



CITY OF ROCKY MOUNT

FINANCE

Request for Proposal: 320-120526FD

To Provide Audit Services

July 1, 2026, to June 30, 2027

July 1, 2027, to June 30, 2028

July 1, 2028, to June 30, 2029

Date of Issue: 05/13/2026

Proposal Opening Date: 06/02/2026

At 2:00 PM ET

Direct all inquiries concerning this RFP to:

Fantashia Dickens

Email: Fantashia.Dickens@rockymountnc.gov

Phone: 252-972-1352



ROCKY MOUNT
FINANCE
THE CENTER OF IT ALL

Request for Proposal # 320-120526FD

For purchasing division processing, please provide your company's Federal Employer Identification Number or alternate identification number (e.g. Social Security Number). Pursuant to North Carolina General Statute 132-1.10(b) this identification number shall not be released to the public. **This page will be removed and shredded, or otherwise kept confidential**, before the procurement file is made available for public inspection.

**This page is to be filled out and returned with your bid.
Failure to do so may subject your bid to rejection.**

ID Number:

Federal ID Number or Social Security Number

Vendor Name

“All bidders are hereby notified that they must have the proper license as required under the North Carolina laws. All prospective contractors shall be responsible for complying with state law and local ordinances.”



City of Rocky Mount Finance

Refer <u>ALL</u> Inquiries regarding this RFP to: Fantashia Dickens Purchasing Associate III	Request for Proposal # 320-120526FD
	Proposals due date: 06/02/2026 2:00 PM
	Contract Type: Professional Services

EXECUTION

In compliance with this Request for Quote, and subject to all the conditions herein, the undersigned Vendor offers and agrees to furnish and deliver any or all items upon which prices are quoted, at the prices set opposite each item within the time specified herein. By executing this quote, the undersigned Vendor certifies that this quote is submitted competitively and without collusion (G.S. 143-54), that none of its officers, directors, or owners of an unincorporated business entity has been convicted of any violations of Chapter 78A of the General Statutes, the Securities Act of 1933, or the Securities Exchange Act of 1934 (G.S. 143-59.2), and that it is not an ineligible Vendor as set forth in G.S. 143-59.1. False certification is a Class I felony. Furthermore, by executing this quote, the undersigned certifies to the best of Vendor's knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or City department. As required by G.S. 143-48.5, the undersigned Vendor certifies that it, and each of its sub-contractors for any Contract awarded as a result of this RFQ, complies with the requirements of Article 2 of Chapter 64 of the NC General Statutes, including the requirement for each employer with more than 25 employees in North Carolina to verify the work authorization of its employees through the federal E-Verify system. G.S. 133-32 and Executive Order 24 (2009) prohibit the offer to, or acceptance by, any City Employee associated with the preparing plans, specifications, estimates for public Contract; or awarding or administering public Contracts; or inspecting or supervising delivery of the public Contract of any gift from anyone with a Contract with the City, or from any person seeking to do business with the City. By execution of any response in this quote, you attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization. **Do you have a financial interest or tangible personal benefit with a city of Rocky Mount employee, officer, or agent?** **Yes** **No** **If yes note the employee, officer, or agent; department; and the perceived or actual conflict of interest.**

Failure to execute/sign quote prior to submittal shall render quote invalid and it WILL BE REJECTED. Late quotes cannot be accepted.

VENDOR:		
STREET ADDRESS:	P.O. BOX:	ZIP:
CITY & STATE & ZIP:	TELEPHONE NUMBER:	TOLL FREE TEL. NO:
PRINCIPAL PLACE OF BUSINESS ADDRESS IF DIFFERENT FROM ABOVE (SEE INSTRUCTIONS TO VENDORS ITEM #11):		
PRINT NAME & TITLE OF PERSON SIGNING ON BEHALF OF VENDOR:	FAX NUMBER:	
VENDOR'S AUTHORIZED SIGNATURE:	DATE:	EMAIL:

Offer valid for at least 60 days from date of quote opening, unless otherwise stated here: days.

ACCEPTANCE OF PROPOSAL

If any or all parts of this quote are accepted by the City of Rocky Mount, an authorized representative of the City of Rocky Mount shall affix his/her signature hereto and this document and all provisions of this Request for Proposal along with the Vendor response and the written results of any negotiations shall then constitute the written agreement between the parties. A copy of this acceptance will be forwarded to the successful Vendor(s).

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1.0 PURPOSE AND BACKGROUND

The City of Rocky Mount is seeking proposals for a single audit of the entity’s governmental and business-type activities, each major fund, the remaining fund information, and the compliance audit of the City’s federal and state award programs for the period ending 6/30/2027. The audit services include related notes to the financial statements collectively comprising the City’s basic financial statements.

Proposals shall be submitted in accordance with the terms and conditions of this RFP and any addenda issued hereto.

2.0 GENERAL INFORMATION

2.1 REQUEST FOR PROPOSAL DOCUMENT

The RFP is comprised of the base RFP document, any attachments, and any addenda released before Contract award. All attachments and addenda released for this RFP in advance of any Contract award are incorporated herein by reference. Vendor may attach its proposal to this RFP for submission; however, any and all additional, modified or conflicting terms and conditions submitted on or with Vendor’s proposal shall be disregarded and shall not be considered a part of any contract arising from this RFP. Any attempt to delete or avoid the force of the previous sentence shall render Vendor’s proposal invalid, and it shall not be considered.

