



**LIBERTY COUNTY DEVELOPMENT AUTHORITY**

**REQUEST FOR PROPOSALS**

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**Professional Audit Services**  
**Liberty County, Georgia**

**November 18, 2024**

**REQUEST FOR PROPOSALS**  
**Liberty County Development Authority**  
**Professional Audit Services**  
**Liberty County, Georgia**

**1. THE PROJECT**

The Liberty County Development Authority (LCDA) (“Owner”) is seeking proposals for a qualified Certified Public Accountant (the “auditor”) that has experience and support capabilities to provide financial and compliance audits. This contract will be for the Liberty County Development Authority.

The contract will be for six consecutive fiscal years beginning with the fiscal year ended June 30, 2021 and ending with the fiscal year ended June 30, 2027.

This contract will be subject to annual review and the availability of an appropriation for audit services by the LCDA. The LCDA has the option to extend these contracts for two years, should the LCDA and auditor agree on terms and conditions.

Any and all transactions made necessary by this Request for Proposals (RFP), as well as the Proposal Documents, shall be subject to the approval of Owner.

**2. INTRODUCTION**

**Liberty County Development Authority**

The Liberty County Development Authority (LCDA) was created in 1958 by an amendment to the Constitution of the State of Georgia for the purpose of creating and enhancing the economic growth and development of Liberty County. It consists of a seven-member Board of Directors with automatic seats for the Chairman of the Liberty County Board of Commissioners and the Mayor of Hinesville - the county seat. These two automatic seats ensure well-informed political representation and foster expeditious processing of development projects or permits. Four additional positions are appointed by the Liberty County Board of Commissioners and one additional position is appointed by the Hinesville City Council.

The purpose of the LCDA is to develop and promote industry for the public good and welfare of the county. Toward that end, the LCDA has developed industrial parks, constructed shell buildings, supported local technical college and workforce development programs, and organized and led partnerships with other public and private entities.

A six-member staff consisting of a CEO, COO, Director of Marketing & Communication, Director of Finance, Compliance & Administration, Operations & Project Support Manager, and Receptionist/Office Assistant is employed to assist the Board in the implementation of the Authority’s mission statement. The staff also works closely with an "extended staff" consisting of development professionals in other allied organizations

such as the Georgia Power Company, Coastal Electric Membership Cooperative, Canoochee EMC, Savannah Technical College, Georgia Department of Economic Development, and Georgia Department of Community Affairs.

The Authority currently maintains four (4) industrial parks; Hinesville Technology Park, Midway Industrial Park, Tradeport East Business Center, and Tradeport West Business Center. The Authority operates a water and wastewater system and is a partner in the MidCoast Regional Airport joint-use facility.

### **3. GOVERNMENT ENTITY AND RECORDS INFORMATION**

Information regarding LCDA records, systems, procedures, expenditure levels, and other relevant data is included as Attachment B to this Request for Proposal.

Copies of prior audit reports, internal control survey documents, management letters, financial statements, budgets and other documents relevant to the audit engagement may be viewed by appointment by contacting the technical information coordinator listed in this RFP.

### **4. STATEMENT OF NEEDS (Scope of Work)**

#### **A. AUDIT REQUIREMENTS**

The audits shall be conducted in accordance with generally accepted auditing standards (GAAS), promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the Official Code of Georgia Annotated. If a Single Audit is required as a part of the annual audit, the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards, Generally Accepted Government Auditing Standards (GAGAS), the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, and the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

***Note: Appendix H of the AICPA Audit and Accounting Guide for Audits of State and Local Governmental Units contains a listing of literature that should be considered in conducting audits in accordance with the Single Audit Act. Auditors are reminded however, that professional standards are constantly changing and it is the auditor's responsibility to ensure that the appropriate standards are followed.***

The audits shall be designed to accomplish the following objectives:

(Applies to All Audits)

1. To determine whether the general purpose financial statements present fairly the financial position and results of financial operations and cash flows in accordance with

generally accepted accounting principles and the supplementary information is fairly presented in all material respects in relation to the financial statements taken as a whole.

2. To obtain an understanding of internal control over financial reporting sufficient to plan the audit by performing procedures to understand both the design of controls relevant to an audit of financial statements and whether they have been placed in operation, and assess control risk, in accordance with the American Institute of Certified Public Accountants Statement on Auditing Standards (SAS) Number 55, Consideration of Internal Control in a Financial Statement Audit, as amended by SAS Number 78, Consideration of Internal Control in a Financial Statement Audit: An Amendment to SAS No 55.
3. To provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of laws and regulations that have a direct and material effect on the determination of financial statement amounts in accordance with SAS Number 54, Illegal Acts by Clients, as described in SAS Number 74, Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance, and to provide reasonable assurance about whether the financial statements are free of material misstatements (whether caused by error or fraud), as described in SAS Number 82, Consideration of Fraud in a Financial Statement Audit, and SAS Number 47, Audit Risk and Materiality in Conducting an Audit. The Codification of Statements on Auditing Standards, Section AU 317 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor's responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for errors and irregularities. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.

(Additional Requirement for Audit in Accordance with Government Audit Standards)

4. To provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts or grant agreements that have a direct and material effect on the determination of financial statement amounts. If specific information comes to the auditors' attention that provides evidence concerning the existence of possible noncompliance that could have a material indirect effect on the financial statements, auditors should apply audit procedures specifically directed to ascertaining whether that noncompliance has occurred.
5. To follow up on known material findings and recommendations from previous audits.

6. To prepare working papers containing sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the auditors' significant conclusions and judgments.

(Additional Requirements for Audit in Accordance with the Single Audit Act and OMB Circular A-133.)

7. To determine whether the LCDA complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).

(Additional Requirements for Audits Conducted in Accordance with the Official Code of Georgia Annotated)

8. To verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, as amended by House Bill 1433 in the 1998 Session of the Georgia General Assembly, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

## **B. REPORTING AND DELIVERY REQUIREMENTS**

The auditor will prepare the required audit reports including those required by Government Auditing Standards and Office of Management and Budget Circular A-133 and the Official Code of Georgia Annotated at the completion of the audit.

1.
  - a. *Standard report on the financial statements.*

Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. The report on the financial statements should either (1) describe the scope of the auditors' testing of compliance with laws and regulations and internal controls and present the results of those tests or (2) refer to separate reports containing that information. The auditor's report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds is presented fairly in all material respects in relation to the financial statements taken as a whole.

b. *Report on Internal Controls.*

A report on reportable conditions is required and may be written or oral in accordance with the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AU 325. Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should describe the scope of the auditor's testing of compliance with laws and regulations and present the results of those tests. The report should also describe the scope of the auditor's testing of internal control and present the results of those tests. Also separate identification and written communication of all reportable conditions, including those reportable conditions that are individually or cumulatively material weaknesses, is required.

c. *Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.*

The auditor is required to express an opinion on whether the City of Hinesville complied with laws, regulations, and with the provisions of contracts or grant agreements which could have a direct and material effect on each major program and, where applicable, refer to a separate schedule of findings and questioned costs. The report on internal control over major programs should describe the scope of testing internal control and the results of the tests, and, where applicable, refer to a separate schedule of findings and questioned costs.

d. *In accordance with OMB Circular A-133, the auditor's report(s) may be in the form of either combined or separate reports.*

The auditor's report(s) shall include an opinion as to whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion as to whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors should follow the guidelines contained in the American Institute of Certified Public Accountants' Statement of Position 98-3, paragraph 10.8 for additional guidance on auditor's reports).

- e. In accordance with OMB Circular A-133, a schedule of findings and questioned costs is required and should include the following three components: (1) a summary of the auditor's results; (2) findings related to the financial statements which are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.
2. Ten (10) bound copies and 1 PDF format of the above reports are required for the LCDA.
3. A written management letter containing matters not included in the auditor's report on compliance and on internal control over financial reporting shall be prepared and presented to the Liberty County Director of Finance, Compliance & Administration at the conclusion of each audit. This letter shall address all exceptions in accounting practices, immaterial instances of noncompliance with laws and regulations, and deficiencies in the internal control that are not reportable conditions as defined in American Institute of Certified Public Accountants Codification of Statements on Auditing Standards, Section AU 325. Such immaterial instances of noncompliance and deficiencies in internal control that are not reportable conditions should be referred to in the report on compliance and on internal control over financial reporting. It is important to note that all audit findings required to be reported under OMB Circular A-133 must be included in the schedule of findings and questioned costs; a separate letter may not be used to communicate such matters to top management in lieu of reporting them as audit findings in accordance with OMB Circular A-133. The auditor must offer recommendations for appropriate corrective action for each item contained in the management letter.
4. Auditors shall present the audit report for the LCDA to the Chairman and Board Members at a scheduled board meeting.
5. Any other reports required shall be submitted to the LCDA upon request.
6. A preliminary draft of all reports shall be submitted to the LCDA prior to their release. The LCDA will review and approve the release of all draft reports.
7. The auditor shall send copies of the reports listed above directly to:  
  

***Beth Hancock, CPA, Director of Finance, Compliance & Administration***  
***Liberty County Development Authority***  
***425 W. Oglethorpe Highway***  
***Hinesville, Georgia 31313***
8. The auditor may begin post closing field work for the LCDA no later than the first week of October of the year succeeding the fiscal year to be audited.

9. The auditor shall deliver the LCDA audited financial statements on or before November 30 of the year succeeding the fiscal year audited.
10. The LCDA may for good and sufficient reason extend the delivery date of the audited financial statements.

## 5. DEFINED TERMS

In addition to the terms defined elsewhere in this RFP, the following terms shall have the meanings indicated below, which are applicable to both the singular and plural thereof.

- (a) **Addenda** - Graphic or written documents issued by Owner prior to the opening of Proposals intended to clarify, revise, add to, or delete information in the original Proposal Documents or in previous addenda.
- (b) **Audit Contract** – The professional services contract to be awarded to the Successful Offeror pursuant to this RFP. At present, it is anticipated that Owner will provide the Auditing Contract. Owner is under no legal duty or obligation to enter into said Auditing Contract prior to or following an award pursuant to this RFP, and shall in no event be bound under said Auditing Contract until such time, if at all, as the same is duly approved by the Liberty County Development Authority board at a duly called public meeting. The Auditing Contract shall additionally be reviewed and approval by the County Attorney.
- (c) **Contractor** – The firm selected by Owner pursuant to a public and competitive process (as required by O.C.G.A. 36-91-20) to provide construction services necessary for completion of the Project.
- (d) **Offeror** - One who submits a Proposal directly to Owner as distinct from a sub-offeror of sub-bidder, who submits a proposal to an Offeror.
- (e) **Proposal** - A complete and properly signed offer to perform the services for the prices stipulated in the form submitted by the Offeror in accordance with the Proposal Documents.
- (f) **Proposal Documents** – Shall collectively refer to this RFP and any and all contracts, instruments, or other documents specifically made a part of this RFP or otherwise contemplated to be entered into between Owner and the Successful Offeror in connection with the Project (to include the Auditing Contract).
- (g) **Selection Committee** – The committee appointed by Owner to oversee the RFP process, evaluate the Proposals, and recommend action regarding the same to Owner.
- (h) **Successful Offeror** - The responsible and responsive Offeror whose Proposal Owner determines to be most advantageous to Owner (on the basis of Owner's evaluation



as hereinafter provided) and to whom Owner makes an award, all in the sole and absolute discretion of Owner.

Additionally, for purposes of this RFP, "herein," "hereby," "hereunder," "hereof," "hereinbefore," "hereinafter" and other equivalent words refer to this RFP and not solely to the particular portion thereof in which any such word is used, and "including" or "include" means including without limitation.

**6. RESTRICTED COMMUNICATION.**

From the issue date of this RFP until a Successful Offeror is selected and the selection is announced and Proposal Documents are executed, Offerors are not allowed to communicate for any reason with any employees of Owner or members of the Selection Committee with respect to this RFP or the Statement of Needs - Scope of Work, except for (i) submission of questions as authorized by this RFP, (ii) during any pre-proposal conference, (iii) during scheduled and authorized interviews, if any, for purposes of evaluation, and (iv) during authorized negotiations, if any, following opening of the Proposals. For violation of this provision, the Owner reserves the right to reject the Proposal of the offending Offeror.

**7. SCHEDULE OF RFP EVENTS**

The following Schedule of Events represents the Owner's best estimate of the schedule that will be followed. All times indicated are prevailing times in Hinesville, Georgia. The Owner reserves the right to adjust the schedule as it deems necessary or convenient.

