

COUNTY OF WISE, VIRGINIA

REQUEST FOR PROPOSAL

FOR AUDIT SERVICES

DATED: JANUARY 2, 2020

I. INTRODUCTION

The Wise County Board of Supervisors of Wise, Virginia (hereinafter called the "Governmental Unit") invites qualified independent certified public accountants (hereinafter called the "Auditor") to submit proposals to perform a financial audit for the fiscal years ended June 30, 2020 through June 30, 2022. This audit is to be performed in accordance with generally accepted auditing standards, the standards for financial audits in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments, and the Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts, Commonwealth of Virginia last revised July 2019.

Any questions concerning the background information on the County of Wise and its operation should be directed to Sonia Salyer, CPA, MDT, County Finance Director, procurement@wisecounty.org, (276) 328-2321.

Four copies of the proposal should be forwarded to Sonia Salyer, CPA, MDT, County Finance Director, P.O. Box 570, Wise, Virginia 24293 no later than 4:00 P.M. on February 3, 2020. The proposal should be clearly marked "Proposal - Audit Services".

Proposals submitted will be evaluated by the County Administrator, County Finance Director, Treasurer, County Attorney, and/or an audit committee appointed by the Wise County Board of Supervisors. The selection criteria to be used in evaluating this proposal is detailed in Section VII and includes both technical ability and timeliness of audit. We anticipate that the selection of a firm will be completed on February 28, 2020, but the Board has the right to extend the period.

II. SCOPE OF WORK TO BE PERFORMED

A. FINANCIAL STATEMENTS - The independent auditor shall audit all funds of the Governmental Unit and component units in accordance with generally accepted auditing standards, standards for financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments, and the Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts, Commonwealth of Virginia. The audit shall result in the preparation of financial statements from the audited records of the Governmental Unit with the Auditors' opinion thereon. The Auditors' opinion shall be unqualified unless the Auditors furnish to the Governmental Unit, on a timely basis, their reasons for qualifying the opinion, disclaiming an opinion or rendering an adverse opinion.

B. SUPPLEMENTAL SCHEDULES AND STATISTICAL SCHEDULES - The Auditor shall apply procedures and report on the supplementary schedules included in the Comprehensive Annual Report (CAFR), including the statements of the legal debt margin, the analysis of funding progress for pension plans, the schedule of Expenditure Federal Awards and the schedule of findings and questioned costs. The auditor is also required to apply procedures and report on statistical tables included in the CAFR.

C. COMPLIANCE AUDITING - In connection with the audit of the financial statements, the Auditor shall perform tests and report on compliance in accordance with Government Auditing Standards, OMB Circular A-133, Audits of State and Local Governments and the Specifications for Audit of Counties, Cities and Towns.

D. INTERNAL CONTROLS - In connection with the audit of financial statements, the Auditor shall consider, test, and report on internal controls in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, OMB Circular A-133, Audits of State and Local Governments and the Specifications for Audit of Counties, Cities and Towns. It is understood that in performing these tests of controls, the Auditor shall visit the following areas during the course of the audit:

WISE COUNTY DEPARTMENT OF SOCIAL SERVICES

WISE COUNTY SCHOOL BOARD

WISE COUNTY ADMINISTRATOR'S OFFICE

WISE COUNTY TREASURER'S OFFICE

WISE COUNTY SHERIFF'S OFFICE

E. COMPARATIVE REPORT TRANSMITTAL FORMS - The Auditor of Public Accounts requires the completion of Comparative Report Transmittal Forms in accordance with the provisions of the Uniform Financial Reporting Manual. The Auditor selected must complete, render an opinion, and submit these forms to the Auditor of Public Accounts no later than November 30, following the end of the fiscal year.

III. REPORT PREPARATION

A. REQUIRED REPORTS - Based on the audit work performed, the Auditor must issue the following reports as part of the Comprehensive Annual Fiscal Report (CAFR).

1. An opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information.
2. A report on compliance and on the internal control structure based on the Auditor's consideration of the internal control structure in acceptance with Government Auditing Standards. The Auditor shall communicate all reportable conditions (as defined by the AICPA) found during the audit in the report on internal controls. Further, the auditor shall identify any material weaknesses in her/his report. Non-reportable conditions discovered by the Auditor shall be reported either in the report on internal controls or in a separate letter to

management. If the non-reportable conditions are reported in a separate letter, the letter shall be referred to in the report on internal controls.