2.2 NOTICE TO VENDORS REGARDING RFP TERMS AND CONDITIONS

It shall be the Vendor’s responsibility to read the Instructions, the Cities terms and conditions, all relevant exhibits and attachments, and any other components made a part of this RFP and comply with all requirements and specifications herein. Vendors also are responsible for obtaining and complying with all Addenda and other changes that may be issued in connection with this RFP.

If Vendors have questions, issues, or exceptions regarding any term, condition, or other component within this RFP, those must be submitted as questions in accordance with the instructions in Section 2.4 PROPOSAL QUESTIONS. If the City determines that any changes will be made as a result of the questions asked, then such decisions will be communicated in the form of an RFP addendum. The City may also elect to leave open the possibility for later negotiation and amendment of specific provisions of the Contract that have been addressed during the question-and-answer period. Other than through this process, the City rejects and will not be required to evaluate or consider any additional or modified terms and conditions submitted with Vendor’s proposal. This applies to any language appearing in or attached to the document as part of the Vendor’s proposal that purports to vary any terms and conditions or Vendors’ instructions herein or to render the proposal non-binding or subject to further negotiation. Vendor’s proposal shall constitute a firm offer. **By execution and delivery of this RFP Response, the Vendor agrees that any additional or modified terms and conditions, whether submitted purposely or inadvertently, shall have no force or effect, and will be disregarded. Noncompliance with, or any attempt to alter or delete, this paragraph shall constitute sufficient grounds to reject Vendor’s proposal as nonresponsive.**

Contact with anyone working for or with the City regarding this RFP other than the City Contract Specialist named on the face page of this RFP in the manner specified by this RFP shall constitute grounds for rejection of said Vendor’s offer, at the City’s election.

2.3 RFP SCHEDULE

The table below shows the *intended* schedule for this RFP. The city will make every effort to adhere to this schedule.

Event	Responsibility	Date and Time
Issue RFP	City	May 13, 2026
Submit Written Questions	Vendor	May 20, 2026, 5:00 p.m.
Provide Response to Questions	City	May 26, 2026, 5:00 p.m.

Proposal Number: 320-120526FD

Vendor: [REDACTED]

Submit Proposals	Vendor	June 2, 2026, 2:00 p.m.
Anticipated Council Approval	City	June 22, 2026
Contract Award	City/Vendor	TBD
Contract Term	City/Vendor	July 1, 2026-June 30, 2029

2.4 PROPOSAL QUESTIONS

Upon review of the RFP documents, Vendors may have questions to clarify or interpret the RFP in order to submit the best proposal possible. To accommodate the Proposal Questions process, Vendors shall submit any such questions by the above due date.

Written questions shall be emailed to Fantashia.Dickens@rockymountnc.gov by the date and time specified above. Vendors should enter "RFP # 320-120526FD: Questions" as the subject for the email. Questions submittals should include a reference to the applicable RFP section and be submitted in a format shown below:

Reference	Vendor Question
RFP Section, Page Number	Vendor question ...?

Questions received prior to the submission deadline date, the City's response, and any additional terms deemed necessary by the City will be posted in the form of an addendum on the City of Rocky Mount Purchasing web-page <http://www.rockymountnc.gov/services-finance-bids/> and/or the North Carolina Electronic Consultant Portal (eVP), <https://evp.nc.gov/solicitations/>, and shall become an Addendum to this RFP. No information, instruction, or advice provided orally or informally by any City personnel, whether made in response to a question or otherwise in connection with this RFP, shall be considered authoritative or binding. Vendors shall rely *only* on written material contained in an Addendum to this RFP.

2.5 EMAILING OR MAILING INSTRUCTIONS

Instructions: Quotes, subject to the conditions made a part hereof and the receipt requirements described below, shall be received at the address indicated in the table below, for furnishing and delivering those items as described herein.

MAILING ADDRESS FOR DELIVERY OF QUOTE VIA U.S. POSTAL SERVICE	OFFICE ADDRESS FOR DELIVERY BY ANY OTHER MEANS, SPECIAL DELIVERY, OVERNIGHT DELIVERY, OR BY ANY OTHER CARRIER
BID NUMBER: 320-120526FD Attn: Fantashia Dickens, Purchasing Associate III Address: PO BOX 1180 Rocky Mount, NC 27802	QUOTE NUMBER: 320-120526FD Attn: Fantashia Dickens, Purchasing Associate III Address: 331 S. Franklin Street Rocky Mount, NC 27804

Vendors shall deliver either **one (1) signed electronic emailed copy** to fantashia.dickens@rockymountnc.gov or **one (1) signed original executed quote** to the address identified in the table in this Section. Address the package and insert the quote number as shown in the table above.

Quote number shall be marked on the outside of the sealed envelope with the Vendor's name and date and time of opening.

IMPORTANT NOTE: It is the responsibility of the Vendor to have the signed quote physically in this Office by the specified time and date quotes are due, regardless of the method of delivery. **This is an absolute requirement.** The time of delivery will be marked on each quote when received, and any quote received after the submission deadline will not be accepted or evaluated.

All risk of late arrival due to unanticipated delay—whether delivered by hand, U.S. Postal Service, courier, or other delivery service or method—is entirely on the Vendor. Note that the U.S. Postal Service generally does not deliver mail to the street address above, but to the City’s Mail Service Center. Vendors are cautioned that quotes sent via U.S. Mail, including Express Mail, may not be delivered to the purchasing office on the due date in time to meet the quote deadline. All Vendors are urged to take the possibility of delay into account when submitting a quote.