<b>Event</b>	<b>Projected Date</b>	<b>Projected Time</b>
Distribution of RFP	11/18/24	10:00 AM
Mandatory Pre-Proposal Conference	12/11/24	1:00 PM
Submittal Deadline	01/09/25	10:00 AM
Selection Committee Review	01/17/25	N/A
Selection Committee Interviews	01/22/25	If Required
Award of Proposal	01/27/25	10:00 AM

**8. GENERAL PROPOSAL PREPARATION REQUIREMENTS**

1. Proposal Preparation

- a. Proposals shall be signed by an authorized representative of the Offeror. All information requested must be submitted. The mandatory requirements under Specific Proposal Preparation Requirements, Paragraph 1b are required by law, or regulation and will not be waived and are not subject to negotiation.
- b. Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness

and clarity of content.

- c. Each copy of the technical proposal shall be bound in a single volume and relate solely to the response to the RFP. Nothing shall be included in the technical proposal which would indicate, in whole or in part, the cost component of the proposal or would be otherwise indicative of the dollar amount associated with the technical proposal. All cost component documentation should be included in a separate sealed envelope clearly labeled as to contents. Proposals should be organized in accordance with **Attachment D: Model Format of Proposal**.
  - d. Ownership of all data, materials and documentation prepared for and submitted to the LCDA in response to the RFP shall belong exclusively to the LCDA and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.
2. Oral presentation: Offerors who submit a proposal in response to the RFP may be required to give an oral presentation of their proposal to the LCDA representatives. This provides an opportunity for the Offeror to clarify or elaborate on the proposal. This is a fact finding and explanation session only and does not contemplate or authorize negotiation. Oral presentation is an option of the LCDA in its sole discretion at the LCDA's request.
  3. Costs incurred to prepare a proposal are solely those of the Offeror. Nothing contained within this RFP is indicative of an intent by the LCDA to reimburse the Offeror, in whole or in part, for any costs associated with preparation, submission, or presentation of proposals.
  4. The LCDA reserves the right to reject any and all bids on this RFP.

#### **SPECIFIC PROPOSAL PREPARATION REQUIREMENTS**

Proposals shall be as thorough and detailed as possible so that the LCDA may properly evaluate the Offeror's capabilities to provide the required services. Proposals should be organized in accordance with **Attachment D: Model Format of Proposal**. Offerors shall submit the following items as a complete proposal:

##### **1. TECHNICAL COMPONENT OF PROPOSAL**

- a. Executed Proposal Form.
- b. Executed Authorization to Investigate Form.
- c. Executed Statement of Non-Collusion Form.
- d. The completed and executed Qualification Form, Attachment C. The purpose of the Qualification Form is to determine if the auditor meets the following mandatory criteria:
  1. The Offeror is properly licensed for public practice as a certified

public accountant.

2. The Offeror meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
  3. The Offeror's staff working on or associated with the engagement must meet the continuing education requirements of the Government Auditing Standards.
  4. The Offeror does not have a record of substandard audit work.
  5. The Offeror agrees to abide by the terms and conditions established in the RFP and Auditing Contract.
  6. Proposals must be submitted in two parts: (A) one (1) original marked "original", and six (6) copies of the Technical Proposal for a total of seven (7) sets of the Proposal, and (B) one (1) original of the Cost Proposal for each entity. The Cost Proposal must be submitted in a separate sealed envelope which specifies on its face the name of the auditing firm and "Cost Proposal". Each such set shall be identical and include a transmittal letter.
- e. Detailed written narrative statements on each of the following:
1. A description of the Offeror rendering the proposal, including whether the firm is international, national, regional, or local, the number of years in business, and the number of employees in the local office.
  2. Experience in providing the services described herein, including relevant knowledge of and experience in applying applicable federal and state regulations.
  3. Biographies, including experience of the individuals who will be assigned to the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the LCDA and recent continuing professional education of each individual assigned to the engagement.
  4. A general audit plan, including information on the timing of field work, and any overview and start up work that would be required in the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports.
  5. A work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. In developing the work plan, reference should be made to such sources as the LCDA budget and related materials, organizational charts, programs, and financial and other management information systems. Offerors will be required to

provide the following information on their audit approach:

- a. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
  - b. Extent of the use of EDP software in the engagement;
  - c. Type and extent of analytical procedures that may be used in the engagement;
  - d. Approach to be taken to gain and document an understanding of the LCDA's internal controls;
  - e. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
  - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
6. The proposal should identify and describe anticipated audit problems (if any), the Offeror's approach to resolving these problems and any special assistance that will be requested from the LCDA.
  7. For the firm's office that would be assigned responsibility for the audit, list the most significant audit engagements (maximum of five (5)) performed in the last three (3) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partner(s), total hours, and the name and telephone number of the client contact.
- f. There should be no dollar units or total costs included in the technical component of the proposal.

## **2. COST COMPONENT OF PROPOSAL**

For use following the technical phase of the procurement, the following information must be included in a **separate sealed** envelope marked "**For Cost Phase Only-LCDA**" as specified in this RFP.

- Total hours required to complete the engagement for each year by personnel levels, i.e. total hours for partner, manager, supervisor, senior and junior.
- Total fees for audit services for each year.
- An amount of professional services, in hours, allowed each year without additional cost to the LCDA. Such services will not be directly related to the annual audit.

**A separate cost proposal is required for each year of the contract period specified in this RFP.**

Out-of-pocket expenses for firm personnel (e.g. travel, lodging and subsistence) will be reimbursed at the rates used by the LCDA for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format recommended in Attachment D. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. By submitting a proposal, the proposer certifies that the firm will accept reimbursement for travel, lodging and subsistence at the prevailing rates for employees of the LCDA.

All Proposals shall be prepared in accordance with this RFP, and shall include the following: (i) a Proposal Form (attached); (ii) an Authorization to Investigate (attached); (iii) a Statement of Non-Collusion (attached); (iv) a Qualification Form (attached); (v) Schedule of Professional Fees and Expenses (attached); and (vi) all other items or documents required or authorized by this RFP.

In order to be considered for selection, offerors must submit a complete response to the RFP. Incomplete proposals may not be considered if the omissions are determined to be significant.

**9. EXAMINATION OF PROPOSAL DOCUMENTS, OTHER DATA, AND PROJECT SITES**

(a) It is the responsibility of each Offeror before submitting a Proposal:

- (i) To examine and study thoroughly the Proposal Documents and other related data identified in the Proposal Documents;
- (ii) To become familiar with and consider as part of the Proposal all federal, state, and local laws and regulations that may affect cost, progress, or performance of the services requested;
- (iii) To study and carefully correlate Offeror's knowledge and observations with the Proposal Documents and such other related data;
- (iv) To promptly notify Owner of all conflicts, errors, ambiguities or discrepancies which Offeror has discovered in or between the Proposal Documents and such other related documents;
- (v) To determine that the Proposal Documents are generally sufficient to indicate and convey understanding of all terms and conditions for the performance of the services requested.

(b) The submission of a Proposal will constitute an incontrovertible representation by Offeror that Offeror has complied with every requirement of this Section 9, that without exception, the Proposal is premised upon performing and furnishing the services and materials required by the Proposal Documents and applying any specific means, methods, techniques, sequences, and procedures that may be shown or indicated or expressly required by the Proposal Documents; that Offeror has given the

Owner written notice of all conflicts, errors, ambiguities, and discrepancies that Offeror has discovered in the Proposal Documents and the written resolutions thereof by Owner are acceptable to Offeror; and that the Proposal Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performing and furnishing the Work.

**10. INTERPRETATION, CHANGES, AND ADDENDA**

- (a) All questions about the meaning or intent of the Proposal Documents are to be directed to the project officer. The Offeror shall do so in writing and be responsible for its prompt delivery. Interpretations or clarifications considered necessary by the officer in response to such questions will be issued by Addenda mailed or otherwise delivered (e.g. electronic mail, posting on website, facsimile, etc.) to all prospective Offerors having received the Proposal Documents. Only questions answered by formal written Addenda will be regarded as proper. Neither Owner nor project officer will be responsible for any oral instructions and oral or other interpretations or clarifications not issued in writing as specified herein will be without effect.
- (b) Owner expressly reserves the right to revise, amend or otherwise change, at any time, any and all of the terms and requirements for Proposals set forth herein as deemed advisable by Owner; provided that Owner reserves the absolute right to waive technicalities and informalities (as determined by the Owner) at such time(s) and to such extent as it deems appropriate.
- (c) Questions about any aspect of the Proposal Documents or the Statement of Needs - Scope of Work shall be submitted in writing (e-mail is preferable) to:

**Beth Hancock, CPA**  
**E-mail: [beth.hancock@comegrow.global](mailto:beth.hancock@comegrow.global)**  
**Liberty County Development Authority**  
**425 W. Oglethorpe Highway**  
**Hinesville Georgia 31313**  
**Telephone: (912) 368-3359**

- (d) It shall be the Offeror's responsibility to confirm that it has received any and all Addenda issued by the Owner pursuant to this RFP, notwithstanding any failure in delivery or notification of said Addenda to Offeror. By submitting its Proposal, Offeror shall be deemed to have received all such Addenda and be fully apprised of their contents.

**11. PROPOSALS BINDING ON OFFEROR**

Offerors will be required to honor their Proposals for a minimum of sixty (60) days following opening of such Proposals; provided that any Offeror that is determined by the Owner to be unlikely of being selected for award of the contract opportunity shall be released from its Proposal as soon as practicable.

**12. PUBLIC RECORDS**

Offerors are advised that the contents of any Proposal and all documents and information submitted in connection therewith may be subject to disclosure as required by The Georgia Open Records Act and any and all other applicable laws, and Offeror does hereby release and forever discharge Owner, and its members, officers, employees, representatives, and agents from any damage, losses, suit, costs, or other liabilities of whatever kind arising from such disclosure (whether or not permitted by applicable law). Without limiting the foregoing, Offerors are specifically advised that labeling information provided in Proposals “proprietary” or “confidential”, or any other designation of restricted use will not protect the information from public view.

### **13. SUBCONTRACTORS AND OTHERS**

- (a) Offerors are required to furnish to the Owner a listing of all subcontractors proposed to be used by said Offeror in conjunction with the Statement of Needs - Scope of Work. Such list shall be accompanied by an experience statement with pertinent information regarding similar work and other evidence of qualification for each such subcontractor if requested by the Owner. If the Owner has reasonable objection to any proposed subcontractor the Owner may, before an award is made, request the apparent Successful Offeror to submit a substitute, in which case the apparent Successful Offeror shall submit an acceptable substitute.
- (b) If the apparent Successful Offeror declines to make any such substitution, the Owner may award the Auditing Contract to the Offeror who submitted the next most advantageous offer to the Owner that proposes to use acceptable subcontractors in connection with the Statement of Needs - Scope of Work. Any subcontractor so listed and against which the Owner makes no written objection prior to awarding the Auditing Contract will be deemed acceptable to the Owner, subject to revocation of such acceptance after execution of all of the Proposal Documents as provided therein.
- (b) The Successful Offeror shall not be required to employ any subcontractor against whom the Successful Offeror has reasonable objection.

### **14. SUBMITTAL OF PROPOSALS**

- (a) Proposals shall be submitted at the offices of Owner located at 425 W. Oglethorpe Highway, Hinesville, Georgia 31313 prior to the time specified in the Schedule of RFP Events (Section 7), in two opaque envelopes, one marked with the “Proposal for Auditing Services”, and name and address of Offeror, and containing other required documents; the second marked “Cost Proposal” for each entity. If the Proposal is sent through the mail or other delivery system, the sealed envelopes shall be enclosed in a separate envelope with the notation "PROPOSAL ENCLOSED" on the face of it.
- (b) Each Offeror is responsible for seeing that its Proposal is received by Owner not later than the advertised time set for the submission deadline for the Proposals.

### **15. MODIFICATION AND WITHDRAWAL OF PROPOSALS**

- (a) Proposals may be modified or withdrawn by an appropriate document duly executed (in the manner that a Proposal must be executed) and delivered to Owner at the place where Proposals are to be submitted at any time prior to the opening of Proposals.
- (b) Once Proposals have been opened, Proposals may only be withdrawn for appreciable error, and only upon duly signed, written notice actually received by the Owner prior to award of the Auditing Contract and not later than 48 hours after the opening of the Proposals, excluding Saturdays, Sundays, and legal holidays. Thereafter, that Offeror will be disqualified from further consideration.

