



## REQUEST FOR BOARD ACTION

ITEM NO. 14

**DATE OF MEETING:** February 16, 2016

**REQUESTED BY:** Randell Woodruff, County Manager

**SHORT TITLE:** Approval for Pender County to Enter into a New Contract for Audit Services.

**BACKGROUND:** Requests for Proposals for Auditing Services for the next three (3) years were sent to the following accounting firms:

- 1) Martin Starnes & Associates, CPAs, P.A.
- 2) Carrs Riggs & Ingram , LLC (CRI - Pittard Perry & Crone merged with CRI)
- 3) Cherry Bekaert, LLP
- 4) RSM US, LLP ( RSM merged with McGladrey)
- 5) Thompson, Price, Scott, Adams & Co., P.A.

Only two of the five firms chose to submit a proposal – RSM US, LLP (RSM) and Thompson, Price, Scott, Adams & Co., P.A. (Thompson, Price).

A summary of the cost estimates for the next three years from the two responding firms is shown below:

Summary of Cost Estimate Proposals RFP for Audit Services FY 2016, 2017 and 2018				
Accounting Firm	FY 2016	FY 2017	FY 2018	Total for three years
RSM US, LLP	\$ 72,000	\$ 74,200	\$ 76,400	\$ 222,600
Thompson, Price, Scott, Adams & Co., P.A.	\$ 31,750	\$ 31,750	\$ 31,750	\$ 95,250
<b>Difference in Cost Estimates</b>	<b>\$ 40,250</b>	<b>\$ 42,450</b>	<b>\$ 44,650</b>	<b>\$ 127,350</b>

Copies of the Proposals are available in the County Manager's office for review at any time should you have any questions. A list of clients for each of these firms is also included.



# Proposal to provide Professional Auditing Services

Pender County, North Carolina

February 1, 2016

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## 2. Current and prior government clients

Provide a list of the local office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each. Responsive firms should include any relevant information regarding audits performed on financial statements prepared under the new reporting model.

Audit Clients	Type(s) of Service Performed	GFOA/ASBO Certificate Received	Years Served	Served in the last 3 years
Craven County, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	10+	Y
Carteret County, NC	Audit(financial and compliance) CAFR review	Yes	10+	Y
New Hanover County, NC	Audit (financial and compliance) CAFR preparation review	Yes	17+	N
Buncombe County, NC	Audit (financial and compliance)	Yes	3	N
Pender County, NC	Audit (financial and compliance)	n/a	3	N
Orange County, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
County of Stafford, VA (includes school system and solid waste authority)	Audit(financial and compliance) CAFR preparation assistance	Yes	3	Y
Cleveland County, NC	Audit (financial and compliance)	Yes	3	N
Pamlico County, NC	Audit (financial and compliance)	n/a	10	N
Pitt County, NC	Audit (financial and compliance)	Yes	3	N
Prince William County, VA (includes school system, authority, self-insurance group and mental health services board)	Audit (financial and compliance); CAFR review (County and Schools	Yes	5	Y
Miami-Dade County, FL	Audit (financial and compliance) CAFR review	Yes	3	Y
City of Durham, NC	Audit(financial and compliance) CAFR preparation review	Yes	4	Y
City of High Point, NC	Audit(financial and compliance) CAFR review	Yes	10+	Y
City of New Bern, NC	Audit(financial and compliance) CAFR preparation assistance	Yes	5	Y
City of Wilmington, NC	Audit(financial and compliance) CAFR review	Yes	5	Y
City of Greensboro, NC	Audit(financial and compliance) CAFR review	Yes	1	Y

<b>Audit Clients</b>	<b>Type(s) of Service Performed</b>	<b>GFOA/ASBO Certificate Received</b>	<b>Years Served</b>	<b>Served in the last 3 years</b>
<b>City of Greenville, NC; Greenville Utilities Commission</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	6	Y
<b>City of Reidsville, NC</b>	Audit(financial and compliance) CAFR review	Yes	7	Y
<b>City of Jacksonville, NC</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	6	Y
<b>City of Concord, NC</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
<b>City of Rocky Mount, NC</b>	Audit(financial and compliance) CAFR preparation review	Yes	3	N
<b>City of Kinston, NC</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
<b>Town of Morehead City, NC</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	10	Y
<b>Cape Fear Public Utility Authority, NC</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	3	N
<b>Cape Fear Public Transportation Authority</b>	Audit(financial and compliance) CAFR preparation assistance	Yes	4	Y
<b>ElectriCities, NCMPIA1, NCEMPA</b>	Audit(financial and compliance). CAFR review	Yes	2	Y
<b>Rappahannock Regional Solid Waste Management Board, VA</b>	Audit(financial and compliance) CAFR preparation assistance	No	3	Y
<b>City of Jacksonville, FL</b>	Audit (financial and compliance)	Yes	4	Y
<b>City of Norfolk, VA</b> (includes school system, community services board, authority and retirement system)	Audit (financial and compliance CAFR review	Yes	5	N
<b>Chicago Public Schools, IL</b>	Audit (financial and compliance)	Yes	3	Y

Pender County Audit Proposal  
2. Current and Prior Audit Clients  
January 18, 2016

<u>Entity</u>	<u>Type of Engagement</u>	<u>Year(s) of Engagement</u>
Columbus County Schools	Single Audit	Audited prior to 2003 and since June 30, 2007
Richmond County	Single Audit	Since June 30, 1999
Columbus County	Single Audit	Since June 30, 1995
Johnston County	Single Audit	Since June 30, 2003
Hertford County Schools	Single Audit	Since June 30, 2009
Whiteville City Schools	Single Audit	Audited prior to 2003 and since June 30, 2006
Pender County Schools	Single Audit	Since June 30, 2009
Clinton City Schools	Single Audit	Since June 30, 2011
Chesterfield County Schools	Single Audit	Since June 30, 2009
Johnston County Airport	Yellow Book Audit	Since June 30, 2003
Mid-Carolina Council of Governments	Single Audit	Since June 30, 2006
Albemarle Commission	Single Audit	Since June 30, 2009
Town of Cerro Gordo	Yellow Book Audit	Since June 30, 2001
Town of East Arcadia	Yellow Book Audit	Since June 30, 1997
Town of Chadbourn	Yellow Book Audit*	Thru June 30, 2011
Town of Lake Waccamaw	Yellow Book Audit	Since June 30, 2003
Town of Red Springs	Yellow Book Audit*	Since June 30, 1999
Camden County Schools	Single Audit	Since June 30, 2012
Southeast Brunswick Sanitary District	Yellow Book Audit*	Since June 30, 1999
Brunswick Regional H2GO	Yellow Book Audit*	Since June 30, 2009
Town of Caswell Beach	Yellow Book Audit	From June 30, 1999 thru June 30, 2006 and since June 30, 2010
City of Whiteville	Yellow Book Audit	Since June 30, 2010
Edgecombe County Schools	Single Audit	Since June 30, 2012

\*These clients required Single Audits in some years, but were primarily Yellow Book