

**DURHAM COUNTY
NORTH CAROLINA**



REQUEST FOR PROPOSALS

Audit Services

RFP No. 25-048

**Proposals Due:
May 8, 2025**

2:00 P.M. Eastern Time

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Auditing Services
RFP No. 25-048

PROPOSAL SCHEDULE
(Note: The below dates are subject to change)

Advertisement Date	Tuesday, April 15, 2025
Last Date for Questions	Thursday, April 24, 2025 at 3:00pm Eastern Time
Proposal Due Date	Thursday, May 8 th 2025 at 2:00pm Eastern Time



REQUEST FOR PROPOSALS

Auditing Services

RFP No. 25-048

ISSUE DATE:

Date: 4/15/25

ISSUING DEPARTMENT:

**County of Durham Purchasing Division of Finance
201 East Main Street, 7th Floor, Room 703
Durham, NC 27701**

Proposals will be received until 2:00pm, Eastern Time on May 8th, 2025. The purpose and intent of the Request for Proposals (RFP) is to solicit proposals from qualified firms to provide auditing services for Durham County Government.

All inquiries concerning the Scope of Services, Proposal Submission Requirements or Procurement Procedures should be directed to:

Procurement Manager: Jonathan Hawley

Purchasing Division

Email: purchasinggroup@dconc.gov

Telephone: 919-560-0056

Sealed proposals shall be mailed and/or hand delivered to the Issuing Department shown above, and the envelope shall bear the name and number of this Request for Proposals (RFP). It is the sole responsibility of the Proposer to ensure that his/her Proposal reaches the Purchasing Division by the designated date and hour indicated above.

In compliance with this Request for Proposals and to all the terms and conditions imposed herein, the undersigned offers and agrees to furnish the goods and services described in accordance with the attached signed proposal.

Firm Name: _____

Date: _____

Address: _____

By: _____

(Name Typed/Printed)

(Signature in Ink)

Phone: _____



LEGAL NOTICE

Auditing Services

REQUEST FOR PROPOSALS

RFP No. 25-048

The County of Durham will receive proposals for auditing services on May 8th, 2025, at 2:00 pm in the Durham County Purchasing Division, 201 East Main Street, 7th Floor, Room 703, Durham, North Carolina 27701. No proposals will be accepted after the official time and date.

An electronic copy of this Request for Proposal (RFP) can be obtained from Durham County's eBid System located under Bid Opportunities at <https://www.dconc.gov/county-departments/departments-finance/bid-opportunities>. Proposers can download a copy of the solicitation and all addenda without registering in the system. However, in order to **automatically** receive email notifications of solicitations and addenda issued by the Purchasing Division, Proposers **MUST** register in the eBid system.

Proposals are encouraged and welcome from historically underutilized businesses (HUBs).

The County reserves the right to accept or reject, in whole or in part, such proposals as appears in its judgment to be in the best interest of the County.

Publication Date: 4/15/2025

INSTRUCTIONS TO PROPOSERS

Auditing Services

RFP No. 25-048

1. In order for a proposal to be considered, it must be based on terms, conditions and scope of services contained herein and must be a complete response to this RFP. **One (1) hard copy Original, and Three (3) hard copies of the Original shall be submitted to the Issuing Department. The original Proposal should be marked "Original". The copies must consist of all documents that are included in the "Original" Proposal.** No other distribution of the Proposal shall be made by the Proposer. Proposals shall be limited to thirty-five (35) double-sided pages or less and must be signed by an authorized representative. Each Proposal should be bound in a single volume with all relevant documentation. The letter of introduction, section dividers, detailed Résumés, forms and dividers are not included in this page limit. The County may elect to require oral presentations after receipt of the proposals.
2. **COMMUNICATION WITH PROPOSERS:** All communications between the Purchasing Division and prospective Proposers shall be in writing. E-mailed questions will be accepted and can be sent to purchasinggroup@dconc.gov. Any inquiries, requests for interpretation, technical questions, clarification, or additional information shall be directed to (Procurement Specialist), Procurement Specialist at the email address above. All questions concerning this RFP shall reference the RFP number, section number and paragraph. Questions and responses affecting the Scope of Services will be provided to all Proposers by issuance of an Addendum. **All questions shall be received by the Purchasing Division no later than _____, Eastern Time on _____.** **NO EXCEPTIONS.**
3. **PROPOSAL DUE DATE:** Proposals will be received until 2:00 P.M., Eastern Time, on May 8th 2025
Proposals must be mailed, or hand delivered to:
Durham County Purchasing Division of Finance Department
Attn: Jonathan Hawley, Procurement Manager
201 East Main Street, 7th Floor, Room 703, Durham, NC 27701.

Proposals shall be duly marked and/or identified with Proposer name, address and RFP number on the outside of the envelope.
4. **LATE PROPOSALS:** Proposals received after the date and time specified will not be considered for award and will be returned to the Proposer unopened.
5. **VENDOR APPLICATION:** All Proposers shall complete and submit the Vendor Application along with the W-9 Form. This information will be used to create or update the County's electronic vendor database upon award of contract.
6. **MWBE REQUIRMENTS:** Proposals are required to make a good faith effort to include Minority and Women Business Enterprises (MWBEs) as part of their Proposal to provide services to the County.

Durham County hereby establishes the following goals for the expenditure of funds with MWBE firms. Questions concerning MWBE should be directed to Jonathan Hawley, Procurement Manager, at jkhawley@dconc.gov or (919) 560-0056.