**16. OPENING OF PROPOSALS**

Sealed Proposals will be opened as soon as practicable following the time required for receipt of such Proposals at the offices of Owner located at 425 W. Oglethorpe Highway, Hinesville, Georgia 31313. All sealed Proposals shall be opened so as to avoid disclosure of contents to competing Offerors. **Unless otherwise stipulated by the Owner by appropriate Addendum, the attendance of Offerors at the Proposal opening shall not be required.**

**17. EVALUATION AND AWARD OF CONTRACT**

Owner shall evaluate Proposals in order to obtain the most advantageous Proposal from responsive and responsible Offerors. Owner will award the contract in accordance with this procedure.

Evaluation of the Proposals will be undertaken by Owner through the Selection Committee. All Proposals will initially be evaluated by the Selection Committee based on the Technical Proposals including the Qualifications Form and other information made a part of the Proposal.

The Technical Proposals will be scored using the following criteria:

<b><u>Mandatory Elements</u></b>	<b>MAX SCORE 20 PTS</b>
All mandatory elements have been included and addressed.	

The following elements will be considered:

- Executed Proposal form.
- Executed Qualification form.
- Executed Authorization to Investigate form.
- Executed Statement of Non-Collusion form.

<b><u>Responsiveness</u></b>	<b>MAX SCORE 20 PTS</b>
Responsiveness of the proposal in clearly stating an understanding of the work to be preformed, including making all required statements and affirmations. Is the proposal organized in accordance with Attachment D: Model Format of Proposal.	

At a minimum, the response should address the following:



- Statement regarding how deadlines will be met.
- All responsible parties are identified.
- Basic information on Offeror.
- Organization of the proposal.

**Technical Experience of the Firm**

**MAX SCORE 30 PTS**

Demonstrate experience in providing the services described, including the relevant knowledge of and experience in applying applicable federal and state regulations.

At a minimum, the response should address the following:

- Local office recent auditing experience similar to the type of audit requested.
- Ranking of maximum of five (5) audit engagements in last three (3) years according to total staff hours. Client contact information is included.

**General Audit Plan**

**MAX SCORE 20 PTS**

Describe the general audit plan, including information on the timing of field work, and any overview and start up work that would be required in the first audit year.

**Work Plan**

**MAX SCORE 20 PTS**

Describe the work plan, including an explanation of the audit methodology to be followed. Reference should be made to such sources as the LCDA's budget and related materials, organizational charts, programs, and financial and other management information systems.

At a minimum, the response should address the following:

- Sampling techniques and the extent to which statistical sampling may be used in the engagement.
- Extent of the use of EDP software in the engagement.
- Type and extent of analytical procedures that may be used in the engagement.
- Approach to be taken to gain and document an understanding of the LCDA's internal controls.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.

**Qualifications of Staff**

**MAX SCORE 25 PTS**

Provide biographies, including experience of the individuals who will be assigned to the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the LCDA and recent continuing professional education of each individual assigned to the engagement.

At a minimum, the response should address the following:

- Identify the partners and managers who will work on the audit, including staff from other than the local office. Provide resumes.
- Specify governmental CPE attended in the past 24 months by the partner(s) and each supervisory person to be assigned to this engagement.
- Type and extent of analytical procedures that may be used in the engagement.
- Approach to be taken to gain and document an understanding of the LCDA's internal controls.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.

**Local Preference (Attachment A)**

**MAX SCORE 10 PTS**

Except as otherwise may be required by applicable state or federal law, in the contracting for goods and services of all kinds and description, when such goods are to be obtained, whether through an invitation for bids or a request for competitive sealed proposals, local preference shall be given to:

- Businesses having a business location within the geographic boundaries of Liberty County; and
- Businesses where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County; and
- Businesses where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County.

Following evaluation of said Technical Proposals, the Selection Committee will, determine the responsible Offerors based on a total aggregate score of at least 80 points out of 145 possible.

Cost Proposals will be evaluated for those firms that meet the minimum score of 80 points.

Although cost is a significant factor, it will not be the dominant factor.

Cost will be given more importance when all the other evaluation criteria are relatively equal.

The general approach is to first identify all qualified, responsive proposers and then to award the contract to the lowest proposer in that group.

If there is reason to believe that an unreasonably low proposal has been made, it will be rejected. One method of measuring reasonableness is to divide the proposed cost by a reasonable average hourly rate to show hours of effort that might be expected.

Following evaluation of said Proposals, the Selection Committee will, to the extent practicable and advisable, identify three (3) offerors who are deemed by the Selection Committee (the "Short List Offerors"), in its sole judgment, to be the most qualified to provide the services contemplated by this RFP. Generally, no interviews or negotiations will be permitted as part of this initial evaluation.

Following identification of the Short List Offerors, Owner **may** decide to schedule interviews with the Short List Offerors at which time the Committee may request additional information. Owner may elect to enter negotiations with one or more of the Short List Offerors so as to obtain the most advantageous Proposal. As soon as practicable following completion of said evaluations and related negotiations, Owner (through its governing body), taking into consideration those same criteria relied upon by the Selection Committee (as well as the recommendation of said Selection Committee), shall consider and confirm (in writing) which Proposal is the most advantageous to Owner (in its sole judgment), and, subject to its right to reject any such Proposal, Owner will award the Proposal to such Offeror, subject to the execution and delivery by the Owner of the Auditing Contract (in form and content satisfactory to Owner). Any cost proposals and other information submitted by a Short List Offeror to Owner shall automatically be deemed a part of the Proposal.

- (a) Owner at its sole discretion may, at any time, exclude an Offeror from further participation in the interview or negotiation process if Owner determines, in its sole and absolute discretion, that such participation is not desirable or required for whatever reason, including, without limitation, (i) such Offeror is failing to progress in the interviews or negotiations, (ii) it is more advantageous to pursue interviews and negotiations with one or more other Offerors given the Proposals and/or needs of Owner; (iii) Offeror is deemed not susceptible of selection by Owner. Owner shall endeavor to give written notice of its decision to the affected Offeror at such time as determined convenient for Owner. By entering into (or continuing) discussions and negotiations with one or more Offerors, Owner is not obligated to enter into (or continue) discussions or negotiations with all Offerors; it being noted that Owner is not obligated to give all Offerors the same opportunity for discussion and negotiation, but that the same shall be at the sole discretion of Owner.
- (b) After receipt of Proposals, and as part of the evaluation process, Owner may request, in its sole and absolute discretion, that additional, supplemental, or clarifying documents or information be submitted by an Offeror to better review and evaluate the Proposal and the qualifications of said Offeror. By virtue of Owner requesting such information and/or documents from one or more Offerors does not obligate Owner to request such information and/or documents from all Offerors; it being noted that Owner is not obligated to give all Offerors the same opportunity in this regard, but that the same shall be at the sole discretion of Owner.
- (c) Owner may conduct such investigations as Owner deems necessary to assist in the evaluation of any Proposal and to establish the responsibility, qualifications and

financial ability of Offerors, proposed subcontractor and other persons and organizations to perform and furnish the services contemplated by this RFP.

- (d) The submission of Proposals hereunder shall invest Offeror with no interest, right or claim of any kind with respect to the Auditing Contract to be awarded. Furthermore, Owner reserves the right to reject any or all Proposals in its absolute discretion for any reason whatsoever, with or without cause, and thereafter re-advertise the contract opportunity, request resubmission, or take such other action as Owner may determine appropriate.
- (e) There is no obligation on the part of Owner to award the Auditing Contract to the Short List Offeror submitting the lowest cost proposal and Owner reserves the right to award the Auditing Contract to the Offeror submitting the Proposal determined by Owner, in its sole and absolute discretion, to be the most advantageous to (and in the best interest of) Owner. Owner shall be the sole judge of the Proposals, the Auditing Contract, and all matters relating to the RFP, and its decision in such matters shall be absolute and final.
- (f) **Owner, in its absolute judgment, reserves the right to waive any technicality, noncompliance, or informality in evaluating Proposals or otherwise in administering the RFP process.**

**18. OWNER NOT BOUND**

This RFP is not an offer to contract or a solicitation of bids, and any Proposal submitted in response hereto, regardless of whether the Proposal is determined to be the most advantageous Proposal (or is in fact awarded), is not binding upon Owner, and does not obligate the Owner to procure or contract for any services. Neither Owner, nor any Successful Offeror, will be bound unless and until all Proposal Documents (including the Auditing Contract) required by Owner are negotiated and fully approved and accepted by the Owner in a duly called public meeting, and the Successful Offeror, as evidenced by said parties' signature and delivery of the Proposal Document (including the Auditing Contract); provided, however, that submission of a Proposal shall bind any Offeror as set forth in paragraph 11 above.

**19. PROPOSAL SUBJECT TO GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT**

To the extent that the services solicited by this RFP are subject to the provisions of the Georgia Security and Immigration Compliance Act, offerors shall submit whatever affidavits, documents, and other evidence of compliance as may be requested by Owner from time to time in connection with its Proposal. Without limiting the foregoing, Offerors are advised they may be required to submit proof of their registration with and continuing and future participation in the E-Verify program established by the United States Department of Homeland Security. Additionally, it is not the intent of this paragraph to provide detailed information or legal advice concerning the Georgia Security and Immigration Compliance Act, and all Offerors shall be solely responsible for independently familiarizing themselves with, and strictly observing, the requirements of said Georgia

Security and Immigration Compliance Act to the extent applicable to the services being solicited by this RFP.

**20. SIGNING THE AUDITING CONTRACT**

When Owner gives a conditional notice of award to the Successful Offeror, it will be accompanied by the required number of unsigned counterparts of the Auditing Contract (together with any other documents) required by the Owner in connection with the Project. Unless otherwise extended by Owner, the Successful Offeror shall, within ten (10) calendar days from the receipt of such documents, sign and deliver the same to Owner. Notwithstanding the foregoing, Owner may elect to have the Successful Offeror prepare the Auditing Contract for its review and comment. In such case, a reasonable schedule for review, execution, and delivery of the Auditing Contract will be established by Owner.

**21. LAWS AND REGULATIONS**

The Successful Offeror and its subcontractors shall comply with local, State and Federal regulations, rules, order, and laws applicable to the Project.

**22. INSURANCE**

The Successful Offeror shall not commence work under the Auditing Contract until it has obtained all the insurance required by the Proposal Documents (including the Auditing Contract) and provided evidence of the same to Owner as required therein.

**23. CONFLICT**

Any conflict between the public notice advertising this RFP and the Proposal Documents made available to Offerors following such advertisement shall be controlled by the latter.

**24. COSTS INCURRED BY OFFERER**

All costs, fees (including legal), charges, and expenses incurred by Offeror in connection the Proposal and participation in the RFP process, of whatever amount and nature, direct or indirect, shall be borne exclusively and completely by Offeror, and Owner shall have absolutely no liability or obligation of any kind for the same. In no event will any claim whatsoever be made against Owner, or its employees, agents, or consultants, for reimbursement of any costs, fees, charges, and expenses incurred during the preparation of the Proposal or participation in the RFP process. **All Proposals upon receipt by Owner shall become the property of Owner.**

**25. PROPOSAL NOT SUBJECT TO STATE PUBLIC WORKS CONSTRUCTION LAW**

This RFP is intended to solicit professional services in connection with the Statement of Needs - Scope of Work and is not subject to the provisions of the Georgia Local Government Public Works Construction Law, O.C.G.A. § 36-91-1 et seq. (the "Act"). Accordingly, Owner shall evaluate the Proposals and select the Successful Offeror in whatever manner it determines most appropriate and to its best advantage; it being noted that said evaluation and selection is anticipated to be accomplished as set forth in this RFP. Notwithstanding any provision of this RFP to the contrary, however, Owner shall be free to depart from the

provisions of this RFP should it determine the same appropriate (in its sole and absolute discretion). Any such departure shall not entitle any Offeror to reimbursement of any costs, fees, charges or expenses incurred in connection with its Proposal or this RFP or otherwise subject Owner or its employees, agents or consultants to liability for any losses, damages, or other liabilities suffered by Offeror as a result of any such departure.

**26. ETHICS IN PUBLIC CONTRACTING**

By submitting their proposals, all offerors certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposals, and that they have not conferred on any LCDA employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged. Offerors specifically certify by submitting their proposal that they are not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions.

**27. DEBARMENT STATUS**

By submitting their proposals, all offerors certify that they are not currently debarred from submitting bids or proposals on contracts by any agency of the State of Georgia and the federal government, nor are they an agent of any person or entity that is currently debarred from submitting bids on contracts by any agency of the State of Georgia or the federal government.