If the quote is hand-delivered, please note that the Frederick E. Turnage Municipal Building requires all visitors to sign in with the guard stationed on the first floor. Visitors will only have access through the building, accompanied by a city employee.

2.6 AUTHORIZED SIGNATURE REQUIREMENT

All submittals or other offers must be signed by an individual authorized to bind the Consultant contractually. The City reserves the right to request documentation showing evidence of signatory authority (e.g., corporate resolution, operating agreement, power of attorney, or other verification). Failure to provide such documentation upon request may result in disqualification of the offer or rejection of the executed contract.

2.7 PROPOSAL CONTENTS

Vendors shall populate all attachments of this RFP that require the Vendor to provide information and include an authorized signature where requested. Vendor RFP responses shall include the following items and those attachments should be arranged in the following order:

- a) Cover Letter
- b) Title Page: Include the company name, address, phone number and authorized representative along with the Proposal Number.
- c) Completed and signed version of EXECUTION PAGES, along with the body of the RFP and signed receipt pages of any addenda released in conjunction with this RFP (if required to be returned).
- d) Completed version of ATTACHMENT A: PRICING
- e) ATTACHMENT B: TERMS AND CONDITIONS
- f) Completed and signed version of ATTACHMENT C: CERTIFICATION OF FINANCIAL CONDITION
- g) Completed and signed version of ATTACHMENT D: SUPPLEMENTAL VENDOR INFORMATION
- h) ATTACHMENT E: DESCRIPTION OF THE GOVERNMENTAL ENTITY AND ITS ACCOUNTING SYSTEM
- i) Section 1 - Profile of the Firm
- j) Section 2 – Audit Approach

2.7 DEFINITIONS, ACRONYMS, AND ABBREVIATIONS

- a) **BUYER:** The employee of the City or Other Eligible Entity that places an order with the Vendor.
- b) **CONTRACT LEAD:** Representative of the City of Rocky Mount Purchasing Office who corresponds with potential Vendors in order to identify and contract with that Vendor providing the greatest benefit to the City and who will administer this contract for the City.
- c) **QUALIFIED PROPOSAL:** A responsive proposal submitted by a responsible Vendor.
- d) **RFP:** Request for Proposal
- e) **SERVICES or SERVICE DELIVERABLES:** The tasks and duties undertaken by the Vendor to fulfill the requirements and specifications of this solicitation.

f) **VENDOR:** Supplier, bidder, proposer, company, firm, corporation, partnership, individual or other entity submitting a response to a Request for Proposal.

3.0 METHOD OF AWARD AND PROPOSAL EVALUATION PROCESS

3.1 METHOD OF AWARD

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 the qualifications of its personnel in performing governmental audits. The second section will consist of completed cost estimate sheets. The Finance Office staff will evaluate the auditor/firm on educational and technical qualifications. The firm best meeting the City'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 the sole determining factor. Unusually low bids that are obviously out of line with other bidders or are significantly lower than our current fees will raise concern. The lowest bid will not automatically be awarded preferential consideration.

The City reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of the suitability of the services for its intended use, and further specifically reserves the right to make the award in the best interest of the City.

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.

The City reserves the right to waive any minor informality or technicality in proposals received.

Local Preference Policy. *The only exception to the lowest responsive, responsible bidder method of award will be the local preference policy. The preference will allow an Eligible Local Bidder to match the price and terms of the lowest responsive, responsive bidder who is a Non-Local Bidder, if the Eligible Local Bidder's price is within five percent (5%) or \$25,000, whichever is less, of the lowest responsive, responsive Non-Local Bidder's price. An eligible local vendor is one that is current on property taxes in the City of Rocky Mount and meets the qualifications set forth in the policy. An application can be found at*

<https://rockymountnc.gov/RockyMountNC/Documents/Finance/Vendor%20Registration/LocalPreferenceForm.pdf>

3.2 CONFIDENTIALITY AND PROHIBITED COMMUNICATIONS DURING EVALUATION

During the evaluation period—from the date proposals are opened through the date the contract is awarded—each Vendor submitting a proposal (including its representatives, sub-contractors, and/or suppliers) is prohibited from having any communications with any person inside or outside the using department, issuing department, other government department office, or body (including the purchaser named above, department secretary, department head, members of the general assembly and/or governor's office), or private entity if the communication refers to the content of Vendor's proposal or qualifications, the contents of another Vendor's proposal, another Vendor's qualifications or ability to perform the contract, and/or the transmittal of any other communication of information that could be reasonably considered to have the effect of directly or indirectly influencing the evaluation of proposals and/or the award of the contract. A Vendor not in compliance with this provision shall be disqualified from contract award unless it is determined in the City's discretion that the communication was harmless, that it was made without intent to influence, and that the best interest of the City would not be served by the disqualification. A Vendor's proposal may be disqualified if its sub-contractor and supplier engage in any of the foregoing communications during the time that the procurement is active (i.e., the issuance date of the procurement to the date of contract award). Only those discussions, communications, or transmittals of information authorized or initiated by the issuing department for this RFP or general inquiries directed to the purchaser regarding requirements of the RFP (prior to proposal submission) or the status of the contract award (after submission) are excepted from this provision.

