



REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES
Bid Number: 22-107-WBS

Proposals are due no later than 12:00 NOON on Wednesday, July 6, 2022
and will be opened at 2:00 PM

MACON WATER AUTHORITY
790 Second Street
MACON, GEORGIA 31201

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**MACON WATER AUTHORITY
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I. PURPOSE

A. The Macon Water Authority (Authority) is requesting proposals from Certified Public Accountants, licensed in the State of Georgia, to audit the Authority's financial statements and accounting systems for the fiscal year ending September 30, 2022, with an option for each of the five subsequent fiscal years of October 1 to September 30.

B. The audit shall be performed in accordance with appropriate standards and include audit procedures to ensure that appropriate laws and regulations have been complied with during the fiscal year.

C. Firms are hereby invited to submit a proposal based upon the requirements and conditions set forth in this RFP.

II. BACKGROUND

A. The Macon Water Authority (the "Authority") was created by an act of the General Assembly of the State of Georgia. The Authority is a body corporate and politic, which is deemed to be a political subdivision of the State of Georgia and a public corporation, and was enacted by the General Assembly of Georgia by the provisions of Ga. L. 1992, p. 4991, as amended (the "Act"), which amended an act known as the "Macon-Bibb County Water and Sewerage Authority Act," approved March 2, 1966, Ga. L. 1966, p. 2737, as amended. The Act was enacted to provide a consolidated charter for the authority to change the name of the Authority to the Macon Water Authority, and to reapportion and revise the boundaries of the five electoral districts provided for the Authority, and for other purposes. The general purpose of the Authority is to secure for Macon-Bibb County, Georgia, a satisfactory and reliable water, and sanitary sewer system at the most reasonable cost possible and to make such system, and the services thereof, available to public and private consumers in Macon-Bibb County and its environs, including municipalities outside Macon-Bibb County and to adjoining counties.

B. The "Macon Water Authority Act" was also amended in 1999 to provide for additional purposes, powers, and definitions. This amendment provides for matters having to do with industrial development and authorizes the Authority to contract with the Macon-Bibb County Consolidated Government and the Macon- Bibb County Industrial Authority with respect to the acquisition, construction, or development of industrial sites or facilities. The "Macon Water Authority Act" was further amended in this area in 2016 through SB 281 that

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permits the Authority to contract with Macon-Bibb County and the Macon-Bibb County Industrial Authority for an additional 25 years.

C. In 2015, the Act was further amended to provide for the ability to operate a stormwater utility as authorized by and pursuant to an intergovernmental agreement with the governing body responsible for storm water control in the areas served by the Authority, to provide storm water management services and to operate, maintain, develop, repair, and construct a stormwater management system and utility in areas served by the Authority.

D. The Authority began providing regulatory services on October 1, 2019, for the MS4 Permit which authorizes Macon-Bibb County Georgia to discharge stormwater collected by the stormwater system into area waters of the United States.

E. On January 1, 2021, in Macon Water Authority began providing stormwater maintenance and services to residents and businesses within Macon-Bibb County Georgia. This first full calendar year of stormwater service was funded by the Macon Water Authority. Beginning January 1, 2022, a separate stormwater fee will be charged to residential homes and businesses within Macon-Bibb County. The service fee for residential customers is \$4.99 a month. The stormwater service fee for non-residential customers is \$4.99 per month for each 2,200 square feet of impervious service area on the property.

III. RFP DOCUMENTS

A. Proposal documents, and any addenda that may be issued, may be examined and/or downloaded from:

1. the Macon Water Authority website at www.maconwater.org
2. Georgia Procurement Registry website at http://ssl.doas.state.ga.us/PRSapp/PR_custom_index.jsp?agency=33561.

IV. QUESTIONS OR CLARIFICATIONS

A. Questions pertaining to this RFP shall be emailed to Barry Smallwood, Buyer, at bsmallwood@maconwater.org, no later than 5:00 p.m. on Wednesday, June 29, 2022.