**28. INVOICES**

All interim and final invoices for services ordered, delivered and accepted shall be submitted by the auditor to:

Beth Hancock, CPA, Director of Finance, Compliance & Administration  
Liberty County Development Authority  
425 W. Oglethorpe Highway  
Hinesville, Georgia 31313

for approval prior to payment by the LCDA.

**29. PAYMENT TERMS**

The LCDA will make payment within 30 days of receipt of a proper invoice for interim and final billings, provided that the billing has been approved by the LCDA.

**30. ASSIGNMENT OF CONTRACT**

A contract shall not be assignable by the Offeror in whole or in part without the written consent of the LCDA.

**31. CHANGES TO THE CONTRACT**

The LCDA may order changes within the general scope of the contract at any time by written notice to the Offeror. Changes within the scope of the contract include, but are not limited to, things such as the place of delivery. The Offeror shall comply with the notice upon receipt. The Offeror shall be compensated for any additional costs incurred as the result of such order and shall give the LCDA a credit for any savings. Said compensation shall be determined by mutual agreement between the LCDA and the auditor in writing.

**32. DEFAULT**

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

**33. QUALIFICATIONS OF OFFERORS**

The LCDA 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 LCDA all such information and data for this purpose as may be requested. The LCDA further reserves the right to reject any bid if the evidence submitted by, or investigations of, such Offeror fails to satisfy the LCDA that such Offeror is properly qualified to carry out the obligations of the contract and to complete the work/furnish the item(s) contemplated therein.

**34. CANCELLATION OF CONTRACT**

The LCDA reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty, upon 30 days written notice to the Offeror. Any contract cancellation notice shall not relieve the Offeror of the obligation to deliver and/or perform on all outstanding orders issued prior to the effective date of cancellation. In the event of termination by mutual agreement, the Offeror shall be compensated for all hours worked at the specified contractual rate.

If, through any cause other than acts of God, floods, fires, storms, strikes, lockouts, riot, insurrection, acts of the public enemy, war, or other like restrictions beyond the control of the parties rendering performance under the contract impossible, the Offeror fails to fulfill in a timely and proper manner obligations under the contract, the LCDA shall have the right to terminate the contract on written notice to the auditor specifying the effective date of termination.

The Offeror shall not be relieved of liability to the governmental entity for damages sustained by virtue of any breach of the contract by the Offeror. The LCDA may withhold or require to be withheld any payment to the Offeror for the purpose of setoff until such time as the exact amount of damages is agreed upon or is otherwise determined.

In the event of termination for whatever reason all property and finished or unfinished documents, data, studies, and reports prepared by the auditor shall become the property of the LCDA. Nothing contained herein shall prevent the auditor from preparing and maintaining a complete set of work papers relating to the Work.

**35. AUDIT**

The Offeror hereby agrees to retain all books, records, working papers, and other documents relative to this contract for **three (3) years** after final payment. The LCDA, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the LCDA or any other entity authorized to examine said materials.

**36. REVIEW AND MONITORING**

The LCDA reserves the right to conduct any review it may deem advisable to assure services conform to the specifications. An employee of the LCDA will be designated as project monitor to discuss issues that need to be resolved and may require periodic progress reports. The monitor will review the financial statements and may provide limited assistance to the Offeror by way of comments and suggestions for enhancements to the report prior to its preparation in final form. The monitor will also be available for technical assistance concerning the interpretation of state laws, regulations and policies.

**37. CONTRACT PERIOD**

The contract period shall be for a period of three years beginning with the fiscal year ended June 30, 2021 through the fiscal year ended June 30, 2027 for the LCDA subject to annual review and the availability of an appropriation for audit services by the LCDA.

**38. CONTRACT LIMITATIONS**

During the contract period, the Offeror agrees not to submit proposals on or perform any accounting, consulting, compilation and review, or any other services outside the scope of this contract for the LCDA without the prior written approval of the LCDA.

**39. ADDITIONAL AUDIT WORK**

In the event during the course of the Work it is determined by any party a change in the scope of the Work is necessary, the discovering party shall promptly notify the other parties in writing. The parties shall then determine whether the contract shall be amended to provide for an adjustment in the audit work to be performed by the Offeror. In no event shall any payment be made for audit work beyond the scope of the original contract until the contract has been amended as provided in the Agreement.

**40. IDENTIFICATION OF PROPOSAL ENVELOPE**

If a special envelope is not furnished, or if return in the special envelope is not possible,



the signed proposal shall be returned in a separate envelope or package, sealed and identified as follows:

From: \_\_\_\_\_

Name of Offeror                                  Due Date                                  Time

  

\_\_\_\_\_

Street, or Box Number                                  Project Number

  

\_\_\_\_\_

City, State, Zip Code                                  RFP Title

Name of Buyer: LCDA.

The envelope shall be addressed as directed on the cover page of this solicitation. Contained within the envelope will be all information necessary for the technical proposal and a separate sealed envelope containing the cost information, specifically labeled "**For Cost Phase Only-LCDA**".

Proposals may be hand delivered to the designated location in the office issuing the solicitation. No other correspondence or other proposals should be placed in the envelope.

**41. SUBCONTRACTS**

No portion of the work shall be subcontracted without prior written consent of the LCDA. In the event that the Offeror desires to subcontract some part of the work specified herein, the Offeror shall furnish the LCDA the names, qualifications and experience of their proposed subcontractors. The Offeror shall, however, remain fully liable and responsible for the work/service to be performed by his/her subcontractor(s) and shall assure compliance with all requirements of the contract.

**42. PROPRIETARY INFORMATION**

The LCDA will not accept responses to RFP's in cases where the Offeror declares the entire response to the RFP to be proprietary information. The Offeror must designate in the smallest increments possible, that part of the proposal which is deemed to be proprietary.

**43. OFFICE HOURS/LOCATION/PARKING**

Office space will be provided for the representative of the Offeror to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, schedules and other data will be prepared by the LCDA's accounting department. It is the LCDA's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The project monitor designated by the LCDA will be responsible for notifying the Offeror

of the location of the accounting and financial records, LCDA office hours, and the availability of parking at the LCDA location.

**44. INTEGRATED AGREEMENT**

Any resulting contract represents the entire and integrated agreement between the Offeror and LCDA and supersedes all prior negotiations, representation, or agreements, whether written or oral. The contract may only be amended by written agreement of the Offeror and the LCDA.

**45. WORKERS' COMPENSATION**

The Offeror shall be required at all times during the term of this agreement to subscribe and comply with the Workers' Compensation laws of the State of Georgia and to save harmless the LCDA from any and all liability from or under said act.

**46. SOCIAL SECURITY/EMPLOYMENT TAXES**

The Offeror shall be and remain an independent contractor with respect to all services performed hereunder and shall accept full exclusive liability for the payments of any and all contributions or taxes for Social Security, Unemployment Benefits, pensions, and annuities now or hereafter imposed under any State or Federal laws which are measured by the wages, salaries, or other remuneration paid to persons employed by the Offeror on work performed under the terms of this RFP.

The Offeror further shall obey or satisfy all lawful rules, regulations, and requirements issued or promulgated under said respective laws by any duly authorized State or Federal officials.

The Offeror shall indemnify and save harmless the LCDA from any contributions, taxes, or liability referred to in this article.

**47. HIGHER LEVEL AUDIT SERVICES**

If the Offeror becomes aware that the LCDA is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the LCDA's project monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.

**48. CHANGES IN AUDITING STANDARDS/FEDERAL REQUIREMENTS**

As professional auditing standards or Federal auditing requirements change, the Offeror shall adjust his/her auditing techniques and reporting formats and criteria so the new standards and requirements are met. Any additional hours used by the Offeror as a result of such changes that would cause the Offeror to exceed the proposed hours as submitted in the Cost Proposal shall be performed only if set forth in an addendum to the contract between the LCDA and the Offeror.

**49. RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

If it should become necessary for the LCDA to request the Offeror to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the LCDA and the Offeror. Any such additional work agreed to between the LCDA and the Offeror shall be performed at the same rates as set forth in the schedule of fees and expenses included in the sealed dollar cost bid.



Liberty County Development Authority  
425 W. Oglethorpe Highway, Hinesville, Georgia 31313  
Tele: (912) 368-3359 Fax: (912) 368-5585

**PROPOSAL FORM**  
**Auditing Services**  
Hinesville, Georgia

**MANDATORY PROPOSAL FORM:** This form must be submitted and returned to the Owner at its offices located at 425 W. Oglethorpe Highway, Hinesville, Liberty County, Georgia 31313, prior to the Submission Deadline (i.e. 10:00 a.m. on January 9, 2025), unless changed by Addenda), and must be accompanied by the following documents:

The Proposal Form, and any and all other forms, documents, materials, and other information (e.g. Authorization to Investigate; Statement of Non-Collusion; Qualification Form, etc.) required to be made a part of this Proposal, as indicated herein or in the Proposal Documents.

The above material must be submitted in a sealed envelope in the manner provided in the Proposal Documents. If this form is not fully and accurately completed and submitted to the Owner, together with the other documents listed above, as required in the Proposal Documents, the Owner may (in its sole and absolute discretion) reject the Proposal.

**SECTION I – Terms of Proposal**

This Proposal is submitted in accordance with, and subject to, all of the terms, conditions, and provisions set forth in the Proposal Documents, and is made further subject to the following:

- (a) The undersigned Offeror agrees, if this Proposal is accepted, to enter into the Auditing Contract with Owner, as well as such contract(s) and warranties collectively as is necessary or appropriate for the subject Statement of Needs - Scope of Work, in the form included in the Proposal Documents (or if not included, in such form as may be reasonably prescribed by Owner) and to fully perform and observe the obligations and terms on its part to be performed therein. Said Agreement shall be executed by Offeror in the manner indicated therein and returned to the Owner within the time prescribed in the Proposal Documents. Failure to execute the Agreement in the time prescribed will result in disqualification of the Offeror.
- (b) Offeror accepts all of the terms and conditions set forth in the Proposal Documents. This Proposal will remain subject to acceptance for thirty (30) days following the Submission Deadline, or for such longer period of time that Offeror may agree to in writing upon request of Owner.
- (c) In submitting this Proposal, Offeror represents, as may be more fully set forth in the Proposal Documents, that:
  - (1) Offeror has read, examined, and carefully reviewed the Proposal Documents and any and all other materials made available by Owner in connection with this Proposal and the Statement of Needs - Scope of Work, and fully understands the same and freely and voluntarily submits this Proposal pursuant to the terms contained in the Proposal Documents.
  - (2) Offeror further acknowledges receipt of any and all Addenda issued by the Owner in connection with this Proposal and the Statement of Needs - Scope of Work.
  - (3) This Proposal is genuine and not made in the interest of or on behalf of any undisclosed person,

firm or corporation. Offeror has not, directly or indirectly, (i) induced or solicited any other Offeror to submit a false or sham Proposal; (ii) solicited or induced any Person to refrain from submitting a Proposal; or (iii) sought by collusion to obtain for itself any advantage over any other Offeror or over Owner.

- (4) If the Offeror is not a natural person, that it has the full and complete right, power and authority to submit this Proposal and perform the terms of the Agreement (if accepted by Owner), and the same has been duly and validly authorized by all necessary action on the part of the Offeror, and no additional authorization, consent or permit is required.
- (5) If the Offeror is not a natural person, the individual or individuals signing this Proposal on behalf of the Offeror has or have the right, legal power and actual authority to bind the Offeror to the terms and conditions of this Proposal.

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**SECTION II – Proposal Submittal Authorization**

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Subject to the foregoing and the terms contained in the Proposal Documents, the Offeror does hereby submit a Proposal for the delivery of the professional services contemplated by the RFP.

Unless otherwise provided herein, all capitalized terms used in this Proposal shall have the meaning ascribed in the Proposal Documents.

DATE: \_\_\_\_\_, 2025.

OFFEROR:

If an individual(s):

Name(s): \_\_\_\_\_

Signature(s): \_\_\_\_\_

Offeror's Address: \_\_\_\_\_

Offeror's Tele/Fax: \_\_\_\_\_ / \_\_\_\_\_

Offeror's Email: \_\_\_\_\_

If a legal entity not an individual(s):

Name: \_\_\_\_\_

A limited liability company/corporation/other

By: \_\_\_\_\_

(Signature)

Name/Title: \_\_\_\_\_

(Printed)



To: Liberty County Development Authority

Re: Request for Proposals for Auditing Services

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**AUTHORIZATION TO INVESTIGATE**

The undersigned Offeror consents to and authorizes the full investigation by the Liberty County Development Authority, Liberty County, Georgia, or its related departments and agencies, of the information given in connection with the proposal submitted by the undersigned in connection with the above referenced Statement of Needs - Scope of Work, and consents to representatives and agents of said Liberty County Development Authority contacting the named references, named financial institutions, and such other persons and entities as may be needed to confirm such information or evaluate the merits of the subject proposal, and waives any right the undersigned may have for such information to remain confidential. The furnishing of false or misleading information or the intentional withholding of material facts (as determined by the Liberty County Development Authority in their sole discretion), shall be a reason for rejection of any proposal submitted by the undersigned in connection with the Statement of Needs - Scope of Work and may further subject the undersigned to forfeiture of any proposal security and additional civil liability and/or criminal prosecution.

