

Kennebec County, Maine



Request for Proposals for Auditing Services

Kennebec County seeks written proposals to provide a comprehensive response for the audit services presented below. This Request for Proposal (RFP) states the overall scope of products and services desired, as well as desired vendor qualifications.

Contract Administrator: Scott Ferguson, County Administrator
207.530.7369 cell
sferguson@kennebec.gov

Scott A. Adkins, Finance Director
207.626.3525 office / 207.314.3589 cell
sadkins@kennebec.gov

Response Deadline: Monday, April 6th, 2026
All responses MUST be received by 2:00pm (local time)
125 State St. Augusta, ME 04330

Respondent Meeting: Bidders conference will be at the discretion of the County.

Kennebec County, Maine

REQUEST FOR PROPOSALS AUDITING SERVICES

A. GENERAL INFORMATION

Kennebec County is requesting proposals for three-year contract with optional three one-year extensions / amendments, from qualified Certified Public Accounting Firms. Audits will be for each of the following funds separately: **Kennebec County (General) fund; Kennebec County Jail fund and the Unorganized Territory fund of Unity Township** for each of the Fiscal Years ending June 30th, FY26, FY27 and FY28.

Jail Audit – Reference State of Maine, Title 30-A M.R.S.A., § 701(D)

Single Audit will be required for American Rescue Plan Act funding expended.

Please identify the Single Audit cost separately if not inclusive of bid amount.

Kennebec County is in west-central Maine, Augusta, and has a population of approximately 125,000 (2021). Its annual budget is approximately \$25.5M (FY26), inclusive of Jail fund activity, and the county has received \$23M in ARPA (American Rescue Plan Act) funding. There are 30 municipal entities in Kennebec County and one Unorganized Territory. County government consists of three Commissioners, a county administrative unit (HR, Finance, Administrator), County Sheriff and Jail, Emergency Management Agency, Register of Deeds*, Register of Probate*, District Attorney**, and Facilities Management. (* denotes elected official oversight, ** the DA is an elected official, but works for the state.)

B. AUDIT SPECIFICATIONS-Kennebec County and separately, Kennebec County Jail fund & Kennebec County Unorganized Territory

Please indicate in your proposal if you agree to meet the following specifications. Explain any exceptions.

1. The audits shall be completed within 6 months of the close of the County's fiscal year.
2. Please identify and highlight any retainer percentages / amounts for each of the audits and years.
3. The audits shall be conducted in accordance with U.S. Government Accountability Office's Government Auditing Standards, Government Auditing Standards/ Generally Accepted Government Auditing Standards (GAGAS), the State of Maine, Title 30-A M.R.S.A., § 5823, and all other applicable State and Federal laws.
4. The audit of Kennebec County shall be a financial statement audit of the County's basic financial statements, individual funds and any aggregate discretely presented component units including the related notes to the financial statements.
 - a. Governmental Funds
 - i. General Fund - Operating fund of the County departments not including the Jail fund
 - ii. Jail Fund – A separate operating fund from General to account for Jail financial activities
 1. Reference / State of Maine / Title 30-A M.R.S.A., § 701– Requiring independent audits of current and prior two years.
 - iii. Special Revenue Funds - Specific revenue sources that are legally or contractually restricted to expenditures for specified purposes.
 - iv. Capital Projects Funds - Designated and reserved fund balances.
 - b. Proprietary Funds
 - c. Fiduciary Funds
 - d. Required procedures on supplementary information including management's discussion and analysis

5. The audit of Kennebec County-Unorganized Territory (UT) and Kennebec County Jail funds separately shall be a financial statement audit of the UT's basic financial statements, individual funds and any aggregate discretely presented component units including the related notes to the financial statements.
 - a. Governmental Funds
 - b. Required procedures on supplementary information including management's discussion and analysis
6. The audit firm shall submit a written report, containing an expression of opinion regarding the financial statements of the County, Jail and UT separately.
7. The audit periods shall cover the fiscal years FY26, FY27, FY28.
8. The audit firm shall submit a management letter, which shall identify deficiencies in management oversight, internal controls, operating or budgetary/ procurement procedures, and propose a corrective action plan for each finding.
9. The audit firm is also expected to assist the County with the preparation of the financial statements and supplementary schedules in accordance with accounting standards generally accepted in the United States of America.
10. The audit shall be conducted to satisfy the requirements of the State of Maine Department of Audit and Title 30-A M.R.S.A., § 5823.
11. The County views its engagement of an audit firm as an ongoing professional relationship in which the firm is expected to provide consultation services as required in auditing, accounting and other financial management concerns throughout the year.
12. The audit firm shall provide seven (7) copies of the auditor's report, the financial statements and schedules, and the management letter. The audit, management letter and other schedules are to be electronically provided (email, thumb drive) in PDF format as well.
13. The audit firm shall also provide guidance on GASB Statements and educate staff in proper financial practices in implementation of new and existing GASB pronouncements.
14. The audit firm shall assist in updating the County's comprehensive fixed assets listing to be maintained according to GASB #34 and the associated depreciation calculations on the fixed asset listing.
15. Perform a single audit in accordance with OMB A-133 (ARPA).
16. The audit firm shall conduct an exit interview with the County Administrator and Finance Director at the conclusion of the audit.
17. If necessary, the audit firm may be requested to address findings related to individual Departments with the Department Head.
18. Once the final audit report is provided, representatives of the audit firm shall meet with the County Commissioners to review their findings and corrective action suggestions.
19. The audit firm must prepare and file the State Audit Procedural Form and copy of the auditor's report with the State Department of Audit within thirty (30) days after completion of the audit.
20. Audit start date is negotiable.