Categories	Construction	Architect/ Engineer	Services	Goods	MWBE Availability % (Median Availability)
Black American	14.6	9.8	10.9	2.8	10.4%
Asian American	1.3	3.0	1.1	.43	1.3%
Hispanic American	4.2	1.8	1.1	.43	1.5%
American Indian	.65	.75	1.0	.5	.70%
White Female	13.8	11.0	9.5	7.1	10.3%
Overall MWBE Participation Goal =					25.0%

MWBE is a business that is at least 51% owned and controlled by minority group members or women. MWBE is bona fide only if the minority group or female ownership interests are real and continuing and not created solely to meet the MWBE requirement. In addition, the MWBE shall itself perform satisfactory work or service or provide supplies under the contract and not act as a conduit. The contractual relationship shall be bona fide owned and controlled as: (1) a sole proprietorship legitimately owned by an individual who is a minority group member or female; (2) a partnership or joint venture controlled by minorities and/or females;; (3) a corporation or other entities controlled by minorities or females, and in which at least 51% of the voting interests and 51% of the beneficial ownership interests are legitimately held by minorities and/or females. These persons shall control the management and operations of the business on a day-to-day basis:

A person who is a citizen or lawful permanent resident of the United States and who is:

“Black American”; a person having origins in any of the black racial groups of Africa;

“Asian American”; A person having origins in any of the original peoples of the Far East, Southeast Asia, Asia, Indian continent, or Pacific islands;

“Hispanic American”; a person of Spanish culture with origins in Mexico, Central or South America, or the Caribbean, regardless of race;

“Native American Indian tribe”; a federally recognized Indian tribe means an Indian tribe, or band, nation, rancheria, pueblo, colony, or other organized group or community, including any Alaska native village, which is recognized by the Secretary of the Interior on October 1, 1985 as having special rights and is recognized as eligible for service provided by the United States to Indians because of their status as Indians, a tribe that has a pending application for Federal recognition on October 1, 1985.

- 7. DISCREPANCIES AND OMISSIONS:** Should a Proposer find discrepancies in, or omissions from the documents, or should be in doubt as to their meaning, he/she should at once notify the County, and a written Addendum shall be issued. The County will not be responsible for any oral

instructions. Acknowledgment of any Addendum received shall be noted on the Addendum Acknowledgement Form included in the Proposal. In closing of a contract, any Addendum issued shall become a part thereof.

8. **SECURITY OF NON-PUBLIC RECORDS:** Pursuant to N.C.G.S. § 132-1.7, entitled, "Sensitive Public Security Information", public records, as defined in G.S. 132-1, shall not include information containing specific details of public security plans and arrangements or the detailed plans and drawings of public buildings and infrastructure facilities. Therefore, all information provided, received, gathered or obtained by BIDDER containing specific details of public security plans and arrangements or the detailed plans and drawings of public buildings and infrastructure facilities shall be held confidential and shall be used by the BIDDER only for the purpose of responding to this bid. All plans and drawings shall be returned to the County. Any breach of this paragraph by the BIDDER may result in BIDDER being barred from being awarded any contracts with the COUNTY.
9. **E-VERIFY:** As a condition of payment for services rendered under this agreement, CONTRACTOR shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if CONTRACTOR provides the services to the County utilizing a subcontractor, CONTRACTOR shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes as well. CONTRACTOR shall verify, by affidavit, compliance of the terms of this section upon request by the COUNTY.

END OF INSTRUCTIONS TO PROPOSERS

EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract, the contractor agrees as follows:

- A. The contractor will not discriminate against any employee or applicant for employment because of race, handicap, age, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to race, handicap, age, color, religion, sex or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruiting advertising, layoff or termination rates of pay or other forms of compensation, and selection for training including apprenticeship. The contractor agrees to post in conspicuous places available to employees and applicants for employment notices setting forth the provisions of the nondiscrimination clause.
- B. The contractor will in all solicitations or advertisements for employees placed by or on behalf of the contractor state that all qualified applicants will receive consideration for employment without regard to race, handicap, age, color, religion, sex, or national origin.
- C. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding a notice to be provided advising the labor union or workers' representative of the contractor's commitments under the Equal Employment Opportunity section of this contract and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- D. In the event of the contractor's noncompliance with nondiscrimination clauses of this contract or with any such rules, regulations or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further County contracts.
- E. The contractor will include the provisions of this section in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Board of County Commissioners of the County of Durham, North Carolina so that such provisions will be binding such Subcontractor or Proposer.

QUALIFICATIONS AND SUBMISSION REQUIREMENTS

Auditing Services **RFP No. 25-048**

The Proposal must include all of the information set forth in this Section and other Sections of this RFP and should be organized and tabbed appropriately. Unnecessary elaborate brochures or other materials beyond those sufficient to present a complete and effective response to this solution are not desired and may be construed as an indication of the Proposer's lack of cost consciousness. Therefore, elaborate artwork, expensive paper and bindings, etc., are strongly discouraged.

One (1) Original hard copy, and three (3) hard copies of the Original, shall be submitted to the Issuing Department.

Tab 1 – Signed Forms

This Tab should include the following forms and information.

- a. Proposal Form**
- b. No Proposal Reply Form (if applicable)**
- c. Addendum Acknowledgement Form**
- d. Non-Collusion Affidavit Form (*Notarized*)**
- e. Affidavit of Compliance (E-Verify) Form (*Notarized*)**
- f. Vendor Application/W-9 Form**
- g. MWBE Forms:**

Affidavit A – List of the Good Faith Efforts

DUE WITH BID

All Bidders are required to make good faith efforts and to demonstrate that they have made such efforts. Affidavit A is a tool for Bidders to use to show that they have made good faith efforts. Affidavit A is required to be submitted with your bid.

Affidavit B – Intent to Perform Contract with Own Workforce

DUE WITH BID

Affidavit B is required if your company has no opportunity to sub-contract and will complete all work with Bidder's own workforce. Even if utilizing your own workforce, Affidavit A is also required.

Affidavit C - Portion of Work to be Performed by Certified MWBE Businesses

DUE WITH BID

Bidders shall complete Affidavit C to identify the minority business that it will use on the project. Affidavit C is required to be submitted with your bid. Even if your company has MWBE participation, Affidavit A is also required.

Affidavit D – Good Faith Efforts

DUE 72 HOURS AFTER NOTIFICATION

Affidavit D is to be submitted **only** by the apparent lowest, responsible, responsive bidder within 72 hours after notification.

The apparent lowest, responsible, responsive Bidder shall file within 30 days after the award of the contract a list of all identified subcontractors that the Contractor (Bidder) will use on the project.

IMPORTANT MWBE INSTRUCTIONS: It is mandatory for all Bidders to demonstrate their good faith efforts in seeking MWBE participation and provide supporting documentation upon request. The MWBE supporting documentation and information is still required even if using your own workforce. MWBE Prime Contractors will also be required to document good faith efforts.

The above information must be provided as required. Failure to submit these MWBE documents may be grounds for rejection of the bid.

