



**Fremont County**  
**Request for Proposals**  
**Auditing Services**  
**September 27, 2018**

**GENERAL**

Fremont County is classified by Colorado Revised Statutes as a Category II county. Present population is approximately 48,000 residents. Cañon City serves as the county seat for Fremont County.

Fremont County provides the following services to its citizens: Public Safety (Sheriff, Detention Center), facilities, roads & bridges, health & human services, airport, parks, and general administrative services. Total budget is approximately \$45 million and there are approximately 330 employees.

**ACCOUNTING & BUDGET**

The accounting practices and policies of the County conform to generally accepted accounting principles as applicable to governments. The accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund's activity and operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

All governmental funds are accounted for using the modified-accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The operations of the various funds of the County are funded with various funding sources, including property taxes, sales & use taxes, specific ownership taxes, intergovernmental revenues and charges for services. The various Funds of the County include:

County General Fund  
Department of Transportation Fund  
Department of Human Services Fund  
Sales and Use Tax Fund  
Self-Funded Insurance Fund

Other special funds to account for specific purposes:

Lodging Tax Fund  
Airport Fund  
Weed Control Fund  
Conservation Trust Fund  
Department of Health Fund  
Restricted Fund

The County also has a blended component-the Fremont County Finance Corporation (FCFC): The Fremont County Finance Corporation is a not-for-profit corporation organized under Section 501 (C) (4) of the Internal Revenue Code, and exists solely to finance the construction of various County facilities including the Detention Facility and Sheriff's Office, the Judicial Facility and the Department of Human Services Building. Preparation of IRS Form 990 is required to be prepared.

Certificates of Participation (COPs) are included in the General Long-Term Debt Account Group and payments made on the obligations, and investments used to service the obligations, are reflected in the County's Sales & Use Tax Fund. The fixed assets of FCFC are reflected in the County's General Fixed Asset Account Group.

### **FINANCIAL SOFTWARE**

The County uses financial and management software Incode Version X from Tyler Technologies, Inc.

### **OTHER INFORMATION**

The County will be subject to the Single Audit requirements in 2018, 2019, and 2020.

Field work shall be scheduled with the County Manager/Finance Officer in a manner that draft financial statements can be prepared and delivered to the County no later than June 15, 2019. The County requires an electronic copy of the audit as well as 10 hard copies bound in booklet form. The selected auditor will be required to present the audit at a regular meeting of the Board of County Commissioners by July 31, 2019.

In addition to the general purpose financial statements, the County desires various supplemental schedules similar to those presented in current audits and schedules related to the Single Audit, when applicable.

The audited financial statements for 2017, as well as the adopted budget for 2018, are available on the County Website or upon request in electronic form by emailing [charlene.halstead@fremontco.com](mailto:charlene.halstead@fremontco.com) .

### **PROPOSAL REQUIREMENTS**

#### **Your proposal should include the following:**

- 1) Name, address, telephone number, and electronic email address of yourself and/or firm that you represent.
- 2) Your approach to the audit and proposed staffing to accomplish.
- 3) Your proposed schedule of work for the audit.
- 4) A list of at least three governmental references with contact information.

#### **Please provide the following statements:**

- 1) A statement that you are licensed in the State of Colorado.
- 2) A statement of understanding of the work to be performed.
- 3) A statement that your fee proposal constitutes an irrevocable offer.

Your fee proposal should be in **TOTAL** and include travel, lodging, meals, report preparation, and printing.

The Board may consider a three year engagement, if they do so desire. Therefore, your fee proposal for services for 2018, 2019, and 2020 should be included if you desire to propose for all 3 years.

Proposals will be received at the following address until 4PM, October 31, 2018:

Fremont County Administration Office  
Attn: Sunny Bryant-Audit Proposal  
615 Macon Ave., Room 106  
Canon City, CO 81212

Please use the following format for your fee proposal:

| <u>YEAR</u>           | <u>TOTAL FEE (including Single Audit)</u> |
|-----------------------|---|
| 2018 <u>Only</u>      | _____                                     |
| and<br><u>If 2019</u> | _____                                     |
| and<br><u>If 2020</u> | _____                                     |