

REQUEST FOR PROPOSAL
For Audit/Review Services

As of October 12, 2023, the Jefferson County Development Authority 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 October 26, 2023.

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

Is this audit contract being solicited under a federal award (i.e., the non-audit services fee, audit fee and/or processing fee is being paid from federal award money)? Yes _____ No _____ X _____

- 1. Entity name and address: Jefferson County Development Authority, 1948 Wiltshire Road, Suite 4, Kearneysville, WV, 25430
2. Contact person, email address, and phone number: Edwina Benites-LM, executive director, ebenites@jcda.net, 304-728-3249
3. Location and phone number of the office where the accounting records are maintained, if different from above.

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):

Fiscal Year Ending: 2023 _____ 2024 _____

Type of Audit Code: B _____ B _____

Date(s) the Audit(s) Need(s) to be Completed by: November 15, 2023 _____ November 15, 2024 _____

- 5. Financial statements and accounting records will be ready for audit on: Immediately
6. Approximate date we would like the audit to be scheduled: October 20-November 10, 2023
7. We would like the following separate legal organizations (i.e. component units) audited with our entity:

Table with 2 columns: Name of Organization, Total Annual Revenue. Includes blank lines for data entry.

- 8. The primary type(s) of service(s) provided to our citizens: Attract, retain and grow business in Jefferson County.
- 9. The total number of bank accounts maintained: 7
- 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>
Agriculture Development	Checking	\$8,188.61
Ag. at Home	Checking	\$42,548.43
Coalbed Severance Fund	Checking	\$12,092.95
Operating/ General Account	Checking	\$73,534.09
Operating ICS	Checking	\$773,726.74
Paypal	PayPal	\$37.20
Pubic Fund	Checking	\$0.00

- 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.

Fiscal Year Ending	2023	2023	_____	_____	_____
CFDA #	21.07	10.351	_____	_____	_____
Total Amount Expended	\$ 80,000.00	\$ 14,727.77	\$ _____	\$ _____	\$ _____

- 12. If your entity received and/or expended state grants during any period covered in this Request for Proposal, you should contact the state granting agencies to determine if the requirements of Chapter 12, Article 4, Section 14 of the West Virginia Code must be met during any of these periods.

a.) (Beginning with fiscal year 2020) We received or anticipate receiving one or more state grants totaling \$50,000 or more in the aggregate during the period(s) of July 1st through June 30th?

12 Months Ending June 30	2023	2024	_____	_____	_____
Yes/No?	yes	no	_____	_____	_____

- b.) If the answer to number 12.a. is yes, and/or a grantor agency requires the provisions of Chapter 12, Article 4, Section 14 of the West Virginia Code to be met, please select one of the following (beginning with fiscal year 2020):

 x The entity requests the auditor include a Schedule of State Grant Receipts and Expenditures and the auditor's in-relation to opinion on whether the schedule is fairly stated in relation to the financial statements as a whole. This should be included in the bid. Please indicate below the fiscal years for which this is requested.

Fiscal Year Ending: 2023 _____ _____ _____ _____ _____

_____ The entity will have an Agreed-Upon Procedures or Other Attestation Engagement conducted on the State Grant Receipts and Expenditures separate from this Request for Proposal. The auditor should not include this in the bid.

c.) If the answer to question 12.a. is yes, list all State Grants received during the fiscal year and include the total amounts **received** or anticipated to be received during the fiscal year for each. Attach additional documentation as needed.

12 Months Ending June 30	<u>2023</u>	_____	_____	_____	_____
Name of Programs	<u>RDBG</u>	_____	_____	_____	_____
Total Amount Received	<u>\$ 50,000</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

d.) 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.

Fiscal Year Ending	<u>2023</u>	_____	_____	_____	_____
Name of Programs	<u>LED</u>	_____	_____	_____	_____
Total Amount Expended	<u>\$ 22,727.00</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

13. Form of accounting records (manual or computerized; include the name of the software used):

14. We have the following numbers of employees:

4 Full-time _____ Part-time

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

250

16. Our employees participate in the following pension plans: WV Consolidated Public Retirement Program

17. We instituted the following material accounting pronouncements that were not previously applicable: N/A

18. We entered into the following material debt agreements that were not applicable in the previous year: N/A

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

N/A

We will appoint Anna Padilla to oversee these nonaudit services. This person has the following skills, knowledge, or experience:
Mrs. Padilla has extensive experience in working in county offices, grant reports and reporting budgets. Ms. Padilla will guide the process for the audit and related questions.

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

Fiscal Years Ending	_____	_____	_____	_____	_____
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 0 Individual _____ Title _____

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*.

23. We have attached an additional sheet for additional requests to the CPA firm:

Yes _____ No x

24. We would like the proposal delivered via:

Email X To the following email address: ebenites@jcda.net

Paper _____ Number of copies: _____

Sealed Bid _____ Attention: _____

Entity: Jefferson County Development Authority

By: 

Title: Executive Director

Date: 10/12/2023

Email Address: ebenites@jcda.net

OPTIONAL: ADDITIONAL REQUESTS TO THE CPA FIRM

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ending 2023

Jefferson County Development Authority
 1948 Wiltshire Road
 Kearneysville, WV 25430

Name of Contact Person: Edwina Benites-LM
 Contact Phone Number: (304) 728-3255
 Email Address: ebenites@jcda.net

Program Name	Assistance Listing #	D- Direct P- Pass- Through	Grant provided to a sub-recipient	Amount of Federal Expenditures
ARPA-48	21.027	P	N	\$80,000.00
USDA RD- Rural Business Development	10.351	D	N	\$14,727.77
Total				\$ 94,727.77

CID Use Only

Reviewed by: _____ Date: _____

Date posted to database: _____ Posted by: _____