3.3 INTERPRETATION OF TERMS AND PHRASES

This Request for Proposal serves two functions: (1) to advise potential Vendors of the parameters of the solution being sought by the Department; and (2) to provide (together with other specified documents) the terms of the Contract resulting from this procurement. As such, all terms in the Request for Proposal shall be enforceable as contract terms in accordance with the General Contract Terms and Conditions. The use of phrases such as “shall,” “must,” and “requirements” is intended to create enforceable contract conditions. In determining whether proposals should be evaluated or rejected, the Department will take into consideration the degree to which Vendors have proposed or failed to propose solutions that will satisfy the Department’s needs as described in the Request for Proposal. Except as specifically stated in the Request for Proposal, no one requirement shall automatically disqualify a Vendor from consideration. However, failure to comply with any single requirement may result in the Department exercising its discretion to reject a proposal in its entirety.

4.0 REQUIREMENTS

This Section lists the requirements related to this RFP. By submitting a proposal, the Vendor agrees to meet all stated requirements in this Section as well as any other specifications, requirements and terms and conditions stated in this RFP. If a Vendor is unclear about a requirement or specification or believes a change to a requirement would allow for the City to receive a better proposal, the Vendor is urged and cautioned to submit these items in the form of a question during the question-and-answer period in accordance with Section 2.4.

4.1 PRICING

Proposal price shall constitute the total cost to Buyer for complete performance in accordance with the requirements and specifications herein, including all applicable charges, handling, administrative, and other similar fees. Vendor shall not invoice for any amounts not specifically allowed for in this RFP. Complete ATTACHMENT A: PRICING FORM and include in Proposal.

4.2 INVOICES

- a) The Vendor must submit one monthly invoice within fifteen (15) calendar days following the end of each month in which work was performed.
- b) Invoices must be submitted to the following address: City of Rocky Mount
Attn: Accounts Payable
PO BOX 1180
Rocky Mount, NC 27802
- c) Payment amounts will be made on a NET 30-day pay period upon submission of an invoice and appropriate trip tickets to support such invoice.

4.3 MINORITY BUSINESS PARTICIPATION

The Bidder has the responsibility to make a good faith effort to solicit minority proposals and to attain the aspirational ten percent (10%) goal. We encourage all Bidders, even MWBE/HUBs, to obtain the aspirational goal where subcontracting and supplier opportunities exist. Use the table below to note the MWBE businesses that will be used as suppliers or subcontractors for this contract.

MWBE FIRM	OWNERSHIP STATUS	ADDRESS	WORK TYPE

[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]

4.4 PROFILE OF THE FIRM

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

- a) Indicate the Audit firm’s office location(s) that will handle the audit.
- b) Indicate the number of people (by level) located within the Audit firm’s local office that will handle the audit.
- c) Provide a list of the audit firms’ local offices’ current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.
- d) 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.
- e) 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.
- f) 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.
- g) 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.
- h) Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., Water/Sewer, Electric service function).
- i) Describe any specialized skills, training, or background in public finance of the 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.
- j) Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contacted for a reference.
- k) Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
- l) Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
- m) 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.

4.5 AUDIT APPROACH

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

- a) Type of audit program used (tailor-made, standard government, or standard commercial).
- b) Use of automated processes and internal control testing methods.
- c) Organization of the audit team and the approximate percentage of time spent on the audit by each member.
- d) Assistance expected from the government’s staff, if other than outlined in the RFP.
- e) Tentative schedule for completing the audit within the specified deadlines of the RFP.
- f) Cost for each year must be fixed and list on the summary of Audit Cost Sheet.
- g) Please list any other information the firm may wish to provide.
- h) Please include the Summary of Audit Costs Sheet with your proposal.

4.6 VENDOR’S REPRESENTATIONS

- a) Vendor warrants that qualified personnel shall provide Services under this Contract in a professional manner.

“Professional manner” means that the personnel performing the Services will possess the skill and competence consistent with the prevailing business standards in the industry. Vendor agrees that it will not enter into any agreement with a third party that may abridge any rights of the City under this Contract. Vendor will serve as the prime contractor under this Contract and shall be responsible for the performance and payment of all subcontractors that may be approved by the City. Names of any third-party Vendors or subcontractors of Vendor may appear for purposes of convenience in Contract documents; and shall not limit Vendor’s obligations hereunder. Vendor will retain executive representation for functional and technical expertise as needed in order to incorporate any work by third-party subcontractor(s).

- b) If any Services, deliverables, functions, or responsibilities not specifically described in this Contract are required for Vendor’s proper performance, provision and delivery of the service and deliverables under this Contract or are an inherent part of or necessary sub-task included within such service, they will be deemed to be implied by and included within the scope of the contract to the same extent and in the same manner as if specifically described in the contract. Unless otherwise expressly provided herein, Vendor will furnish all of its own necessary management, supervision, labor, facilities, furniture, computer and telecommunications equipment, software, supplies, and materials necessary for the Vendor to provide and deliver the Services and Deliverables.
- c) Vendor warrants that it has the financial capacity to perform and to continue performing its obligations under the contract; that Vendor has no constructive or actual knowledge of an actual or potential legal proceeding being brought against Vendor that could materially adversely affect performance of this Contract; and that entering into this Contract is not prohibited by any contract, or order by any court of competent jurisdiction.

5.0 SCOPE OF WORK

5.1 DRAFT FINANCIAL STATEMENTS

The firm will draft financial statements.

5.2 GENERAL

TYPE OF AUDIT

The audit will encompass a financial and compliance examination of the unit’s Annual Comprehensive Financial Report (ACFR) in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 revisions; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

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 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 expected to advise appropriate City staff on the applicability of accounting and reporting standards as they become effective.

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 constitute 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.