B. If interpretation, clarification, or additional information results in a change to this RFP it will be communicated by written addenda which shall form a part

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of this RFP.

- a) Addenda, if any, shall be posted to the websites stated above.
- b) It shall be incumbent upon the Proposer to check these websites for the issuance of any addenda.

V. SCHEDULE

A. The anticipated schedule for this request for proposal is:

| | | |
|----|--------------------------------|-------------------------|
| 1. | Release of RFP | May 30, 2022 |
| 2. | Deadline for Written Questions | June 29, 2022 (5:00 pm) |
| 3. | Proposals are Due | July 6, 2022 (12 noon) |
| 4. | Proposals Opened | July 6, 2022 (2:00 pm) |
| 5. | Award of Contract | July 8, 2022 |

VI. QUALIFICATIONS

A. The proposer must be a Certified Public Accountant or CPA firm licensed by, and in good standing with, the Georgia Secretary of State Professional Licensing Board. Please include a statement that affirms this in your proposal.

B. The proposer shall be sufficiently experienced in accounting and auditing of governmental entities to provide expert, efficient, effective, and reliable services to the MWA.

C. The proposer must meet the independent standards of the AICPA and the Georgia Board of Accounting.

D. The audit must be completed in accordance with Generally Accepted Accounting Principles.

E. The audit must be completed, and copies of the report delivered to the MWA Finance Staff by January 30th of each year

F. The auditor will be required to present the audit findings in an audit summary, including charts and graphs to the MWA Finance Committee no later than February of each year

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G. The auditor will prepare, with appropriate assistance from MWA finance staff, all financial information, footnotes, and statistical data that is commonly found in an Annual Comprehensive Finance Report (ACFA) as defined by the Government Finance Officers Association (GFOA)

VII. SUBMITTAL INSTRUCTIONS

A. Proposals are due no later than 12:00 NOON on Wednesday, July 6, 2022. Late submittals shall not be allowed. The Authority assumes no responsibility for delays caused by any delivery services. Faxed or emailed proposals shall not be accepted. One (1) original and four (4) copies, along with one copy on digital media (flash drive) of each proposal shall be submitted in a sealed container marked "PROFESSIONAL AUDITING SERVICES", RFP #22-107-WBS and plainly identified with the proposer's name and address and delivered to:

Macon Water Authority
Attn: Purchasing Department
790 Second Street
Macon, Georgia 31201

B. The cost for creating the proposal is the sole responsibility of the proposer. All proposals submitted become the property of the Authority. Macon Water Authority reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals. Upon receipt, responses in their entirety become subject to the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et.seq., unless otherwise provided by law.

C. Proposals may not be withdrawn after date and time set for proposal closing.

D. From the date of this RFP until a determination is made regarding the selection of a proposal, all contact between the Authority's employees associated with the project and respondent must be cleared through Barry Smallwood at bsmallwood@maconwater.org.

VIII. PROPOSAL CONTENT

A. The Macon Water Authority requires the proposer to submit a concise proposal clearly addressing all the requirements outlined in this RFP. Proposals must include, at a minimum, the following sections, tabbed in the order indicated:

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TAB CONTENT

1. Transmittal Letter: Not to exceed two (2) pages, summarizing key elements of the proposal. The letter should be signed by an individual authorized to bind the organization and include their title or position. The letter must stipulate that the proposal price will be valid for a period of at least 180 days. It should also include the address and telephone number of the proposer's office located nearest to Bibb County, Georgia, and the office from which the project will be managed. Include name of firm submitting the proposal, contact information for the person that will act as project leader including name, title, address, telephone and fax numbers and email address.

2. Firm and Staff Profile:
 - a) Provide a corporate overview of your firm including commitment to the MWA and community involvement.

 - b) Describe your firm's approach to communicating to the governing body or management of MWA conditions that may lead to the belief that material errors, defalcations, or other irregularities may exist.