Tab 2 – Executive Summary

This Tab should provide a brief summary of the Proposer's understanding of the Scope of Services presented in this RFP and emphasize any unique aspects or strengths of the Proposal.

Tab 3 – Corporate Overview

This Tab should present an overview of the Proposer's organization and should include the firm's name, address, phone and fax numbers, firm history, email address and phone number of the firm's representative for the Proposal.

Tab 4 – Approach

This Tab should present the Proposer's approach to providing the services specified in this RFP. This Tab should describe the services to be provided, who will provide the services, how the services will be provided, etc. This Tab should include a description of activities, such as the project methodology and timeline for project completion, etc. The Proposer should also include in this Section its plan for managing the work requirements. Most of the proposed responses to the requirements found in Work Requirements should be included under this Tab.

Tab 5 – Organization and Staffing

This Tab should present the Proposer's proposed organization structure and staffing chart showing specific job classifications, number of employees and full-time equivalent employees by position and reporting relationships. Résumés for all managerial and key personnel should be provided in sufficient detail to be able to determine the nature and depth of each individual's relevant experience. This Tab should also identify any of the required services that the Proposer intends to subcontract, if any, providing for each (i) the reasons for subcontracting, (ii) the proposed subcontractor's responsibilities, and (iii) information identifying proposed subcontractor's name, location, relevant personnel and experience. The Proposer's proposed MWBE utilization and explanation of their involvement on this project must also be included under this Tab.

Tab 6 – Qualifications and Experience

In this Tab, the Proposer should describe its track record in performing services comparable to those specified in this RFP and other information relevant to making a determination as to the ability of the Proposer to perform these services. This tab should also include a list of all similar work performed by your firm over the past five (5) years. This list should include the name of each client, client

contact and telephone number, the size and Scope of Work provided, effective dates of the contract(s) with this client, and the annual contract amount.

Tab 7 – MWBE Participation

Describe the program (plan) that your firm has developed to encourage participation by MWBEs to meet or exceed the goals set by the County of Durham's MWBE Program Ordinance. If your firm has no opportunity to contract with MWBEs please explain why.

Tab 8 – Conflict of Interest

In this Tab the Proposer should describe any involvement that your firm, its employees, or its owner(s) have that may constitute a conflict of interest.

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 (by level) located within your 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. Responsive firms should include any relevant information regarding audits performed on financial statements prepared under the new reporting model.
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, human services, 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. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contacted for a reference.
10. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), April 2021 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
11. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
12. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
13. The second section of the proposal should include completed cost estimate sheets and any other necessary cost information in a *separate, sealed* envelope marked – "Cost Estimate." The County of Durham plans to evaluate the qualifications of all firms submitting proposals before considering the Cost Estimate.

The completed cost estimate sheets should include the following information:

- a. Type of audit program used (tailor-made, standard government, or standard commercial).
- b. Use of statistical sampling.
- c. Use of computer audit specialists.
- d. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
- e. Information that will be contained in the management letter.
- f. Assistance expected from the government's staff, if other than outlined in the RFP.
- g. Tentative schedule for completing the audit within the specified deadlines of the RFP.
- h. Use of internal audit staff (if applicable).

Specify costs using the format below for the audit year July 1, 2025 to June 30, 2026. For the two audit years, which follow, list the estimated costs. The cost for the audit year ending June 30, 2028 is binding, while the second and third years are estimated costs. Cost estimates must indicate the basis for the charges and whether the amount is a “not-to-exceed” amount.

EVALUATION AND AWARD CRITERIA

Auditing Services

RFP No. 25-048

Based on the evaluation criteria outlined below, all Proposals will be evaluated and scored by the Evaluation Committee designated by the County of Durham. Written or oral discussions may be requested to resolve issues relating to individual proposals.

1. Evaluation Criteria

Proposals will be evaluated using the following criteria:

- a) Experience in providing this type of service for this size contract.
- b) Public Sector Experience Preferred
- c) Demonstrated ability to meet commitments requested in the RFP
- d) Qualifications of staff to be assigned to this project
- e) Specific plans and methodology for providing the proposed services
- f) References from at least three (3) similar clients
- g) Compliance with Durham County MWBE requirements other governmental agencies
- h) Financial stability
- i) Training
- j) Price

2. Award of Contract

The County reserves the right to award to a single contractor deemed to be fully qualified and best suited among those submitting proposals on the basis of the evaluation factors included in the Request for Proposals. Price shall be considered but shall not be the sole determining factor. Once the proposals are ranked and the most qualified firm(s) are determined, the County may conduct further negotiations, and/or request presentations from firm(s) to further assist in the clarification of information and selection process.

The County reserves the right to accept or reject, in whole or in part, such proposals as appears in its judgment to be in the best interest of the County.

SCOPE OF SERVICES

Auditing Services

RFP No. 25-048

1. **PURPOSE:** The County of Durham invites qualified independent auditors who have sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

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

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

The County of Durham 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. 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 the annual governing board approval. The County of Durham reserves the right to request proposals at any time following the first year of this contract. Thus, prepare proposals for the following years, with Year one being the only obligated year:

July 1, 2025 to June 30, 2026

July 1, 2026 to June 30, 2027

July 1, 2027 to June 30, 2028

2. **TYPE OF AUDIT:** The audit will encompass a financial and compliance examination of the unit's Annual Comprehensive Financial Report (ACFR) 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*; the Single Audit Act of 1984; the Single Audit Act Amendments of 1996; the provisions of OMB Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, including revisions published in *Federal Register* June 27, 2003; the State Single Audit Implementation Act; and all other applicable laws and regulations.

REQUIREMENTS: The audit must be conducted in accordance with generally accepted auditing standards (GAAS); *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular No.A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the State Single Audit Implementation Act, and any other applicable procedures for the audit of a government's financial statements prepared in accordance with generally accepted accounting principles (GAAP).

The County of Durham prefers interim fieldwork to be completed in late July, no later than early August. Year-end fieldwork should begin in **mid-September** and be completed by late **October, preferably by the 30th**. An agreed upon post-closing trial balance must exist by November 10th. The Finance Director 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.

The Annual Comprehensive Financial Report (ACFR) must be completed, and reports rendered at the fiscal year end (**December 31st**).