Date: \_\_\_\_\_

Offeror: \_\_\_\_\_  
(Print Name)

Authorized Signature: \_\_\_\_\_



To: Liberty County Development Authority

Re: Request for Proposals for Auditing Services

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**STATEMENT OF NON-COLLUSION**

The undersigned Offeror affirms that it has not prevented or endeavored to prevent any other person or entity from submitting a competing sealed proposal by any means whatsoever, or otherwise caused or induced another to withdraw a proposal from consideration. The below Offeror further affirms and covenants that it will make an oath confirming the foregoing prior to commencing any work, should it be awarded the contract which is the subject of the above referenced proposal.

Date: \_\_\_\_\_

Offeror: \_\_\_\_\_  
(Print Name)

Authorized Signature: \_\_\_\_\_

## **Attachment A**

### **Local Preference in Contracting**

- (a) Except as otherwise may be required by applicable state or federal law, in the contracting for goods and services of all kinds and description, when such goods are to be obtained, whether through an invitation for bids or a request for competitive sealed proposals, local preference shall be given to:

  - (1) Businesses having a business location within the geographic boundaries of Liberty County; and
  - (2) Businesses where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County; and
  - (3) Businesses where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County.
  
- (b) For purposes of this section:

  - (1) The term "business location" means that the business has a staffed, fixed, physical, place of business located within Liberty County and has had the same for at least one year prior to the date of the business' submission of its proposal or bid, as applicable and has had held a valid business license from Liberty County for the business at a fixed, physical, place of business, for at least one year prior to the date of the business' submission of its proposal or bid, as applicable.
  - (2) The term "residents of Liberty County" means persons whose residence is within the geographic boundaries of Liberty County; and
  - (3) The residence of any person shall be held to be that place in which such person's habitation is fixed, without any present intention of removing therefrom.
  
- (c) Whenever goods or services of any kind or description are to be obtained through the solicitation of competitive sealed proposals, local preference shall be included as an evaluation criteria to be considered by the vendor selection committee. In this regard, ten percent of the total points available to each proposer shall be awarded on the basis of whether the proposer has a business location within the geographic boundaries of Liberty County, or has a business where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County, or has a business where at least 51 percent of the employees of the business are residents of Liberty County but the business is located



outside of Liberty County. Proposers having a business location within Liberty County, or having a business where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County, or having a business where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County, shall be entitled to and shall receive the local preference points provided for in this section.

- (d)** Whenever goods or services of any kind or description are to be obtained through an invitation for bids, for the purpose of making an award to the lowest responsible bidder where two or more bidders have submitted the lowest bid with each of said bids being otherwise equal with respect to cost, but only one such bidder has a business location within Liberty County, or has a business where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County, or has a business where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County, then the recommendation for award shall be in favor of the bidder having a business location within Liberty County, or having a business where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County, or having a business where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County.
- (e)** Whenever a proposal or bid is submitted by a partnership, or joint venture, the local preference provided for in this section shall be awarded if the proposer or bidder, or any member of the proposer or bidder, defined as a business that is a signatory to the partnership or joint venture agreement, has a business location within Liberty County, or has a business where at least 51 percent of the owners of the business are residents of Liberty County but the business is located outside of Liberty County, or has a business where at least 51 percent of the employees of the business are residents of Liberty County but the business is located outside of Liberty County. No local preference shall be given on the basis of the business location, the percentage of owners of the business whom are residents of Liberty County, or the percentage of employees of the business whom are residents of Liberty County of any affiliated business, subcontractor, or consultant.
- (g)** Each business seeking local preference points under section 102-358 shall certify under oath that it is eligible to receive the local preference points as set forth above as a part of the submission of its proposal or bid to Liberty County and, in the event the affidavit or other declaration under oath is determined to be false, such business shall be deemed "non-responsive" and shall not be considered for award of the applicable contract.

**ATTACHMENT B**

**GOVERNMENT ENTITY AND RECORDS INFORMATION  
FOR  
LIBERTY COUNTY DEVELOPMENT AUTHORITY**

1. The Liberty County Development Authority, Georgia, was created by legislation in 1958. The Authority operates under the authority of a seven-person board appointed by either the Liberty County Board of Commissioners or the Hinesville City Council. The annual budgets for the fiscal year ending June 30 are as follows:

	LCDA	Water & Sewer	Property Owners Association
FY 21	\$7,454,486	\$134,294	\$56,491
FY 22	\$7,612,980	\$3,175,157	\$95,006
FY 23	\$6,599,425	\$750,375	\$95,006
FY 24	\$8,128,220	\$2,163,038	\$132,798
FY 25	\$9,836,939	\$1,034,078	\$139,952

2. The Liberty County Development Authority currently uses governmental and proprietary type funds. The primary operating fund is the general fund, a governmental-type fund using the modified accrual basis of accounting. The proprietary fund is the water and sewer fund. The accrual basis of accounting is used for all proprietary funds.
3. The Authority has numerous accounts at a local bank. The General Fund receivables arise from property tax which is collected by contract by the Liberty County Tax Commissioner. The Water and Sewer Fund currently has 48 accounts billed on a monthly basis. The Authority has 6 full-time employees.
4. All major segments of the accounting records are computerized. The financial application software is provided by QuickBooks Online.
5. The most recent audit was issued by Maulden & Jenkins LLC on December 8, 2020, with an unqualified opinion for the year ended June 30, 2020.
6. Staff available to assist the provider with information and explanations: Beth Hancock, CPA, Director of Finance, Compliance & Administration. Staff can prepare schedules, reproduce documents, pull documents, etc. as necessary.
7. A room in close proximity to the accounting records, staff, and office equipment will be provided.
8. Important dates:

- a. Proposals are due on January 9, 2025 by 10:00 A.M.as indicated in the RFP.
- b. The Authority expects to approve and award the contract on January 27, 2025.
- c. Work may commence upon contract award.

**ATTACHMENT C**  
**QUALIFICATION FORM**

To be answered by Offeror

**Section A - General Information**

1. Firm Name: \_\_\_\_\_  
 Contact Person: \_\_\_\_\_ Telephone Number: \_\_\_\_\_
2. Address: \_\_\_\_\_  
 \_\_\_\_\_
3. Firm FEI Number: \_\_\_\_\_
4. Firm's Georgia CPA State License Registration Number: \_\_\_\_\_
5. Type of Accounting Practice (place an "X" next to the appropriate response)
  - a. \_\_\_\_\_ Individual
  - b. \_\_\_\_\_ Partnership
  - c. \_\_\_\_\_ Corporation - Give name of the State where incorporated: \_\_\_\_\_

**Section B – Offeror’s Quality Program For Audits**

Please answer each of the following questions by placing an "X" in the proper column at the right.

		CHECK ONE	
		YES	NO
1.	Quality Control: Does the Offeror have internal procedures to ensure proper quality control for its governmental audit assignments? (IF YES, attach a description of the process.)	_____	_____
2.	Quality Review: Does Offeror participate in an External Quality review program every 3 years? (IF YES, attach a copy of last peer review or quality review report <u>and letters of comment</u> . Please enter ending date of last period covered by review _____) IF NO, explain the reason and your plan to participate.	_____	_____
3.	Professional Membership: Do the partners of the Offeror belong to either the AICPA or the Georgia Society of CPAs?	_____	_____
4.	Proper License: Is Offeror properly licensed to practice public accounting in Georgia?	_____	_____
5.	Special Governmental Audit Requirements: Is Offeror familiar with the AICPA's ethical ruling called Interpretation 501-3, "Failure to		

Follow Standards and/or Procedures or other Requirements in Governmental Audits"? (According to this ruling, if a CPA agrees to follow specified standards, guides, rules and procedures in addition to GAAS, then the CPA is OBLIGATED to follow all such requirements. Also, the auditor must report any deviations from the agreed-upon engagement procedures.)

- 6. Subcontracts: Does Offeror agree not to subcontract any work required without the prior express written consent of the auditee? \_\_\_\_\_
- 7. Federal Audit Laws and Rules: If federal audit work is required, does Offeror agree to perform the audit work in accordance with the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133 and AICPA Statement of Position 98-3, as necessary? \_\_\_\_\_
- 8. Confidentiality: Does Offeror agree not to publish or distribute any information concerning work done for auditee, except as provided by law or rule? \_\_\_\_\_
- 9. Access to Records and Work papers: Does Offeror agree to keep work papers and reasonable records to support work claims for at least **3 years** and make them available for audit or review by any authorized parties? \_\_\_\_\_
- 10. Other Federal and State Laws and Rules: Does Offeror agree to comply with all other Federal and State laws, rules and regulations which pertain to this engagement? \_\_\_\_\_
- 11. Independence: Does Offeror meet the independence standards of the current "Government Auditing Standards", issued by the Comptroller General of the United States? (If "No", attach a brief summary of facts.) \_\_\_\_\_
- 12. Continuing Education: Does Offeror have sufficient staff who meet continuing professional education requirements for government audits as set forth in "Government Auditing Standards"? \_\_\_\_\_
- 13. Conflict of Interest: Does Offeror declare that there is no public or private interest which would conflict in any manner with performance of an audit for the Owner or would violate any laws of the State of Georgia? \_\_\_\_\_

14. No Substandard Work: Do Offeror and all proposed Offeror Team Members have a record of an acceptable standard of audit work? (Offeror must answer this question "No" if the Firm or any Offeror Team Member has received an enforcement action for substandard audit work during the past three years or has a related investigation pending by a professional or regulatory group. Attach a brief summary of any enforcement actions.) \_\_\_\_\_
15. Ethics: Does Offeror certify that its proposals are made without collusion or fraud and that it has not offered or received any kickbacks or inducements from any other auditor, supplier, manufacturer or subcontractor in connection with their proposals, and that it has not conferred on any City of Hinesville employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged; that it is not in violation of the Official Code of Georgia Annotated, Sections 16-10-2 and 16-10-22, for acts of bribery and/or conspiracy in restraint of free and open competition in transactions with state or political subdivisions? \_\_\_\_\_
16. Provisions of RFP: Does Offeror agree to abide by all General Terms and Conditions and Special Terms and Conditions specified in the RFP? \_\_\_\_\_

**OFFEROR CERTIFICATION STATEMENT**

I (we) certify that the information contained herein is true and correct to the best of my (our) knowledge, and that the person submitting the RFP on behalf of the Offeror has the authority to submit this RFP and make all representations contained herein. I (we) understand that the inclusion of false information may result in rejection of the proposal submitted in response to this RFP.

\_\_\_\_\_  
Offeror Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer

**ATTACHMENT D  
MODEL FORMAT OF PROPOSAL**

To simplify the review process and obtain the maximum degree of comparability, proposals should be organized in the manner specified by the RFP. The following outline includes all the information called for in the RFP.

**TECHNICAL COMPONENT OF PROPOSAL**

Title Page

Show the RFP subject, the name of the Offeror, local address, telephone number, name of the contact person, and the date.

Table of Contents

Include a clear identification of the material by section and by page number.

Letter of Transmittal    Limit to one or two pages.

1. Briefly state the Offeror's understanding of the work to be done. Make a positive statement that deadlines specified in the RFP will be met.
2. State the names of the persons who will be authorized to make representations for the Offeror, their titles, addresses, and telephone numbers.
3. State that the person signing the letter will be authorized to bind the Offeror.
4. State the name of the partner assigned to this engagement and the name of the partner assigned the responsibility for the quality of the report and working papers.

Profile of the Offeror

1. State whether the firm is local, regional, national or international.
2. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as auditing, accounting, tax service, or management services.

Mandatory Documentation

1. Executed Proposal Form.
2. Executed Authorization to Investigate Form.
3. Executed Statement of Non-Collusion.
4. Executed Qualification Form.