3. An opinion on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB circular A-133. The Auditor shall communicate all instances of noncompliance with the requirements for major programs in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Schedule shall be referred to in the Auditor's report on compliance.

4. A report disclosing the status of findings and recommendations from previous audits with Government Auditing Standards and the Specifications for Audits of Counties, Cities and Towns.

5. A report on the application of agreed-upon procedures relative to the Comparative Report Transmittal Forms. This report shall be forwarded to the Local Government for submission with the forms to the Auditor of Public Accounts.

6. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to: Board of Supervisors, County Administrator, Sheriff's Department and appropriate State and Federal Authorities.

B. SUBMISSION OF REPORTS TO THE APA - Three copies of the Comprehensive Annual Financial Report (CAFR), including the Auditor's reports on internal controls and compliance, must be submitted to the Auditor of Public Accounts (APA) by November 30th of each year in accordance with Section 15.1-166 of the Code of Virginia. A copy of the CAFR, including the reports on internal controls and compliance must be submitted to the Auditor of Public Accounts for each State agency that provided federal funds to the Governmental Unit. In addition, a copy of the CAFR, including the reports on internal controls and compliance must be submitted to the Auditor of Public Accounts for the Department of Transportation, where applicable.

C. SUBMISSION OF TRANSMITTAL FORMS TO THE APA - One copy of the Comparative Report Transmittal forms, including her/his report thereon, must be submitted to the Auditor of Public Accounts by November 30 following the end of the fiscal year.

D. REPORT PREPARATION - Report preparation, editing and printing shall be the responsibility of the Auditor. The report must be issued in compliance with GASB (34). The Auditor shall furnish 30 copies of the Comprehensive Annual Financial Report to the governing body within 153 days of each fiscal year end, no later than November 30 of each year.

IV. REPRESENTATION OF THE UNIT

A. INFORMATION OVERVIEW - A description of the government along with pertinent background information has been included in the attached Information Overview.

B. CURRENT FUNDS - The following are the current funds of the government:

Governmental Funds:

General Fund

Special Revenue Funds:

- Emergency E-911 Fund
- Law Library Fund
- Drug Court Fund
- Coal Road Improvement Fund
- E-Summons Fund
- Info Tech Improvements Fund
- Sheriff Special Funds
- Software Engin Edu Initiative
- Dog & Cat Sterilization Fund
- Commonwealth Attorney Special Funds
- Transient Occupancy Fund
- SWVCC Supervisory Fee Fund

Capital Projects Funds

- Courthouse Renovation Fund
- Various

Debt Service Fund - County

Component Unit:

- Wise County Public Service Authority
- Wise County Industrial Development Authority

School Funds:

- School Operating Fund
- School Capital Outlay Fund
- School Debt Service Fund
- School Food Fund
- School Textbook Fund

Proprietary Funds:

- Landfill Enterprise Fund
- Sewer Enterprise Fund

VRA Landfill Fund

Fiduciary Funds:

Welfare Fund

Local Sales Tax Fund

Lonesome Pine Youth Service Fund

C. COMPONENT UNITS - The following authorities, boards and commissions are considered to be component units for inclusion in the Governmental Unit's financial statements.

The Wise County School Board

Wise County Public Service Authority

Wise County Industrial Development Authority

These component units are to be audited as a part of the audit of the Governmental Unit's financial Statements.

D. FORMAL PRESENTATION - The Auditor shall present the Comprehensive Annual Financial Report (CAFR) to the local governing body at a public session as required by Section 15.1-167 of the Code of Virginia.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

A. BOOKS OF ACCOUNT - The Governmental Unit represents that the books of account shall be fully balanced, all subsidiary ledgers reconciled to control accounts, and all bank accounts for all months reconciled within 30 days of each fiscal year end.

B. SCHEDULES - The staff of the Governmental Unit shall prepare the following information on forms acceptable to the Auditor:

1. A trial balance of all funds;
2. A copy of the final budget presented to the Board for the audit period, the original budget ordinance for the audit period, and all amendments to the budget ordinance;
3. A copy of project ordinances and amendments thereto for all projects beginning during the period or not fully completed prior to the period;
4. A schedule of insurance in force during the year;
5. A schedule of investments;
6. Copies of contracts with governmental grantor or grantee agencies;
7. Copies of other contracts in force at statement date of a material amount;
8. Such reasonable additional schedules as may be requested for financial audits.