After the end of fieldwork and a final trial balance exists and before the final completion of the Annual Comprehensive Financial Report (ACFR), a meeting with the Chief Financial Officer, Deputy Finance Director, and Assistant Chief Financial Officer for Reporting and Compliance Manager will discuss the preliminary draft of the audit report, audit findings, etc.

A preliminary draft of the ACFR should exist no later than **November 15th** for auditor review.

Twenty (20) copies of the audit report, management letter, and other applicable reports must be supplied to the Finance Director within the time frame cited above. In addition, the auditor is responsible for submitting the required two copies to the Local Government Commission with two copies of the final ACFR (final draft format is acceptable). Any other copies of the audit report, management letter, and other applicable reports required will be charged on an as needed basis in addition to the quoted fee.

The financial audit opinion will cover the financial statements for the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the respective changes in financial position and the cash flows, where appropriate, thereof and the respective budgetary comparison for the general fund and the major governmental funds which collectively constitute 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 basic financial statements taken as a whole.

The Management's Discussion and Analysis (MD&A), the schedule of funding progress, employer contributions and notes to the required schedules for the Law Enforcement Officers' Special Separation Allowance and Other Post Employment Benefits (OPEB) are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Certain limited procedures are to be applied, consisting principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, this information is not required to be audited, and no opinion is to be given on the MD&A, the schedule of funding progress, employer contributions and notes to the required schedules for the Law Enforcement Officers' Special Separation Allowance and OPEB.

The Report on Compliance and on Internal Control (Single Audit) is produced in a separate report from the ACFR. An opinion is expressed on Durham County's compliance based on the audit.

The working papers shall be retained and made available upon request for no less than three years from the date of the audit report.

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 and forwarded to the Finance Director for his approval.

3. **AUDIT CONTRACT & PAYMENT OF AUDIT FEES:** The audit contract must be approved by the Chief Financial Officer. Invoices are subject to approval by the LGC staff prior to processing by the County of Durham. Interim or progress billings will be accepted up to 75% of the total fee prior to submission of the final audited financial statements to the Local Government Commission and their approval of the audited financial statements.
4. **COUNTY DESIGNATED REPRESENTATIVE: *Crystally Wright, Interim Chief Financial Officer, phone number: (919) 560-0049.***
5. **DRUG FREE WORKPLACE:** The Contractor(s) acknowledges and certifies that it understands that the following acts by the Contractor, its employees and/or agents performing services on County property is prohibited.
 - The unlawful manufacture, distribution, dispensing, possession or use of alcohol or other drugs, and;
 - Any impairment or incapacitation from the use of alcohol or other drugs (except the use of drugs for legitimate medical purposes).

The Contractor(s) further acknowledges and certifies that it understands that a violation of these prohibitions constitutes a breach of contract and may result in default action being taken by the County of Durham in addition to any criminal penalties that may result from such conduct.

6. **BEHAVIOR OF CONTRACTOR'S PERSONNEL:** The County of Durham is committed to creating and maintaining an environment free from harassment and other forms of misconduct that fundamentally compromise the working environment of the County.

All Contractors performing work/services at a County facility shall take all necessary steps to assure that none of its employees engage in harassment or intimidation relating to personal beliefs or characteristics of anyone on the County's premises, including, but not limited to race, religion, color, sex, or national origin, or disabilities. Such harassment is unacceptable and will not be condoned in any form at the County of Durham.

If such conduct occurs, the contractor will take all necessary steps to stop it and prevent its future occurrence, including but not limited to the immediate dismissal of personnel. This policy shall be strictly enforced.

7. **CANCELLATION OF CONTRACT:** The County of Durham reserves the right to cancel and terminate any resulting contract(s), in part or in whole, without penalty, upon 30 days written notice to the Contractor. Any contract cancellation shall not relieve the Contractor(s) of the obligation to deliver and/or perform services on all outstanding orders issued prior to the effective date of cancellation.
8. **QUALIFICATIONS OF OFFERORS:** The County may make such reasonable investigations as deemed proper and necessary to determine the ability of the Offeror to perform the work and the Offeror shall furnish to the County all such information for this purpose as may be requested. The County reserves the right to inspect the Offeror's physical facilities prior to the award to satisfy questions regarding the Offeror's capabilities. The County further reserves the right to reject any proposal if the evidence submitted by, or investigation of, such Offeror indicates that the Offeror is not properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.
9. **OTHER SERVICES** The bond covenant requires the auditor to express an opinion on the County's compliance with the debt service coverage ratio for the County's revenue bonds.

ATTACHMENTS AND AFFIDAVITS

Attachment A



PROPOSAL FORM

Auditing Services

RFP No. 25-048

In accordance with the attached instructions, terms, conditions, and Scope of Services we submit the following proposal to the County of Durham.

SUMMARY OF AUDIT COSTS SHEET

1. Base Audit
Includes Personnel costs, travel, and on-site work \$ _____

2. ACFR Review \$ _____

3. Other (explain)
_____ \$ _____

4. Other (explain)
_____ \$ _____

TOTAL \$ _____

Bid Proposal Not to Exceed \$ _____

The above Total Proposed Cost should be based on being awarded the entire project.

I certify that the contents of this proposal are known to no one outside the firm, and to the best of my knowledge all requirements have been complied with.

Date: _____

Authorized Signature:

Name

Title

Firm Name

Attachment B

NO PROPOSAL REPLY FORM

TO: Durham County
Purchasing Division
201 East Main Street, 7th Floor
Durham, NC 27701

PROPOSAL #: 25-048

PROPOSAL TITLE: Auditing Services

To assist us in obtaining good competition on our Request for Proposals, we ask that each firm that has received an invitation, but does not wish to submit a proposal, state their reason(s) below and return to this office. This information will not preclude receipt of future invitations unless you request removal from the Bidders' List by so indicating below, or do not return this form or bona fide proposal.

