

RFP# R-265

REQUEST FOR PROPOSAL
For Audit/Review Services

As of January 8, 2019, the Jefferson County Commission and Jefferson County Historic Landmark Commission is seeking written proposals to perform our annual examination in accordance with the standards, requirements, terms, and conditions specified by the WV State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*, which is incorporated into this Request For Proposal by reference. The audit proposal and cost must be received by January 25, 2019.

Firms must be given two weeks or greater from date proposal is sent.

1. Entity name and address:
Jefferson County Commission
PO Box 250
124 E Washington Street
Charles Town, WV 25414
2. Contact person and phone number: Michelle Gordon, Finance Director, 304.724.8425
3. Location and phone number of the office where the accounting records are maintained, if different from above.
Jefferson County Commission
124 E Washington Street
Charles Town, WV 25414
304.724.8425
4. Audit year(s) to be contracted (**This must correspond with years listed on CID bid list**):
Type of Audit Use Code A, B, or C
A - Single Audit in accordance with OMB;
B - Financial and Compliance Audit Performed in Accordance with *Government Auditing Standards* issued by the Comptroller General;
C – Financial and Compliance Review Performed in Accordance with *Government Auditing Standards* issued by the Comptroller General;
Note: If this RFP contains future fiscal years please review section 1.6 of the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

Date Audit(s) need to be completed (**This must match the completion date listed on number 18 of the contract. Audit due dates will be limited to the following: the 15th of the month, the end of the month, or for Single Audits, 7 days prior to the end of the ninth month (in most cases March 24th) after the entity fiscal year end**):

	<u>FYE 06/30/2017</u>	<u>FYE 06/30/2018</u>	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>
Type of Audit Code:	B	A			
Date(s) the Audit(s) Need(s) to be Completed by:	<u>03/24/2019</u>	<u>03/24/2019</u>	_____	_____	_____

5. Financial statements and accounting records will be ready for audit on: 1/31/2019
6. Approximate date we would like the audit to be scheduled: 2/1/2019
7. We would like the following separate legal organizations (i.e. component units) audited with our entity:

<u>Name of Organization</u>	<u>Total Annual Revenue</u>
<u>Jefferson County Historic Landmarks Commission</u>	<u>FY17 \$230,176; FY18 \$1,042,145</u>
_____	_____

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8. The primary type(s) of service(s) provided to our citizens: Law Enforcement; Prosecuting Attorney; County Clerk; Circuit Clerk; Treasurer – Tax Collections; Assessor; Buildings; County Commission; Engineering; 911 Communication Center; Homeland Security; Animal Control; Other Agencies.

9. The total number of bank accounts maintained: Approximately 60

10. The name of each fund maintained, type of fund (governmental, enterprise, pension, trust) with the approximate amount of revenue for each fund:

<u>Fund Name</u>	<u>Fund Type</u>	<u>Total Annual Revenue</u>
General County	Governmental	FY17 \$23,584,940; FY18 \$23,946,515
Coal Severance Tax	Governmental	FY17 \$93,585; FY18 \$111,376
County Capital Outlay	Governmental	FY17 \$43,301; FY18 \$17,112
Impact Fees	Governmental	FY17 \$1,311,824; FY18 \$1,596,952
Special Revenue Funds:		FY17 \$1,930,737; FY18 \$3,260,968
Dog & Kennel	Governmental	
General School	Governmental	
Magistrate Court	Governmental	
Worthless Check	Governmental	
Home Confinement	Governmental	
Federal Grant	Governmental	
State Grant	Governmental	
Flood Hazard Mitigation	Governmental	
Waste Coal	Governmental	
Ambulance Service Fee	Governmental	
Assessor's Valuation Fund	Governmental	
Financial Stabilization Fund	Governmental	
Farmland Protection	Governmental	
Concealed Weapons	Governmental	
Voters Registration	Governmental	
Jury & Witness	Governmental	
Law Enforcement Forfeiture	Governmental	
Pros Atty Forfeiture	Governmental	
Sub-Division Bond Forfeiture	Governmental	
Teen Court	Governmental	
Bardane Public Health Center	Governmental	
Parks & Recreation Land Dev	Governmental	

11. We participated in the following Federal Grant Programs with the CFDA number and the total dollars expended or anticipated to be expended during the fiscal year for each. Attach a copy of the Schedule of Expenditures of Federal Awards if appropriate.