Summary of the Offeror's Qualifications

1. State the identity of the partners and managers who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for each supervisory person to be assigned to the audit should be included. (The resumes may be included as an appendix.)
2. Specify governmental CPE attended in the past 24 months by the partner(s) and each supervisory person to be assigned to this engagement.
3. Describe the recent local office auditing experience similar to the type of audit requested. Rank these audit engagements according to total staff hours. Indicate the scope of work, dates when work was performed, engagement partner(s), total hours, and the name and

telephone number of the client contact. A maximum of 5 (five) of the most significant audit engagements performed in the last three (3) years similar to the engagement described in this request for proposals should be provided.

#### Offeror's Approach to the Audit

Submit a work plan to accomplish the Statement of Needs – Scope of Work defined in this RFP. The work plan must include time estimates for and identify each significant segment of the work and the staff level to be assigned. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the LCDA's budget and related materials, organizational charts, programs, and financial and other management information systems. Offerors will be required to provide the following information on their audit approach:

1. Sampling techniques and the extent to which statistical sampling may be used in the engagement;
2. Extent of the use of EDP software in the engagement;
3. Type and extent of analytical procedures that may be used in the engagement;
4. Approach to be taken to gain and document an understanding of the LCDA's internal controls;
5. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
6. Approach to be taken in drawing audit samples for purposes of tests of compliance.

The proposal should identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems and any special assistance that will be requested from the LCDA.

#### Additional Data

Since the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be separately bound. The Offeror's general information publications, such as directories or client lists, should not be included. If there is no additional information to present, include a statement as the last section of the technical component of the proposal that "there is no additional information we wish to present".

#### COST COMPONENT OF PROPOSAL (To be included in a **SEPARATE, SEALED** envelope)

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee, including out of pocket costs for which the requested work will be done. State the amount of professional services, in hours, allowed each year without additional cost to the Owner. A separate all-inclusive fee must be stated for each audit for each year.

The recommended format of the cost component is shown on the following page.



**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**FOR THE AUDIT OF THE \_\_\_\_\_ FINANCIAL STATEMENTS**

Enter Year

**(Complete one Schedule for each year covered by the proposal)**

	HOURS	HOURLY RATES	TOTAL
PARTNERS	_____	_____	_____
MANAGERS	_____	_____	_____
SUPERVISORY STAFF	_____	_____	_____
OTHER (SPECIFY)	_____	_____	_____
TOTAL FOR SERVICES DESCRIBED IN RFP			_____
OUT OF POCKET EXPENSES (See Section IV.B.2 for allow ability):			_____
MEALS AND LODGING			_____
TRANSPORTATION			_____
OTHER (SPECIFY)			_____
<b>TOTAL ALL-INCLUSIVE PRICE FOR _____ AUDIT</b>			_____
<b>AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED FOR WITHOUT ADDITIONAL COST</b>			_____

**ATTACHMENT E**

**SAMPLE FORMAT FOR NOTIFICATION OF INTEREST LETTER**

***Enter Date***

***Enter name and address of government entity official responsible for RFP***

***Enter salutation to government entity official responsible for RFP:***

Our (my) firm is interested in submitting a proposal to audit the ***Enter name of government entity***'s financial statements for the fiscal year ended ***Enter Fiscal Year End and the two subsequent fiscal years*** as set forth in the Request for Proposals issued ***Enter RFP Issue Date***.

Sincerely,

[Audit Firm]

**ATTACHMENT F**

**AGREEMENT FOR PROFESSIONAL AUDITING SERVICES**

THIS AGREEMENT FOR AUDITING SERVICES is made and entered into as of the Effective Date (as defined herein) by and between **LIBERTY COUNTY DEVELOPMENT AUTHORITY**, a public body created and existing under the Constitution and laws of the State of Georgia, having a mailing address of 425 W. Oglethorpe Hwy., Hinesville, Liberty County, Georgia (hereinafter referred to as the "**Authority**"), and

\_\_\_\_\_ (hereinafter referred to as the "**AUDITOR**").

**WITNESSETH:**

**WHEREAS**, the Authority requires the services of a duly licensed and qualified professional auditor to perform the services described on the attached **Exhibit "A"** (the "**Services**"); and

**WHEREAS**, the AUDITOR desires to offer such professional services, and the Authority is willing to engage AUDITOR to furnish the same, on the terms and conditions set forth hereinbelow; and

**WHEREAS**, this Agreement awarded through a Request for Proposals opened on November 18, 2024 (the "**RFP**").

**NOW THEREFORE**, incorporating the foregoing recitals, and in consideration of the mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby expressly acknowledged, the Authority and the Owner mutually agree and bind themselves as follows:

**1. Replacing Prior Agreements.** Any and all agreements, understandings, or contracts that may presently exist between the Authority and the AUDITOR regarding the subject matter hereof, whether written or oral, are hereby mutually rescinded, canceled, and annulled.

**2. Services Provided; Standard of Care, Etc..** During the term of this Agreement, the AUDITOR agrees to perform the Services described on the attached **Exhibit "A"**, and will at all times during the term hereof faithfully, industriously, and to the best of the AUDITOR's ability, provide the Services described therein to the entire satisfaction of the Authority. AUDITOR shall also fully and satisfactorily comply with and observe any and all additional requirements on the part of AUDITOR to be performed or observed under the terms of the RFP, which is incorporated

and made a part hereof for all purposes. In connection with said Services, the AUDITOR hereby additionally covenants and agrees as follows:

(a) Standard of Care. The standard of care for all professional AUDITORS and related services performed or furnished by AUDITOR under this Agreement will be the care and skill ordinarily used by professional AUDITORS in the State of Georgia experienced with projects similar to those to be undertaken by AUDITOR during the term of this Agreement.

(b) Technical Accuracy. The Authority shall not be responsible for discovering deficiencies in the technical accuracy of the Services provided hereunder, and AUDITOR shall correct any and all deficiencies in technical accuracy without additional compensation, unless such corrective action is directly attributable to deficiencies in the information furnished from time to time by Owner in connection with such Services.

(c) Laws and Policies. In the performance of this Agreement, AUDITOR agrees that the Services shall be conducted in full compliance with (i) any and all applicable statutes, laws, rules, and regulations adopted or promulgated by any governmental agency or regulatory body, whether state, federal or local, having jurisdiction over the AUDITOR or the Services; and (ii) any and all policies and procedures now or hereafter promulgated by the Authority.

(d) Independent Contractor. AUDITOR will perform the Services as an independent contractor only, and nothing in this Agreement (or any conduct of the parties) shall be construed to be inconsistent with such status. In this connection, AUDITOR will maintain complete control of and responsibility for its employees, subcontractors, consultants, and agents, as well as the means and methods for performing the Services and for the safety of said employees, subcontractors, consultants, and agents. AUDITOR is not to be considered an agent or employee of the Authority for any purpose, and will have no authority to bind the Authority or otherwise incur liability on behalf of the Authority except with the express prior written approval thereof. Furthermore, notwithstanding anything in this Agreement to the contrary, the Authority shall have no obligation to provide, and the AUDITOR shall not be entitled to receive, any benefits that the Authority may provide for the Authority's employees, including, but not limited to, pension and annuity benefits, medical insurance, and sick, holiday and vacation pay. AUDITOR assumes full responsibility for the payment of all contributions, payroll taxes, or assessments as to any employees engaged in the performance of the Services hereunder, and further agrees to meet all requirements that may be specified under regulations of administrative officials or bodies charged with enforcement of any state or federal laws on this subject.

(e) Immigration Compliance. To the fullest extent applicable to the Services to be furnished hereunder, AUDITOR shall fully comply with the provisions of the Georgia Security and Immigration Compliance Act, O.C.G.A. § 13-10-90 et seq. (and any related state and federal statutes, laws and regulations), and shall submit (and cause its agents, subcontractors, and consultants to submit) whatever affidavits, documents, and other evidence of compliance as may be required by said law(s) or otherwise requested by the Authority from time to time in connection with the Services. It is not the intent of this paragraph to provide detailed information or legal advice concerning the Georgia Security and Immigration Compliance Act (or any related

federal statute, law or regulation), and AUDITOR shall be solely responsible for independently familiarizing itself with, and strictly observing, the requirements of thereof.

(f) Conflict of Interest. At all times during the term of this Agreement, AUDITOR shall take such action as may be necessary from time to time to identify any potential conflict(s) of interest presented by the performance of any of the Services hereunder, and thereafter promptly notify the Authority of the circumstances given rise to such potential conflict of interest and the action proposed by AUDITOR to remedy or otherwise minimize the consequences of any such potential conflict.

(g) Document Retention. All documents and other materials, correspondence, electronic mail and other documentation relating to this Agreement and the Services provided hereunder shall be preserved by AUDITOR in a readily accessible form at all times during the term of this Agreement and for a period of three (3) years following the expiration or any earlier termination of this Agreement.

### **3. Term of Agreement; Termination.**

(a) Term. The AUDITOR shall provide the Services specified in this Agreement as of the date hereof until the earlier of the following (i) on the anniversary date of this Agreement; or (ii) the date this Agreement is terminated by the Authority as provided in subparagraphs (b) and (c) below; provided, however, that this Agreement shall be deemed to be automatically renewed for four (4) successive one-year periods unless, prior to the then current term, the Authority notifies AUDITOR of its intent not to so renew this Agreement. Unless otherwise agreed by the parties in writing, any renewal of this Agreement shall be on the same terms and conditions as set forth herein. As used in this Agreement, "term" shall mean the initial term of this Agreement as the same may be renewed hereunder.

(b) Termination Generally; Suspension. Notwithstanding any other provision of this Agreement to the contrary, this Agreement may be terminated at any time during its term by either party, for any or no reason, with or without cause, upon thirty (30) days' prior written notice to the AUDITOR if terminated by the Authority, and upon one-hundred (120) days' prior written notice to the Authority if terminated by AUDITOR. Additionally, this Agreement and the performance of any Services to be provided hereunder may be temporarily suspended, in whole or in part, by the Authority immediately upon written notice to AUDITOR advising of such suspension.

(c) Termination for Reasonable Cause. In addition to, and not by limitation of, the rights of the Authority specified in subparagraph (b) hereinabove, this Agreement may also be terminated by the Authority at any time following prior notice to AUDITOR as set forth in paragraph 8(a) below upon a determination by the Authority that "reasonable cause" exists for such termination. "Reasonable Cause" shall include, but not be limited to:

(i) Any act or omission which reasonably constitutes dishonesty, fraud, deceit, negligence, willful misconduct or recklessness; or

(ii) Inattention to, neglect of, or any other failure to competently perform the Services described hereunder in the manner and to the extent required by the Authority.

Additionally, AUDITOR may terminate this Agreement as set forth in (and limited by) paragraphs 8(c) and (d) below.

Upon the termination of this Agreement, neither party shall thereafter have any further rights, duties or obligations under this Agreement (except as otherwise specifically provided hereunder), but each party shall remain liable and responsible to the other for all obligations and duties hereunder accruing prior to said termination and for all acts and omissions of such party prior to such termination.

**4. Compensation.** In consideration of the satisfactory performance of AUDITOR's obligations under this Agreement, the Authority agrees to compensate AUDITOR for the Services as set forth on the attached **Exhibit "B"**. To the extent requested by the Authority, each payment to be made to AUDITOR hereunder shall be conditioned upon receipt by the Authority from the AUDITOR of such evidence and documentation, in form and content satisfactory to the Authority (including, but not limited to, certificates and affidavits of AUDITOR, or such other persons as the Authority may require) showing, without limitation, the following: (a) the Services provided to date by AUDITOR; (b) that the representations made by the AUDITOR hereunder are truthful and otherwise correct as of the date of said payment request; and (c) that AUDITOR has complied with all of its obligations required to be performed or observed under this Agreement.

Notwithstanding the foregoing or any other provision in the Agreement to the contrary, the Authority shall be entitled to set off and withhold any payment to AUDITOR otherwise due under the Agreement to the extent of any sum the Authority reasonably claims is owed to Authority by AUDITOR under the terms of this Agreement or at law or in equity arising out of (i) any failure of performance or other breach or violation of this Agreement on the part of AUDITOR or its employees, consultants, contractors, or agents; (ii) any indemnification on the part of AUDITOR in favor of the Authority under the Agreement; or (iii) the negligence of AUDITOR or its employees, consultants, contractors, or agents; provided that AUDITOR may contest any such set off or similar action by Authority in accordance with the provisions of this Agreement regarding dispute resolution or as otherwise authorized by law.