Unfortunately, we must offer a "No Proposal" at this time because:

- _____ 1. We do not wish to participate in the proposal process.
- _____ 2. We do not wish to submit a proposal under the terms and conditions of the Request for Proposal document. Our objections are:
- _____
- _____
- _____ 3. We do not feel we can be competitive.
- _____ 4. We cannot submit a Proposal because of the marketing or franchising policies of the manufacturing company.
- _____ 5. We do not wish to sell to the Durham County. Our objections are:
- _____
- _____
- _____ 6. We do not sell the items/services on which Proposals are requested.
- _____ 7. Other: _____
- _____

FIRM NAME

DATE

SIGNATURE

PHONE

_____ We wish to remain on the Bidders' List.

_____ We wish to be deleted from the Bidders' List.

Attachment C

ADDENDUM ACKNOWLEDGEMENT

Auditing Services

RFP No. 25-048

Receipt of the following Addendum is acknowledged:

Addendum no. _____ Date _____

Addendum no. _____ Date _____

Addendum no. _____ Date _____

Addendum no. _____ Date _____

Addendum no. _____ Date _____

Signature: _____ Date: _____

(Print Name)

Title

Name of Firm

Attachment D

NON-COLLUSION AFFIDAVIT

State of North Carolina
County of Durham

_____, being first duly sworn, deposes and says that:

1. He/She is the _____ of _____ the Proposer that has submitted the attached proposal;
2. He/She is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
3. Such Proposal is genuine and is not a **collusive** or **sham** Proposal;
4. Neither the said Proposer nor any of its officers, partners, owners agents, representatives, employees or parties of interest, including this affidavit, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm or person to submit a **collusive** or **sham** Proposal in connection with the contract for which the attached Proposal has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price of any other Proposer or to secure through collusion, conspiracy, connivance or unlawful agreement any advantage against the County of Durham or any person interested in the proposed contract; and
5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affidavit.

Signature of Proposer

Date

Subscribed and sworn before me,
this ____ day of _____, 20__

(Seal)

Notary Public

Notary Public
My Commission Expires: _____

Attachment E

M/WBE FORMS

(Affidavits A-D and Appendix E)

Affidavit A

ATTACH TO BID

State of North Carolina AFFIDAVIT A - List of the Good Faith Effort

COUNTY OF DURHAM

Affidavit of _____
(Name of Bidder)

I have made a good faith effort to comply under the following areas checked:
(A minimum of 5 areas must be checked in order to have achieved a "good faith effort")

- ☐ 1-Contacted minority businesses that reasonably could have expected to submit a quote and that were known to the contractor, or available on State or local government-maintained lists, at least 10 days before the bid date and notified them of the nature and scope of the work to be performed.
- ☐ 2-Made the construction plans, specifications and requirements available for review by prospective minority businesses or providing these documents to them at least 10 days before the bids are due.
- ☐ 3-Broken down or combined elements of work into economically feasible units to facilitate minority participation.
- ☐ 4-Worked with minority trade, community, or contractor organizations identified by the Office of Historically Underutilized Businesses and included in the bid documents that provide assistance in recruitment of minority business.
- ☐ 5-Attended pre-bid meetings scheduled by the public owner.
- ☐ 6-Provided assistance in getting required bonding or insurance or provided alternatives to bonding or insurance for subcontractors.
- ☐ 7-Negotiated in good faith with interested minority businesses and did not reject them as unqualified without sound reasons based on their capabilities. Any rejection of a minority business based on lack of qualification should have the reasons documented in writing.
- ☐ 8-Provided assistance to an otherwise qualified minority business in need of equipment, loan capital, lines of credit, or joint pay agreements to secure loans, supplies, or letters of credit, including waiving credit that is ordinarily required. Assisted minority businesses in obtaining the same unit pricing with the Bidder's suppliers in order to help minority businesses in establishing credit.
- ☐ 9-Negotiated joint venture and partnership arrangements with minority businesses in order to increase opportunities for minority business participation on a public construction or repair project when possible.
- ☐ 10-Provided quick pay agreements and policies to enable minority contractors and suppliers to meet cashflow demands.

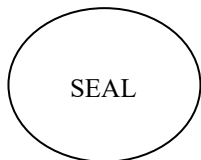
In accordance with GS 143-128.2(d) the undersigned will enter into a formal agreement with the firms listed in the Identification of Minority Business Participation schedule conditional upon execution of a contract with the Owner. Failure to abide by this statutory provision will constitute a breach of the contract.

The undersigned hereby certifies that he or she has read the terms of the minority business commitment and is authorized to bind the bidder to the commitment herein set forth.

Date: _____ Name of Authorized Officer: _____

Signature: _____

Title: _____



State of North Carolina, County of _____
Subscribed and sworn to before me this ____ day of _____ 20__
Notary Public _____
My commission expires _____

Affidavit B

ATTACH TO BID – IF YOU ARE NOT UTILIZING SUBCONTRACTORS

State of North Carolina AFFIDAVIT B - Intent to Perform Contract with Own Workforce

COUNTY OF DURHAM

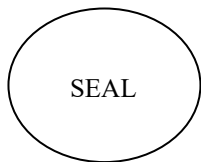
Affidavit of _____
(Name of Bidder)

I hereby certify that it is our intent to perform 100% of the work required for
he _____ contract.
(Name of Project)

In making this certification, the Bidder states that the Bidder does not customarily subcontract elements of this type project, and normally performs and has the capability to perform and will perform all elements of the work on this project with his/her own current work forces; and agrees to provide any additional information or documentation requested by the owner in support of the above statement.

The undersigned hereby certifies that he or she has read this certification and is authorized to bind the Bidder to the commitments herein contained.

Date: _____ Name of Authorized Officer: _____
Signature: _____
Title: _____



State of North Carolina, County of _____
Subscribed and sworn to before me this ____ day of _____ 20__
Notary Public _____
My commission expires _____

Affidavit C**ATTACH TO BID - IF YOU HAVE MWBE PARTICIPATION****State of North Carolina AFFIDAVIT C - Portion of the Work to be Performed by Minority Firms****COUNTY OF DURHAM**

Durham County Goals for MWBE Participation in the Procurement of Goods, Services and Construction

Categories	Construction	Architect/ Engineer	Services	Goods	MWBE Availability % (Median Availability)
Black American	14.6	9.8	10.9	2.8	10.4%
Asian American	1.3	3.0	1.1	.43	1.3%
Hispanic American	4.2	1.8	1.1	.43	1.5%
American Indian	.65	.75	1.0	.5	.70%
White Female	13.8	11.0	9.5	7.1	10.3%
Overall MWBE Participation Goal =					25.0%

Affidavit of _____ I do hereby certify that on the

(Name of Bidder)

(Project Name)

Project ID No. _____ Amount of Bid \$ _____

I will expend a minimum of _____% of the total dollar amount of the contract with minority businesses enterprises. Work will be subcontracted to the following firms listed below. Attach additional sheets if needed.

