

RFP 25-01
REQUEST FOR PROPOSALS

FOR INDEPENDENT FINANCIAL STATEMENT AUDIT SERVICES

THE COUNTY OF FAYETTE, PA (the County) is requesting proposals from qualified firms of certified public accountants to conduct independent audits of its financial statements and provide certain other attest and non-attest services further described below in **Section II – Services Required**, for the four (4) fiscal years ending December 31, 2025, 2026, 2027 and 2028. The County reserves the option to negotiate a contract extension with the awarded firm for additional fiscal year(s). If the contract is not extended, quotes for these services will be re-solicited at the end of the four-year contract term.

I. REQUEST FOR PROPOSAL SCHEDULE

The Single Point of Contact (SPOC) for this solicitation is:

Casey Leonard, County of Fayette Finance Director
61 E. Main Street, Uniontown, PA 15401
(724) 430-1200 ext. 1505
cleonard@fayettepa.org

Vendors are prohibited from contacting any other organizational personnel about this procurement. Violation of this communication protocol may result in immediate disqualification from the RFP process.

- Questions about this request must be submitted via e-mail or in writing to the SPOC by **4:30 p.m. on October 14, 2025**. It is anticipated that answers will be provided on or about **October 21, 2025** to all firms that have received the RFP directly from the County.
- Proposals must be provided via hardcopy (one original and five copies) in a sealed envelope clearly marked “**RFP 25-01 Request for Proposal - Audit Services**” to the Fayette County Controller’s Office at 61 E. Main Street, Uniontown, PA 15401, no later than **3 p.m. on Thursday, October 30, 2025**.

Target Schedule of Events

Event	Date
Deadline for receipt of written questions	October 14, 2025 (4:30 pm)
Answers to questions provided	October 21, 2025
Proposal due to Controller’s Office	October 30, 2025 (3 p.m.)
Intended date for contract award	November 20, 2025

Firms are solely responsible for all costs incurred in the preparation and submittal of the Proposal.

II. SERVICES REQUIRED

For each of the years ended December 31, 2025, 2026, 2027 and 2028, the audit firm will provide:

1. An audit of the County’s financial statements in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
2. A Single Audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Pennsylvania Department of Humans Services *Single Audit Supplement*.

3. An audit of the financial statements of Fayette Area Coordinated Transportation in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Pennsylvania Public Transportation Audit Requirements for Fixed Route, Specialized, and Intercity Bus Transportation Providers*, issued by the Pennsylvania Department of Transportation.
4. An annual report to Pennsylvania's Department of Community & Economic Development with the audited financial statements.
5. Non-attest services including:
 - Preparation of financial statements and the related notes
 - Preparation of the Data Collection Form related to the Single Audit
6. General guidance regarding:
 - New GASB pronouncements, auditing standards, and regulatory requirements
 - Reporting for unusual transactions or circumstances
7. An immediate, written report of all irregularities and illegal acts or indications of illegal acts of which the Auditors become aware to the following parties:
 - The County of Fayette Finance Director
 - The Board of County Commissioners
 - The County District Attorney
 - The County Chief Clerk

III. AUDIT TIMING REQUIREMENTS

It is the County's goal that the final financial statement audit report be available by June 30th of each year. To facilitate this, the County plans to have all records ready for audit by March 31st. **If your firm cannot meet this timeline, please provide a timeline in your proposal that your firm can achieve.**

Event	Planned Date
Interim work completed	December 1 of year under audit
Negotiate list of schedules to be prepared by the County, along with due dates	February 1 immediately following the year under audit
County Finance Director delivers trial balance	April 30 following the year under audit
Fieldwork completed	May 31 following the year under audit
Financial statement audit report finalized	June 30 following the year under audit
All audit reports and communications to those charged with governance provided to Finance Director and Chief Clerk	September 30 following the year under audit

At a minimum, the following meetings should occur:

