



May 12, 2025

TO: All Potential Proposers  
SUBJECT: Audit Services  
Finance  
Request For Proposals #25-067  
Proposal Closing Date & Time: **May 23, 2025 @ 5:00 p.m.**

#### **ADDENDUM NO. 2**

The items contained in this addendum are added to and/or deleted and become part of the specifications and proposal documents for the above referenced Request For Proposal.

#### **Questions and Answers:**

1. Should the offeror be aware of a certain page limit to the proposal? **Answer: No page limit on the proposal.**
2. Can the buyer disclose any significant challenges with audits in years past? **Answer: There have been no challenges noted from the auditor that were shared with management.**
3. Can the buyer advise the offeror the prior year audit fee and hours it took to complete the audit to include other component units and single audit? **Answer: \$153,793.25 was paid for prior year audit. The firm was not billing on hours but on fixed fee, so we are unsure the total number of billable hours.**
4. Can the buyer advise the offeror if the past two audits were completed on-time and under budget? **Answer: Last year was submitted to the state on time and the year before was submitted in accordance with the timetable after one-extension.**

FINANCE

5. Can the buyer advise the offeror if any significant changes have occurred within the finance team over the past 2 years? ***Answer: The staff within the Finance Department and those handling the audit are stable but the previous CFO has been promoted and the Assistant CFO has been promoted to CFO.***

All other terms and conditions remain unchanged. Acknowledge receipt of this addendum with your submittal. If you have any questions, feel free to contact me at (229) 431-3211.

City of Albany,

*Joshua Williams, CPPB*

Joshua Williams, Procurement Manager

CC: Michael Eaton, Finance



May 9, 2025

TO: All Potential Proposers  
SUBJECT: Audit Services  
Finance  
Request For Proposals #25-067  
Proposal Closing Date & Time: **May 23, 2025 @ 5:00 p.m.**

**ADDENDUM NO. 1**

The items contained in this addendum are added to and/or deleted and become part of the specifications and proposal documents for the above referenced Request For Proposal.

**ADD/DELETE:**

**DELETE: PROPOSAL CLOSING DATE IS MAY 12, 2025, WITH PROPOSALS SUBMITTED BY 5:00PM**

**ADD: THE NEW PROPOSAL CLOSING DATE IS MAY 23, 2025, WITH PROPOSALS SUBMITTED BY 5:00PM**

All other terms and conditions remain unchanged. Acknowledge receipt of this addendum with your submittal. If you have any questions, feel free to contact me at (229) 431-3211.

City of Albany,

*Joshua Williams, CPPB*  
Joshua Williams, Procurement Manager

CC: Michael Eaton, Finance

**FINANCE**



**APRIL 10, 2025  
REQUEST FOR PROPOSALS  
AUDIT SERVICES  
RFP #25-067**

The City of Albany, Procurement Division, Suite 260, 222 Pine Avenue, Albany, Georgia 31701 will receive Sealed Proposals from qualified firms until **5:00 P.M., on May 12, 2025** for a contract to provide Audit Services for the City of Albany Finance Department. Contract shall be a firm price one (1) year contract with four (4) options to renew for additional one-year terms per GA Law § O.C.G.A 36-60-13.

The City of Albany strongly encourages Small Business firms to participate in this RFP. All corporations should provide corporate seal, a copy of the Secretary of State's Certificate of Incorporation and listing of the principles of the corporation with their response.

Any interested and qualified firm and/or party is requested to submit a sealed response to accomplish the Scope of Services described herein. The response is to be signed by a duly authorized official of the firm and must be submitted in the time, manner and form prescribed. No reimbursement will be made by the City of Albany for any costs incurred prior to issuance of a formal Notice to Proceed should an award of contract result from this solicitation.

The City of Albany reserves the right to reject any and all responses and to waive technicalities as deemed to be in the best interest of the City. The City of Albany reserves the right to request additional information from a respondent(s) as deemed necessary to analyze responses.

Documents are available at the Procurement Office, [www.albanyga.gov](http://www.albanyga.gov), and the Georgia Procurement Registry. Submit all questions via email to [jswilliams@albanyga.gov](mailto:jswilliams@albanyga.gov); cc: [kross@albanyga.gov](mailto:kross@albanyga.gov). Replies of substance will be in writing and made available to all potential proposers. Deadline for questions is **April 30, 2025** by 5:00 pm.

City of Albany

A handwritten signature in black ink, appearing to read "Michael Eaton", is written over a horizontal line.