Firm Name (Street Address/Zip/Telephone)	*Minority Category	Work Description	Dollar Value	Percentage of Goal

***Minority categories:** Black, African American (**B**), Hispanic (**H**), Asian American (**A**), American Indian (**I**), Female (**F**)

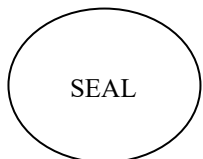
Pursuant to GS 143-128.2(d), the undersigned will enter into a formal agreement with Minority Firms for work listed in this schedule conditional upon execution of a contract with the Owner. Failure to fulfill this commitment may constitute a breach of the contract.

The undersigned hereby certifies that he or she has read the terms of this commitment and is authorized to bind the bidder to the commitment herein set forth.

Date: _____ Name of Authorized Officer: _____

Signature: _____

Title: _____



State of North Carolina, County of _____
 Subscribed and sworn to before me this ____ day of _____ 20__
 Notary Public _____
 My commission expires _____

DO NOT SUBMIT WITH THE BID DO NOT SUBMIT WITH THE BID DO NOT SUBMIT WITH THE BID
(NOTE: This form is to be submitted only by the apparent lowest responsible, responsive bidder.)

If you do not meet the MWBE Goal, the Bidder shall provide the following documentation of his Good Faith Efforts within **72 hours** after notification of being the low bidder.

State of North Carolina AFFIDAVIT D – Good Faith Efforts
COUNTY OF DURHAM

Durham County Goals for MWBE Participation in the Procurement of goods, Services, and Construction

Categories	Construction	Architect/ Engineer	Services	Goods	MWBE Availability % (Median Availability)
Black American	14.6	9.8	10.9	2.8	10.4%
Asian American	1.3	3.0	1.1	.43	1.3%
Hispanic American	4.2	1.8	1.1	.43	1.5%
American Indian	.65	.75	1.0	.5	.70%
White Female	13.8	11.0	9.5	7.1	10.3%
Overall MWBE Participation Goal =					25.0%

Affidavit of _____

(Name of Bidder)

I do certify the attached documentation as true and accurate representation of my good faith efforts.

I will expend a minimum of ____% of the total dollar amount of the contract with minority businesses enterprises. Work will be subcontracted to the following firms listed below. Attach additional sheets if needed.

Name and Phone Number	*Minority Category	Work description	Dollar Value	Percentage of Goal

***Minority categories:** Black, African American (**B**), Hispanic (**H**), Asian American (**A**), American Indian (**I**), Female (**F**)

Documentation of the Bidder's good faith efforts to meet the goals set forth in the provisions. Examples of documentation include, but are not limited to, the following evidence:

- A. Copies of solicitation for quotes to at least three (3) minority business firms from the source list provided by the State for each subcontract to be let under this contract (if 3 or more firms are shown on the source list). Each solicitation shall contain a specific description of the work to be subcontracted, location where bid documents can be reviewed, representative of the Prime Bidder to contact, and location, date and time when quotes must be received
- B. Copies of quotes or responses received from each firm responding to the solicitation.
- C. A telephone log of follow-up calls to each firm sent a solicitation.
- D. For subcontracts where a minority business firm is not considered the lowest responsible sub-bidder, copies of quotes received from all firms submitting quotes for that particular subcontract.
- E. Documentation of any contacts or correspondence to minority business, community, or contractor organizations in an attempt to meet the goal.
- F. Copy of pre-bid roster.
- G. Letter documenting efforts to provide assistance in obtaining required bonding or insurance for minority business.
- H. Letter detailing reasons for rejection of minority business due to lack of qualification.
- I. Letter documenting proposed assistance offered to minority business in need to equipment, loan capital, lines of credit, or joint pay agreements to secure loans, supplies, or letter of credit, including waiving credit that is ordinarily required.

Failure to provide the documentation as listed in these provisions may result in rejection of the bid and award to the next lowest responsible and responsive bidder.

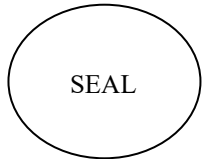
Pursuant to GS143-128.2(d), the undersigned will enter into a formal agreement with Minority firms for work listed in this schedule conditional upon execution of a contract with the Owner. Failure to fulfill this commitment may constitute a breach of the contract.

The undersigned hereby certifies that he or she has read the terms of this commitment and is authorized to bind the bidder to the commitment herein set forth.

Date: _____ Name of Authorized Officer: _____

Signature: _____

Title: _____



State of North Carolina, County of _____
Subscribed and sworn to before me this ____ day of _____ 20__
Notary Public _____
My commission expires _____

Appendix E

MWBE DOCUMENTATION FOR CONTRACT PAYMENTS

Prime Contractor/Architect: _____

Address & Phone: _____

Project Name: _____

Pay Application #: _____ Period: _____

The following is a list of payments to be made to minority business contractors on this project for the above-mentioned period.

Firm Name	*Minority Category	Total Contract Amount	Amount Paid this Period	Total Payment Amount to date	Percentage of Work Completed	Scheduled Start Date	Scheduled End Date

***Minority categories:** Black, African American (**B**), Hispanic (**H**), Asian American (**A**), American Indian (**I**), Female (**F**)

Date: _____ Approved/Certified By: _____

Name

Title

Signature

THIS DOCUMENT MUST BE SUBMITTED WITH EACH PAY REQUEST & FINAL PAYMENT

Attachment F

AFFIDAVIT OF COMPLIANCE

**STATE OF NORTH CAROLINA
COUNTY OF DURHAM**

**AFFIDAVIT OF COMPLIANCE
with N.C. E-Verify Statutes**

I, _____ (hereinafter the "Affiant"), being duly authorized by and on behalf of
_____ (hereinafter "Contractor") after first being duly sworn hereby swears or
affirms as follows:

1. Contractor understands that E-Verify is the federal E-Verify program operated by the United States Department of Homeland Security and other federal agencies, or any successor or equivalent program used to verify the work authorization of newly hired employees pursuant to federal law in accordance with Article 2 of Chapter 64 of the North Carolina General Statutes; and
2. Contractor understands that an "Employer", as defined in NCGS§64-25(4), is required by law to use E-Verify to verify the work authorization of its employees through E-Verify in accordance with NCGS§64-26(a). The term "Employer" does not include State agencies, counties, municipalities, or other governmental bodies.
3. Contractor is a person, business entity, or other organization that transacts business in this State and that employs 25 or more employees in the state of North Carolina. (mark Yes or No)
 - a. YES ____
 - b. NO ____
4. Contractor will ensure compliance with E-Verify to the extent applicable and will ensure compliance by any subcontractors subsequently hired by Contractor to perform work under Contractor's contract with Durham County.

