

CITY OF ST. GEORGE
REQUEST FOR QUALIFICATIONS AND PROPOSALS FOR AUDITING SERVICES
INQUIRIES AND RESPONSES

INQUIRY RECEIVED	RESPONSE POSTED	INQUIRY	RESPONSE
04/30/2025	05/16/2025	1. Financial Statement preparation is not part of an audit; however, auditor can provide financial statement preparation services as a separate non-audit service – will City provide a complete financial statement or should response include an estimated price for non-audit services such as financial statements preparation.	City will provide financial statements. Auditor will prepare the Government Wide Financial Statements to be included in the Auditor’s Report. The response should include price for auditing services.
04/30/2025	05/16/2025	2. Will City designate someone with suitable skill, knowledge and/or experience in accounting and financial statements to oversee non-audit services as this designation is a requirement for the auditor to provide this service?	City will designate someone with suitable skill, knowledge and/or experience in accounting and financial statements to oversee non-audit services.
04/30/2025	05/16/2025	3. Clarify “audit reports” required include: a. Report on audit of financial statements b. Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> c. Will the City require a single audit under Uniform Guidance - Title 2 U.S. <i>Code of Federal Regulations</i> Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> – if so, can you provide a list of your largest federal awards by federal program, the federal assistance listing number and award amount.	Audit Reports to be provided by the selected CPA firm will include ALL reports required by the LA Legislative Auditor related to the current financial situation of the City. Audit Reports include: <ul style="list-style-type: none"> • Independent Auditors Report • Government Wide Financials and Fund Financials • Supplementary Information, if required • Report on Internal Control & Compliance • LA Legislative Auditor’s Statewide Agreed Upon Procedures, if required A single audit is not anticipated for the fiscal year ending June 30, 2025. St. George currently has no federal awards.

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		d. Providing all audit reports “in a timely manner” is contingent upon City providing complete and accurate accounting records timely – when will City expect to provide complete records/documentation for each year ended 2025 through 2027? For example trial balance and detailed general ledger for each fund, draft financial statements, reconciliations of accounts, accounting policies and procedures including a description of internal controls over accounting cycles, and locating and providing documentation requested during the audit.	St. George plans to provide complete documents and records to Auditor in a timely manner. All records and documents are expected to be provided to Auditor no later than October 15 th .
04/30/2025	05/16/2025	4. Section 2 of RFQ&P background includes a list of functions the City <u>will not</u> be responsible for. Provide a list of governmental functions that City is responsible for providing?	St. George may provide any municipal services authorized by law. St. George will not own or provide any public utilities.
04/30/2025	05/16/2025	5. Section 2 of RFQ&P background indicates for 2024-2025, no employees accrued leave or qualified for benefits. No pension liability or other post-employment liability reporting will be required –indicate if this will also apply for 2025-2026 and 2026-2027.	For 2025-2026 and 2026-2027, no employees are anticipated to accrue leave. The Chief of Police will be required to participate in the Municipal Police Employees’ Retirement System beginning on July 1, 2025. Benefits of any employees after July 1, 2025 have not been determined.
04/30/2025	05/16/2025	6. Has the City identified and determined balances to record for asset values the Parish plans or will transfer to the City and when will these balances expected to be included in the financial statements?	No assets will be transferred by East Baton Rouge Parish prior to July 1, 2025. Which assets will be transferred, other than right of way, have not been determined.

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04/30/2025	05/16/2025	8. Provide an explanation of the relationship of the St George Transition District to the City and whether the St. George Transition District will be a part of the City’s audit and financial reporting entity, or if it is a separate entity?.	The St. George Transition District is a separate entity which terminated on March 31, 2025. Per the Intergovernmental Agreement with the City-Parish, sales tax owed to St. George Transition District will be paid to the City. It is believed that the TD is to be treated as a Special Revenue Fund for the City and therefore would be part of the City’s audit.
04/30/2025	05/16/2025	9. Provide a brief description of the City’s accounting staff, structure, and resources, and their credentials?	St. George issued a Request for Proposals for Administration and Development Services. See https://stgeorgela.gov/media/srjhdeix/administrative-development-services-2025-04-15.pdf .
04/30/2025	05/16/2025	10. Are there any significant agreements with the City-Parish or other governmental entities or pending litigation that would impact the City’s operations or require a financial transaction to be reported in the financial statements?	<ul style="list-style-type: none"> • The Intergovernmental Agreement with the City-Parish is located at https://stgeorgela.gov/media/n3hfgtaf/resolution-2025-004-intergovernmental-agreement-authorize-mayor-to-approve-amendments.pdf. • Pending litigation which may be required to be reported in the financial statements: <ul style="list-style-type: none"> • City of St. George v. City of Baton Rouge, Docket No. C-693,763 in the 19th Judicial District Court for East Baton Rouge Parish contesting annexations by the City-Parish after the October 12, 20219 election to incorporate the City of St. George.

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04/30/2025	05/16/2025	12. Provide the total number of employees and total estimated salary expense for 2025 and estimates for 2026 and 2027?	Beginning July 1, 2025, the salaries for the elected officials will be \$512,000. No other employees are anticipated at this time.
04/30/2025	05/16/2025	13. Clarify due date and delivery of proposal requirements – which instructions should be followed? a. 2025-0415-rfp-city-st-george.pdf file on City’s website instructs the statement of qualifications and proposals must be received by 12:00 pm on 5/15/25 to the City Hall or submitted electronically to RFP@stgeorgela.gov b. rfqp-auditing-services.pdf file on the City’s website instructs the statement of qualifications and proposals are due @ 2:00 PM on 5/15/25 and include one original and seven bound copies and include an electronic copy on a flash drive	See Amended Schedule posted on May 14, 2025 at https://stgeorgela.gov/media/3z0njxx5/amendment-to-rfqp-auditing-services.pdf