C. OTHER ASSISTANCE - The staff of the Governmental Unit and responsible management personnel will be available during the audit to assist the firm by providing information and explanation.

D. PREPROPOSAL CONFERENCE - An optional pre-proposal conference will be held on January 16, 2020 at 10:00 A.M. at the Conference Room - Wise County Courthouse, 206 East Main Street, Wise, VA 24293, to allow potential offerors an opportunity to present questions and obtain clarification about the Request for Proposal. General background information on the government and its operations also will be discussed at this time. While attendance at this conference is not a prerequisite to submitting a proposal, Auditors who intend to submit proposals are encouraged to attend.

VI. PROPOSAL

A. FORMAT OF THE PROPOSAL - Proposals should be as thorough and detailed as possible so that the Governmental Unit may properly evaluate the Auditor's ability to provide the required services. The Auditor is required to submit the following items as a complete proposal:

1. TITLE PAGE - Show the RFP subject, the name of the proposer's firm, local address, telephone number, name of contact person and date.
2. LETTER OF TRANSMITTAL WHICH INCLUDES:
 - a. A statement by the prospective Auditor of her/his understanding of the work to be done with descriptions of the audit approach and illustrations of the procedures to be employed.
 - b. The approximate date the audit will begin (including preliminary field work) and end, as well as approximate dates for delivery of the financial statements and Auditor's reports.
 - c. Biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing municipalities, and recent continuing professional education of each.
 - d. Names, addresses and telephone numbers of persons who may be contacted for reference.
 - e. History of the firm, including number of years in business and size of firm.
 - f. A copy of the report on the firm's most recent peer review.
3. A STATEMENT BY THE PROSPECTIVE AUDITOR THAT:
 - a. The firm must provide a positive statement that it is independent of the County of Wise, Virginia as that term is defined in the Ethical Rules of the AICPA.
 - b. The firm must provide a positive statement indicating that the firm and the partner assigned to the engagement are licensed to perform the audit as provided in the applicable laws of the Commonwealth of Virginia.

c. The firm must provide a positive statement indicating that adequate supervision will be provided on a day-to-day basis.

d. The firm should provide a positive statement that all staff assigned to the audit have met the continuing education requirements required by Government Auditing Standards issued by the Comptroller General of the United States.

e. The firm has met the peer review standards of the AICPA and Government Auditing Standards.

B. RIGHT TO REJECT PROPOSALS - Proposals shall be signed by an authorized representative of the firm. All information requested must be submitted. Failure to submit all requested information may result in the rejection of the proposal. Mandatory elements are those required by law or regulation or are such that they cannot be waived and are not subject to negotiation.

Each copy of the proposal should be bound or contained in a single volume where practical. All documentation submitted with the proposal should be contained in that single volume.

C. DEADLINE FOR SUBMISSION - In order to be considered for selection, Auditors must submit a complete response to the Request For Proposal. One (1) original and three (3) copies of each proposal must be submitted to the Governmental Unit. Copies of the proposal should be forwarded to: Sonia Salyer, CPA, MDT, County Finance Director, PO Box 570, Wise, VA 24293, (276) 328-2321, no later than 4:00 P.M. on February 3, 2020.

D. INQUIRIES - Inquiries concerning the request for proposal should be directed to: Sonia Salyer, CPA, MDT, County Finance Director, PO Box 570, 206 East Main Street, Wise, VA 24293, (276) 328-2321.

VII. SELECTION CRITERIA - Selection criteria will include the following:

A. MANDATORY ELEMENTS - Representations of the Auditor described in Section VI. A. 3. are considered mandatory elements of the proposal. Only firms which meet the mandatory criteria will be considered during the evaluation process.