This ____ day of _____, 20__.

Signature of Affiant

Print or Type Name: _____

State of _____

County of _____

Signed and sworn to (or affirmed) before me, this the _____

day of _____, 20__.

My Commission Expires:

Notary Public

(Affix Official/Notarial Seal)

Attachment G

VENDOR APPLICATION & W-9

[Vendor Application and W9 Form | Durham County](#)

Attachment H

Description of the Governmental Entity and Its Accounting System

Entity

A general overview of the County is located on the County's website.

<https://www.dconc.gov/county-departments/departments-f-z/finance/annual-financial-reports>

The County of Durham (the "County") is one of the 100 counties established in North Carolina under North Carolina General Statutes 154-10. The County was incorporated in 1881 and covers an area of 299 square miles and has operated under the Commissioner-Manager form of government since 1930. As of the end of fiscal year 2025, the County had a population of over 336,892

Based on the criteria set forth in GASB Statement 14, the following organizations will be included in the basic financial statements and the notes to the basic financial statements:

Discretely Presented Component Unit:

ABC Board

Funds

The County of Durham maintains the following funds:

Major Governmental Funds:

General Fund

Community Health Trust Fund

Capital Project Fund

Other Governmental Funds (Nonmajor Funds):

Debt Service Fund

Special Revenue Funds:

Bethesda Fire District

Lebanon Fire District

Parkwood Fire District

Redwood Fire District

New Hope Fire district

Eno Fire District

Bahama Fire District

Butner Safety District

Special Park District

Emergency Services

Fiduciary Funds:

Private-purpose Trust Funds:

George R. Linder Memorial

Vic Pearson EMS Memorial

Agency Funds:

Child Support Trust

Sheriff's Evidence Trust

Jail Inmate Trust

Sheriff's Trust

State Treasurer Department of Motor Vehicles

Durham Public School

Town of Chapel Hill Tax

City of Durham Tax

City of Raleigh Tax

Major Proprietary Fund:

Enterprise Fund:

Sewer Utility Fund

Grants, Entitlements, and Shared Revenues

A copy of the Schedule of Expenditures for the Federal and State Awards for the year ended June 30, 2023, can be located on the County's website.

<https://www.dconc.gov/county-departments/departments-f-z/finance/schedule-of-expenditures-of-federal-and-state-awards>

Measurement Focus and Basis of Accounting:

In accordance with North Carolina General Statutes, governmental funds of the County are maintained during the year using the modified accrual basis of accounting and proprietary funds are maintained during the year using the accrual basis of accounting.

The government-wide, proprietary, and fiduciary fund financial statements, except for agency funds, are reported using the economic resources measurement focus and the accrual basis of accounting.

The governmental funds are reported using the current financial resources management focus and the modified accrual basis of accounting.

Budgets

As required by the North Carolina Budget and Fiscal Control Act, the County adopts an annual budget ordinance for all funds except those authorized by project ordinance.

Appropriations are made at the departmental level; however, the appropriations for the various funds are formally budgeted and adopted at the functional level.

Encumbrances

As required by North Carolina General Statutes, encumbrance accounting is employed in the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

During the year encumbrances are maintained for the proprietary funds to ensure that committed funds for goods and services are available once the goods are purchased or services are rendered. At year end, a Schedule of Revenues and Expenditures – Budget to Actual – (Non-GAAP Basis) is prepared and reported in the Annual Comprehensive Financial Report (ACFR) with a Reconciliation of Modified Accrual Basis to Full Accrual Basis.

Accounting Records

The County of Durham maintains all its accounting records in the Finance Department located at 201 East Main Street, Floor 7th, Durham, NC 27701.

The firm that is awarded the contract for auditing services for the County will not be responsible for conducting the audit of the County's component unit, the ABC Board. However, for informational purposes only, the accounting records for the ABC Board are located at 3620 Chapel Hill Boulevard, Durham NC 27707. The County's financial and human resources software is Systems, Applications and Products in data processing (SAP), an integrated Enterprise Resource Planning (ERP) software system.

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. A trial balance and a budget vs. actual report will be made available electronically at the beginning of the audit process and a final trial balance and a budget vs. actual report will be made available electronically by October, no later than October 30th. The following accounting procedures will be completed and documents prepared by the County's staff:

- The general ledger/trial balances will be balanced.
- All subsidiary ledgers will be reconciled to control accounts.
- All bank account reconciliations for each month will be completed.

The County's personnel will prepare or provide assistance and access to the following items:

General

1. Worksheet for determination of major funds.
2. General ledger transaction details for accounts, upon request.
3. The original budget, all amendments, and the final budget as of June 30, 2025.
4. Access to all project ordinances and all amendments for active projects during the audit period.
5. Access to board policies, including travel and investment policies.
6. Access to minutes of Board of County Commissioners' meetings.
7. Access to correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, faxes regarding the audited financial statements and compliance reports for the previous year.
8. Letter of Transmittal
9. Management's Discussion and Analysis.
10. Basic Financial Statements:
 - Government-wide Statements (See "Conversion" section below)
 - Fund Financial Statements
 - Balance Sheet – Governmental Funds
 - Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
 - Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for All Major Funds excluding the Capital Projects Fund
 - Statement of Net Assets – Proprietary Funds
 - Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds
 - Funds
 - Statement of Cash Flows – Proprietary Funds
 - Statement of Fiduciary Net Assets – Fiduciary Funds
 - Statement of Changes in Fiduciary Net Assets – Fiduciary Funds
11. Notes to the Basic Financial Statements.
12. Required supplementary information, e.g. actuarial information of the Law Enforcement Officers' Separation Allowance and OPEB.
13. Other supplementary information, e.g., combining individual fund statements and schedules and capital assets, long-term debt and other information.

