

**Columbus Consolidated Government  
Council Meeting Agenda Item**

<b>TO:</b>	Mayor and Councilors
<b>AGENDA SUBJECT:</b>	Auditing Services (Annual Contract) – RFP No. 25-0006
<b>INITIATED BY:</b>	Finance Department

It is requested that Council authorize the execution of an annual contract with Mauldin & Jenkins, LLC (Macon, GA) to provide auditing services for the Finance Department.

The services are needed to provide the Finance Department with the professional services of an external Certified Public Accountant to perform financial and compliance audits. The audit shall be conducted in accordance with generally accepted auditing standards, promulgated by the American Institute of Certified Public Accounts (AICPA) and in accordance with Government Auditing Standards issued by the Comptroller General of the United States and the Official Code of Georgia Annotated. The examination shall be made in compliance with applicable laws of the State of Georgia and the Columbus Consolidated Government.

The auditor will perform the following:

1. Determine whether the financial statements present fairly the respective financial position of the governmental activities.
2. Provide an understanding of the five components of internal control that is sufficient to assess the risks of materials misstatement of the financial statements.
3. Provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of laws and regulations.
4. Evaluate whether the entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements.
5. Ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with government auditing standard.
6. Determine whether the government entity complied with laws and regulations.
7. Verify and test expenditures of the Columbus Consolidated Government’s Special Purpose Local Option Sales Tax proceeds.
8. Make an annual presentation to Mayor and Council at the conclusion of the audit documenting any audit findings

The initial term of the contract will be for five (5) years with the option to renew for five (5) additional twelve-month periods. Contract renewal will be contingent upon the mutual agreement of the City and the Contractor.

**Annual Contract History:**

The previous five-year contract was awarded on May 22, 2018 (Resolution No. 171-18) to Mauldin & Jenkins, LLC. The term of the contract ran from July 1, 2018 through June 30, 2023. The vendor agreed to a one-year extension through June 30, 2024. On May 14, 2024, per Resolution No. 172-24, Council approved an additional one-year extension to allow time to complete an RFP process and award a new contract.

**RFP Advertisement and Receipt of Proposals:**

RFP specifications were posted on the web pages of the Purchasing Division, the Georgia Procurement Registry and DemandStar on August 14, 2024. This RFP has been advertised, opened and evaluated. Five (5) proposals were received by the due date of September 13, 2024, from the following vendors:

- Mauldin & Jenkins, LLC (Macon, GA)**
- Banks, Finley, White & Co. (College Park, GA)
- Carr, Riggs & Ingram, LLC (Enterprise, AL)
- PJC Group, LLC (Atlanta, GA)
- Warren Averett, LLC (Montgomery, AL)

The following events took place after receipt of proposals:

<b>RFP MEETINGS/EVENTS</b>		
<b>Description</b>	<b>Date</b>	<b>Agenda/Action</b>
Pre-Evaluation Meeting	12/03/24	The Purchasing Manager advised committee members of the RFP rules and process, and the project manager provided an overview. Proposals were disbursed to each committee member to review.
1 <sup>st</sup> Evaluation Meeting	12/18/24	Committee members discussed the proposals from all vendors. The Committee requested clarifications from two vendors.
2 <sup>nd</sup> Evaluation Meeting	01/14/25	Committee members reviewed the clarification responses and no further clarifications were requested. Voters were polled and all present indicated they were ready to evaluate.
Evaluation Forms Sent	01/14/25	Evaluation forms were forwarded to voting committee members.
Evaluation Results	02/18/25	The final set of evaluation forms were completed and returned to Purchasing. Evaluation results were compiled and tabulated.
Results Forwarded	02/27/25	The tabulation of scores and evaluator comments was forwarded to the Committee for review.
Award Recommendation	03/03/25	With a majority vote, the Evaluation Committee voted to award the contract to Mauldin & Jenkins, LLC, the highest-scoring firm. However, a request was made to meet with Mauldin and Jenkins prior to the award recommendation being presented to Council.
Vendor Meeting	03/13/25	A meeting was held with Mauldin & Jenkins to discuss the audit process and address concerns related to revenue audits for any Departments receiving revenue. At the conclusion of the meeting, the voters were polled. The Committee unanimously confirmed agreement to move forward with the award recommendation to Mauldin & Jenkins.

### **Evaluation Committee:**

The proposals were reviewed by the Evaluation Committee, which consisted of one voting member from the Finance Department, one voting member from the City Manager's Office and five voting members from the City's Audit Committee.