**5. Representations of AUDITOR.** In order to induce the Authority to enter into this Agreement and provide the funds described herein, the AUDITOR represents and warrants to the Authority as follows:

(a) **Organization.** AUDITOR is a corporation duly and validly existing, in good standing, under and by virtue of the laws of the State of Georgia, and has all requisite power and authority to transact the business in the State of Georgia in which it is now engaged or proposed to be engaged.

(b) Authorization. AUDITOR has the full and complete right, power and authority to enter into this Agreement, and the performance by AUDITOR of the Services and other obligations hereunder has been duly and validly authorized by all necessary action on the part of AUDITOR and its directors and officers; and no additional authorization, consent or permit is required.

(c) Permits. To the extent required by applicable law, AUDITOR possesses, or will possess prior to undertaking the Services described herein, all necessary permits, authorizations, licenses, and other certifications and approvals which may be necessary to satisfactorily discharge the Services to be provided hereunder.

(d) Binding Agreement. This Agreement constitutes the valid obligations of AUDITOR, legally binding upon it and enforceable in accordance with its terms. No further consent or approval of any other party is required in connection with the execution, delivery, performance, validity and enforcement of this Agreement.

(e) No Material Litigation. There is no action, suit or proceeding pending or threatened against or affecting AUDITOR before any court, arbitral body, governmental department, commission, board or other federal, state, authority, or municipal instrumentality, agency or authority which might, in any one case or in the aggregate, materially or adversely affect the ability of AUDITOR to fully and satisfactorily discharge his obligations under this Agreement.

(f) Information. All representations, warranties and other information heretofore or hereafter furnished by AUDITOR to the Authority in connection with the RFP or otherwise is or will be true and correct as of the date such information was furnished.

(g) Signatories. The individual or individuals signing this Agreement on behalf of AUDITOR has or have the right, legal power and actual authority to bind the AUDITOR to the terms and conditions of this Agreement.

## **6. No Liability of Authority; Indemnity; Release.**

(a) AUDITOR Liable. AUDITOR will be entirely and solely responsible and liable for all negligent, willful, or intentional acts and omissions of the AUDITOR and his agents, employees, associates, consultants, and contractors while engaged in the performance of the Services contracted for hereunder, and the Authority shall in no event be liable for any injury or damage to person or property resulting from any such Services except to the extent such injury or damage is caused by the negligence or willful or intentional misconduct of the Authority or its employees. Moreover, AUDITOR hereby fully assumes all risk and liability for damage or destruction to property and injury or death to person arising from its (or its agents', employees', representatives', associates', consultants' or contractors') entry upon the property of the Authority; it being acknowledged that (i) the Authority makes no representations or warranties

about the condition or safety of such property, and specifically disclaims the same; and (ii) such persons enter the property of the Authority at their sole risk.

(b) Indemnification. The provisions of this Agreement notwithstanding, and in addition to any other indemnities in favor of the Authority specifically provided for herein, AUDITOR agrees to fully protect, defend, indemnify and save the Authority and its officials, representatives, agents, and employees harmless against and from any and all liabilities, loss, claims, suits, proceedings, damages, demands, penalties, judgments, costs and expenses (including but not limited to litigation expenses and reasonable attorneys' fees) of every kind and nature, whether known or unknown, relating to or arising from, either directly or indirectly: (i) any negligent, willful, or intentional act or omission of the AUDITOR or its agents, employees, representatives, associates, consultants, or contractors in connection with the Services or otherwise; or (iii) any breach, violation or nonperformance of this Agreement by AUDITOR, or any applicable local, state or federal statute, ordinance, law or regulation; provided, however, with respect to any matter referenced in the preceding clauses (i) or (ii), this indemnity shall not apply to the extent that any damage, penalty, judgment, loss, cost, expense, or other liability is caused by the negligence or willful or intentional misconduct of the Authority or its employees. In case any action or proceeding is brought against the Authority by reason of any such claims, AUDITOR (upon notice from the Authority) covenants to resist or defend such action or proceeding by and through counsel reasonably satisfactory to the Authority; provided that if a court of competent jurisdiction determines that any of the provisions of this paragraph violate O.C.G.A. Section 13-8-2 and are applicable to this Agreement, the indemnity contained in this Agreement shall not extend to any indemnification which is prohibited by O.C.G.A. Section 13-8-2, but the remainder of this indemnification shall be unaffected. In the event that the Authority is found liable by a court of competent jurisdiction in connection with any action or proceeding defended by AUDITOR pursuant to this subparagraph, then the Authority shall reimburse to AUDITOR all reasonable third-party costs and expenses incurred by AUDITOR as a result of said defense; provided that the Authority's obligation of reimbursement hereunder shall only apply to the extent of its share of liability adjudicated in any such action or proceeding. The obligations contained herein shall indefinitely survive the expiration or earlier termination of this Agreement.

(c) Release. AUDITOR, on behalf of itself and its representatives, associates, employees, agents, consultants, contractors, successors and assigns (collectively, the "**Releasing Parties**") hereby releases, acquits, and forever discharges the Authority and its employees, officials, officers, agents, representatives, successors and assigns (collectively, the "**Released Parties**"), from any and all claims, claims for relief, actions, causes of actions (whether ex contractu or ex delicto), suits, debts, liens, contracts, obligations, agreements, promises, representations, liabilities, demands, losses, damages, costs, penalties, and expenses (including, but not limited to, litigation expenses and reasonable attorneys' fees), of every kind or nature, whether known or unknown, joint or several, fixed or contingent, relating to or arising out of, directly or indirectly those matters which AUDITOR has indemnified the Authority pursuant to subparagraph (b) above. Additionally, the Releasing Parties, and each of them, do hereby further covenant not to sue or otherwise seek recourse against the Released Parties, or any of them, on any such claim, demand, action, cause of action, suit, liability, indebtedness, duty, obligation or



responsibility hereinabove released. The provisions of this paragraph shall indefinitely survive the expiration or earlier termination of this Agreement.

**7. Insurance.** AUDITOR shall be required to purchase and maintain policies of insurance covering workers' compensation, general liability, property damage, motor vehicle damage and injuries, professional liability, and other insurance necessary to protect the Authority's and AUDITOR's interests in connection with the Services to be performed hereunder. Without limiting the foregoing, AUDITOR shall, at a minimum, procure and maintain the following insurance in such amounts as shown below and with such companies and having such deductibles as may be otherwise reasonably required by the Authority:

**Comprehensive General Liability**

\$1,000,000 combined single limit/occurrence for bodily injury, personal injury, property damage, and products/completed operations

**Automobile Liability**

\$1,000,000 combined single limit/occurrence for bodily injury and property damage

**Umbrella Liability**

\$1,000,000/occurrence

**Workers' Compensation**

Limits as required by State of Georgia/Department of Labor

**Employers' Liability**

\$100,000 each accident

\$500,000 disease/policy limit

\$100,000 disease/each employee

**Professional Liability**

\$2,000,000/occurrence

\$2,000,000 aggregate

**Personal Property Coverage**

Adequate insurance to cover the value of personal property belonging to the Auditor while located on Liberty County Development Authority property, while in use or in storage, for the duration of the contract.

AUDITOR shall cause its contractors and consultants to be listed as additional insureds with respect to such liability and other insurance purchased and maintained by AUDITOR in connection with the Services. AUDITOR shall cause the Authority to be listed as an additional insured on any applicable general liability insurance policy carried by AUDITOR. AUDITOR shall deliver to the Authority certificates of insurance evidencing the coverages (and copies of related policies required

hereunder). Such certificates shall be furnished prior to commencement of the Services and thereafter upon request of the Authority from time to time during the term of this Agreement.

All policies of insurance shall contain a provision or endorsement that the coverage afforded will not be canceled or reduced in limits by endorsement, and that renewal will not be refused, until at least 30 days prior written notice has been given to the Authority and to each other additional insured (if any) to which a certificate of insurance has been issued.

At any time, Authority may request that AUDITOR or its consultants or contractors provide additional insurance coverage, increased limits, or revised deductibles that are more protective than those specified herein; provided, however, that AUDITOR shall be entitled to adjust its rates charged to the Authority under this Agreement should such additional insurance coverage materially increase the premium(s) for such insurance. If so requested by the Authority, and if commercially available, AUDITOR shall obtain and shall require its consultants and contractors to obtain such additional insurance coverage, different limits, or revised deductibles for such periods of time as requested by the Authority.

## **8. Remedies and Damages.**

(a) AUDITOR's Failure to Perform Under Agreement. If, due to circumstances other than the Authority's failure to perform any term or condition of this Agreement binding on the Authority, AUDITOR fails, refuses, or is unable to timely perform any of its obligations under this Agreement, or if any warranty or representation made herein by AUDITOR proves untrue (individually or collectively, and following notice and a period to cure as provided herein, an "**AUDITOR's Default**"), the Authority shall deliver to AUDITOR written notice detailing AUDITOR's Default. AUDITOR shall have fifteen (15) days from receipt of such notice from the Authority within which to remedy AUDITOR's Default; provided, however, that if AUDITOR's Default involves the withholding, refusal, or other failure by AUDITOR to deliver to the Authority any and all Documents requested, an AUDITOR's Default shall be deemed to exist following twenty-four hours' written notice to AUDITOR.

(b) Authority's Non-Exclusive Remedies. If at the expiration of the curative period set forth in subparagraph (a) above AUDITOR has not cured such failure of performance, the Authority shall be entitled, subject to the restrictions and limitations contained in subparagraph (f) below, to pursue any and all remedies available to the Authority at law or in equity, to include without limitation the right to obtain specific performance of this Agreement or other injunctive relief; it being understood and acknowledged that no remedy herein conferred upon or reserved to the Authority under this Agreement, or any other document delivered hereunder or in connection herewith, is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative, and shall be in addition to every other remedy so given or reserved or now or hereafter existing at law or in equity or by statute (unless otherwise provided in this Agreement).

(c) Authority's Failure to Perform Under Agreement. If, due to circumstances other than AUDITOR's failure to perform any term or condition of this Agreement binding on

AUDITOR, the Authority fails, refuses, or is unable to timely perform any of its obligations under this Agreement (individually or collectively, and following notice and a period to cure as provided herein, a **“Authority’s Default”**), AUDITOR shall deliver to the Authority written notice detailing Authority’s Default. The Authority shall have thirty (30) days from receipt of such notice from AUDITOR within which to remedy Authority’s Default, or if such failure of performance cannot be cured within said 30-day period, then the Authority shall have a reasonable amount of time under the circumstances to cure Authority’s Default, provided the Authority commences to cure such failure of performance within said 30-day period and diligently prosecutes such cure thereafter.

(d) AUDITOR’s Exclusive Remedy. If at the expiration of the curative period set forth in subparagraph (c) above the Authority has not cured such failure of performance, AUDITOR shall, as its sole and exclusive remedy, be entitled to terminate this Agreement and seek monetary damages against the Authority for any outstanding sums owed to AUDITOR under this Agreement for Services performed prior to the date of said termination, together with reasonable attorneys’ fees authorized pursuant to paragraph (e) below. AUDITOR DOES HEREBY WAIVE ITS RIGHT TO PURSUE ANY AND ALL OTHER REMEDIES OF WHATEVER THAT MAY OTHERWISE BE AVAILABLE TO AUDITOR AT LAW OR IN EQUITY, AND FOREVER AND UNCONDITIONALLY RELEASES THE AUTHORITY FROM THE SAME.

(e) Attorneys’ Fees. Should either party hereto employ attorneys, accountants, or other experts or incur other expenses in connection with the enforcement of performance or observance of any obligation or agreement on the part of the other herein contained, the Authority and AUDITOR (as the case may be) agree that they shall on demand therefor pay to the other party the reasonable fees of such attorneys, accountants, or other experts and such other reasonable expenses so incurred by the party seeking such performance to the extent such party prevails in any action pursued against the other in a court of competent jurisdiction.