C. PROPOSAL INSTRUCTIONS

Proposals shall be received **no later than 2:00pm, Monday, April 6th, 2026** at the Kennebec County Administrative Office, located at 125 State St. Augusta ME (2nd Floor).

Proposals that are faxed or emailed will **not** be considered.

All proposals shall be in a sealed envelope marked "**Kennebec County Audit Proposal**" and sent to:

Kennebec County
 Attn: Scott A. Adkins, Finance Director
 125 State St
 Augusta, ME 04330

RFP must include the following information at minimum:

1. A brief description of your firm and its municipal auditing experience on firm letterhead.
2. An organizational chart with descriptions identifying personnel assigned to the engagement. In addition, applicable resumes & qualifications for those individuals assigned to the audits.
3. Include a list of current/ active municipal audit clients with contact information for each.
4. Address the Audit Specifications in Section B and your ability to comply with each item.
5. Provide a brief description of your technical approach to the audit, focusing on your firm's understanding of local governments, financial problems, and solutions you would recommend. The proposal should include a brief description of the audit procedures to be followed.
6. Provide a tentative schedule, including estimated number of hours, for performing the key phases of the audits.
7. A statement demonstrating your abilities to educate your clients through clear and concise communication.
8. The proposal must also include the price for Single Audit in accordance with Circular A-133 as a separate item.
9. A copy of your firms most recent peer review report.
10. The maximum total fee your firm will charge for the requested services.
 - a. Provide a progress/ phase billing schedule with hours and amounts.
 - b. Please highlight any retainer percentages or amounts if applicable.
 - c. **Final payment shall become due only after the submission of all required reports.**

Proposals will be opened on Monday, April 6th, 2026 for review.

Proposals will be scored and tentatively proposed to the County Commissioners on Tuesday, April 7th, 2026 or the next scheduled Commissioner meeting date to follow.

D. EVALUATION

The County shall evaluate the proposals based on the qualifications, proposal content, and municipal audit experience. Cost will not be the only determining factor for the award of this proposal.

E. COUNTY ASSISTANCE

The County shall render assistance to the audit firm and shall respond promptly to the requests for information, provide all necessary books and records and provide access to physical facilities required by the firm for the expeditious conduct of the engagement.

F. INSURANCE AND DUTY TO DEFEND AND INDEMNIFY

The audit firm must carry sufficient professional liability insurance to cover any errors and omissions, improper judgment, or negligence associated with the engagement naming the county as additional insured. Insurance must be obtained from insurance companies licensed in the State of Maine, carrying an A.M. Best financial rating of A or better. The County will be named Additional Insured.

Additional requirements, including limits of insurance, caps on deductibles and self-insured retentions, and provisions requiring the successful bidder to defend and indemnify the County against all loss and claims arising from the auditing services agreement, will be included in the contract signed between County and successful bidder.

G. COMPENSATION

The audit firm shall provide an all-inclusive maximum fee for each audit. Please provide hourly rates for key agency personnel / positions for any extra work required outside of the audit agreement. Any exceptions to the audit fee must be reviewed and approved by the County Administrator prior to implementation.

The audit firm shall not be reimbursed for any travel, per diem, photo copying, telephone bills, or other related expenses of the audit.

Progress billing is acceptable and will be based on each phase of the audit. The balance will be paid upon completion and acceptance of the audit report.

H. FURTHER INFORMATION

Kennebec County reserves the right to reject any or all proposals. The County reserves the right to terminate the engagement after completion of any audit year, upon written notice to the firm.

Prior audits are available upon request.

All questions and requests for information should be directed to Scott A. Adkins, Finance Director.



Auditing Services RFP – Bid Form

Name: _____

Address: _____

Cell Phone: _____

Email: _____

Name of Firm: _____

The following bid is submitted in response to the request for proposals.

Bid amount – 2023: _____

Bid amount – 2024: _____

Bid amount – 2025: _____

Signature: _____

Name Printed: _____

Title: _____

Date: _____