B. EVALUATION CRITERIA - Evaluation criteria shall include the following:

1. The specific plans or methodology to be used in performing the audit (i.e., the audit approach). (Weight assigned = 10%)
2. The skill, experience and training of the specified persons who will be performing the services requested. (Weight assigned = 25%)
3. The prior experience, reputation and Auditors understanding of the unit's system of accounting obtained through prior experiences or discussion with appropriate local officials in auditing Local Governments similar to this County Governmental Unit. (Weight assigned = 35%)
4. References from other local governments or clients. (Weight assigned = 25%)
5. Stated ability to complete the audit and submit the financial statements and Auditor's reports to the Auditor of Public Accounts by the required deadline. (Weight assigned = 5%)

VIII. SELECTION PROCESS / AWARD OF CONTRACT

The selection process will be in accordance with Section 11-37(6) of the Code of Virginia. The Governmental Unit shall engage in individual discussions with two or more offerors deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence, to provide the required services. Such offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the audit. This Request for Proposal, is not, however, requesting that offerors furnish estimates of man-hours or cost for services. At the discussion stage, the Governmental Unit may discuss non-binding estimates of total costs. Proprietary information from competing offerors shall not be disclosed to the public or to competitors.

At the conclusion of the discussion, on the basis of the selection criteria listed in this Request for Proposal and all information developed in the selection process to this point, the County shall select in order of preference two or more offerors whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted, beginning with the offeror ranked first.

If a contract satisfactory and advantageous to the Government Unit can be negotiated at a price considered fair and reasonable, the award shall be made to that offeror. Otherwise, negotiations with the offeror ranked first shall be formally terminated and negotiations conducted with the offeror ranks second, and so on until such a contract can be negotiated at a fair and reasonable price. Should the Governmental Unit determine in writing and in its sole discretion that only one offeror is fully qualified, or that one offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that offeror.

IX. MEETINGS - Conferences between the Auditor and the governing body should be scheduled by the selected Auditor before the preliminary work and at the end of the field work. The purpose of the meetings is to keep the governing body fully informed on the scope and progress of the audit.

X. PAYMENT TERMS

Interim billings shall not exceed 80% of the total fee. Final payment shall be made upon approval of the report by the Governing Board.

Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than is necessary under ordinary circumstances, the Auditor shall inform the Governing Body in writing of the need for such additional investigation and additional compensation to complete the investigation.

XI. OTHER MATTERS

A. Respondents should contact Sonia Salyer, CPA, MDT, County Finance Director, to answer any questions which might arise and to discuss general background information on the government and its operation.

B. The government unit intends to continue the relationship for no less than one year or until a determination is made that it is in the best interest of the government unit to request new proposals.

C. The prospective offeror(s) is / are reminded that the audit contract must be filed with the Auditor of Public Accounts, Commonwealth of Virginia.

D. RETENTION OF WORKING PAPERS - The Auditor hereby agrees to retain all books, records and other working papers relative to this contract for five (5) years after final payment. The Governmental Unit, its authorized agents, and / or state and federal auditors shall have full access to and the right to examine any of said materials during said period.

E. CANCELLATION OF CONTRACT - The Governmental Unit reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 60 days written notice to the Auditor. Any contract cancellation notice shall not relieve the Auditor of the obligation to complete an audit commenced prior to the effective date of the cancellation.

F. DEFAULT - In case of failure to deliver services in accordance with the contract terms and conditions, the Governmental Unit, after due oral or written notice, may procure them from other sources and hold the Auditor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the Governmental Unit may have.

G. EXCUSABLE DELAY - The Governmental Unit shall not be in default by reason of any failure in performance of this agreement in accordance with its terms if such failure arises out of causes beyond its reasonable control and without the fault or negligence of the Governmental Unit. Such causes may include, but are not restricted to acts of God or the Public enemy, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, and unusually severe weather, but in every case the failure to perform must be beyond the reasonable control and without the fault or negligence of the Governmental Unit.

H. QUALIFICATIONS OF PROSPECTIVE OFFEROR - The Governmental Unit may make such reasonable investigations as are deemed proper and necessary to determine the ability of the firm proposing to perform the work. The Governmental Unit reserves the right to reject any proposal if the evidence submitted by the firm, or investigations of the firm, fail to satisfy the Governmental Unit that such firm is properly qualified to carry out the obligations of the contract and to complete the work contemplated therein.

I. ANTI-DISCRIMINATION - By submitting their proposals, the Auditor certifies to the Governmental Unit that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, the Virginians with Disabilities Act (Section 51.5.1 of the Code of Virginia, et. seq.), and the Americans with Disabilities Act, and Section 11-51 of the Virginia Public Procurement Act. The Auditor also agrees that during the performance of this contract that:

1. The Auditor shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonable and necessary to the normal operations of the Auditor. The Auditor agrees to post in a conspicuous place, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
2. The Auditor, in all solicitations or advertisements for employees placed by or on behalf of the Auditor, shall state that the Auditor is an equal opportunity employer.