Michael Eaton, CFO  
Finance Department

FINANCE

**CITY OF ALBANY  
PROCUREMENT DIVISION  
FINANCE DEPARTMENT  
ALBANY, GEORGIA  
INSTRUCTIONS TO PROPOSERS**

These instructions will bind proposers to terms and conditions herein set forth,

1. The following criteria are used in determining which proposal is in the best interests of the city.
  - (a) The ability, capacity and skill of proposer to perform required service.
  - (b) Whether proposer can perform service promptly or within specified time.
  - (c) The character, integrity, reputation, judgment, experience and efficiency of proposer.
  - (d) The performance of previous contracts.
  - (e) The suitability of equipment or material for City/County use.
  - (f) The ability of proposer to provide future maintenance and parts service.
2. Payment terms are Net 30 unless otherwise specified. Favorable term discounts may be offered and will be considered in determining best proposer if they are deemed advantageous to the City.
3. All requested information should be included in submittal package. All desired information must be **signed** and included for your proposal to receive full consideration. **Failure to submit any required form will be cause for proposal to be rejected as non-responsive.**
4. All questions, inquiries and requests for clarification shall be directed to Procurement.
5. For multi-year contracts the following clauses pursuant to OCGA 36-60-13 apply: (1) The contract shall terminate absolutely and without further obligation on the part of the City or County at the close of the calendar year in which it was executed and at the close of each succeeding calendar year for which it may be renewed; (2) The contract may provide for automatic renewal unless positive action is taken by the City or County to terminate such contract, and the nature of such action shall be determined by the City or County and specified in the contract; (3) The contract shall state the total obligation of the City or County for the calendar year of execution and shall further state the total obligation which will be incurred in each calendar year renewal term, if renewed; and (4) The contract shall provide that title to any supplies, materials, equipment, or other personal property shall remain in the vendor until fully paid for by the City or County.
6. Quote all prices F.O.B. Albany or our warehouse or as specified in proposal documents.
7. Each proposal shall be clearly marked on the outside of the package as a Sealed Proposal.
8. Proposal must be received and stamped by the Procurement Office before time stipulated in proposal documents. No responsibility will attach to any City representative or employee for premature opening of proposal not properly addressed or identified.
9. Proposals received late will not be accepted, and the City will not be responsible for late mail delivery.
10. Should a proposal be misplaced by the City and found later it will be considered.
11. Proposals requiring bid security **will not** be read or considered if security is not enclosed. Security may be in the form of cash, certified check, cashier's check or Surety Bond issued by a Surety Company licensed to conduct business in Georgia.
12. All proposers must be recognized and authorized dealers in the materials or equipment specified and be qualified to advise in their application or use. A proposer at any time requested must satisfy the Procurement Office and City Commission that he has the requisite organization, capital, plant, stock, ability and experience to satisfactorily execute the contract in accordance with the provisions of the contract in which he is interested.
13. Any alterations, erasures, additions or omissions of required information or any changes of specifications, or cost schedule are done at the risk of the proposer.
14. When requested, SAMPLES will be furnished free of expense, properly marked for identification and accompanied by list where there is more than one sample. The City reserves the right to mutilate or destroy any samples submitted whenever it may be in the best interests of the City to do so for the purpose of testing.
15. City will reject any material, supplies or equipment that do not meet the specifications, even though proposal lists the trade name or names of such materials on the price quotation form.
16. The unauthorized use of patented articles is done entirely at the risk of the successful proposer.
17. The ESTIMATED QUANTITY given in the specifications or advertisement is for the purpose of seeking a proposal. The City may purchase more or less than the estimated quantity, and the vendor must not assume that such estimated quantity is part of the contract.
18. Only the latest model equipment as evidenced by the manufacturer's current published literature will be considered. Obsolete models of equipment not in production will not be acceptable. Equipment shall be composed of new parts and materials. Any unit containing used parts or having seen any service other than the necessary tests will be rejected. In addition to the equipment specifically called for in the specifications, all equipment catalogued by the manufacturer as standard or required by the State of Georgia shall be furnished with the equipment. Where required by the State of Georgia Motor Vehicle Code, vehicles shall be inspected and bear the latest inspection sticker of the Georgia Department of Revenue.
19. The successful proposer on motor vehicle equipment shall be required to furnish with delivery of vehicle, Certificate of Origin and Georgia vendors shall provide Georgia Motor Vehicle form MV1.
20. Proposers are responsible for examining the location of the proposed work or delivery and determining, in their own way, the difficulties, which are likely to be encountered in the prosecution of the same.