- a. Entrance conference with the Finance Director
- b. Progress conferences with the Finance Director on an "as needed" basis during the course of fieldwork to discuss progress and identify findings
- c. Exit conference with the Finance Director and the Chief Clerk
- d. Presentation of audit results to the Board of County Commissioners (those charged with governance)

IV. OTHER REQUIREMENTS

- The audit firm may change engagement partners, managers, other supervisory staff and specialists may be changed for legitimate business reasons. However, the County reserves the right to approve or reject replacements. Other engagement personnel may be changed at the discretion of the firm provided that the replacements have substantially the same or better qualifications.
- The audit firm shall give the County written notice of any professional relationships potentially impacting the firm's independence entered into during the contract period.
- All audit documentation and reports must be retained at the audit firm's expense for a minimum of seven (7) years, unless the firm is notified in writing by the County of the need to extend the retention period. The firm will make audit documentation available to interested parties, including but not limited to successor auditors, upon request by the County.
- Firms contracting with the County are required to provide Certificates of Insurance for the following minimum coverage:
 1. General and Professional Liability Insurance (Minimum \$1,000,000)
 2. Automobile Coverage (Minimum \$1,000,000)
 3. Workmen's Compensation Insurance (statutory)

V. DESCRIPTION OF THE COUNTY

Expenditures: The County of Fayette's annual fiscal year (FY) operating budget runs from January 1 to December 31. In FY 2025, the General Fund budget was approximately \$54.4 million.

Tax Structure: The County bills property taxes for all jurisdictions and collects for several jurisdictions within the County utilizing the Tax Collector System.

Debt: The County of Fayette has on occasion incurred debt in the form of bonds for capital expenditures. The County currently holds \$108 million in debt outstanding, of which \$47 million was used in the construction of the new Fayette County Jail building.

Payroll: The County employs approximately 600 employees. Payroll for all employees is processed bi-weekly by the County's Human Resources Department.

Accounting Software: The computerized accounting records are processed using the New World ERP accounting software. The modules used by the County include GL, Accounts Payable, Budget, Payroll, and Receipts.

Prior Year Financial Statements: Recent prior year audits were performed by Zelenkofske Axelrod and are available at the Controller's Office website: <https://www.fayettecountypa.org/479/County-Controller>

VI. ASSISTANCE PROVIDED TO THE AUDITOR

- The Finance Department staff and responsible management personnel will be available during the audit to assist the audit firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the County.
- The County has limited space available but will make every effort to provide reasonable workspace, desks, chairs, and internet access. The audit team will also be provided with access to photocopying and scanning facilities.

VII. MINIMUM QUALIFICATIONS

The following are minimum qualifications for respondents:

1. Respondents must currently be licensed in the Commonwealth of Pennsylvania to practice as Certified Public Accountants.
2. Respondents must currently be actively practicing as Certified Public Accountants and must have been actively practicing for a minimum of five years prior to the date of submission of their proposal.
3. Respondents must currently be actively engaged in auditing governmental units in Pennsylvania and must have been actively engaged in the performance of such audits for a minimum of five years prior to the date of submission of their proposal.

VIII. PROPOSAL REQUIREMENTS

The following items must be included in the Proposal:

1. **Completed and signed cover sheet.**
2. **Firm information:**
 - a. Provide the firm's Legal name, address, telephone number, and principal contact email address.
 - b. Provide certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to negotiate and sign a contract with the County.
 - c. Provide an affirmative statement indicating that the firm, any proposed subcontractors, and all assigned key professional staff are properly licensed to practice in Pennsylvania.
 - d. Provide an affirmative statement that the firm is independent of the County of Fayette, and any of its component units as defined by Government Auditing Standards.
 - e. Provide a list and describe any professional relationships involving the County of Fayette or any of its agencies or component units for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audits.
 - f. Provide a copy of the report on the firm's most recent external quality control review including a review of specific government engagements.
 - g. Provide information on the results of any federal or state desk review or field review of the firm's audits during the past three years.
 - h. Provide information on the circumstances, and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.
 - i. Describe the size of the firm, the size of the firm's governmental audit staff, and the location of the office from which the work on this engagement will be performed.
 - j. Describe the firm's experience in the area of governmental accounting and auditing.
3. **Client information:**
 - a. Provide a listing of current and recent governmental clients of the firm.
 - b. List the most significant engagements (maximum of 3) performed by the office that will be assigned responsibility for the audit in the last five years that are similar to the engagement described herein. Indicate the scope of work, date, engagement partner(s), total hours, and name and phone number of the principal client contact.
4. **Team information:**