The audit will also include the following:

- Pre-planning conference with Finance staff in May/June timeframe, where both the auditor and Finance staff discuss their expectations of the audit.
- Interim audit work prior to August.
- Attendance at City Council meeting in December for presentation of the financial statements by Manager or Partner of the Audit Staff with comments and potential questions from Council as requested.

The audit should encompass all funds and entity-wide activities as reported in the City's Annual Comprehensive Financial Report (ACFR) OR Audit report at June 30, 2026, and any additional funds or entity-wide activities that may be added subsequent to that date.

If required, the audit firm will issue a management letter to the City Council after completion of the audit and assist management in implementing recommendations, as is practical. 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 led to the auditor's comments.

The City 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 included in the City's financial statements. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards, and other reporting requirements at 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 the City 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 the City of Rocky Mount's 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.

The City staff will prepare all standard year-end accruals and other adjusting journal entries. The Financial Statement Preparer will prepare the government-wide year-end adjusting journal entries as well as any necessary entries to allocate the state pension balances. The City 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. The City 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. The City will need the assistance of the Financial Statement Preparer for the preparation, typing, proofing, printing, and copying of the Basic Financial Statements, supplementary information, and compliance reports. The City of Rocky Mount'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 November 15th for proofing and reconciliation to the City's records to allow ample time for review and corrections before it is sent to the Local Government Commission. The City of Rocky Mount's Finance Officer will return the draft to the Financial Statement Preparer with proposed revisions within 10 working days. The financial statement preparer 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 LGC deadlines is a high priority for the City. Therefore, the City of Rocky Mount prefers that interim fieldwork be completed in early June. Year-end fieldwork should begin by mid-August and be completed by late October. While many documents can be shared electronically, the City expects that the audit firm staff will be on-site, for at least a portion of the field work. An agreed-upon post-closing trial balance must exist by October 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 ensure final completion of the Financial Statements by the annual December 1st deadline or no later than the annual grace period of December 1. For every week the audit is late due to no fault of the City of Rocky Mount, there will be a reduction in the audit fee of \$100.00.

Ten 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.

Either the manager or partner of the audit staff is required to present and attend the City Council's meeting in which the Audit report is presented. Required communications to the Council 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 TERM & CONTRACT FORM

The City 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. A 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. The City of Rocky Mount reserves the right to 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 one:

- Contract Year 1: July 1, 2026 to June 30, 2027
- Contract Year 2: July 1, 2027 to June 30, 2028
- Contract Year 3: July 1, 2028 to June 30, 2029

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 the City may also execute an engagement letter and/or a City 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 the City. 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 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 City staff.

5.3 VENDOR'S REPRESENTATION

- a) Vendor warrants that qualified personnel shall provide all services that may be required under The Contract in a professional manner. "Professional manner" means that the personnel performing the services shall possess the skill and competence consistent with at least the prevailing business standards in the industry. Vendor agrees that it shall not enter any agreement with a third party that may abridge any rights of the City under The Contract. Vendor shall serve as the prime contractor under The Contract and shall be responsible for the performance and payment of all subcontractor(s) that may be approved by the City. Names of any third-party Vendors or subcontractors of Vendor may appear for purposes of convenience in Contract documents; and shall not limit Vendor's obligations hereunder.
- b) If any goods, services, functions, or responsibilities not specifically described in The Contract are required for Vendor's proper performance, provision and delivery of the goods and services under The Contract, or are an inherent part of or necessary sub-requirement included within such goods and services, they will be deemed to be implied by and included within the scope of the contract to the same extent and in the same manner as if specifically described in the contract. Unless otherwise expressly provided herein, Vendor will furnish all of its own necessary management, supervision, labor, facilities, furniture, computer and telecommunications equipment, software, supplies and materials necessary for the Vendor to provide and deliver the goods and services.
- c) Vendor warrants that it has the financial capacity to perform and to continue perform its obligations under the contract; that Vendor has no constructive or actual knowledge of an actual or potential legal proceeding being brought against Vendor that could materially adversely affect performance of The Contract; and that entering into The Contract is not prohibited by any contract, or an order by any court of competent jurisdiction.

Attachments to this RFP begin on the next page.

ATTACHMENT A: PRICING

Item #	Description	FY 2027	FY 2028	FY 2029
1	Base Audit (Includes personnel costs, travel, on-site work, etc.)	\$	\$	\$
2	Financial Statement Preparation	\$	\$	\$
3	Extra Audit Services	\$	\$	\$
4	Other (List and Explain)	\$	\$	\$
5	Other (List and Explain)	\$	\$	\$
	TOTAL	\$	\$	\$

ATTACHMENT B: ACCEPTANCE OF TERMS & CONDITIONS

Review Terms and Conditions: General at <https://www.rockymountnc.gov/316/Vendor-Registration>
Terms and conditions on the vendor webpage that do not apply to this Proposal: Federal UG Terms, FEMA Contract Provisions, Sample Contract Terms.

Check here to indicate that you have read and agree to the City of Rocky Mount General Terms & Conditions.

ATTACHMENT C: SUPPLEMENTAL VENDOR INFORMATION

HISTORICALLY UNDERUTILIZED BUSINESSES

Historically Underutilized Businesses (HUBs) consist of minority, women and disabled business firms that are at least fifty-one percent owned and operated by an individual(s) of the categories. Also included in this category are disabled business enterprises and non-profit work centers for the blind and severely disabled.