 - c) Describe the team that will be assigned to service our engagement. Describe the individual roles, responsibilities, and briefly detail credentials and related experience.

 - d) Describe the customer service process at your firm.

3. References: Provide three to five references of Government's entities that you have served in the last three (3) years including local, state, special districts, authority's, etc. Minimum number of governmental clients within the past three (3) years must be greater than one hundred (100) served. Describe your experience in providing the requested services to each reference.
 - a) Provide a list of Public Water, Public Sewer, and Public Stormwater Utilities that you have served in the last three (3) years.

 - b) Provide a list of Public Water, Public Sewer, and Public Stormwater Utilities that you have served in the last three (3) years with operating revenues greater than \$30,000,000. Please sort the list by Operating Revenues.

 - c) Provide a list of "Single Audits" that have been performed in the past three (3) years and the names of the Governments for which you have performed the audits.

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- d) Provide a list of the number of Governmental Pension Plans Reported as Fiduciary Funds that have been audited in the Past Year.
 - e) Provide the number and a list of Stand-Alone GASB Based Proprietary (Business-Type) Governmental Entities Audited in the Past Three (3) Years
 - f) Provide the number and a list of ALL Governments that you have audited in the past three (3) years that have received the Government Finance Officers Association (GFOA) Certificate of Achievement.
 - g) Provide the number and list of ALL Governments that you have audited for which you have produced an Annual Comprehensive Financial Report (ACFA)
4. Utilization of MWA Resources: Describe the tasks and responsibilities your firm would expect to be performed by MWA personnel. List other physical resources your firm would require during the engagement.
5. Timetable for Completion: Provide a schedule of the work your firm would perform prior to and after October 1, 2022, to complete the audit by January, annually.
6. Additional First Year Requirements: Describe your firm's experience in due diligence in determination and verification of assets and liabilities. Describe any additional auditing procedures your firm may deem necessary. Indicate the availability of personnel for these requirements.
7. Additional Information: Describe any other information not previously mentioned that your firm thinks should be given consideration.
8. Exhibits: Complete and attach Exhibits "A", "B", "C", "D", "E", "F", "G", and "H".

IX. EVALUATION CRITERIA

A. Consideration is made for overall audit experience, expertise, governmental practice experience, references, price, and other factors set forth below. The selection criteria used in award consideration shall include, but is not limited to:

- 1. Quality and completeness of response to all requested items.

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2. Ability to provide services requested.
3. References.
4. Flexibility regarding implementation and project timeline.
5. Competitive pricing and costs.

X. AWARD

A. Award, if made, will be based on the proposal determined to be in the best interest of the MWA, and based upon the criteria discussed in Section IX, Evaluation Criteria. The resulting contract shall be governed in accordance with the laws of the State of Georgia. Any controversy or claim arising out of or in relation to this contract, or the breach thereof, shall be attempted to be settled by remediation services in Macon, Bibb County, Georgia.

1. The initial term of the contract shall extend from the date approved by the MWA, but not later than October 1, 2022, and terminate on September 30, 2023. Thereafter, there will be four – one-year options to renew by the MWA in its sole discretion. At the end of the period, or earlier if an annual renewal is not exercised, the MWA may use a competitive process to solicit auditing services.

2. The successful proposer is expected to enter into a formal contract with the MWA within thirty (30) calendar days after award by the MWA. If the initial contract is not executed within thirty (30) calendar days from the date of the award, then the MWA may elect to withdraw the award and to award to the next overall best proposal.

3. If the contract is terminated or is likely to be terminated prior to the ending of a contract period, then the MWA may, with the written consent of the successful proposer, extend this contract for such period as may be necessary to afford the MWA continuous and uninterrupted services.

B. The successful proposer agrees to indemnify and hold harmless the MWA, its employees, officers, and agents for any claim or liability arising under a contract with the MWA due to any act or omission of the said proposer.