	<u>FYE</u> <u>06/30/2017</u>	<u>FYE</u> <u>06/30/2018</u>	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>
Total Amount Expended	JCC-\$259,532 JHLC-\$185,393	JCC-\$656,373 JHLC-\$996,876	\$_____	\$_____	\$_____

12. List all State Grant Programs which you participate in and include the total dollars expended or anticipated to be expended during the fiscal year for each. Attach additional documentation as needed.

	<u>FYE</u> <u>06/30/2017</u>	<u>FYE</u> <u>06/30/2018</u>	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>
Name of Programs			_____	_____	_____
Total Amount Expended	JCC-\$139,544 JHLC-\$13,369	JCC-\$261,698 JHLC-\$8,360	\$_____	\$_____	\$_____

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13. Form of accounting records (manual or computerized; include the name of the software used):
Computerized – Conduent Government Systems, LLC

14. We have the following numbers of employees:

170 Full-time 31 Part-time

15. We have the following approximate number of invoices paid per year: 3,500

16. Our employees participate in the following pension plans: WVDSRS, West Virginia Deputy Sheriff Retirement System; and the WVPERS – West Virginia Public Employees Retirement System.

17. We instituted the following material accounting pronouncements that were not previously applicable: GASB68

18. We entered into the following material debt agreements that were not applicable in the previous year: Nationwide Capital, LLC for the purchase of new electronic elections equipment

19. We would like assistance with the following areas of financial statement preparation:

N/A

We will appoint _____ to oversee these nonaudit services. This person has the following skills, knowledge, or experience:

20. The following billing limitation applies to this engagement (for Class IV municipalities only):

Fiscal Years Ending	<u>N/A</u>	_____	_____	_____	_____
Type of Audit Code	_____	_____	_____	_____	_____
# of Utility/Park Funds and Policemen/Firemen Pension and Relief Funds	_____	_____	_____	_____	_____
Max. per year amount (for type A audit codes Enter "none")	_____	_____	_____	_____	_____

21. We require the following number of copies of the issued report be sent to the following individual to disseminate to officials within the entity:

No. of copies 6 Individual Michelle Gordon Title Finance Director

22. We request the firm to provide any other pertinent information in order for the proposal to be evaluated in accordance with the criteria outlined in the Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

Entity: Jefferson County Commission

By: Michelle Gordon
Signature

Title: Finance Director

Date: 1/8/2019

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 Attach. #1 of 4

Jefferson County, West Virginia
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2017

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through/ Project Number	Federal Expenditures
<u>Executive Office of the President</u>			
Pass-Through Washington/Baltimore HIDTA & Mercyhurst University High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	N/A	\$ 63,225
Total Executive Office of the President			<u>63,225</u>
<u>U.S. Department of Homeland Security</u>			
Pass-Through State of West Virginia Division of Homeland Security and Emergency Management: Emergency Management Performance Grant	97.042	2016EMPG	50,791
Emergency Management Performance Grant	97.042	2017EMPG	50,791
Total Emergency Management Performance Grant			<u>101,582</u>
Homeland Security Grant - Resilient Jefferson	97.067	14-SHS-69	2,114
Homeland Security Grant -			-
Homeland Security Grant -			-
Total Homeland Security Grant			<u>2,114</u>
Total U.S. Department of Homeland Security			<u>103,696</u>
<u>U.S. Department of Justice</u>			
Pass-Through State of West Virginia Department of Criminal Justice Services: Crime Victim Assistance	16.575	15-VA-092	44,711
Crime Victim Assistance	16.575	15-VA-012	11,917
Enforcing Underage Drinking Laws Program	16.727	16-08	16,106
Total U.S. Department of Justice			<u>72,734</u>
<u>U.S. Department of the Interior, Office of the Secretary</u>			
Direct Programs: Payment in Lieu of Taxes	15.226	N/A	6,848
Total U.S. Department of the Interior, Office of the Secretary			<u>6,848</u>
<u>U.S. Department of the Interior, Fish and Wildlife Service</u>			
Direct Programs: National Wildlife Refuge Fund - Revenue Sharing	15.659	N/A	13,029
Total U.S. Department of the Interior, Fish and Wildlife Service			<u>13,029</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 259,532</u>