21. All materials, equipment and supplies shall be subject to rigid inspection, under the immediate supervision of the Procurement Officer and/or the Department to which they are delivered. If defective material, equipment or supplies are discovered, the contractor, upon being instructed by the Procurement Officer, shall remove, or make good such material, equipment or supplies without extra compensation. It is expressly understood and agreed that the inspection of materials by the City will in no way lessen the responsibility of the contractor or release him from his obligation to perform and deliver to the City sound and satisfactory materials, equipment or supplies. The proposer agrees to pay the cost of all tests on defective material, equipment or supplies or allow the cost to be deducted from any monies due him by the City or County.
22. Unless otherwise specified by the procurement officer all materials, supplies or equipment quoted herein must be delivered within thirty (30) days from date of notification or exception noted on price quotation sheet.
23. A contract **will not** be awarded to any corporation, firm or individual who is, from any cause, in arrears to the City/County or who has failed in any former contract with the City/County to perform work satisfactorily, either as to the character of the work, the fulfillment of the guarantee, or the time consumed in completing the work.
24. Reasonable grounds for supposing that any proposer is interested in more than one proposal for the same item will be considered sufficient cause for rejection of all proposals in which he/she is interested.
25. Unless otherwise specified the City reserves the right to award each item separately or on a lump sum basis, whichever is in the best interest of the City/County.
26. The City reserves the right to waive any minor discrepancies, reject any or all proposals, and to purchase any part, all or none of the services, materials, supplies or equipment specified.
27. Failure of the proposer to sign the offer or have the signature of any authorized representative or agent on the proposal **will** be cause for rejection of the proposal. Signature must be written in ink.
28. Any proposer may withdraw his proposal at any time before the time set for opening of proposals. No proposal may be withdrawn without cause in the 60-day period after proposals are opened.
29. It is mutually understood and agreed that if any time the Procurement Officer shall be of the opinion that the contract or any part thereof is unnecessarily delayed or that the rate of progress or delivery is unsatisfactory, or that the proposer is willfully violating any of the conditions or covenants of the agreement, or is executing the same in bad faith, the Procurement Officer shall have the power to notify the aforesaid proposer of the nature of the complaint. Notification shall constitute delivery of notice, or letter, to address given in proposal. If after three working days of notification the conditions are not corrected to the satisfaction of the Procurement Officer, he shall thereupon have the power to take whatever action he may deem necessary to complete the work or delivery herein described, or any part thereof, and the expense thereof, so charged, shall be deducted from any paid by the City out of such monies as may become due to the said proposer, under and by virtue of this agreement. In case such expense shall exceed the last said sum, then and in that event, the bondsman or the proposer, his executors, administrators, successors, or assigns, shall pay the amount of such excess to the City on notice by the Procurement Officer of the excess due.
30. If the proposer proposes to furnish any item of a foreign make or product, he should write "Foreign" together with the name of the originating country opposite such item on proposal.
31. Any complaint from proposer relative to the Request for Proposals or any attached specifications should be made prior to the time of opening of proposals, otherwise such complaint cannot be properly considered.
32. Contracts may be cancelled by the City/County with or without cause with 30-day written notice.
33. **All Corporations should provide the corporate seal, a copy of the Secretary of State's Certificate of Incorporation, and a listing of the principals of the corporation with the bid/proposal.**
34. **All bidders/proposers should provide their tax identification number with the bid/proposal.**
35. **The Board of Commissioners passed a local preference ordinance on January 27, 2015. Where applicable, this ordinance will govern. Local preference will not be a basis of award for projects that are federally funded.**
36. The proposer shall secure all permits, license certificates, inspections (permanent and temporary) and occupational tax certificate, if applicable, before any work can commence. Proposer as well as any and all known subcontractors must possess or will be required to obtain a City of Albany Occupational Tax Certificate or Registration.
37. Prior to submitting proposal, check website at [www.albanyga.gov](http://www.albanyga.gov) or call the Procurement Office at 229-431-3211 for any subsequent addendums.

PROCUREMENT FORM – Revised 4/20/18

**REQUEST FOR PROPOSALS  
SPECIAL INSTRUCTIONS TO PROPOSERS  
RFP #25-067**

1. **GENERAL INFORMATION:** The City of Albany Finance Department is requesting proposals from qualified firms of certified public accountants to audit its financial statements. The City of Albany is a tax-exempt entity and all prices submitted shall exclude tax.

