (Ending June 30, 2020)

- Total All-Inclusive Maximum Price: \$ _____
- Write out amount: _____

2. HOURLY RATES FOR ADDITIONAL SERVICES

- Partner: \$ _____ / hr.
- Manager: \$ _____ / hr.
- Staff: \$ _____ / hr.

3. CERTIFICATION I certify that this proposal is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a proposal for the same services, and is in all respects fair and without collusion or fraud.

Authorized Signature: _____ Date: _____

APPENDIX D: EVALUATION SCORECARD

(For Internal Use by City Evaluation Committee)

Firm Name: _____

1. Mandatory Requirements (Pass/Fail)

- Licensed in GA? [Y/N]
- Independence Verified? [Y/N]
- Peer Review Attached? [Y/N]
- **Result:** [PASS / FAIL]

2. Scored Criteria (100 Points Total)

- **Timeline Viability (35 Points):** Does the proposal demonstrate a realistic and aggressive plan to finish by June 1?
 - Score: _____ / 35
- **Technical Qualifications (30 Points):** Does the firm have specific experience with Georgia municipalities and catch-up audits?
 - Score: _____ / 30
- **Cost (20 Points):** Is the fee reasonable and competitive?
 - Score: _____ / 20
- **Audit Approach (15 Points):** Is the methodology sound? Do they utilize the work of the City's third-party consultants effectively?
 - Score: _____ / 15

TOTAL SCORE: _____ / 100

Reviewer Signature: Date: _____ **Date:** _____

ATTACHMENT E: FORM OF AGREEMENT

STATE OF GEORGIA, COUNTY OF BROOKS

This Agreement is entered into this _____ day of March 2026, by and between the **City of Quitman** (Auditee) and **[Firm Name]** (Auditor).

1. **Scope:** Auditor will perform the FY 2020 audit per RFP 2026-001.
2. **Timeline:** Audit MUST be submitted to state authorities by June 1, 2026.
3. **Compensation:** Total fee not to exceed amount in Auditor's Cost Proposal.

SIGNATURES: _____ (City) _____
(Auditor)