

BLACKBURN, CHILDERS  
& STEAGALL, PLC

PROPOSAL FOR SERVICES

**CITY OF  
HENDERSONVILLE**

## Section 1 – Qualifications



1. Blackburn, Childers & Steagall (BCS) is one of the oldest and most respected accounting firms in our region and is ranked as one of the largest accounting and consulting firms in Tennessee. Our growth has taken us to a staff of over 100 professionals who have diversified talents and experience. Since 1961, our small business has grown both in employees and location geographically. Starting in East TN with Johnson City, Kingsport and Greeneville locations, we expanded into Boone, NC in 2020. We have established our reputation in the region by consistently adhering to uncompromising standards of ethics and serving others.




Our Boone office, located at 136 Furman Road, Suite 4 Boone, NC 28607, will primarily handle the audit if we are selected. One or more associates may be utilized from our TN location at 801 Sunset Drive, Johnson City, TN 37604. BCS is registered with the North Carolina State Board of CPA Examiners.

2. The engagement partner and one staff person utilized for this audit work in our Boone office. The supervisor assigned works in our Johnson City, TN office. In addition to the supervisor, other assurance staff could be utilized from our Johnson City, TN office, if needed.



## Section 1 – Qualifications

3.

GFOA Certification	Local Government	Type of Service	Years Performing Work
	Washington County, Tennessee	Audit	50+
	City of Johnson City, Tennessee	Audit	50+
	Town of Mountain City, Tennessee	Audit	45+
	Town of Jonesborough, Tennessee	Audit	45+
	Johnson City Public Library	Audit	40+
	BrightRidge	Audit	40+
	Tri-Cities Airport Commission	Audit	40+
	Washington County School Activity Funds	Audit	40+
	Alliance for Business & Training	Audit	30+
	Washington County Emergency Communications (911)	Audit	25+
	City of Elizabethton, Tennessee	Audit	20+
	Sullivan County School Activity Funds	Audit	20+
	Elizabethton Board of Education	Audit	15+
	First Tennessee Human Resource Agency	Audit	10+
	First Tennessee Development District	Audit	10+
	Carter County Emergency Communications (911)	Audit	10+
	Town of Greeneville, TN	Audit	10+
	Washington County Economic Development Council	Audit	10
	Johnson City Development Authority	Audit	10
	Northeast Tennessee Cooperative	Audit	10
	Washington County-Johnson City Animal Shelter	Audit	5+
	Avery County, North Carolina	Audit	2
	Appalachian Student Housing Corporation (CU of ASU)	Audit	2

## Section 1 – Qualifications

4.

**City of Johnson City, TN**  
 Director of Finance - Stephanie Laos  
 slaos@johnsoncitytn.org  
 423.434.6033

**Avery County, North Carolina**  
 Finance Officer - Caleb Hogan  
 caleb.hogan@averycountync.gov  
 828.733.8200

**Johnson City TN School Board**  
 Supervisor of Finance - Leia Valley  
 valleyl@jcschools.org  
 423.434.5212

**Appalachian Student Housing Corporation (CU of ASU)**  
 Matt Dull - Director and Secretary  
 dullmc@appstate.edu  
 828.262.2060

**Town of Jonesborough, TN**  
 Finance Director - Janet Jennings  
 jjennings@JonesboroughTN.org  
 423.753.1038

5.

Local Government	Type of Service	Years Performing Work
Washington County, Tennessee	Consulting	1962 - present
Lakeview Utility District	Consulting	2014 - present
City of Johnson City, Tennessee	Agreed-Upon Procedures	2018 - present
First Tennessee Human Resource Agency	Agreed-Upon Procedures	2018 - present
BrightRidge	Consulting	2020 - present
Town of Unicoi, Tennessee	Consulting	2020 - present
City of Church Hill, Tennessee	Consulting	2022 - present
Avery County, North Carolina	Consulting	2022
Bristol, VA Public Schools	Consulting	2022