C. This RFP does not commit the Authority to award a contract or to pay any costs incurred for any services.

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D. The Authority, at its sole discretion, reserves the right to accept or reject any or all proposals received as a result of this RFP, to waive defects in Proposals, to undertake discussions and modifications with one or more firms, to negotiate with any qualified source, to proceed with the proposal or modified proposal, if any, which in the Authority's judgment will best serve the public interest, or to cancel this RFP in part or in its entirety.

E. All protests of the award or rejection of a purchase shall be filed in writing with the MWA within ten (10) calendar days after award is made. The protest must describe in detail all alleged deficiencies. Any violations of law not specifically set forth in the protest are deemed waived. The validity of the protest shall be determined by the MWA Executive Director, and the review shall be limited to any alleged violation of federal, state, or local law.

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EXHIBIT “A”
PROPOSAL FOR SERVICES

The undersigned, being a duly authorized officer of the firm listed below, does hereby present this proposal for auditing services, and expressly accepts, unless excepted on Exhibit “B,” the terms specified in the Macon Water Authority’s Request for Proposals. Said officer has ascertained the accuracy of the proposal before submitting it to the MWA. The proposer understands, agrees, warrants, and certifies the following:

- (a) That the proposer has carefully read and fully understands the full scope of the requirements.
- (b) That the firm has the resources and experience necessary for full performance of all services quoted in its proposal; and
- (c) That the firm is licensed by, and in good standing with, the Georgia Secretary of State Professional Licensing Board.
- (d) That this proposal may be withdrawn by requesting such withdrawal in writing at any time prior to the RFP Closing Date and Time.
- (e) That the Macon Water Authority Board reserves the right to reject any and all proposals and to accept a proposal which will, in its opinion, best serve the public interest. The Macon Water Authority Board reserves the right to waive any technicalities and informalities in the proposal.
- (f) That by submission of this proposal the proposer acknowledges that the Macon Water Authority Board has the right to make any inquiry or investigation it deems appropriate to substantiate or supplement information supplied by the proposer.

Signature

Name (Authorized Officer) Title Date

THIS FORM MUST ACCOMPANY YOUR PROPOSAL

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EXHIBIT “B”
PROPOSAL EXCEPTION FORM

All exceptions to contract specifications must be itemized on **Exhibit “B.”** Details concerning the exception must be clearly explained. Each exception will be considered by the MWA as to the degree of impact and total effect on the proposer’s response and will be costed in the final analysis of the proposal. Failure to include an exception on Exhibit “B” will render the exception as invalid and the proposer will be treated as being in compliance with the specification, regardless of intent. If the firm takes no exception to any of the terms in this RFP then indicate by stating “NO EXCEPTIONS” below.

The firm wishes to take exceptions to the following items:

Page Item

Estimated Cost(s)

Explanation

THIS FORM MUST ACCOMPANY YOUR PROPOSAL

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EXHIBIT “C”
FEE PROPOSAL

Exhibit “C” must contain the proposed fee(s) for the services. The MWA desires a fixed fee for the audit. Any additional fees must clearly identify the unit of measurement and the price per unit of measure for those fees. Also include a sample contract (engagement letter) which may be utilized and subject to review and approval of MWA General Counsel.

Exhibit “C” must also include an explanation of costs for the scope of services described herein for the first-year term of the engagement, and show estimated increases, if any, for option years two, three, four and five.

THIS FORM MUST ACCOMPANY YOUR PROPOSAL

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**EXHIBIT “D”
E-VERIFY CONTRACTOR AFFIDAVIT AND AGREEMENT**

Georgia Security and Immigration Compliance (GSIC) Act

The Macon Water Authority Board and Contractor agree that compliance with the requirements of O.C.G.A. § 13-10-91 and Rule 300-10-1-.02 of the Rules of the Georgia Department of Labor, as amended from time to time, are conditions of this Agreement for the physical performance of services.