3. Notices, advertisements and solicitations placed in accordance with federal laws, rules or regulations shall be deemed sufficient for the purpose of meeting the requirements of this section.

4. The Auditor shall include the provisions of items (a), (b) and (c) in every subcontract or purchase order over \$30,000, so that the provisions will be binding upon each subcontractor or vendor.

J. ETHICS IN PUBLIC CONTRACTING - By submitting their proposals, the Auditor certifies that their bids or proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their bid or proposal, and that they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services, or anything of more than nominal value, present or promised unless consideration of substantially equal or greater value was exchanged.

K. IMMIGRATION REFORM AND CONTROL ACT OF 1986 - By submitting their bids or proposals, the Auditor certifies that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the Federal Immigration Reform and Control Act of 1986.

L. CHANGES TO THE CONTRACT - The local Government may order changes within the general scope of the contract at any time by written notice to the Auditor. The Auditor shall be compensated for any additional costs incurred as a result of such order. Said compensation shall be determined by mutual agreement between the parties in writing.

M. PROTEST OF AWARD OR DECISION TO AWARD - Any Auditor submitting a proposal in response to a solicitation may protest the award or decision to award a contract by submitting such protest in writing no later than ten days after the award is made or the notice of intent to award is posted. The written protest must be received by the Review Committee appointed by the Wise County Board of Supervisors no later than 4:00 P.M. on the tenth day. If the tenth day falls on a weekend or official holiday, the ten-day period expires on the next regular workday. The protest shall include the specific basis for the protest and the relief sought. The appointed committee of the Wise County Board of Supervisors shall issue a decision in writing within ten days stating the reason for the action taken. This decision shall be final unless the offeror appeals within ten days of the written decisions by involving the Local Government's appeal procedures, or institutes legal action as provided in Section 11-70 of the Code of Virginia. If the protest of any offeror depends in whole or in part upon information contained in public records pertaining to the procurement which are subject to inspection, then the time within which the protest must be submitted shall expire ten days after those records are available for public inspection by such offeror, or at such later time as provided in this section. No protest shall lie for a claim that the selected offeror is not a responsible offeror.

N. CLAIMS - Contractual claims for money or other relief shall be submitted in writing no later than sixty days after final payment; however, written notice of the Auditor's intention to file such claim must be given at the time of the occurrence or beginning of the work upon which the claim is based. Nothing herein shall preclude a contract from requiring submission of an invoice for final payment

within a certain time after completion and acceptance of the work. Precedency of claims shall not delay payment of amounts agreed due in the final payment.

O. SUBMISSION OF PROPOSAL - Failure to submit a proposal in accordance with the requirements set forth in this solicitation is cause for rejection of the proposal. However, the Local Government reserves the right to decide, on a case by case basis, in its sole discretion, whether or not to reject any or all proposals.

P. CLARIFICATION OF TERMS - If any prospective offeror has questions about the terms contained in the solicitation documents, the prospective offeror should contact the individual named in Section VI. D. no later than five working days before the due date. Any revisions to the solicitation will be made only by addendum by the Local Government.

Q. APPLICABLE LAWS AND COURTS - This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth. The Auditor shall comply with applicable federal, state, and local laws and regulations.

R. EXTENSION OF CONTRACT - This contract may be extended by the Local Government upon written agreement of both parties for three (3) successive one year periods, under the terms of the current contract, and at a reasonable time (Approximately ninety days) prior to the expiration.

COUNTY OF WISE

PO BOX 570, 206 EAST MAIN STREET

WISE, VIRGINIA 24293

INFORMATION OVERVIEW - WISE COUNTY, VIRGINIA

A. Background Information

1. Population - 41,452 - 2010 US Census Estimate
2. Description of Enterprises Operated - See Section IV
3. Personnel / Payroll

B. Personnel / Payroll:

General Fund (Semi-Monthly)

163 Full-time, 20 Part-time

Per Payday:

6 Payroll Checks

177 Direct Deposits

Payroll Expense FY 2019 - \$11,018,708

Landfill Enterprise Fund (Semi-monthly)

Personnel Payroll:

17 Full-time, 37 Part-time

Per Payday:

18 Payroll Checks

36 Direct Deposits

Payroll Expense FY 2019 - \$1,394,385

Emergency E-911 Fund (Semi-Monthly)