## Section 1 – Qualifications

6. BCS, in our continuing commitment to excellence and quality, are voluntary members of the AICPA GAQC (Governmental Audit Quality Center) and AICPA Employee Benefit Plan Quality Center. By joining these Quality Centers, BCS must adhere to certain membership requirements that are designed to promote quality practices. Membership in the GAQC allows BCS access to additional training, insight and resources in performance of not only governmental audits, but also audits performed in accordance with Government Auditing Standards and Uniform Guidance (Single Audits). We ensure ongoing quality by subjecting our audit and accounting practice to a regularly recurring peer review in connection with our membership in the AICPA's Private Company Practice Section and GAQC. We had our most recent external peer review in June 2021 and received a pass, which is the highest peer review mark that can be attained. Our 2021 peer review report is included as Appendix A.

7.

### Engagement Partner – Tara Fenner, CPA, CMFO



Percentage of time on site: 17%

Tara's professional experience in governmental audits, including the most recent position held on each, is as follows:

- City of Johnson City, Tennessee, partner: 2006 - present
- Avery County, North Carolina, partner: 2022 - present
- Smithville Electric System, partner: 2022 - present
- Appalachian Student Housing Corporation, partner: 2022 - present
- Lakeview Utility District, partner: 2014 - present (consulting for audit)

### Supervisor – Erik Stewart, CPA, CFE



Percentage of time on site: 17%

Erik's professional experience in governmental audits, including the most recent position on each, is as follows:

- City of Johnson City, Tennessee, supervisor: 2015 - present
- Smithville Electric System, supervisor: 2023 - present
- Johnson City Energy Authority dba Bightridge, supervisor: 2023 - present
- Washington County, Tennessee School Activity Funds, supervisor: 2008 - present
- Sullivan County, Tennessee School Activity Funds, supervisor: 2008 - present
- Bristol Virginia Utility Authority, supervisor: 2014 - present

8. Annually, our audit staff participate in a two-day, 16 hour CPE event sponsored by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). At this event, speakers teach and train on topics including GASB updates, GASB implementation issues, best practices, internal control and fraud prevention and financial reporting.

## Section 1 – Qualifications

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For the past 6 years, BCS has contracted with Galasso Learning Solutions to conduct an 8 hour CPE event specific to BCS and our client base with topics such as GASB updates, financial reporting, and accounting standard implementation guidance.

CPE courses attended over the past three years related to governmental accounting and auditing include:

- Tara
- 2023: Appalachian State University 2023 Accounting Summit 12/1/23 (2 credits)
  - Galasso Learning Solutions 2023 Audit update 4/25/23 (4 credits)
  - Galasso Learning Solutions GASB & FASB update 5/3/23 (3 credits)
  - NASACT 2023 TN Government Auditor Training Seminars  
5/15/23 – 5/16/23 (16 credits)
  - 2022: Appalachian State University 2022 Accounting Summit 10/28/22 (3 credits) –  
Instructor for Session on Uniform Guidance and NC State Single Audit
  - NC Local Government Conference 6/8/22 (8 credits)
  - Galasso Learning Solutions Accounting & Auditing update 5/2/22 (8 credits)
  - 2021: Appalachian State University 2021 Accounting Summit 11/19/21 (2 credits)
  - Instructed course on “Governmental Financial Statements” 7/30/21 (4 credits)
  - NASACT 2021 TN Government Auditor Training Seminars 5/10/21 – 5/11/21  
(16 credits)
  - Galasso Learning Solutions Accounting & Auditing update 4/26/21 (8 credits)
- Erik
- 2023: Galasso Learning Solutions 2023 Audit update 4/25/23 (4 credits)
  - Galasso Learning Solutions GASB & FASB update 5/3/23 (4 credits)
  - NASACT 2023 TN Government Auditor Training Seminars  
5/15/23 – 5/16/23 (16 credits)
  - 2022: Appalachian State University 2022 Accounting Summit 10/28/22 (3 credits)
  - Galasso Learning Solutions Accounting & Auditing update 5/2/22 (8 credits)
  - NASACT 2022 TN Government Auditor Training Seminars  
5/9/22 – 5/10/22 (16 credits)
  - 2021: Appalachian State University 2021 Accounting Summit 11/19/21 (2 credits)
  - NASACT 2021 TN Government Auditor Training Seminars 5/10/21 – 5/11/21  
(16 credits)
  - Galasso Learning Solutions Accounting & Auditing update 4/26/21 (8 credits)