14. Statistical section for financial trends information, revenue capacity information, debt capacity information, operating information and demographic and economic information.
15. Compliance section for revenue bond covenant compliance.

Cash and Investments

1. Access to all bank statements and reconciliations
2. Bank reconciliations for 6/30/25.
3. Cash investment summary of WP detailed by fund.
4. Detail schedule of petty cash.
5. Detail listing of restricted cash accounts.
6. Investment transaction detail WP.
7. Interest income analysis.
8. Summary of investments.
9. Schedule of interest receivable.
10. Multiple fund details for County's three major bank accounts (operating, accounts payable and payroll bank accounts).
11. GASB 40 disclosure.
12. GASB 53, Accounting and Financial Reporting for Derivative Instruments (e.g., SWAP Agreement and valuation).

Receivables

1. Accounts receivable lead sheet.
2. Accounts receivable analysis.
3. Summary of accounts receivable and reserves – sewer lines sold to City as of 6/30/25.
4. Details of accounts receivable to federal, state and local government.

Taxes receivable/revenue

1. List of property taxes by fund group.
2. Current levy year taxable business personal values and tax sheets.
3. Current levy year public service values and tax sheets.
4. Current levy year real estate values and tax sheets.
5. Current levy year personal property values and tax sheets.
6. Current levy year taxable registered vehicles values and tax sheets.
7. Analysis of current tax levy.
8. Tax receivable roll forward.
9. Schedule of revenue collections by fund.
10. Schedule of allowance for uncollectible tax.
11. Receivable balances per year grouped by fund.
12. Schedule of changes in property tax receivable.
13. Schedule of principal taxpayers.
14. 2025 sales tax transactions.
15. NC TR-1 (Summary Report – Valuation)
16. Analytical review of collections.
17. Tax revenue summary by account and fund group.
18. Reconciliation of revenues to ledger.
19. Deferred revenue roll forward schedule.

Capital Assets

1. Capital assets lead sheet.
2. Schedule of capital asset additions and dispositions as of year-end.
3. Schedule of monthly activity in general fund assets as of year-end.
4. Schedule of monthly expenditures in the capital projects fund as of year-end.

5. Public school building capital fund disbursing account.
6. Utility fund schedule of capital assets additions and dispositions as of year-end.
7. Schedule of capitalized interest costs as of year-end.
8. Depreciation detail.
9. Roll forward of capital projects fund by project.
10. Schedule of expenditures compared with project authorizations – capital projects fund.
11. Capital assets policy.
12. Property lease agreements showing the vendor name, property location, business area, account code, monthly payment, and annual cost.
13. Detail list of capital leases including the maturity date, term of the lease and the interest rate.
14. Calculation of investment in joint ventures (Durham County Convention and Visitors' Bureau and the Civic Center).

Liabilities (Accounts Payable and Payroll)

1. Accounts payable lead sheet.
2. Payroll lead sheet.
3. Form 941 reconciliation to wages (include copies of 941's).
4. Total salaries for all funds.
5. Final payroll.
6. 401(k) general County employees schedule for fiscal year.
7. NACO schedule for fiscal year.
8. IAMC schedule for fiscal year.
9. 401(k) law enforcement schedule for fiscal year.
10. Retirement County schedule for fiscal year.
11. Law enforcement schedule for fiscal year.
12. Access to Quarterly ESC Tax and Wage Reports.
13. Actuarial valuation of separation allowance for law enforcement officers.

Debt

1. Computation of vested vacation payable as of the audit date.
2. Gross bonded debt and other long-term debt WP as of year-end.
3. Debt service detail schedule as of year-end.
4. Sheet received from State showing annual bond principal and interest requirements.
5. Durham County mortgage loan payment schedule.
6. Schedule of transfers between funds.

Risk Management

1. Self-insurance program.
2. Claimant letter.
3. Copy of actuarial report if conducted for fiscal year (e.g., they are not performed for every audit year).
4. Specific excess workers' compensation and employers' liability indemnity policy.
5. Schedule of fiscal year closed files.
6. Schedule of fiscal year open files.

Grants

1. Access to the following information for each grant:
 - Grant agreement.
 - All financial reports.
 - Correspondence with the grantor agency, including monitoring reports.
 - CFDA # and/or pass-through grant #.
2. Audit workpapers for each program which qualify to be audited under OMB Circular A-133 and the State Single Audit Implementation Act.
3. Schedule of Expenditures of Federal and State Awards for the fiscal year.

Conversion (GASB 34)

1. Conversion spreadsheet from fund to government-wide state of activities (e.g., includes entries necessary for conversion such as the allocation to functional areas of depreciation, net change in accrued vacation, etc.)
2. Statement of Net Assets
3. Statement of Activities
4. Reconciliation of fund and government-wide statements

Size and Complexity of Unit

Personnel/Payroll

Number of employees	<u>1,940</u>
Frequency of payroll	<u>Bi-weekly</u>
Number of payroll direct deposit advises	<u>1800</u>

Property Tax (disclose if collected by another agency)

Number of tax bills issued (without motor vehicles)	<u>125,510</u>
Number of motor vehicle tax bills issued	<u>0</u>
Total dollar amount of most recent year's collections	<u>625,033,707</u>
Total dollar amount of levy	<u>626,874,811</u>

Purchasing

Number of purchase orders issued for encumbrances	<u>800</u>
Number of reservations issued for encumbrances	<u>1,700</u>

Bank Accounts

Number of bank accounts	<u>38</u>
Number of escrow accounts	<u>3</u>
Average monthly activity in main accounts	
Number of deposits (Central Depository)	<u>1</u>
Number of checks:	
Central Depository	
Payroll (direct deposit)	<u>3,590</u>

The following financial applications are on the computer system:

General Ledger
Accounts Payable
Project Accounting
Payroll
Capital Assets
Cash Receipts
Accounts Receivable