The City of Albany shall not be liable for any losses incurred by the Consultant making the proposal throughout this process. The cost of preparing a response to this RFP is not reimbursable in part or in whole to the Consultant. Any proposal received will become property of the City of Albany and a matter of public record. Any proprietary material or information should be marked and submitted as a supplement to the proposal to allow the City to protect the information as warranted.

2. **INSURANCE REQUIREMENT:** Successful vendor shall maintain insurance with companies licensed to do business in the State of Georgia acceptable to the City for the protection of the City and name it as an additional insured, against all claims, losses, costs or expenses arising out of injuries or death of persons whether or not employed by vendor, whether arising from the acts or omission, negligence or otherwise of vendor or any of its agents, employees, patrons, or other persons, and growing out of work being done by vendor on behalf of City, such policies to provide for a liability limit on account of each accident resulting in the bodily injury or death of not less than One Million (\$1,000,000) Dollars, a liability limit of not less than One Million (\$1,000,000) Dollars for each accident for property damage. Vendor shall also carry product liability insurance for personal injuries and/or death in the amount not less than One Million (\$1,000,000) Dollars for any one person. Vendor shall maintain a combined single liability limit of Five Hundred Thousand (\$500,000) Dollars, covering owned, non-owned, and hired vehicles. Vendor shall furnish evidence to the City of the continuance in force of said policies by providing copies of the policy to the Procurement Agent. A Certificate of insurance is not acceptable. The City's sole judgment shall control as to the sufficiency of the coverage.

Vendor shall furnish to the City satisfactory evidence that it carries Worker's Compensation Insurance in accordance with the laws of the State of Georgia.

3. **PROPOSAL RESPONSE:** All vendors/respondents should provide information as detailed in this RFP and any other pertinent information which will assist the Evaluation Committee in selecting the most qualified firm.
4. **Delivery of submittals:** One (1) original, one (1) electronic (PDF) and four (4) copies of all submittals should be delivered to the address below:

CITY OF ALBANY  
PROCUREMENT DIVISION  
222 PINE AVENUE, SUITE 260  
ALBANY, GEORGIA 31701  
PHONE: (229) 431-3211

**Submittals should be clearly marked on the outside as "RFP No. 25-067, AUDIT SERVICE"**

Sealed responses may be hand delivered or mailed to the above listed address. Sealed submittals must be delivered in writing. Verbal responses are not acceptable. The City of Albany assumes no

responsibility for submittals received after the advertised deadline or at any office or location other than that specified herein, whether due to mail delays, courier mistake, mishandling, or any other reason. If submittals are delivered by other than hand delivery, it is recommended that the respondent verify delivery. Any submittal received after the specified time and date will not be considered and will be returned unopened to the firm.

5. **EVALUATION CRITERIA:**

Experience & Qualifications	35%
Audit Approach	30%
Quality of Proposal	15%
Proposal Fee	20%

Award will be made to the responsible proposer whose proposal best meets the needs of the City of Albany as set forth herein. Proposers will be evaluated on the following criteria:

- **Experience & Qualifications:** Provide a brief narrative on the proposer's relevant experience, qualifications and past performance on similar contracts. Please provide the relevant experience and qualifications of key personnel that will be assigned to this project. List at a minimum three references with contact numbers and names of the organization you have provided work for. **Weight 35%**
- **Audit Approach:** Proposer should provide a work plan to include proposed segmentation of the engagement, level of staff and hours to be assigned to each proposed segment of the engagement. Proposers should also provide the type and extent of analytical procedures to be used in the engagement, detail your approach on drawing audit samples for purposes of compliance tests in addition to the proposers approach taken in determining laws and regulations that will be subject to audit test work. Detail your approach on how to gain and document and understanding of the City of Albany's internal control structure. **Weight 30%**
- **Quality of Proposal:** Proposals will be evaluated for neatness, organization, and submission of required material. **Weight 15%**
- **Proposal Fee:** In a separately sealed envelope, provide a cost breakdown by task for duties applicable to carry out the objectives detailed in the Scope of Work and Evaluation Criterion. Also state any fees related to travel, lodging and any other ancillary expenses. **Weight 20%**

6. **SELECTION PROCESS:** A Selection Committee will review all proposals submitted prior to the deadline. Based upon the background information reported in the RFP, the Committee will determine whether the respondent is qualified or unqualified. The City of Albany reserves the right to request additional information from a respondent(s) as deemed necessary to analyze responses. Cost will not be the sole determining factor in selecting a firm. The selection committee will rank the qualified firms based on the data submitted. The committee may require each of these firms to make a formal presentation to the selection committee regarding its qualifications to perform the requested services. The top ranked firm(s) will be selected for final negotiations. Upon completion of negotiations and acceptance/approval by the Board of City Commissioners, a formal contract agreement will be executed between the City and the Consultant.