## Section 1 – Qualifications

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9. The assurance department of our firm conducts regularly scheduled staff meetings once per month. As part of the meeting agenda, we include a discussion regarding accounting updates from various subscriptions that we maintain, such as the AICPA Center for Plain English (CPEA) reports and risk alerts and Thomson Reuters Practitioners Publishing Company's (PPC) monthly updates relating to Not-for-Profits, Accounting & Auditing, and Governmental Accounting. The purpose of this is to ensure staff at all levels are aware of relevant changes in the practice areas we serve. Additionally, each meeting includes a training portion, whereby we have one or more staff present on a new standard (GASB or FASB), topic of interest, or process. As partners and managers attend various CPE and trainings, we often send out summaries of new information that we have learned to our department to ensure information is shared throughout all assurance staff.
10. Tara and Erik both have experience with auditing various government fund types and sizes. Specific experience includes Single Audit/Uniform Guidance, all governmental fund types, food service, school activity funds, fiduciary funds, and business-type activities (including water/sewer, solid waste, stand-alone utility districts, and electric departments).
11. Tara Fenner is a licensed Certified Public Accountant in both TN and NC. She has been a Certified Municipal Finance Officer in TN since 2014. She holds a Bachelor of Business Administration and a Master of Accountancy from East Tennessee State University. She is a member of the AICPA, NCACPA and the TSCPA, and holds advanced accreditations in Employee Benefit Plan Audits and intermediate accreditations in Single Audits from the AICPA. Tara has 17 years of governmental auditing and accounting experience, specifically with the City of Johnson City, TN, and has taught continuing professional education sessions relating to GASB & Yellow Book, FASB & SAS, Uniform Guidance, and employee benefit plan compliance. She is familiar with requirements for obtaining the GFOA Certificate of Excellence in Financial Reporting and has worked on audits for many years with successful receipt of the award.

Erik Stewart is a licensed Certified Public Accountant in TN. He is also Certified Fraud Examiner and has worked with governmental and private industry clients since he began his career with BCS. He is a graduate of ETSU with a Bachelors in Accounting and is a member of the AICPA and TSCPA. Erik works jointly in the BCS Tax and Audit Departments, and trains internally on technology, software and processes.

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12. Please see attached Appendix B.
13. Yes, the firm is adequately insured to cover claims. We have professional liability insurance coverage through Continental Casualty Company with a limit of \$3,000,000 per claim, \$3,000,000 aggregate. The policy effective date is 12/17/2023 and renews 12/17/2024.
14. None.
15. The physical location of the City of Hendersonville, NC related to our Boone, NC and Johnson City, TN offices provide a unique opportunity for us to utilize talent and resources from both locations to provide premier audit services. The combined governmental experience of the partner and supervisor in areas such as Uniform Guidance, NC State Single Audit, water and other utility services, and GFOA Certification provide leadership for an audit team that is more than capable of meeting your deadlines and confidence that your audit team will have a solid foundation in governmental financial accounting and reporting. Additionally, through our other audit clients, we have familiarity with Oracle as an accounting software.
16. Please refer to the references provided in #4 above.



## Appendix A - Peer Review Letter



### REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Blackburn, Childers & Steagall, PLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, PLC (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations [SOC 2 engagement].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, PLC in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Blackburn, Childers & Steagall, PLC has received a peer review rating of pass.