- a. Identify the partner, manager and other supervisory staff for the engagement and provide a detailed description of their qualifications, relevant continuing education, and experience, including an affirmative statement that they are licensed to practice in Pennsylvania.
 - b. Other specialists and staff to be used for the engagement should also be identified in the proposal along with their qualifications, experience, and licensing. The descriptions of this group need not be as detailed.
 - c. Indicate how the quality of the staff will be assured over the term of the engagement.
 - d. Indicate how the firm will resolve any potential scheduling conflicts.
5. **Audit timeline and approach:**
 - a. A statement as to whether the firm agrees to meet or exceed the specifications and schedule listed in Sections II and III above, justifying any exceptions or modifications.
 - b. A tentative schedule for conducting each phase of the annual audit.
 - c. Level of staff and number of hours assigned to each phase of the engagement.
6. **Fee information:**
 - a. The total **all-inclusive maximum price** for each annual audit for the years ending December 31, 2025, 2026, 2027, and 2028, breaking out fees for each report listed in Section II and any out-of-pocket expenses that will be billed separately.
 - b. An explanation of how the firm will charge for additional services should the County find them necessary.
 - c. The hourly rates for each level of staff that the firm will charge for additional services, by year.
 - d. The proposed manner and frequency of billings.
7. **Other information**
 - a. Provide any additional information relevant and necessary to demonstrate qualifications to provide the necessary services.

IX. SELECTION:

Proposals will be evaluated by the County of Fayette Finance Director and County Commissioners and scored according to the following factors:

1.	Overall quality of qualifications	25%
2.	Related experience on similar projects (Government)	20%
3.	Overall pricing for services	20%
4.	The qualifications and experience of the professional personnel to be assigned to the project, including reference checks	15%
5.	The firm's capability to meet time and project budget requirements, and the availability of personnel to respond and provide services in a timely manner	10%
6.	Technical approach to the audit	10%

Upon receipt of responses, the County Commissioners and the Finance Director will evaluate all responsive proposals and assign a score based on the stated evaluation criteria provided in this request for proposal. Highest-ranking firms may be asked to attend an interview, or the County may opt to open direct negotiations with the firm that presents the most qualified, highest scoring proposal. Contract negotiations will commence with the highest-ranking firm. If an appropriate agreement cannot be reached with the highest-ranking firm, the second-ranked firm will be

approached, and so on. Unsuccessful firms will be notified as soon as possible.

The County reserves the right to negotiate an agreement based on fair and reasonable compensation for the scope of work services proposed as well as the right to reject any and all responses deemed unqualified, unsatisfactory, or inappropriate.

In no event shall any official, employee or agent of the County of Fayette be in any way personally liable or responsible for any covenant or agreement herein contained, whether expressed or implied, nor for any statement, representation or warranty made herein or in any connection with this solicitation.

While the County of Fayette has every intention to award a contract resulting from this request for proposal, issuance of this request in no way constitutes a commitment by the County to award and execute a contract. Upon determination that such actions would be in its best interest, the County, in its sole discretion, reserves the right to:

- Cancel or terminate this request for proposals;
- Request any or all statements received in response to this request for proposals;
- Waive any informalities or irregularities in the proposals;
- Determine at any time whether a proposal is unresponsive in any manner;
- Not award a contract, if it is in the County's best interest not to proceed with contract execution;
or
- If awarded, terminate any contract if the County determines adequate funds are not available.