7. **FORMS:** Submit with proposal an executed copy of Certificate of Non-Collusion, Governing Law & Venue, Drug-Free workplace, Indemnity, and Debarred Bidders Certification Forms (attached).

8. **GEORGIA SECURITY & IMMIGRATION COMPLIANCE ACT:** The successful contractor will provide certification that they are in compliance with the Georgia Security and Immigration Compliance Act, certifying that the provisions of GA Law, O.C.G.A 13-10-91, Chapter 300-10-1, per the Georgia Department of Labor, if applicable, have been complied with in full. Pursuant to O.C.G.A 13-10-90(2), all subcontractors entering into a contract or agreement for hire on this Project must be registered and participate in the Federal Work Authorization Program.
9. By submitting a proposal, the contractor certifies that it has read and understands this Request for Proposals and has full knowledge and willingness to comply with the scope, nature, quantity and quality of the work to be performed, the detailed requirements of the services to be provided and the conditions under which the services are to be performed.
10. **LOBBYING:** All firms and their agents who intend to or have submitted responses to this solicitation are hereby placed on formal notice that lobbying of City of Albany Government officials, employees or members of the Evaluation Committee with the intent to manipulate the Procurement process may result in the immediate disqualification of such firm by the City from further consideration for this project.
11. **Termination for Convenience:** This contract may be terminated in whole or in part by the City of Albany with the consent of the contractor in which case the two parties shall agree upon the termination conditions, including the effective date in the case of partial termination, the portion to be terminated or by the contractor upon written notification to the City of Albany setting forth the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. However, if in the case of partial termination, the City of Albany determines that the remaining portion of the award will not accomplish the purposes for which the contract was awarded, the City of Albany may terminate the contract in its entirety.
12. **Termination for Cause:** In the event that the contractor shall for any reason or through any cause be in default of the terms, conditions, or obligations of the contract documents, the City may give the contractor written notice of such default and terminate the contract. All terms, conditions, and obligations of the contract documents are considered material. The City may, in its discretion, provide the contractor an opportunity to cure the default, if curable, prior to termination. Unless a different duration is provided in the notice of default, the contractor shall have fourteen (14) calendar days to cure the default from the date such notice is mailed to the contractor, unless notification is by facsimile or personal delivery, in which case the opportunity to cure shall commence upon delivery of the notice. Upon failure of the contractor to cure the default the City may immediately terminate the contract effective as of the mailing or delivery of the default notice. If the City terminates the contract, the contractor shall remain liable for performance of all terms, conditions, and obligations through the date of termination. Termination by the City shall not constitute a waiver by the City of any other rights or remedies available to the City by law or contract.
13. The City of Albany reserves the right to accept or reject any and all responses and to waive technicalities as deemed to be in the best interests of the City of Albany.
14. Submit all questions via email to [jswilliams@albanyga.gov](mailto:jswilliams@albanyga.gov); cc: [kross@albanyga.gov](mailto:kross@albanyga.gov). Replies of substance will be in writing and made available to all potential vendors/proposers.

**AUDIT SERVICE  
SCOPE OF WORK  
RFP #25-067**

**Statement of Purpose:**

The City of Albany Finance Department is seeking proposals from qualified firms of certified public accountants to audit its financial statements. The audits are to be performed in accordance with generally accepted auditing standards. Proposers should adhere to Georgia Single Audit Guidelines as published by the Georgia Department of Audit and Accounts and all other related applicable Georgia State statutes.

**Statement of Work:**

The City of Albany desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

The basic financial statements include all major funds of its governmental and business type activities, Fiduciary Funds, as well as the remaining aggregate fund information of the City of Albany.