*Smith Elliott Kearns & Company, LLC*

Hagerstown, Maryland  
June 10, 2021

## Appendix B

### RELEVANT ETHICAL REQUIREMENTS

It is the firm's policy that all professional personnel be familiar with and adhere to relevant ethical requirements of the AICPA, contained in the *Code of Professional Conduct*, the State of Tennessee or State of North Carolina Board of Accountancy, and other States as applicable, in discharging their professional responsibilities. Furthermore, it is the policy of our firm that, for engagements subject to *Government Auditing Standards* and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards, including any that may be more restrictive, and that personnel will always act in the public interest. Any transaction, event, circumstances, or action that would impair independence or violate the firm's relevant ethical requirements policy on audit, attestation, review, compilation engagement, or other service subject to the standards of the AICPA Auditing Standards Board or the AICPA Accounting and Review Services Committee (as required under the *General Standards and Compliance with Standards Rules*) is prohibited. Additionally, when the firm and its professional personnel encounter situations that raise potential independence threats but such situations are not specifically addressed by the independence rules of the AICPA *Code of Professional Conduct*, the situation will be evaluated by referring to the *Conceptual Framework for AICPA Independence Standards* and applying professional judgment to determine whether an independence breach exists. The firm will take appropriate action to eliminate those threats or mitigate them to an acceptable level by applying safeguards. If effective safeguards cannot be applied, the firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach.

Although not necessarily all-inclusive, the following are considered to be prohibited transactions and relationships:

- a. Investments by any owner or professional employee in a client's (or affiliate's) business during the period of a professional engagement, including a commitment to acquire any direct or material indirect financial interest in a client.
- b. An investment in an entity or property by any of the following individuals and the attest client (or the attest client's officers or directors, or any owner who has the ability to exercise significant influence over the client) that enables them to control (as defined by GAAP for consolidation purposes) the entity or property:
  - (1) An individual or an attest engagement team.
  - (2) An individual in a position to influence the attest engagement by doing any of the following:
    - (a) evaluating the performance or recommending the compensation of the attest engagement owner,
    - (b) directly supervising or managing the attest engagement owner and all of that owner's superiors,
    - (c) consulting with the attest engagement team about technical or industry-related issues specific to the engagement, or
    - (d) participating in or overseeing quality control activities, including internal monitoring, with respect to the attest engagement.



- (3) An owner or manager who provides nonattest services to the attest client beginning once he or she provides ten or more hours of nonattest services to the client within any fiscal year and ending on the later of the date:
  - (a) the firm signs the report on the financial statements for the fiscal year during which those services were provided or
  - (b) he or she no longer expects to provide ten or more hours of nonattest services to the attest client on a recurring basis; or
- (4) An owner in the office in which the lead attest engagement owner primarily practices with respect to the attest engagement.
- (5) The firm and its employee benefit plans.
- c. Borrowing from or loans to an attest, an affiliate, or attest client's personnel during the period of a professional engagement by any of the individuals listed in items b(1)-(5) above, except as grandfathered or permitted.
- d. Accepting or offering gifts or entertainment from or to an attest client unless reasonable in the circumstances and approved by the managing owner.
- e. Certain family relationships between professional personnel and attest client personnel. (Consult the managing owner for a ruling on these.)

Notwithstanding the preceding policy and list of prohibited transactions and relationships, at the managing owner's discretion, certain prohibitions can be waived if it is deemed to be in the best interest of the firm. However, in so doing, the engagement service performed for the client must be limited to that allowed by AICPA professional standards.

The firm ensures compliance with this policy by implementing the following procedures:

1. All personnel have ready access to the relevant ethical requirements to which the firm is subject. Those requirements include the AICPA *Code of Professional Conduct*, and respective State Boards of Accountancy. The firm maintains a current copy of those ethical requirements in the firm's library and personnel also have online access to the information. The firm expects its personnel to be familiar with those relevant ethical requirements.
2. All professional personnel are required to sign a representation letter when hired (and annually thereafter) that acknowledges their familiarity with the firm's relevant ethical requirements policy and procedures, particularly with regard to independence. Such signed representation letters are also required from part-time, seasonal, and contract professionals and any other individuals who work on accounting and auditing engagements and are required to be independent. This will also include administrative staff, IT staff and employees of all entities. Independence training is given to all professionals at the time of employment and is continued to be emphasized with the notification of new clients. Ethics training is provided for CPAs in accordance with applicable regulators. Such training covers the firm's relevant ethical requirements policy and procedures. Professional standards, including the AICPA's *Conceptual Framework for AICPA Independence Standards*, and the advice of the managing owner are consulted if an employee is unsure if a threat to independence should be reported to firm management.



