



Agenda Action Form Overview

Approval of the contract with Mauldin & Jenkins, CPAs and Advisors in the amount of 165,000 to execute a three-year contract with two optional one-year extensions for external audit services for fiscal years 2025 through 2027.

Background/Justification

Durham County is mandated by the North Carolina General Statutes and the U.S. Office of Management and Budget to conduct an annual audit at the conclusion of each fiscal year. The previous contractor held the position of auditor for more than 20 years with the County. In line with its dedication to transparency, fiscal responsibility, and good governance, the County initiated a competitive bidding process for audit services. The Local Government Commission (LGC) recommends periodic rotation and rebidding of audit contracts within a 3–5-year timeframe.

Three CPA firms, Mauldin & Jenkins, CPAs and Advisors, Cherry Bekaert, LLP, and Perry & Associates, CPAs, responded to RFP 25-048. The evaluation was based on the CPA firms' responses to the RFP, emphasizing their ability to complete audit work for a county of Durham County's size and complexity. Three of the firms demonstrated competences in accounting standards and audit guidance, while two firms exhibited a thorough knowledge base of the NC Statutes and Single Audit. The evaluation scoring was used to outline the work provided by the firms. After examining the pricing provided in the proposals, the evaluation team decided to recommend Mauldin & Jenkins, CPAs and Advisors as the County's audit firm for fiscal years 2025-2027.

Policy Impact

This agenda aligns with the pricing structure established by the LGC audit services i.e. Financial Audit, Single Audit, and presentation.

Procurement Background

Approval of this contract aligns with the current Boards policy of maintaining County services to ensure transparency, fiscal responsibility, and good governance to the community. It also aligns with the County's Strategic Plan: Goal 5: Accountable, Efficient, and Visionary Government.

Type of purchase

- ☐ Goods
- ☒ Services
- ☐ Architect, Engineer or Surveyor Services
- ☐ Construction and Repair

Did this request for purchase go through a bid process? Yes ☒ No ☐

Goods: Bids required if \geq \$30,000, BOCC approval if \geq \$90,000

Services: Bids required if \geq \$30,000, BOCC approval if $>$ \$40,000

Construction/Repair work: Bids required if \geq \$30,000, BOCC approval if \geq \$500,000



Durham County Government
Agenda Action Form Supplemental Document – Contract Approval

If yes, attach a copy of bid tab and the minority and women business enterprise (MWBE) compliance review form provided by the Purchasing Division.

If no, why?

- ☐ Sole source exemption
- ☐ Cooperative purchasing program exemption
- ☐ State and federal contract exemption
- ☐ Contract is an amendment to an existing contract
- ☐ Other (please explain)

If exempted from bidding, has this request been reviewed and approved by the Purchasing Division in the agenda Legistar system? Yes ☐ No ☐

If no, why?

Fiscal Impact

The contract is supported by Cost center 4130131000, Fund center 10000000000. All funds for audit services are earmarked in the fund center for use.

Recommendation

The County Manager recommends that the Board authorize the County Manager to enter a contract with Mauldin & Jenkins, CPAs and Advisors. in the amount of \$165,000 for audit services.