The auditors will be required to express an opinion on the financial statements based on an audit. The auditor is required to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and the budgetary comparison information of the City of Albany. The report shall be issued in accordance with Government Auditing Standards, to include internal control over financial reporting and tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

The auditor is not required to audit the management's discussion and analysis, however, should apply certain limited procedures regarding the methods of measurement and presentation of the required supplementary information. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor shall be required to issue an independent auditor's report on compliance with requirements applicable to each major Federal and State program and on compliance, internal control over compliance, and the Schedules of Expenditures of Federal and State Awards in accordance with 2 CFR 200 and Georgia Single Audit Guidelines issued by the Georgia Department of Administration.

Included in the procedures for the full scope audit, the audit firm will complete a review of and testing of departmental procedures for all departments where a material amount of cash is received or disbursed, various customers are billed for services or separate bank accounts are maintained. The cost of performing these procedures will be included in the all-inclusive maximum price for each of the years audited for the following departments. Rotating Departments from year to year is allowable.

**Auditing Standards to Be Followed:**

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of the Single Audit Act of 1984 (as amended in 1996) and the provisions of 2 CFR 200, Uniform Page 8 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Guidelines issued by the Georgia Department of Administration.

**Reports To Be Issued:**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal and state awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on Federal and State Financial Awards which includes compliance and internal control over compliance applicable to each major program. Upon completion of the reports the auditor will complete the Data Collection Form and submit to the City.

In the required reports on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on compliance and internal controls.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts: Auditors shall be required to make an immediate, written report to the City of Albany's Chief Financial Officer of all irregularities and illegal acts or indications of illegal acts of which they become aware.

Reporting to the Finance Committee and/or City of Albany Board of Commissioners: Auditors are responsible to present financial statements to the Finance Department and/or City of Albany Board of Commissioners and shall assure themselves that the City of Albany is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements.
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit

**Special Considerations:**

1. The Schedule of Expenditures of Federal and State Awards and related auditor's report, as well as the reports on compliance and internal controls are to be included in the comprehensive annual financial report (CAFR).

2. A list of findings and other weaknesses from the City of Albany's most recent financial statement audit is available upon request.
3. It is anticipated that the auditor will be required to provide assistance to the City of Albany to comply with new GASB pronouncements.
4. It is anticipated that the City will add new funds as appropriate. The fee for audit services should reflect this possibility. No major changes are anticipated.
7. If the City of Albany work papers are selected for review by any state or federal agency, the cost of that review should be included in the all-inclusive audit fee.

**Working Paper Retention and Access to Working Papers:**

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years from final payment, unless the firm is notified in writing by The City of Albany of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. The City of Albany
2. U.S. General Accounting Office (GAO)
3. Parties designated by the federal or state governments or by City of Albany as part of an audit quality review process
4. Auditors of entities of which City of Albany is a sub recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

**CITY OF ALBANY GOVERNMENT DESCRIPTION**

- A. **Primary Contact:** After the contract is awarded, the auditor's principal contact with the City of Albany will be the Chief Financial Officer, or a designated representative, who will coordinate the assistance to be provided by the City of Albany to the auditor. Names of contacts and telephone numbers will be provided to the successful audit firm.

B. **Background Information:**

The City of Albany provides the following services to its citizens: Public Safety, Utilities, Transit System, Airport, Municipal Court, Streets, Engineering, Recreation, and General Administrative Services. The City of Albany employs over 1,174 full and part-time employees and is organized into 36 departments. The accounting and financial reporting functions of the City of Albany are a combination of both centralized and decentralized activities. The City of Albany has offices located throughout the City. Travel between offices will be required during this engagement.

More detailed information on the government, finances and organizational chart can be found in the 2024 Comprehensive Annual Financial Report and the 2025 Adopted Budget on the City's website site at <https://www.albanyga.gov>

- C. **Fund Structure:** The City of Albany uses the following fund types in its financial reporting.

**Governmental Funds**

General Fund

**Special Revenue Funds**

Community Development  
Job Investment Fund  
SPLOST Fund  
Hotel/Motel Fund  
Grant Fund  
Computer Aided Dispatch Fund  
Gortatowsky Fund  
Tax Allocation District  
TSPLOST

**Capital Project Funds**

Public Improvement Funds

**Proprietary Funds**

Sewer  
Storm Water  
Airport  
Water  
Gas  
Light  
Transit  
Civic Center  
Solid Waste  
Telecom

D. **Budgetary Basis of Accounting:**

The City of Albany prepares its budgets on a basis consistent with generally accepted accounting principles. It is not the practice of the City to include the statutory budget of the proprietary funds in the basic financial statements.