Personnel Payroll:

8 Full-time, 2 Part-time

Per Payday:

1 Payroll Checks

9 Direct Deposits

Payroll Expense FY 2019 - \$358,361

Wise County Public Schools (Monthly)

Personnel Payroll:

776 Full-time, 443 Part-time

Per MONTH:

1,746 Payroll Payments

Approximately 75% Direct Deposit

Payroll Expense FY 2019 - \$47,103,214

Wise County Department of Social Services (Semi-Monthly)

Personnel Payroll:

81 Full-time, 1 Part-time

Per Payday:

2 Payroll Checks

80 Direct Deposits

Payroll Expense FY 2019 - \$4,449,547

C. Tax Collections – 84,338 bills issued, Assessments 2019 - \$30,335,101 Collections 2019 - \$28,970,089.
Coal Severance Producing Licenses- 15, \$1,160,000 collections budgeted per month for FY 2020.

D. Bank Accounts Monthly Activity- See Detail Below

Number of bank accounts - (18)

1.	General Account	-Deposits	177
		-Withdrawals	511

Funds Included:

General Fund

Emergency E-911 Fund
 Law Library Fund
 Drug Court Fund
 E-Summons Fund
 Information Technology Fund
 Sheriff Special Funds
 Software Engin Edu Initiative
 Dog & Cat Sterilization Fund
 Commonwealth Attorney Special Funds
 Transient Occupancy
 SWVCC Supervisory Fee Fund
 Sewer Enterprise Fund
 Landfill Enterprise Fund
 Capital Projects Funds
 Courthouse Renovation
 Various Capital Projects Funds
 Local Sales Tax Fund
 State Income Tax Fund

2.	School Board General	-Deposits	11
		-Withdrawals	329

Funds Included:

School Operating
 School Capital Outlay
 School Debt Service

3.	School Food	-Deposits	26
		-Withdrawals	69

4.	School Textbook	-Deposits	3
		-Withdrawals	4
5.	Dept of Social Services	-Deposits	11
		-Withdrawals	665
6.	Special Welfare	-Deposits	12
		-Withdrawals	9
7.	Coal Road Improv	-Deposits	2
		-Withdrawals	12
8.	Lonesome Pine Youth	-Deposits	1
		-Withdrawals	1
9.	First Bank & Trust	-Deposits	51
		-Withdrawals	1
10.	Miners Exchange Bank	-Deposits	72
		-Withdrawals	1
11.	New Peoples Bank	-Deposits	42
		-Withdrawals	1
12.	First Bank & Trust MM	-Deposits	4
		-Withdrawals	2

Funds Included:

General Fund

School Operating

School Capital Outlay

School Debt Service

School Food

School Textbook

Various

13. First Bank & Trust MM -Deposits 1
Coal Road -Withdrawals 1

14. Powell Valley Bank MM -Deposits 1
-Withdrawals 1

Funds Included:

General Fund

School Operating

School Capital Outlay

School Debt Service

School Food

School Textbook

Various

15. LGIP - General -Deposits 1
-Withdrawals 1

16. VPA Special Savings -Deposits 1
-Withdrawals 1

17. VIP 1-3 Yr -Deposits 1
-Withdrawals 1

18. VIP Liquid	-Deposits	1
	-Withdrawals	1
	-Deposit Grand Total	418
	-Withdrawal Grand Total	1611

- E. Accounting Records - Uniform Financial Accounting of the State of Virginia. Keystone Information Systems.
- F. Pension Plans - The Governmental Unit contributes to the Virginia Retirement System (VRS), with employer contributions by the Wise County Board of Supervisors and Wise County School Board (non-professional; employees).

PROCUREMENT OF AUDIT SERVICES

APPENDIX 1

SAMPLE AUDIT CONTRACT

The Audit Contract

The sample Audit Contract contained in this appendix is suitable for local government audits. It incorporates both the U.S. General Accounting Office's recommendations and the requirements of the Virginia Public Procurement Act.

The local government is not required to use this sample. It is intended to provide the reader with a starting point for developing a contract tailored to their locality's needs. Accordingly, the local government may need to adapt these provisions depending on the nature and size of the engagement.

In preparing the Audit Contract, the local government should make every effort to ensure that it is complete and clearly outlines all the local government's requirements. To eliminate unnecessary duplication the sample contract incorporates the terms set forth in Request for Proposal by reference.

