

REQUEST FOR PROPOSAL



Ware County Board of Commissioners

**305 Oak St Suite 227
Waycross, GA. 31501**

FOR: Audit Services

Submissions Due: Friday, April 17, 2026

REQUEST FOR PROPOSALS (RFP)

AUDIT SERVICES

Issued By:

Ware County Board of Commissioners

P.O. Box 1069

Waycross, GA 31502

I. INTRODUCTION

The Ware County Board of Commissioners (“the County”) is issuing this Request for Proposals (RFP) for the purpose of obtaining proposals from qualified Certified Public Accountants to provide financial and compliance audit services as described herein.

Technical Contact:

Kayley Johnson, Purchasing & Grants Coordinator

Phone: 912-287-4300

Email: kjohnson@warecountyga.gov

II. NOTICE OF INTENT TO PROPOSE

Interested firms are requested to submit a **Letter of Intent to Propose** no later than:

April 01, 2026, at 12:00 p.m. (Noon)

Letters of intent shall be mailed to:

Ware County Board of Commissioners

Attn: Kayley Johnson

P.O. Box 1069

Waycross, GA 31502

Note: Failure to submit a Letter of Intent does not preclude submission of a proposal.

III. PROPOSAL SUBMISSION REQUIREMENTS

Completed proposals must be received no later than:

April 17, 2026, at 12:00 p.m. (Noon)

Late proposals will be disqualified.

To be considered, proposals must be complete and submitted in **three (3) parts**:

- **(A)** Two (2) copies of the Technical Proposal
- **(B)** One (1) original of the Cost Proposal

The **Cost Proposal must be submitted in a separate sealed envelope** clearly marked:

“Cost Proposal – Audit Services”

[Name of Firm]

Ware County, Georgia

Proposals must be delivered to:

Ware County Board of Commissioners

Attn: Kayley Johnson
305 Oak Street, Suite 227
Waycross, GA 31501

The County reserves the right to reject any and all proposals and to request additional information from proposers. Award will be made to the firm determined to have submitted the best overall proposal, considering both technical qualifications and cost.

IV. PURPOSE

The purpose of this RFP is to establish a contract for professional audit services for:

- Ware County, Georgia
- Solid Waste Management Authority of Ware County

The contract shall cover **three (3) consecutive fiscal years**, beginning with the fiscal year ending June 30, 2026, through the fiscal year ending June 30, 2029, subject to:

- Annual review
 - Annual appropriation of funds
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V. ANTICIPATED SCHEDULE

Activity	Target Date
Issue Request for Proposals	March 18, 2026
Due Date for Notification of Interest	April 01, 2026
Proposals Due	April 17, 2026 (Noon)
Selection Recommendation	April 17, 2026
Approval and Award	May 11, 2026

VI. STATEMENT OF NEEDS

A. Audit Requirements

The audit shall be conducted in accordance with:

- The Official Code of Georgia Annotated (O.C.G.A.)
- Auditing standards generally accepted in the United States of America (GAAS) as promulgated by the AICPA
- Government Auditing Standards issued by the Comptroller General of the United States

B. Reporting and Delivery Requirements

The auditor shall prepare all required audit reports, including reports required under Government Auditing Standards, and Financial Statements upon completion of the audit. The audit **MUST** be completed prior to December 31st of each year.

C. Technical Proposal Requirements

The Technical Proposal must include:

- Description of the firm's experience performing county governmental audits
- Identification of audit staff assigned to the engagement
- A list of at least four (4) county governments currently audited by the firm
- Description of quality control procedures
- Confirmation of independence

D. Cost Proposal Requirements

The Cost Proposal (submitted separately in a sealed envelope marked "For Cost Phase Only") must include:

- Total hours required for each fiscal year by personnel level:
 - Partners
 - Managers
 - Supervisory Staff
 - Clerical
- Total annual audit fee for each year covered by the proposal

E. Cost Factors

While cost is significant, it will not be the dominant factor. Cost will carry greater weight when competing proposals are otherwise substantially equal in technical merit.

The County reserves the right to reject any and all proposals.

VII. SPECIAL TERMS AND CONDITIONS

A. Qualifications of Auditors

The County reserves the right to investigate qualifications and require additional supporting documentation. Failure to demonstrate adequate qualifications may result in rejection of the proposal.

B. Cancellation of Contract

The County reserves the right to cancel the contract, in whole or in part, with sixty (60) days written notice without penalty. The auditor will be compensated for work performed up to the termination date.

C. Audit Documentation Retention

The auditor shall retain all books, records, working papers, and related documentation for five (5) years after final payment.

In accordance with AICPA Statement on Auditing Standards No. 103, documentation must be retained for no less than five years from the report release date.

The following entities shall have full access to audit documentation during the retention period:

- Ware County
- Authorized County agents
- Federal and State regulatory agencies
- Grantor agencies
- Georgia Department of Audits and Accounts

D. Contract Period

The contract period shall cover fiscal years ending June 30, 2026, through June 30, 2029, subject to annual review and appropriation.

VIII. GOVERNMENT ENTITY AND RECORDS INFORMATION

1. Government Overview

Ware County, Georgia is a local county government operating with a General Fund budget of approximately \$50,000,000.

The County has one component unit:

- Ware County Board of Health (audit available by November 30 annually)

2. Fund Structure

Major Governmental Funds:

- General Fund
- 2023 SPLOST Fund
- Regional T-SPLOST Fund
- CP F/Public Roads Fund

Business-Type Funds:

- Airport Fund

- Emergency Telephone Fund

Special Revenue Funds:

- Jail Fee Fund
- Drug Court Fund
- Sheriff's Drug & Equipment Fund
- Supplemental Juvenile Fund
- Restitution Juvenile Fund
- Jail Commissary Fund
- Law Library Fund
- D.A.'s Drug Forfeiture Fund
- Superior Court Victim Assistance Fund
- State Court Victim Assistance Fund
- Intergovernmental Grants Fund

Capital Projects Funds:

- CDBG Grant Fund
- 2023 SPLOST Fund
- CP F/Public Roads Fund

Agency Funds:

- Office of the Tax Commissioner
- Clerk of Court
- Magistrate Court
- Office of the Sheriff
- Probate Court
- Juvenile Court

3. Accounting System

All Ware County accounting records are maintained on ADG accounting software. Constitutional officers may use other accounting software.

4. Most Recent Audit

The most recent audit (FY ending June 30, 2025) was performed by **Carr, Riggs & Ingram**. Copies are available upon request or online at:

<https://ted.cviog.uga.edu/financial-documents/>

5. County Assistance

County staff will assist with document preparation and retrieval during fieldwork.

6. Audit Deliverables

Upon completion, audit information may be uploaded to the auditor’s system as required.

IX. PROPOSAL EXECUTION FORM

In compliance with this RFP and all conditions herein, the undersigned agrees to furnish the services in accordance with the attached proposal.

Name and Address of Firm:

Telephone: _____

Printed Name: _____

Signature: _____

Title: _____

Email Address: _____

X. SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

(Complete One Schedule for Each Fiscal Year)

FIRM NAME: _____

FOR THE AUDIT OF WARE COUNTY, GEORGIA

FISCAL YEAR ENDED JUNE 30, _____

Personnel Level	Hours	Hourly Rate	Total
Partners			
Managers			
Supervisory Staff			
Clerical			
Total for Services Described in RFP			

Evaluation Criteria

Criteria	Weight
Experience with Government Audits	30%
Qualifications of Assigned Staff	25%
Audit Approach	25%
Cost Proposal	20%