Pursuant to G.S. 143B-1361(a), 143-48 and 143-128.4, the City invites and encourages participation in this procurement process by businesses owned by minorities, women, disabled, disabled business enterprises and non-profit work centers for the blind and severely disabled. This includes utilizing subcontractors to perform the required functions in this RFP. Any questions concerning NC HUB certification, contact the [North Carolina Office of Historically Underutilized Businesses](#) at (919) 807-2330. The Vendor shall respond to question #1 and #2 below.

- a) Is Vendor a Historically Underutilized Business? Yes No
- b) Is Vendor Certified with North Carolina as a Historically Underutilized Business? Yes No

If so, state HUB classification: [REDACTED]

NEW VENDOR REGISTRATION

New vendors must complete a vendor registration form using the link below. If you are a current vendor that needs to update your vendor information you may also complete the online vendor registration form. Once registration is complete email a copy of your W9 an E-Verify Affidavit to the contact person listed on the coversheet.
rockymountnc.gov/services-finance-vendor-registration/

HOW TO DO BUSINESS WITH THE CITY OF ROCKY MOUNT

Becoming a Vendor <https://youtube/MGOjZxI4iQc>
Competing in the Bid Process <https://youtu.be/yy8dYzPOCUs>
Purchase Order, Payment and Performance <https://youtube/wA5zVTizZQM>

ATTACHMENT D: DESCRIPTION OF THE GOVERNMENTAL ENTITY AND ITS ACCOUNTING SYSTEM

ENTITY

The City of Rocky Mount is a city in North Carolina with a population of 54,000. The City operates electric, gas, water, sewer, stormwater, and solid waste systems.

The following organizations will be included in the audit:

Rocky Mount – Wilson Airport Authority – joint venture with equity interest

Braswell Memorial Library – jointly governed organization

North Carolina Eastern Municipal Power Agency – jointly governed organization

Rocky Mount Housing Authority – related organization (The Mayor appoints the entire board of the Authority)

Public Facilities Corporation

FUNDS

The City maintains the following funds:

Governmental Funds:

General Fund

Rocky Mount Public Facilities Corporation

Special Revenue Funds:

Entitlement Grant Fund, Public Transportation Fund, Emergency Management Fund, Crime/Safety Control Fund, Powell Bill Fund, Economic Development Grants Fund, Emergency Telephone System Fund, Occupancy Tax Fund, American Rescue Plan Act Fund (ARPA)

Capital Projects Fund:

General Capital Projects Fund, General Capital Development Fund, General Capital Construction Fund

Proprietary Funds:

Enterprise Funds:

Electric Fund, Gas Fund, Water Fund, Sewer Fund, Stormwater Fund

Water Capital Project Fund, Sewer Capital Project Fund, Stormwater Capital Project Fund

Internal Service Fund:

Risk Management Fund, Communications Fund

Fiduciary Funds:

Agency Funds:

Proposal Number: 320-120526FD

Vendor:

Governmental Activities Fund
Community Development Fund

The City's adopted annual operating budget was \$292,669,650.00 for fiscal year 2026, with a currently revised annual operating budget for the same fiscal year of \$278,953,322.00. Governmental and Business type activities outstanding debt totaled \$94,181,085 as of June 30, 2025. The City has an Aa2 bond rating from Moody's and AA+ bond rating from Fitch.

GRANT, ENTITLEMENTS, AND SHARED REVENUES

A copy of the Schedule of Federal and State Expenditures for the year ended June 30, 2025 is enclosed with this RFP.

BUDGETS

The unit budgets all funds on the modified accrual basis of accounting as required by North Carolina law. Appropriations are made at the fund and departmental levels. The unit also maintains an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide easy comparison with actual expenditures.

ACCOUNTING RECORDS

The City maintains all its accounting records at the finance office located at 331 S. Franklin Street, Rocky Mount, North Carolina. The governmental unit maintains its cash receipts journal, cash disbursements journal, general ledger, and accounts receivable ledger on Tyler Munis and on HPRP3340 Unix for utility billing software. The software is MUNIS for financial & human resources and CIS Plus for utility billing.

City of Rocky Mount, North Carolina
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Grantor Number	Grant Award (w/o Match)	Federal Expenditures	State Expenditures	Local Match/ Program Income Expenses	Pass-through to Subrecipients
Federal Financial Assistance Programs							
U.S Department of Transportation							
Direct Program -							
Federal Transit Administration:							
Federal Transit Cluster:							
Operating, Section 9 (50 fed/50 local) 2022 NC-2022-018-00	20.507		\$ 698,622	\$ 206,434	\$ 103,217	\$ 103,217	\$ -
Capital, Section 5307-2a (80fed/10local/10smap) NC-2022-018-00	20.507		848,625	213,949	26,744	26,744	-
Operating, Section 9 (50 fed/50 local) 2022 NC-2022-018-00	20.507		1,100,000	444,769	222,384	222,384	-
Capital, Section 5307-2A (80fed/10local/10smap) NC-2022-018-00	20.507		1,310,174	607,619	75,952	75,952	-
COVID-19 Urban Capital CARES ACT	20.507		2,386,422	322,111	-	-	-
Urban Operating- American Rescue Plan	20.507		441,893	108,831	-	-	-
Total Federal Transit Cluster			6,785,736	1,903,713	428,297	428,297	-
Pass-through North Carolina Department of Transportation:							
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Planning, Section 5303 (80/10/10) #22-08-115							
	20.505		48,062	48,062	6,007	6,007	-
Formula Grants for Rural Areas and Tribal Transit Program							
Rural, Section 5311 #24-CT-043 (80/5/15) Community Transportation	20.509	36233.24.22.1	308,884	207,429	12,964	38,893	-
Total Transit Services Programs			308,884	207,429	12,964	38,893	-
Federal Highway Administration							
Highway Planning and Construction							
PWP Transportation Planning FY2022(80fed/20 local)	20.205-5	49599.1.177	219,600	144,464	-	36,116	-
Total Highway Planning and Construction			219,600	144,464	-	36,116	-

