



Request For Proposal (RFP)

**Audit Services
Scotland County**

Date Issued: June 12, 2026

Date Due: July 10, 2026

Delivery Instructions

County of Scotland
Attn: April Snead, County Manager
517 Peden Street
Laurinburg, NC 28352
asnead@scotlandcounty.org

Notice

All respondents to this Request for Proposal (RFP) are subject to the instructions communicated in this document and are cautioned to completely review the entire RFP and follow instructions carefully.

Overview

Scotland County (County) invites qualified independent auditors (Auditor), having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined below to submit a proposal.

The Auditor and/or Audit Firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors.

There is no expressed or implied obligation for the County to reimburse firms for any expense incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by the County. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Scotland County, North Carolina.

Type of Audit

The audit will encompass a financial and compliance examination of the unit's Comprehensive Annual Financial Report (CAFR) in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, February 2024 revisions; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

Period

The County intends to continue the relationship with the auditor for no less than three years on the basis of annual negotiation after the completion of the first-year contract beginning with the audit for fiscal year ending June 30, 2026. The County is requesting proposals for a three-year

period. Thus, prepare proposals for auditing services for the following years, with Year one being the only obligated year:

- July 1, 2026 to June 30, 2027
- July 1, 2027 to June 30, 2028
- July 1, 2028 to June 30, 2029

Continuation after the first year will be based on annual review and recommendation of the Finance Department, satisfactory negotiation of terms (including price), and the availability of an appropriation. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board approval. The County reserves the right to request proposals at any time following the first year of this contract.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the governing board.

Requirements

The Auditor will prepare most year-end adjusting journal entries. The auditor will be ultimately responsible for the preparation, typing, proofing, printing, and copying of the Basic Financial Statement, supplementary information and compliance reports. The Scotland County Finance Officer will be actively involved in the Management's Discussion and Analysis, and other schedules section preparation. The auditor will submit a draft of the Financial Statement to be reviewed in detail by the Finance Officer. This draft should be submitted to the County in time to allow ample review and corrections. The timing of this should ensure final completion of the Financial Statements no later than the annual December 31st deadline.

The County prefers interim fieldwork be completed in early August. Year-end fieldwork should begin in mid-August and be completed by October 15th. An agreed upon post-closing trial balance must exist by November 30th. The Finance Officer will expect a listing of requested information needed for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

A preliminary draft of the audit and required journal entries must be submitted to the Finance Director by December 1st for proofing and reconciliation to the unit's records.

The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, the financial statements of the aggregate discretely presented component units, each major fund, and the remaining fund information, which collectively

constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the financial statements taken as a whole. The Auditor shall also express an opinion on the budgetary comparison information for the general fund, the major funds, and any annually budgeted special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

The auditors should be available to present the Financial Statements to the Board of Commissioners at a regular meeting following the completion of the audit. The auditors should also be available to meet with County Management, upon request.

Background

Scotland County is a local government in North Carolina with a population of approximately 33,322. The County operates a General Fund, three enterprise funds, and various other funds as listed.

General Fund

Enterprise Funds:

- Public Works Fund
- Water District I Fund
- Water District II Fund

Special Revenue Funds:

- Fire Service
- Emergency 911 Fund
- Technology Fund
- Representative Payee Fund

Revaluation Fund

Capital Project Funds:

- South Johnson School
- School Wings Construction
- NC Housing Finance Agency

Special Revenue Funds:

- Deed of Trust Fund
- Fines and Forfeitures Fund
- Concealed Weapon Fund
- Opioid Settlement Fund

Size and Complexity

Approximate Personnel: 311 Full Time; 107 Part Time
 Payroll Frequencies: Semi Monthly, Bi-Weekly and Monthly
 Number Tax Bills Issued: 24,500
 Most Recent Year Collection: 2025
 Approximate POs Issued: 475
 Number of Bank Accounts: 15
 Average Monthly Deposits: 5,300,000

Average Monthly AP Disbursements: 5,250,000

Financial Applications

The following are on software systems:

- General Ledger
- Accounts Payable
- Human Resources
- Payroll
- Taxes Receivable
- Purchasing
- Inspections, Planning and Environmental Health Permitting

Accounting Records

The County maintains all its accounting records at the Finance Department located at 507 W. Covington Street, Laurinburg, North Carolina, 28352. The County uses MUNIS software ERP for its financial accounting and reporting functions.

Assistance Available to Auditor

The County will make available to the auditor sufficient help to pull and re-file records, and prepare and mail all necessary confirmations.

- The County's personnel will prepare the following items:
- Trial balance
- Detailed General Ledger
- A copy of the original budget, all amendments, and the final budget as of June 30
- All bank reconciliations for each month
- List of outstanding checks, showing check number, payee, date, and amount
- Schedule of all investments for all funds at the audit date
- Schedule of capital asset acquisitions, disposals, and depreciation
- Schedule of accounts payable
- Computation of vested vacation payable and sick leave as of the audit date
- Debt schedule for each debt issue and related payments
- Grant information as requested

Submission Requirements

Auditors and/or Audit Firms interested in consideration must submit a proposal that includes, at a minimum, the following:

Cover Letter

The proposal should contain a cover letter, signed by the principal or legal representative, indicating he or she has the authority to submit the proposal. The letter should include an introduction of the Vendor, primary contact person with phone number and email address.