- E. **Pension Plans:** The City of Albany has a single-employer pension plan. This is a defined benefit retirement program.

- F. **Other Postemployment Benefits:** The City of Albany has Other Postemployment Benefits that are required to be reported in the CAFR.

- G. **Blended Component Units:** The City of Albany has two (2) identified any blended component units ADICA (Albany Dougherty Inner City Authority) & DDA (Downtown Development Authority). Also, there is a discretely presented Component Unit of Chehaw.

- H. **Magnitude of Finance Operations:** The Finance Department is headed by a Chief Financial Officer and consists of a total of 36 employees.

- I. **Computer Systems:** The City of Albany accounting records are maintained through the use of an automated payroll, human resources, and accounting package. The annual budget, including revenues, appropriations and expenditures are recorded in the accounting records upon adoption by the City of Albany Board of Commissioners.

- J. **Availability of Prior Audit Reports and Working Papers:** Interested proposers who wish to review prior year audit reports can access the report online at <https://www.albanyga.gov>

- K. **Schedule for the fiscal year audit:** Each of the following should be completed by the auditor no later than the dates indicated. Due to various deadlines, no extensions will be granted to the following timeline.

1. **Interim Work:** The auditor shall complete interim work prior to June 30<sup>th</sup>. This will be agreed upon by the Chief Financial Officer and the audit firm.
2. **Detailed Audit Plan:** The auditor shall provide the City of Albany by August 1<sup>st</sup> both a detailed audit plan and a list of all schedules to be prepared by the City of Albany.

3. Fieldwork: The auditor shall complete all fieldwork by late November.
4. Draft Reports: The auditor shall provide all draft financial statement recommendations, revisions and suggestions for improvement along with any recommendations to management to be available for review by the Finance Department by the end of November or early December.
5. Entrance Conferences, Progress Reporting and Exit Conferences (A similar time schedule will be developed for audits of future fiscal years if City of Albany exercises its option for additional audits).

At a minimum, the following conferences should be held by the dates indicated on the schedule:

- A. Entrance conference with all key finance department personnel and staff of key offices or programs prior to commencement of preliminary fieldwork in a department. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed by the auditor and schedules/information to be provided by the Finance Department. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor.
- B. Progress conference with Department Heads upon completion of fieldwork in a Department. The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.
- C. Progress conference with key Finance Department personnel upon completion of preliminary fieldwork. The purpose of this meeting will be to summarize the results of the preliminary review and to discuss schedules/information to be provided by the Finance Department for year-end work. Any anticipated findings should also be discussed.
- D. Entrance conference with key Finance Department personnel to commence year-end audit work prior to beginning fieldwork.
- E. Exit conference with department heads of key offices or programs immediately upon completion of fieldwork in a department other than Finance. The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.
- F. Exit Conference with key Finance Department personnel upon completion of fieldwork (historically, the last day of fieldwork). The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.

All costs associated with entrance, progress, exit, and other meetings should be included in the compensation proposal for audit services.

- L. **Date Final Report is due:** Prepare draft financial statements, notes, all required supplementary schedules, statistical data and the Single Audit report on or about December 20<sup>th</sup>. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Chief Financial Officer on or about December 30<sup>th</sup> each year.

The Finance Department will complete their review of the draft report as expeditiously as possible. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Chief Financial Officer. It is anticipated that this process will be completed and

available for final printing by the City of Albany on or about December 30<sup>th</sup>.

The audit firm should provide one (1) signed PDF file of each required auditor reports to be included in the CAFR. The audit firm should also provide one (1) signed PDF file of the required communication with management and the City of Albany Board of Commissioners. The City of Albany will print and distribute the CAFR which includes the Single Audit report.

**ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

- A. Finance Department and Other Assistance: The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the City of Albany staff.
- B. Accounting System Assistance: The auditor will be provided a computer while onsite for onsite use and read-only access to the City of Albany's Enterprise One software. The use of the City of Albany's computer hardware and software will be limited to inquiry functions only for general ledger accounts and related receipts, disbursements and payroll journals.
- C. Statements and schedules to be prepared by the staff of the City of Albany: The staff of the City of Albany will prepare numerous internal schedules with supporting documentation for each balance sheet account in each fund prior to the arrival of the auditors. In addition, special schedules for the auditors are prepared upon their request.
- D. City of Albany will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with wireless internet access.
- E. The City currently prepares the management discussion and analysis and statistical information. The auditor will compile the basic financial statements, notes, and required disclosure information. The auditor will also provide the audit opinion on the financial statements, internal control report on compliance, audit opinion on compliance for each major federal and state program, governance communications, and management letter. The auditor will provide the comprehensive annual financial report (CAFR).