Total U.S. Department of Transportation		7,362,282	2,303,668	447,268	509,313	-
U.S. Department of Housing and Urban Development						
Direct Program-						
Community Development Block/Entitlement Grants Clusters:						
Community Development Entitlement Grant-2019	14.218	565,761	9,875	-	-	-
Community Development Entitlement Grant-2020	14.218	560,957	46,759	-	4,508	-
Community Development Entitlement Grant-2021	14.218	526,640	68,911	-	6,567	-
Community Development Entitlement Grant-2022	14.218	514,419	120,096	-	14,000	-
Community Development Entitlement Grant-2023	14.218	460,426	22,397	-	-	22,397
Community Development Entitlement Grant-2024	14.218	536,901	288,088	-	-	54,145
COVID-19 Community Development Entitlement Grant-CARES ACT	14.218	638,048	78,092	-	-	78,092
Total Community Development Block/Entitlement Grants Cluster		3,803,152	634,218	-	25,075	154,634
Home Investment Partnership Program:						
Community Development Home Grant- 2017	14.239	431,595	125,815	-	-	-
Community Development Home Grant- 2019	14.239	597,456	274,185	-	46,083	-
Community Development Home Grant- 2020	14.239	537,505	384	-	69,289	-
Community Development Home Grant- 2021	14.239	579,911	151,679	-	-	-
Community Development Home Grant- 2022	14.239	407,772	167,888	-	-	-
Community Development Home Grant- 2023	14.239	455,813	59,962	-	-	-
Community Development Home Grant- 2024	14.239	464,399	32,290	-	19,416	-
Total Community Development/HOME GRANTS		3,474,451	812,203	-	134,788	-
Total U.S. Department of Housing and Urban		7,277,603	1,446,421	-	159,863	154,634
U.S. Department of Treasury						
American Rescue Plan/State and Local Coronavirus Relief Funds	21.027	11,521,180	200,000	-	-	-

Passed through North Carolina Department of Transportation:

Proposal Number: 320-120526FD

Vendor:

Rural Operating-American Rescue Plan	21.027	50371.39.1.2	400,000	20,200	-	-	-
Total U.S. Department of Treasury			11,921,180	220,200	-	-	-
U.S. Department of Justice Direct Program							
Bulletproof Vest Partnership Grant 2021	16.607		19,227	4,575	-	4,595	-
Bulletproof Vest Partnership Grant 2022	16.607		13,163	13,163	-	13,163	-
2019 Edward Byrne Memorial JAG(2021-DJ-BX-0929)	16.738		38,909	26,709	-	-	3,364
2021 Edward Byrne Memorial JAG (15PBJA-22-GG-02398-JAGX)	16.738		43,917	3,740	-	-	-
Justice Equitable Sharing Program	16.922		218,320	218,320	-	-	-
Total U.S. Department of Justice			333,536	266,507	-	17,758	3,364
Total Federal Financial Assistance Programs			26,894,601	4,236,796	447,268	686,934	157,998

CITY OF ROCKY MOUNT, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Grantor Number	Grant Award (w/o Match)	Federal Expenditures	State Expenditures	Local Match/ Program Income Expense	Pass-through to Subrecipients
STATE FINANCIAL ASSISTANCE PROGRAMS:							
North Carolina Department of Transportation:							
Division of Highways:							
State Street-Aid Allocation Fund (Powell Bill)		32570	\$ 1,845,067	\$ -	\$ 3,343,518	\$ -	\$ -
Rural Operating Transportation DOT-11 #24-RO-043		36223.18.8.2	400,000	-	355,071	-	-
Total N.C. Department of Transportation			2,245,067	-	3,698,589	-	-
North Carolina Department of Public Safety:							
2023-07-19 EF-3 Tornado (75% / 25% Match)			854,210	-	854,210	284,737	-

Proposal Number: 320-120526FD

Vendor:

Total North Carolina Department of Public Safety		854,210	-	854,210	284,737	-
North Carolina Housing Finance Agency						
NC Housing Trust Funds – Urgent Repair-URP20		100,000	-	-	5,368	-
NC Housing Trust Funds – Urgent Repair-URP21		100,000	-	-	4,410	-
NC Housing Trust Funds – Urgent Repair-URP23		132,000	-	50,000	489,663	-
NC Housing Trust Funds – Urgent Repair-URP24		132,000	-	144,878	36,219	-
Total North Carolina Housing Finance Agency		464,000	-	194,878	535,660	-
North Carolina Department of Commerce						
Building Reuse Grant – 2021-039-3201-2587		190,000	-	27,127	-	-
Building Reuse Grant – 2022-032-3201-2587		300,000	-	56,230	-	-
Building Reuse Grant – 2022-007-3201-2587		190,000	-	32,715	-	-
Total North Carolina Dept of Commerce		680,000	-	116,072	-	-
North Carolina Department of Cultural and Natural Resources						
North Carolina Science Museums Program – State Fiscal Recovery/ARP		127,043	-	33,687	-	-
North Carolina Museum Program		75,000	-	75,000	-	-
North Carolina Parks and Recreation – Land and Water Conservation Fund	37-01062	500,000	-	226,507	57,727	-
North Carolina Parks and Recreation – Land and Water Conservation Fund	37-01091	500,000	-	60,397	-	-
North Carolina Parks and Recreation-PARTF	2023-1075	500,000	-	79,771	-	-
Total North Carolina Dept of Natural and Cultural Resources		1,702,043	-	475,362	57,727	-
North Carolina Department of Environment Quality						
NCDEQ/Division of Water Infrastructure-E-AIA-W-ARP-0058		400,000	-	276,530	-	-