3. All professional personnel review the firm's current list in conjunction with completing the representation letter for identification of threats to, or breaches of, independence. The current client list is maintained by the Firm Administrator and changes to the list are communicated on a timely basis by a memorandum from administrative staff. When hired (and annually thereafter), all professional personnel are required to sign a representation that confirms this responsibility.
4. The firm provides or makes available ethics training for all professional personnel, as covered in the relevant ethical requirements QC policy and procedures. Additional training is provided or made available as needed (or required) that covers the firm's relevant ethical requirements policy and procedures and the independence and ethical requirements of all applicable regulators.
5. To ensure that independence is properly addressed at the engagement level, as part of the acceptance and continuance decision, the engagement owner obtains and considers relevant information about the engagement and evaluates circumstances and relationships that could cause a potential threat to independence, if any. In addition, for audit engagements, the engagement owner forms a conclusion on compliance with independence requirements. In evaluating potential independence threats, any familiarity threat related to senior personnel recurring on an audit or attest engagement will be considered, including any other specific rotation requirements of regulatory agencies or other authorities. Additionally, the work programs and forms in the accounting and auditing manuals used by the firm contain steps requiring an evaluation of independence on each new and recurring engagement. Furthermore, those manuals contain reporting guidance for the types of engagements where a lack of independence is allowed.
6. In addition, for audit engagements, all professional personnel are required to promptly notify the designated quality control director of any circumstances or relationships that may create a potential threat to independence (such as a potential prohibited transaction) or an independence breach, so that appropriate action can be taken. To acknowledge that responsibility, professional personnel are required when hired (and annually thereafter) to sign a representation letter and to list known circumstances and relationships that may create a potential threat to independence or violate the firm's relevant ethical requirements policy.
7. If a potential threat to independence is identified, the quality control director accumulates and communicates relevant information to appropriate personnel so (a) firm management and the engagement owner can determine whether they satisfy independence requirements, (b) the engagement owner can take appropriate action to address identified threats to independence, and (c) the firm can maintain current independence information. For clients of whom the firm is not independent, only financial statement preparation and compilation services are performed and the firm discloses the lack of independence in its accountant's compilation reports for those clients, in regard to services subject to the standards of the AICPA Standards Board or the AICPA Accounting and Review Services Committee.
8. If performing a group audit, the firm is required to obtain a written representation regarding the component auditor's independence with respect to the client. The auditing manuals used by the firm contain examples of representation letters to use in such situations. Furthermore, in a review or attestation engagement, if another firm performs work on a segment of the engagement, a representation (either written or oral) regarding the other firm's independence is required. The engagement programs in the accounting and auditing manuals used by the firm contain steps to ensure compliance with this procedure.

9. The engagement owner (or the accountant in charge under the owner's supervision) has the primary responsibility for determining if there are unpaid fees on any of his clients that would impair the firm's independence. The engagement work programs and standard forms used by the firm contain steps to ensure compliance with this procedure. The firm's client accounts receivable listing and the engagement owner's knowledge of unbilled fees should be considered in making this determination. In addition, the managing owner has secondary responsibility to review the firm's accounts receivable listing on a periodic basis to identify potential independence problems.
10. The engagement owner has the primary responsibility to identify all nonattest services performed for an attest service client and for determining if such nonattest services individually or in the aggregate threaten independence with respect to that client (including obtaining and documenting an understanding of how the firm was satisfied that client personnel had the skills, knowledge, or experience to oversee the nonattest services). Reviewing nonattest services performed for attest clients includes obtaining and documenting an understanding with the client regarding the client's responsibilities for the nonattest services performed by the firm. Where applicable, this includes determining whether such nonattest (nonaudit) services impair independence under the independence rules in *Government Auditing Standards* for ongoing, planned, and future audits. Firm engagement work programs for all attest and compilation engagements include steps to ensure compliance with this procedure.
11. The engagement owner has the primary responsibility for determining whether actual or threatened litigation has an effect on the firm's independence with respect to the client. The firm's independence could be impaired by litigation (a) between the client and the firm, (b) with the client company's securities holders, and (c) from other third parties.
12. If the firm is engaged as principal auditor of the basic financial statements of a financial statement attest client and affiliates, all professional personnel must be independent of the financial statement attest client and affiliates. If the firm is engaged as principal auditor of a major fund, nonmajor fund, internal service fund, fiduciary fund, component unit of the financial statement attest client, affiliates, or other entity that should be disclosed in the notes to the basic financial statements of the financial statement attest client (but is not auditing the primary government), all professional personnel must be independent of the fund, component unit, or other entity the firm is auditing. The engagement partner has the primary responsibility for determining whether the firm's relationship with entities in the governmental financial statements has an effect on independence.
13. The managing owner has the primary responsibility for determining whether the firm was a party to a cooperative arrangement with a client that was material to the firm or the client.
14. The managing owner is responsible for monitoring the firm's independence of attest clients at which owners or other senior personnel have been offered management positions or have accepted offers of employment. The independence, integrity, and objectivity questionnaire used by the firm and the client acceptance checklists used by the firm in attest engagements include questions to help ensure compliance with this requirement.