Serving as an alternate voter was one representative from the Finance Department.

Serving as non-voting advisors were one representative from the City Attorney's Office and one representative from the Finance Department.

### **Award Recommendation:**

The voting Committee members recommend award to Mauldin & Jenkins, LLC (Macon, GA) for the following reasons:

- **Mauldin & Jenkins, LLC**

- Mauldin & Jenkins are the auditors for more than 725 state and local governments across the Southeastern USA.
- The firm is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country.
- In 2020, Joel Black of Mauldin & Jenkins was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).
- **Qualifications/Experience:**
  - Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception.
  - Top regional firm. Vast Georgia clients (both County and City). They provide continuing education at no cost.
  - Mauldin & Jenkins has vast experience with local government of all sizes and complexities, including governments of comparable size and complexity of CCG.
  - As the current auditor, they have the experience and knowledge of the time and staff required to perform the audit.
  - Mauldin & Jenkins has a strong track record in government auditing, with deep knowledge of GASB, GAAP, and federal compliance requirements.
  - Mauldin & Jenkins has extremely competitive pricing.
  - Below are the last three clients for which the contractor has performed similar services, at the time the contractor submitted a proposal:
    - City of Atlanta, Georgia 2022 – Present  
Financial audits and compliance audits in accordance with OMB Uniform Guidance. Maintenance of the GFOA Certificate.
    - Augusta-Richmond County, Georgia 2011 – Present

Financial audits and compliance audits in accordance with OMB Uniform Guidance. Maintenance of the GFOA Certificate.

- Gwinnett County, Georgia 2004 – Present  
Financial audits and compliance audits in accordance with OMB Uniform Guidance. Maintenance of the GFOA Certificate.

The City's Procurement Ordinance Article 3-110 (Competitive Sealed Proposals for the procurement of Equipment, Supplies and Professional Services) governs the RFP Process. During the RFP process, there is no formal opening due to the possibility of negotiated components of the proposal. In the event City Council does not approve the recommended offeror, no proposal responses or any negotiated components are made public until after the award of the contract. Therefore, the evaluation results and cost information has been submitted to the City Manager in a separate memo for informational purposes.

Funds are available each fiscal year for this ongoing expense: General Fund – Finance – Finance Director – Auditing Services, 0101 – 200 – 1000 – FNCE – 6337.

**A RESOLUTION**

**NO.** \_\_\_\_\_

**A RESOLUTION AUTHORIZING THE EXECUTION OF AN ANNUAL CONTRACT WITH MAULDIN & JENKINS, LLC (MACON, GA) TO PROVIDE AUDITING SERVICES FOR THE FINANCE DEPARTMENT.**

**WHEREAS**, an RFP was administered (RFP No. 25-0006) and five (5) proposals were received; and,

**WHEREAS**, the proposal submitted by Mauldin & Jenkins, LLC, met all proposal requirements and was deemed most responsive to the RFP; and,

**WHEREAS**, the term of this contract shall be for five (5) years with the option to renew for five (5) additional twelve-month periods.

**NOW, THEREFORE, THE COUNCIL OF COLUMBUS, GEORGIA, HEREBY RESOLVES AS FOLLOWS:**

That the City Manager and/or his designee is hereby authorized to execute an annual contract with Mauldin & Jenkins, LLC (Macon, GA) to provide auditing services for the Finance Department. Funds are available each fiscal year for this ongoing expense: General Fund – Finance – Finance Director – Auditing Services, 0101 – 200 – 1000 – FNCE – 6337.

\_\_\_\_\_  
Introduced at a regular meeting of the Council of Columbus, Georgia, held the \_\_\_\_ day of \_\_\_\_\_, 2025 and adopted at said meeting by the affirmative vote of \_\_\_\_\_ members of said Council.

- Councilor Allen                    voting \_\_\_\_\_
- Councilor Anker                    voting \_\_\_\_\_
- Councilor Chambers                voting \_\_\_\_\_
- Councilor Cogle                    voting \_\_\_\_\_
- Councilor Crabb                    voting \_\_\_\_\_
- Councilor Davis                    voting \_\_\_\_\_
- Councilor Garrett                    voting \_\_\_\_\_
- Councilor Hickey                    voting \_\_\_\_\_
- Councilor Huff                    voting \_\_\_\_\_
- Councilor Tucker                    voting \_\_\_\_\_

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Lindsey G. McLemore, Clerk of Council

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B.H. “Skip” Henderson III, Mayor