(f) Limitation of Liability. NOTWITHSTANDING ANYTHING CONTAINED IN THIS AGREEMENT OR ANY OTHER DOCUMENTS OR INSTRUMENTS EXECUTED IN CONNECTION HERewith, IT IS UNDERSTOOD AND AGREED THAT IN NO EVENT (EXCEPT FOR THE INTENTIONAL AND WILLFUL BAD FAITH ACTIONS OF AUDITOR FOLLOWING NOTICE SPECIFICALLY REFERRING TO THIS PARAGRAPH AND DESCRIBING SUCH INTENTIONAL AND WILLFUL BAD FAITH ACTIONS, AS WELL AS AN OPPORTUNITY TO CURE AS PROVIDED HEREIN) SHALL THE AUTHORITY OR AUDITOR BE ABLE TO CLAIM OR OTHERWISE SEEK CONSEQUENTIAL, PUNITIVE, SPECULATIVE OR LOST BUSINESS DAMAGES, OR SIMILAR CONSEQUENTIAL DAMAGES, AS A RESULT OF ANY AUDITOR’S DEFAULT OR AUTHORITY’S DEFAULT OR ANY OTHER BREACH OR ACTION (OR FAILURE TO ACT) BY THE OTHER PARTY (OR ITS OFFICERS, MEMBERS, AGENTS OR REPRESENTATIVES) IN CONNECTION WITH THIS AGREEMENT, THE SERVICES OR ANY UNDERTAKINGS CONTEMPLATED HEREUNDER, AND THE RIGHT OF THE AUTHORITY AND AUDITOR TO SEEK THE SAME IS HEREBY EXPRESSLY WAIVED AND FOREVER RELINQUISHED; PROVIDED, HOWEVER, THAT NO SUCH LIMITATION SHALL APPLY WITH RESPECT TO ANY CLAIM BROUGHT BY THE AUTHORITY AGAINST AUDITOR OR ANY OTHER PERSON TO THE EXTENT SUCH CLAIM IS COVERED BY AUDITOR’S OR SUCH OTHER PERSON’S APPLICABLE POLICY(IES) OF INSURANCE (AND IN SUCH EVENT THE

LIMITATION SET FORTH IN THIS PARAGRAPH SHALL APPLY ONLY UP TO THE LIMITS OF SUCH COVERAGE). THE PROVISIONS CONTAINED IN THIS SECTION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

(g) Immunity of Authority's Members, Officers, and Employees.

Notwithstanding anything in this Agreement to the contrary, no recourse shall be had for the enforcement of any obligation, covenant, promise, or agreement of the Authority or AUDITOR contained in this Agreement or for any claim based hereon or relating to the Services or any transactions or undertakings contemplated hereunder or related hereto against any member, officer, attorney, representative, or employee, as such, in his individual capacity, past, present, or future, of the Authority whether by virtue of any constitutional provision, statute, or rule of law or otherwise, it being expressly agreed and understood that this Agreement is solely an obligation of the Authority as a public entity and that no personal liability whatsoever shall attach to, or be incurred by, any member, officer, attorney, representative, or employee, as such, past, present, or future, of the Authority, under or by reason of any of the obligations, covenants, promises, or agreements entered into between the Authority and AUDITOR whether contained in this Agreement or to be implied herefrom as being supplemental hereto, and that all personal liability of that character against every such member officer, attorney, representative, and employee is, by execution of this Agreement, expressly waived and released by AUDITOR, on behalf of itself and its employees, contractors, consultants, and associates. The immunity of members, officers, attorneys, representatives, and employees of the Authority under the provisions contained in this paragraph shall survive the termination of this Agreement.

**9. Miscellaneous.**

(a) No Third-Party Beneficiaries. This Agreement is made between and limited to the Authority and AUDITOR, and no other person or entity shall be considered a third-party beneficiary by virtue of this Agreement or otherwise entitled to enforce the terms of this Agreement for any reason whatsoever.

(b) No Assignment by AUDITOR. AUDITOR shall not, without the express prior written consent of the Authority, assign, hypothecate, encumber or otherwise transfer this Agreement or any interest, obligation, responsibility, or right hereunder, which consent may be withheld, conditioned, or delayed in the sole discretion of the Authority. Any assignment or other transfer hereunder by AUDITOR (whether or not in violation of the provisions of this Agreement) shall not relieve AUDITOR of any liability or obligation under this Agreement, and AUDITOR shall remain liable hereunder notwithstanding such assignment or transfer (unless otherwise agreed to by the Authority).

(c) Neutral Construction; Exhibits. The parties hereto acknowledge that this Agreement was jointly negotiated and reviewed by them, and therefore no provision of this Agreement shall be construed against either party by any Court or other judicial or arbitral body by reason of such party's being deemed to have drafted or structured such provision. The exhibits referred to herein and attached hereto, or to be attached hereto, are incorporated

herein to the same extent as if set forth in full herein.

(d) Interpretation. All references to sections, schedules and exhibits are to sections, schedules and exhibits in or to this Agreement unless otherwise specified. Unless otherwise specified, the words “hereof,” “herein” and “hereunder” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement, and “include” or “including” shall mean including without limitation. “Person” means an individual, partnership, corporation, trust, unincorporated association, joint venture or other entity of whatever nature or description. Unless otherwise specified, all meanings attributed to defined terms herein shall be equally applicable to both the singular and plural forms of the terms so defined. Whenever the context requires, each gender shall include all other genders. In the event that any date or any period provided for in this Agreement shall end on a day that is not a business day (i.e. any day other than a Saturday, Sunday or other day on which commercial banks in Hinesville, Georgia are authorized or required to be closed), the applicable date or period shall be extended to the first business day following such non-business day.

(e) No Waiver. Any failure of either party to seek redress for the violation of, or to insist upon the strict and prompt performance of, any covenants or conditions of this Agreement shall not operate as a waiver of any such violation or the other party’s right to insist on prompt compliance in the future with such covenant or condition, and shall not prevent a subsequent action by such party for any such violation. No provision, covenant or condition of this Agreement may be waived by AUDITOR or the Authority unless such waiver is in writing and signed by such party.

(f) Time of the Essence. Time is of the essence of all provisions of this Agreement.

(g) Counterparts; Facsimile. This Agreement may be executed in multiple counterparts, each of which shall serve as an original for all purposes, but all copies shall constitute but one and the same Agreement, binding on all parties hereto, whether or not each counterpart is executed by all parties hereto, so long as each party hereto has executed one or more counterparts hereof. To facilitate the execution and delivery of this Agreement, the parties may execute and exchange counterparts of the signature pages by facsimile or other electronic transmission, and the signature page of either party to any counterpart may be appended to any other counterpart. The parties further expressly acknowledge and agree that, notwithstanding any statutory or decisional law to the contrary, the printed product of a facsimile transmittal or other electronic transmission shall be deemed to be “written” and a “writing” for all purposes of this Agreement, and shall otherwise constitute an original document binding upon the transmitting party.

(h) Entire Agreement. This Agreement constitutes the entire agreement of the parties with respect to the subject matters addressed herein, and supersedes any and all prior or contemporaneous agreements, discussions, representations or understandings between them, whether written or oral, with respect to said subject matters. Each party to this Agreement

further acknowledges that no promises, representations, inducements, agreements, or warranties, have been made to induce the execution of this Agreement by said party, and each party acknowledges that it has not executed this Agreement in reliance on any promise, representation, inducement, or warranty not contained herein or therein.

(i) Modification. Any modification, amendment or other change to this Agreement, or additional obligation assumed, by either party in connection therewith shall be binding only if evidenced in writing signed by each party or an authorized representative of each party.

(j) Severability of Provisions. If any provision of this Agreement or the application of any such provision to any person or circumstance is held unenforceable or invalid for any reason, then provided that the essential consideration for entering into this Agreement on the part of any party is not unreasonably impaired, such provision or portion thereof shall be modified or deleted in such manner as to render this Agreement legal and enforceable to the fullest extent permitted under applicable law.

(k) Governing Law; Venue. THIS AGREEMENT AND ALL RIGHTS AND OBLIGATIONS OF THE PARTIES HEREUNDER SHALL BE CONSTRUED UNDER AND ACCORDING TO THE LAWS OF THE STATE OF GEORGIA, AND AUDITOR AGREES THAT ANY ACTION RELATING TO, OR ARISING OUT OF, THIS AGREEMENT OR ANY CONTROVERSY HEREUNDER, OR ANY SERVICES OR OTHER UNDERTAKING CONTEMPLATED BY THE AGREEMENT, SHALL BE INSTITUTED AND PROSECUTED IN THE COURTS OF THE COUNTY OF LIBERTY, STATE OF GEORGIA, OR, TO THE EXTENT JURISDICTION APPLIES, THE U.S. DISTRICT COURT SITTING IN THE SOUTHERN DISTRICT OF GEORGIA, AND AUDITOR AGREES TO SUBMIT, AND DOES HEREBY SUBMIT, TO THE PERSONAL JURISDICTION AND VENUE OF THE AFORESAID COURTS AND DOES FURTHERMORE EXPRESSLY AND SPECIFICALLY WAIVE ANY RIGHT IT MAY HAVE TO TRANSFER OR CHANGE THE VENUE OF ANY SUCH LITIGATION. AUDITOR FURTHER ACKNOWLEDGES THAT IT HAS NO EXPECTATION THAT, AND THERE IS NO BASIS FOR, ANY SUCH ACTION BEING INSTITUTED OR MAINTAINED IN ANY COURT OTHER THAN AS SPECIFIED HEREINABOVE, AND THE AUDITOR COVENANTS AND AGREES IT SHALL IN NO EVENT INSTITUTE OR PROSECUTE ANY SUCH ACTION IN ANY OTHER COURT EXCEPT AS SPECIFIED HEREINABOVE, AND THAT THIS SECTION SHALL BAR AND SERVE AS A COMPLETE DEFENSE TO ANY ACTION BROUGHT OR PROSECUTED IN ANY OTHER COURT, PROVIDED, HOWEVER, THAT THIS SECTION MAY NOT SERVE TO FRUSTRATE ANY PROCEEDING BROUGHT IN ANY OTHER COURT OR OUTSIDE THE STATE OF GEORGIA TO ENFORCE A JUDGMENT ORIGINATING FROM THE AFORESAID COURTS.

(l) Survival. All terms, conditions, covenants, representations, and warranties contained in this Agreement or any certificate or other writing delivered pursuant hereto or in connection herewith, shall survive any investigation made by (or prior knowledge of) the Authority, and no part of this Agreement shall be deemed merged with any document or instrument executed in connection herewith.

(m) Successors Bound. Subject to the provisions of subparagraph (b) hereinabove, this Agreement, and each and every provision hereof, shall be binding upon and shall insure to the benefit of AUDITOR and Authority, their respective successors, successors-in-title, legal representatives and assigns.

(n) Attorney's Fees. In the event AUDITOR should default under any of the provisions of this Agreement and the Authority should employ attorneys, accountants, or other experts or incur other expenses for the collection of amounts due it hereunder or the enforcement of performance or observance of any obligation or agreement on the part of AUDITOR herein contained for its benefit, AUDITOR agrees that he shall on demand therefor pay to the Authority the reasonable fees of such attorneys, accountants, or other experts and such other expenses so incurred by the Authority. Any attorney's fees required to be paid by AUDITOR under this Agreement shall include attorney's and paralegal's fees through all proceedings and other efforts, including, but not limited to, demands, negotiations, administrative hearings, trials, and appeals, court costs and reimbursable expenses of such attorneys.

(o) Effective Date. This Agreement shall be effective and binding as of the date all of the parties hereto have approved and executed the same (as indicated on the signature page(s) to this Agreement), and any reference to the "date of this Agreement," the "date hereof," or any similar phrase shall refer to and mean the date of such approval and execution by all of the parties hereto. In this regard, the legal counsel for the Authority is authorized to insert such date (or dates which rely upon said effective date) into the body of this Agreement and any and all other certificates or other documents furnish in connection herewith.

[ Signatures Appear on Following Page ]

[ Agreement for Professional Auditing Services – Signature Page ]

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement under seal as of the Effective Date, and same shall be considered binding upon both parties.

**LIBERTY COUNTY DEVELOPMENT  
AUTHORITY**

(OFFICIAL SEAL)

By: \_\_\_\_\_  
Al Williams, Chairman

Date: \_\_\_\_\_, 2025

[ Signature of AUDITOR Appears on Following Page ]



[ Agreement for Professional Auditing Services – Signature Page ]

AUDITOR:

\_\_\_\_\_

(SEAL)

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

[ Exhibit(s) Attached ]

**EXHIBIT "A"**

**STATEMENT OF NEEDS - SCOPE OF SERVICES**

This Exhibit sets forth the performance specifications and Statement of Needs - Scope of Work to be provided by the AUDITOR to the Authority under the Agreement. For purposes of this RFP, the Statement of Needs - Scope of Work is found in pages 3-8.

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**EXHIBIT "B"**

**COMPENSATION**

This Exhibit sets forth the compensation to be paid to AUDITOR by the Authority for the satisfactory completion of the Services to be provided by the AUDITOR to the Authority under the Agreement. For purposes of this RFP, compensation reflects negotiated amount between LCDA and Successful Offeror as initially proposed in the Schedule of Fees.

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