15. The engagement owner is responsible for obtaining the employee independence representation letters, reviewing them for completeness, and accumulating relevant information relating to identified threats to relevant ethical requirements matters (including questions from the representation letters and those from other sources.) In determining a resolution, firm management should consider the AICPA's *Code of Professional Conduct*, including the *Conceptual Framework for AICPA Independence Standards* and, when necessary, consults the AICPA or the applicable State CPA Society for assistance in interpreting independence, integrity, and objectivity rules. Documentation of the resolution of a relevant ethical requirements matter should be filed in the client's general workpaper files. Firm management is also responsible for determining actions to be taken when professional personnel violate firm independence policies and procedures. The action for each incident is determined based on its unique circumstances and may include eliminating a personal impairment, requiring additional training, drafting a reprimand letter, or eventermination.
16. If a breach of independence is identified, the firm promptly communicates the breach and the required corrective actions to (a) the engagement owner, who (along with the firm) has the responsibility to address the breach and (b) other relevant personnel in the firm and those subject to the independence requirements who need to take appropriate action, and (c) those charged with governance at the attest client. The engagement owner confirms to the firm when required corrective actions related to the breach and noncompliance with these policies and procedures have been taken.
17. At least annually, the audit owner in charge of quality control reviews our independence, integrity, and objectivity policy and procedures to determine if they are appropriate and operating effectively. This review is performed and documented by completing the applicable section of the "Monitoring Questionnaire" in Chapter 7 of *PPC's Guide to Quality Control* {or in a separate memo}. Changes, if necessary, to the system are made based on the results of the review.



Request for Proposal # 241008001  
City of Hendersonville NC  
Audit Services

This RFP for Audit Services is submitted by:

Offeror/Firm Name: Blackburn, Childers & Steagall, PLC

Authorized Representative Name: Tara Fenner  
(Print)

Authorized Representative Signature: Tara Fenner Date: 1/24/2024

Address: 136 Furman Road, Suite 4

City/State/Zip: Boone, NC 28607

Telephone: (828) 264-3595  
(Area Code) Telephone Number

Facsimile: (828) 264-3586  
(Area Code) Fax Number

It is understood by the Offeror that The City of Hendersonville reserves the right to reject any and all Proposals, to waive formalities, technicalities, and to recover and rebid this RFP.

This RFP is valid for sixty (60) calendar days from the RFP due date.

**A certificate of insurance and W9 must be received prior to any work being done.  
No Business License is required in the City of Hendersonville or Henderson County, NC**



# THANK YOU

**About BCS** | BCS is one of the oldest, most respected firms in Upper East Tennessee and growing in Western North Carolina. They have a staff of over 100 with experts in accounting, taxes and consulting to cover areas such as auditing; personal financial planning; medical practice consulting; litigation support; business valuations and entrepreneurial ventures; estate services; employee benefits; and other specialized services. The goal of the firm has always been to provide quality professional and business services that meet and exceed their clients' expectations, without compromising sound professional or personal ethics.