

**EFFINGHAM COUNTY
BOARD OF COMMISSIONERS**

RESPONSE TO REQUEST FOR AUDIT SERVICES
SECTION II

Proposer: Lanier, Deal & Proctor, CPAs
P.O. Box 505
201 S. Zetterower Ave.
Statesboro, Georgia 30458
(912) 489-8756
Contact Person: Richard N. Deal

June 30, 2022

1. Primary Contact

Richard N. Deal, CPA, CGMA
(912) 489-8756
rdeal@statesborocpa.com

2. Management Letter

A management letter discloses findings and recommendations for improvements in internal control or other issues that are identified during the audit but not required to be included as deficiencies or instances of noncompliance within the auditor's report. We will discuss any such matters with county staff and draft a management letter if necessary.

3. Anticipated Assistance from County Staff

We would require that the County provide detail trial balances by account as well as general ledger details for all of the County's funds. We prefer that these documents be provided in an excel format that allows us to import data and more efficiently perform certain testing. We anticipate that County Staff would provide all relevant schedules prepared by them during their work to close the County's fiscal year to support the accuracy of account balances. These schedules can be provided electronically as well. As described in our audit policies and procedures, our staff will select certain items for testing from transaction lists, schedules prepared by County staff, and general ledger details. We would anticipate that this information would be provided in a timely manner in order to maintain the anticipated timeline for the engagement.

4. Tentative Schedule

September 12th – Trial balances and general ledger details to be provided by county staff.

September 13th – September 16th – Any other relevant schedules prepared by county staff to be provided to audit staff assigned to the engagement.

September 17th - September 30th – Preliminary planning procedures, including internal control documentation, risk assessments, and preliminary analytical reviews. Constitutional officers will be contacted to schedule fieldwork for their offices.

October 1st – October 15th – Samples will be selected and an additional list of items needed will be provided to the County. Some on-site fieldwork may be completed in the offices of the County's constitutional officers at this time.

October 16th – November 5th – Any on-site fieldwork required will be performed at a time convenient for county staff and other audit workpapers will be prepared from documentation previously provided by County staff.

November 6th – November 26th – Audit staff will provide a list of any further information required to perform sufficient testing of account balances based on preliminary audit procedures performed. Questions will be resolved at that time.

November 27th – December 9th – Preparation of financial statements and final audit documentation.

December 10th – Draft to of the financials statements to be provided to county staff to utilize in order to prepare the Management Discussion and Analysis.

December 20th – Final draft of the Audited Financial Statements to be provided to the County.

5. Cost Proposal

Cost proposals for the fiscal years ending June 30, 2022 and June 30, 2023 are attached.

EFFINGHAM COUNTY, GEORGIA
 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
 FOR THE AUDIT OF THE 2022 FINANCIAL STATEMENTS

| | <u>HOURS*</u> | <u>HOURLY RATES</u> | <u>TOTAL</u> |
|---|---------------|-------------------------|--------------------------------|
| PARTNERS | <u>70</u> | <u>\$ 170</u> | <u>\$ 11,900</u> |
| MANAGERS | <u>280</u> | <u>\$ 110</u> | <u>30,800</u> |
| OTHER STAFF | <u>120</u> | <u>\$ 80</u> | <u>9,600</u> |
| TOTAL FOR SERVICES DESCRIBED IN RFP | <u>470</u> | | 52,300 |
| OUT OF POCKET EXPENSES MEALS AND LODGING | | | - |
| TRANSPORTATION | | | - |
| SPECIAL DISCOUNT | | | <u>(7,800)</u> |
| TOTAL FEE FOR 2022 AUDIT | | | <u><u>\$ 44,500</u></u> |
| ADDITIONAL FEES EACH YEAR IF SINGLE AUDIT REQUIRED | | | <u><u>\$ 3,500</u></u> |

**FEES FOR ANY ADDITIONAL PROFESSIONAL SERVICES
 WILL BE BASED ON THE SAME HOURLY RATES LISTED ABOVE**

*Hours include both on-site work and work to be performed at the auditor's office, based on preference of County Staff.

EFFINGHAM COUNTY, GEORGIA
 SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
 FOR THE AUDIT OF THE 2023 FINANCIAL STATEMENTS

| | <u>HOURS*</u> | <u>HOURLY RATES</u> | <u>TOTAL</u> |
|---|---------------|-------------------------|--------------------------------|
| PARTNERS | <u>70</u> | <u>\$ 170</u> | <u>\$ 11,900</u> |
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| TOTAL FOR SERVICES DESCRIBED IN RFP | <u>470</u> | | 52,300 |
| OUT OF POCKET EXPENSES | | | - |
| MEALS AND LODGING | | | - |
| TRANSPORTATION | | | - |
| SPECIAL DISCOUNT | | | <u>(7,800)</u> |
| TOTAL FEE FOR 2023 AUDIT | | | <u><u>\$ 44,500</u></u> |
| ADDITIONAL FEES EACH YEAR IF SINGLE AUDIT REQUIRED | | | <u><u>\$ 3,500</u></u> |

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EFFINGHAM COUNTY , GEORGIA
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
LANDFILL ASSURANCE REPORT

TOTAL PRICE FOR 2022 LANDFILL ASSURANCE REPORT

\$ 750

TOTAL PRICE FOR 2023 LANDFILL ASSURANCE REPORT

\$ 750