Qualifications

The first section should address the requested information below. The corresponding responses should begin with the number below for the requested information.

1. Indicate the number of people and titles located within the local office that will handle the audit.
2. 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. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference
3. Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement.
4. Describe your audit organization's participation in AICPA-sponsored or comparable quality control programs (peer review). Provide a copy of the firm's current peer review.
5. Describe the professional experience in governmental audits of each senior and higher level person assigned to the audit, the years on each job, and his/her position while on each audit. Indicate the percentages of time each senior and higher-level personnel will be on site. Again, relevant experience with the new reporting model should be clearly communicated.
6. Describe the relevant educational background of each person assigned to the audit, senior level and higher. This should include seminars and courses attended within the past three years, especially those courses in governmental accounting and auditing.
7. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., utilities, solid waste, transit, or health authorities and school systems).
8. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.
9. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2011 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
10. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.

11. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

Proposed Personnel and Cost Estimate

This second section should consist of completed cost estimate sheets, which will include the following information.

1. Information that will be contained in the management letter.
2. Assistance expected from the government's staff, if other than outlined in the RFP.
3. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
4. Tentative schedule for completing the audit within the specified deadlines of the RFP.
5. Personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
 - a. Estimated hours – categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the auditor's office.
 - b. Rate per hour.
 - c. Total cost for each category of personnel and for all personnel costs in total.
6. Travel – itemize transportation and other travel costs separately.
7. Cost of supplies and materials – itemize.
8. Other costs – completely identify and itemize, including but not limited to fees for Agreed Upon Procedures, any variable costs for testing of major programs over a certain number, as applicable, etc.
9. If applicable, note your method of determining increases in audit costs on a year to year basis

Additional

List any other information the firm may wish to provide.

Proposal Evaluation

Scotland County will evaluate the RFPs using, but not limited to, the following criteria:

Proposer's Qualifications/Experience: 45 Points

Commitment to Governmental Accounting and Auditing

- A. Does the firm have previous experience auditing financial statements that have earned the GFOA Certificate of Achievement for excellence in Financial Reporting?
- B. Is the firm involved in governmental organizations, such as GFOA, AICPA and other state or national professional organizations?

- C. Does the firm demonstrate a knowledge of and commitment to generally accepted accounting principles as promulgated by FASB, GASB, and AICPA?
- D. Does the firm take part in governmental seminars and training programs as instructors and participants?
- E. Does the proposal indicate an understanding of the County's needs?

Prior Year Audit Experience

- A. Does the proposal have appropriate specific references of current governmental clients comparable in size?
- B. Does the proposal indicate the extent of the firm's experience in auditing counties?
- C. Does the proposal list representative clients in North Carolina?

Qualifications of Staff

- A. Do the auditing qualifications of the staff to be assigned to the audit appear adequate? Has specific experience been indicated?
- B. Does the firm provide its staff with continuing professional education in the governmental sector?
- C. Does the size of the firm or office indicate adequate staffing potential?

Approach: 15 Points

- A. Is the audit approach specifically tailored to the County's needs?
- B. Does the audit approach indicate the firm's commitment to expediting the audit and meeting the audit time schedule?
- C. Are expectations of assistance by County staff consistent with assistance described in the RFP as available to the auditor?

Quality Control: 10 Points

- A. Does the firm have a quality control program to help ensure adherence to high professional standards?
- B. Did the firm provide evidence of an unmodified peer review report?

Quality of the Proposal: 10 Points

- A. Does the proposal respond to requirements outlined in the RFP?
- B. Is the content of the proposal clear, concise, and easily readable?
- C. Were timelines met?

Professional Fees Cost: 20 Points

While an important factor, cost will not be a sole determining factor.

RFP Information

Submission Deadline: July 10, 2026, 5:00 pm.

Submission Address: (by mail or in-person)

Attn: April Snead, County Manager
Scotland County Manager's Office
517 Peden Street
Laurinburg, NC 28352

Submission Instructions:

To be considered for this project, the Auditor and/or Audit Firm must provide two (2) original copies of the proposal. All submittals must be in a sealed envelope/package, clearly marked "Audit Services RFP".

Late submissions may not be considered.

Questions:

All questions regarding this RFP must be submitted to April Snead, County Manager, in writing via email to: asnead@scotlandcounty.org

Questions must be received by July 3, 2026, at 5:00 pm to ensure response.

Reservation of Rights

Scotland County reserves the right to select the vendor that, in its sole judgment, is deemed most qualified and in the best interest of Scotland County. In addition, Scotland County reserves the right to reject any and all proposals, waive minor informalities or irregularities, and request additional information or clarifications from any vendor. Scotland County reserves the right to cancel this RFP in whole or in part at any time, if it is in the best interest of the County.