**\*\*COMPLETE AND SUBMIT\*\***

***CERTIFICATION OF NON-COLLUSION***

The proposer being sworn, disposes and says, \_\_\_\_\_

\_\_\_\_\_

The proposer submitting this and its agents, officers or employees have not directly or indirectly entered into any agreements, participated in any collusion or otherwise taken any action in restraint of free competitive bidding in connection with this RFP.

\_\_\_\_\_  
SIGNATURE (AUTHORIZED)

\_\_\_\_\_  
COMPANY NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

CITY OF ALBANY  
BID FORM #0003

**\*\*COMPLETE AND SUBMIT\*\***

***GOVERNING LAW AND VENUE***

Proposer agrees that as to any actions or proceedings arising out or related to this agreement, any such proceedings shall be governed and determined by Georgia Law.

Proposer further agrees that as to any actions or proceedings arising out of or related to this agreement, any such action or proceeding shall be resolved only in an appropriate court located in Dougherty County, Georgia.

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SIGNED (AUTHORIZED)	COMPANY NAME
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TITLE	DATE
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CITY OF ALBANY  
BID FORM #0002

**COMPLETE AND SUBMIT**

**INDEMNITY AGREEMENT**

This indemnity agreement made and entered into in favor of CITY OF ALBANY ("ALBANY"), a municipal corporation, by \_\_\_\_\_.

WHEREAS, \_\_\_\_\_ has submitted a proposal to ALBANY so as to provide \_\_\_\_\_.

NOW, THEREFORE, as an additional consideration in ALBANY awarding the contract to \_\_\_\_\_.

\_\_\_\_\_ agrees to indemnify and hold harmless ALBANY, its agents, principals, officers, and employees, their successors and assigns, individually and collectively, with respect to all claims, demands or liability for any injuries to any person (including death) or damage to any property arising out of any alleged negligence of ALBANY, its officers, agents, or employees in connection with said bid /award; provided this indemnity shall not extend to any damage, injury or loss due to ALBANY's sole negligence or willful misconduct of ALBANY. \_\_\_\_\_ shall defend against all such claims and pay expenses of such defense, including reasonable attorney fees, and all judgments based thereon.

WITNESS THE HAND AND SEAL of the \_\_\_\_\_ pursuant to proper corporate authority \_\_\_\_ day of \_\_\_\_\_, 2025.

**[CORPORATE NAME]**

By: \_\_\_\_\_  
Title \_\_\_\_\_

Attest: \_\_\_\_\_  
Title \_\_\_\_\_

**[Affix Corporate Seal]**

**GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT**

Contractor's Name:	
Address:	
Solicitation/Contract No.:	
Solicitation /Contract Name:	

**CONTRACTOR AFFIDAVIT**

I understand that the City of Albany may not enter into a contract with \_\_\_\_\_ (Name of Corporation) unless it has registered and does participate in the Federal Work Authorization Program defined in O.C.G.A. § 13-10-90(2), to-wit" (2) "Federal work authorization program" means any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603.

By executing this affidavit, the undersigned Contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the **City of Albany** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned Contractor will continue to use the federal work authorization program throughout the contract period and the undersigned Contractor will contract for the physical performance of services in satisfaction of such contract only with sub-Contractors who present an affidavit to the Contractor with the information required by O.C.G.A. § 13- 10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

\_\_\_\_\_  
Federal Work Authorization User Identification Number  
(EEV/E-Verify Company Identification Number)

\_\_\_\_\_  
Date of Authorization

\_\_\_\_\_  
Name of Contractor

**I hereby declare under penalty of perjury that the foregoing is true and correct.**

\_\_\_\_\_  
Printed Name (of Authorized Officer or Agent of Contractor)

\_\_\_\_\_  
Title (of Authorized Officer or Agent Contractor)

\_\_\_\_\_  
Signature (of Authorized Officer or Agent)

\_\_\_\_\_  
Date

Signed SUBSCRIBED AND SWORN BEFORE ME ON

[NOTARY SEAL]

\_\_\_\_\_  
Notary Public My Commission Expires: \_\_\_\_\_

Approved 10/23/2020