Proposal Number: 320-120526FD

Vendor:

NCDEQ/RECYCLING Grant CW38279

Total North Carolina Dept of Environmental Quality

5,500	-	5,045	2,173	-
405,500	-	281,575	2,173	-

Total State Assistance Programs

6,350,820	-	5,620,686	880,297	-
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Total FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS

33,245,421	4,236,796	6,067,954	1,567,231	157,998
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Notes to the Schedule of Expenditures of Federal and State Awards

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of Federal and State Awards (SEFSA) INCLUDES THE FEDERAL AND State grant activity of the City of Rocky Mount under the programs of the federal government and the State of North Carolina for the year ended June 30, 2024. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Implementation Act*. Because the Schedule presents only a selected portion of the operations of the City of Rocky Mount, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Rocky Mount.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The City of Rocky Mount has elected not to use the 10 percent de Minimis indirect cost rate as allowed under the Uniform Guidance.

ASSISTANCE AVAILABLE TO AUDITOR

The City will make available to the auditor sufficient help to pull and re-file records, and prepare and mail all necessary confirmations. A trial balance with budgeted amounts will be made available electronically no later than September 15th. The following accounting procedures will be completed and documents prepared by the City's staff no later than September 15th.

The books of the account will be fully balanced.

All subsidiary ledgers will be reconciled to control accounts.

All bank account reconciliations for each month will be completed.

The City 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.
5. A copy of all project ordinances and all amendments for active projects during the audit period.
6. A copy of all contracts in force during the audit period.
7. A copy of board policies, including travel and investment policies.
8. Copies of all correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, faxes regarding the audited financial statements and compliance reports for the previous year.
9. Management's Discussion and Analysis
10. Required supplementary information, e.g. actuarial information of the Law Enforcement Officers' Separation Allowance and Other Post employee benefits
11. Reconciliation for all balance sheet accounts.

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.
4. All lease escrow reconciliations for each month

Receivables

1. Aged trial balance of accounts, taxes, and miscellaneous receivables as of the audit date.
2. Schedule of miscellaneous receivables booked as of the fiscal year end.

Other Assets

1. Schedule of insurance coverage.
2. Analysis and listing of inventory by fund.

Capital Assets

1. Printout of all capital asset acquisitions made during the audit year.
2. Printout of all capital asset dispositions made during the audit year.
3. Access to printout containing calculations used in balancing the Capital Assets subsystem to the government-wide statements.
4. Printout of depreciation expense posted for the audit year.
5. Printout of transfer of assets between departments.
6. Analysis of capital assets by Activity, Function, and Source.

Current Liabilities

1. Schedule of accounts payable
2. Schedule of accrued liabilities (retainage, wages, payroll taxes, and benefits)

Long-Term Debt

1. Computation of vested vacation payable as of the audit date.
2. Debt Schedule for each debt issue and related payments.
3. Maturity schedule for all debt (governmental and proprietary)

Grants

The following will be compiled for each grant:

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

Conversion

1. Allocation of depreciation among functional areas
2. Computation of additions and retirements of compensated absences.

Size and Complexity of Unit

Personnel/Payroll

Number of employees	Full-Time 759, Part-Time 364
Number of departments	17
Frequency of payroll	bi-weekly
Number of payroll direct deposit advises (avg. bi-weekly)	1169
Number of payroll checks (avg. bi-weekly)	15



Property Tax

Number of tax bills issued (without motor vehicles)	33,152
Total dollar amount of the most recent year's collections	\$33,684,561.00
Total dollar amount of levy	\$34,587,556.00

Electric billing

Number of customers	29,513
Annual sales	\$79,111,961.00

Gas billing

Number of customers	17,012
Annual sales	\$22,253,728.00

Water billing

Number of customers	26,132
Annual sales	\$13,311,890.00

Sewer billing

Number of customers	23,589
Annual sales	\$15,140,342.00

Stormwater billing

Number of customers	25,421
Annual sales	\$4,150,000

Solid waste billing

Number of customers	23,158
Annual sales	\$5,099,453.97

Purchasing/Accounts Payable

Number of purchase orders issued annually	4,124
Number of invoices paid	27,000


Bank Accounts

Number of bank accounts	10
Investment account	2
Number of escrow accounts	3
Average monthly activity in main accounts	
Number of deposits (Central Depository)	300
Number of checks/withdrawals	1,000

The following financial applications are on the computer system:

- General Ledger
- Accounts Payable
- Payroll
- Capital Assets
- Accounts Receivable
- Taxes Receivable

Proposal Number: 320-120526FD

Vendor: 

- Purchasing
- Inventory
- Permits
- Cash receipts

The following financial application is on a separate computer system

- Utility Billing

Special Conditions

- County bills and collects motor vehicle tax
- The City is located in two counties.
- The City has an Event Center that is operated by The Sports Facilities Company.