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation which is contracting with the Macon Water Authority Board has registered with and is participating in the federal work authorization program known as "E-Verify," web address <https://e-verify.uscis.gov/enroll/> operated by the United States Citizenship and Immigration Services Bureau of the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603, as amended from time to time, and in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. The undersigned Contractor also verifies that he/she/it is using and will continue to use the federal work authorization program throughout the contract period.

The undersigned Contractor agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to the contract with the Macon Water Authority Board, Contractor will secure from each subcontractor(s) similar verification of compliance with O.C.G.A. § 13-10-91 on the Subcontractor Affidavit provided in Rule 300-10-01-.08 or a substantially similar form. Contractor further agrees the Contractor will advise the Macon Water Authority Board of the hiring of a new subcontractor and will provide the Macon Water Authority with a Subcontractor Affidavit attesting to the Subcontractor's name, address, user identification number, and date of authorization to use the Federal Work Authorization Program within five (5) days of the hiring and before the Subcontractor begins working on the Project. Contractor also agrees to maintain all records of such compliance for inspection by the Macon Water Authority at any time and to provide a copy of each such verification to the Macon Water Authority Board at the time the subcontractor(s) is retained to perform such services.

E-Verify Employment Eligibility Verification User Identification Number

Date of Authorization to Use Federal Work Authorization Program

Name of Contractor

Title of Authorized Officer or Agent of Contractor

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I hereby declare under penalty of perjury that the foregoing is true and correct.

Signature and Printed Name of Authorized Officer or Agent Date

Subscribed and sworn before me on this the _____ day of _____, 2022.

Notary Public

My Commission Expires: _____

THIS FORM MUST ACCOMPANY YOUR PROPOSAL

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EXHIBIT "F"
NON-COLLUSION AFFIDAVIT

The following affidavit is to accompany the proposal:

STATE OF _____

COUNTY OF _____

Being of lawful age, being first duly sworn, on oath says that he/she is the agent authorized by the proposer to submit the attached proposal. Affidavit further states as proposer, that they have not been a party to any collusion among bidders in restraint of competition by agreement to propose at a fixed price or refrain from proposing; or with any of the Macon Water Authority Board or any of their employees as to quantity, quality or price in the prospective contract; or any discussion between proposers and any official of the Macon Water Authority Board or any of their employees concerning exchange of money or other things of value for special consideration in submitting a sealed proposal for:

FIRM NAME _ _____

ADDRESS _____

SIGNATURE _____

TITLE _____

Subscribed and sworn to before me on this _____ day of _____ 2022.

NOTARY PUBLIC (SEAL HERE)

NAME _____

THIS FORM MUST ACCOMPANY YOUR PROPOSAL

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EXHIBIT “G”
CERTIFICATE OF NON-DISCRIMINATION

In connection with the performance of work under this contract, the proposer agrees as follows:
The proposer agrees not to discriminate against any employee or applicant for employment because of race, creed, color, sex, national origin, ancestry, or disability. The vendor shall take affirmative action to insure that employees are treated without regard to their race, creed, color, sex, national origin, ancestry, or disability. Such action shall include, but not limited to the following: employment, upgrading, demotion, transfer, recruiting or recruitment, advertising, lay-off or termination, rates of pay or other compensation and selection for training, including apprenticeship.

In the event of the proposer’s non-compliance with this non-discrimination clause, the contract may be canceled or terminated by the Macon Water Authority Board. The proposers may be declared, by the Macon Water Authority Board, ineligible for further contracts with the Macon Water Authority until satisfactory proof of intent to comply shall be made by the vendor. The proposer agrees to include this non-discrimination clause in any sub-contracts connected with the performance of this agreement.

BIDDER

SIGNATURE

TITLE

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APPENDIX H
ACKNOWLEDGMENT OF ADDENDA

The undersigned Vendor acknowledges receipt of the following addenda, if issued, to the Proposal Documents. If none received, write "None Received."

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Firm _____

Signature _____

Print Name _____

Title _____

Date _____

THIS FORM MUST ACCOMPANY YOUR PROPOSAL