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Jefferson County, West Virginia
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2018

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through/ Project Number	Federal Expenditures
National Highway Traffic Safety Administration			
Pass-Through State of West Virginia Department of Transportation, Division of Motor Vehicles			
Highway Safety-Safe Communities	20.600	F18-HS-06-402	254,313
Highway Safety-Traffic Records	20.616	F18-HS-06-405c	14,192
Highway Safety-Impaired Driving	20.616	F18-HS-06-405d	693
Total National Highway Traffic Safety Administration			269,198
U.S. Department of Homeland Security			
Pass-Through State of West Virginia Division of Homeland Security and Emergency Management:			
Emergency Management Performance Grant	97.042	2018EMPG	50,791
Emergency Management Performance Grant	97.042	2017EMPG	50,791
Total Emergency Management Performance Grant			101,582
Homeland Security Grant - NV Goggles / LPR	97.067	17-LE-25	85,000
Homeland Security Grant - Portable Radios	97.067	17-LE-24	80,000
Total Homeland Security Grant			165,000
Total U.S. Department of Homeland Security			266,582
U.S. Department of Justice			
Pass-Through State of West Virginia Division of Justice & Community Services:			
Crime Victim Assistance	16.575	15-VA-092	22,069
Crime Victim Assistance	16.575	16-VA-027	53,726
Juvenile Justice and Delinquency Prevention	16.540	16-JJP-006	20,000
Enforcing Underage Drinking Laws Program	16.727	16-08	7,205
Total U.S. Department of Justice			103,000
U.S. Department of the Interior, Office of the Secretary			
Direct Programs:			
Payment in Lieu of Taxes	15.226	N/A	6,992
Total U.S. Department of the Interior, Office of the Secretary			6,992
U.S. Department of the Interior, Fish and Wildlife Service			
Direct Programs:			
National Wildlife Refuge Fund - Revenue Sharing	15.659	N/A	10,601
Total U.S. Department of the Interior, Fish and Wildlife Service			10,601
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 656,373

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FY-17 Income & Expense Summary
 Jefferson County Historic Landmarks Commission
 July 1, 2016 to June 30, 2017

Revenue	
Carryover from FY-16	16,743.28
JC County Commission Hotel/Motel tax	23,437.40
WV Fairs & Festivals Grant	5,941.00
PBF Bread Bakers	2,477.00
Dept. of Interior, ABPP Grants Fed	185,392.69
Misc. Donations	4,985.20
Misc. Grants	7,428.00
Misc. Sales	500.00
Bank Credit Memo	125.00
Pay Pal	.13
Total	\$247,029.70
Expenses	
Operations	11,396.23
Properties	
Peter Burr Farm	11,749.25
Snow Hill/Poor Farm	2,000.00
Shepherdstown Battlefield	17,332.49
Coyle Cemetery	2,463.59
Education	2,073.06
Civil War Trust, ABPP Grant pass through	185,417.69
Contribution to OHOC endowment	1,000
Property Taxes – Van Evera	2,122.04
Total	\$235,574.35

Checking Account Balance as of June 30, 2017

\$11,455.35

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FY-18 Income & Expense Summary
 Jefferson County Historic Landmarks Commission
 July 1, 2017 to June 30, 2018

Revenue	
Carryover from FY-17	11,455.35
JC County Commission Hotel/Motel tax	22,026.95
WV Fairs & Festivals Grant	4,752.00
PBF Bread Bakers	2,718.00
Dept. of Interior, ABPP Grants <i>Fed</i>	996,875.95
Misc. Donations	12,163.74
Misc. Grants	3,608.00
Total	\$1,053,599.99
Expenses	
Operations	10,231.03
Properties	
Peter Burr Farm	7,234.79
Snow Hill/Poor Farm	7,997.19
Shepherdstown Battlefield	5,695.83
Education	1,500
Civil War Trust, ABPP Grant pass through	996,925.95
Contribution to OHOC endowment	2,000
Total	1,031,589.79

Checking Account Balance as of June 30, 2018

\$22,010.20