APPENDIX 2

(NAME OF GOVERNMENTAL UNIT)

CONTRACT TO AUDIT

This agreement, made this _____ day of _____, 2020, by and between (AUDITOR), (AUDITOR'S ADDRESS), hereinafter referred to as the Auditor, and (GOVERNING BODY) of (GOVERNMENTAL UNIT), hereinafter referred to as the Governmental Unit, as follows:

1. The Auditor shall provide the services outlined in the contract documents, which shall consist of the Governmental Unit's Request for Proposal (RFP), dated _____, the CPA firm's Proposal for Audit Services, dated _____, and this contract. The services shall include an audit of the balance sheets, statements of revenue, expenditures / expenses and changes in fund balances / retained earnings of all funds and account groups and statements of cash flows of proprietary fund types of the Governmental Unit for the period beginning July 1 , 2019, and ending June 30, 2022.

(NOTE ANY FUNDS OR ACCOUNT GROUPS NOT SUBJECT TO AUDIT).

2. The Auditor shall conduct the audit and render reports in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments , and the Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts, Commonwealth of Virginia.

*The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances.

3. Is agreed that generally accepted auditing standards, Government Auditing Standards, and OMB Circular A-133 require a consideration of the Governmental Unit's internal control structure; tests of control procedures relative to federal assistance programs; and tests of compliance.

4. It is agreed that the Auditor shall prepare a written report on the audit and include this report, together with her/his report(s) on internal controls and compliance, in the Comprehensive Annual Financial Report (CAFR). The report(s) on internal controls and compliance shall set forth the Auditor's findings, together with her/his recommendations for improvement.

5. The Auditor shall file three copies of Comprehensive Annual Financial Reports with the Auditor of Public Accounts (APA) for approval. The Auditor shall file one report with the Auditor of Public Accounts for each state agency that provides federal funds to the Governmental Unit. In addition, the auditor shall file one copy with the Auditor of Public Accounts for the Department of Transportation, where applicable.

6. It is agreed that the auditor shall submit one copy of the transmittal forms, together with her/his report thereon, with the Auditor of Public Accounts for approval.

7. The Auditor shall furnish 30 copies of the Comprehensive Annual Financial Report to the Governing Body within 7 days after approval of the report by the Auditor of Public Accounts.

*References to Government Auditing Standards and OMB Circular A-133 should be deleted if the governmental unit does not require an audit in accordance with these standards.

8. It is agreed that time is of the essence in the performance of this contract; however, unavoidable delays shall not render the contract invalid or voidable provided the cause thereof and the estimated completion date are promptly furnished by the Auditor to the Governmental Unit.

9. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under circumstances, the Auditor shall inform the Governing Body in writing of the need for such additional investigation and the additional compensation required therefore.

10. There are no special provisions, except: (NOTE ANY PROVISIONS)

11. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the Auditor a fee of \$_____. Interim billings are not to exceed 80% of said fee. Final payment is to be made upon approval of the report by the Auditor of Public Accounts or the expiration of thirty days after the complete report has been received by the Auditor of Public Accounts, whichever shall first occur.

12. There are no other agreements between the parties hereto, and no other agreements relative hereto shall be enforceable unless entered into in writing between the parties hereto.

13. During performance of this contract, the Auditor agrees as follows:

(a) The Auditor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operations of the Auditor. The Auditor agrees to post in a conspicuous place, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

(b) The Auditor, in all solicitations or advertisements for employees placed by or on behalf of the Auditor, will state the Auditor is an equal opportunity employer.

(c) Notices, advertisements and solicitations placed in accordance with federal laws, rules, or regulations shall be deemed sufficient for the purpose of meeting the requirements of this section.

(d) The Auditor will include the provisions of items (a), (b) and (c) in every subcontract or purchase order of over \$30,000, so that the provisions will be binding upon each subcontractor or vendor.

14. Contractor hereby certifies compliance with the following: (a) State and Local Government Conflicts of Interest Act, (b) General Assembly Conflict of Interest Act, (c) Virginia Freedom of Information Act, (d) Virginia Fair Employment Contracting Act, (e) Virginia Governmental Frauds Act, (f) Virginia Public Procurement Act, (g) Federal Immigration Reform and Control Act of 1986.

Auditor

Governing Body

By _____

By _____