RFP# 18-265

REQUEST FOR PROPOSAL For Audit/Review Services

As of <u>January 8, 2019</u>, the <u>Jefferson County Commission and Jefferson County Historic Landmark Commission</u> 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 <u>January 25, 2019</u>.

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):

	FYE 06/30/2017	FYE 06/30/2018	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>
Type of Audit Code:	В	Α			
Date(s) the Audit(s) N to be Completed by:	eed(s) 03/24/2019	03/24/2019			

- 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:

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

- 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:

Fund Name	Fund Type	Total Annual Revenue
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:	11 2332	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	

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.

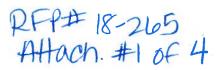
	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>	<u>FYE</u>
	06/30/2017	06/30/2018			
Total Amount					
Expended	JCC-\$259,532	JCC-\$656,373	\$	\$	\$
	JHLC-\$185,393	JHLC-\$996,876			

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

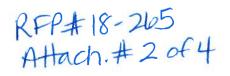
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13. Compu		counting records (r Induent Governmen		terized; includ	le the name o	f the software us	sed):	
14.	We have th	e following numbe	ers of employees	:				
	170	_ Full-time		31	_ Part-time			
15.	We have th	e following approx	ximate number o	f invoices paid	l per year: 3,5	500		
16. System		yees participate in VPERS – West Vi					nty Sheriff Reti	rement
17.	We institut	ed the following m	naterial accountin	ng pronouncen	nents that wer	e not previously	applicable: GA	ASB68
18. Capital		l into the following ne purchase of new				licable in the pre	evious year: Na	tionwide
19.	We would N/A	like assistance with	h the following a		al statement	preparation:		
	We will ap	point skills, knowledge, o		to overse	e these non	audit services.	This person	has the
20.	The follow	ing billing limitati	on applies to this	engagement (for Class IV	municipalities or	nly):	
	Fiscal Year	rs Ending <u>N/A</u>						
	Type of Au	ıdit Code				_		
	and Policer	/Park Funds men/Firemen d Relief Funds						
		ear amount audit codes e")			7	_		
21.	•	e the following num within the entity: ies <u>6</u>	•	the issued rep			ndividual to dis	seminate
22.	accordance	st the firm to prove with the criteria g Audits and Revie	outlined in the	Chief Inspect				
				Entity	Jefferso	on County Comm	nission	
				Ву	. uni	aulle .	Donas	~
				Ti	tle: Fin	Signature ance Director		
				11		unio Director		31910 A. I.
				D	1/0	/2010		



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

Federal Grantor/	Federal		
Pass Through Grantor/	CFDA	Pass-Through/	Federal
Program Title	Number	Project Number	Expenditures
			=
Executive Office of the President			
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			63,225
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	2016EMPG	50,791
Emergency Management Performance Grant	97.042	2017EMPG	50,791
• •	97.042	2017 EIVIPG	101,582
Total Emergency Management Performance Grant			101,362
Homeland Security Grant - Resilient Jefferson	97.067	14-SHS-69	2,114
Homeland Security Grant -	000.		_,
Homeland Security Grant -			-
Total Homeland Security Grant			2,114
,			
Total U.S. Department of Homeland Security			103,696
H.O. Dona dan and of bandles			
U.S. Department of Justice			
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			72,734
U.S. Department of the Interior, Office of			
the Secretary			
Direct Programs:			
Payment in Lieu of Taxes	15.226	N/A	6,848
Total U.S. Department of the Interior,	15.226	IN/A	0,040
Office of the Secretary			6,848
Office of the Secretary			0,040
U.S. Department of the Interior, Fish and			
Wildlife Service			
Direct Programs:			
National Wildlife Refuge Fund - Revenue Sharing	15.659	N/A	13,029
Total U.S. Department of the Interior,	10.000	IN/A	13,023
Fish and Wildlife Service			13,029
			10,020
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 259,532



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

Federal Grantor/	Federal		
Pass Through Grantor/	CFDA	Pass-Through/	Federal
Program Title	Number	Project Number	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,			0,002
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

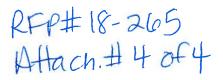
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FY-17 Income & Expense Summary

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
	otal	\$247,029.70
Expenses	4	
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





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 Fed		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