

REQUEST FOR PROPOSAL
AUDITS OF WASHINGTON COUNTY GOVERNMENT
ENTITIES

The Washington County Commissioners are requesting proposals from public accounting firms to conduct annual audits of Washington County Government.

The RFP covers audit services for three years (including the A-133, if necessary), and includes the following periods:

Washington County Government – Fiscal Years ending December 31, 2023, 2024, and 2025.

- The 2023 audit must be completed by July 31, 2026.
- The 2024 audit must be completed by November 30, 2026.
- The 2025 audit must be completed by June 01, 2027.

The Commissioners have engaged a pre-auditing firm for FY 2023, 2024 and 2025 and reserve the right to cancel audit services prior to the start of any audit. Copies of the latest audit can be found on the county website: www.washingtoncountymaine.com.

For audit specifications, scope of work, please contact:

Renée Gray, County Manager
Washington County Commissioners Office
PO Box 297
Machias, ME 04654
Tel. (207) 255-3127

Proposals must be in a sealed envelope and marked “**Proposal for Audits of Washington County Government, DO NOT OPEN**”; and received in the office of the Washington County Commissioners, PO Box 297, Machias, ME 04654 no later than 4:00 pm on Tuesday, April 21, 2026. Proposals will be opened and reviewed at 12:00 pm on Wednesday, April 22, 2026 in the Commissioners conference room at 85 Court Street, Machias, ME. Staff recommendations for contract award will be presented at the monthly Commissioners meeting at 4:00pm on Thursday, April 23, 2026.

The Washington County Commissioners reserve the right to accept or reject any or all proposals.

WASHINGTON COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER

**WASHINGTON COUNTY COMMISSIONERS
REQUEST FOR PROPOSAL
AUDIT SERVICES**

Washington County Government

I. Introduction

The Washington County Commissioners are soliciting proposals to conduct audits of the financial statements of the following entity for the periods indicated:

ENTITY	FISCAL YEAR ENDING
Washington County Government	December 31, 2023; 2024; and 2025

II. Proposal Pricing

The offeror must submit a firm fixed price for each audit to be paid by the Washington County Commissioners at the completion of the audit. The FY2023 and FY2024 audits must be completed by December 31, 2026. The FY2025 must be completed by June 30, 2027. The Commissioners have secured pre-audits to be completed in 2026.

III. Proposal Submittal

Each proposal must be submitted in a sealed envelope and clearly marked as follows: “**Proposal for Audits of Washington County Government– DO NOT OPEN**”. Proposals should be submitted to Renée Gray, County Manager, PO Box 297, 85 Court Street, Machias, Maine 04654 to be received no later than 4:00 pm on Tuesday, April 21, 2026. All proposals shall be opened and reviewed on Wednesday, April 22, 2026 at 12:00 pm in the County Commissioners’ Conference Room, 85 Court Street, Machias, Maine 04654. Staff recommendations for contract award will be presented at the monthly County Commissioners meeting at 4:00 pm on Thursday, April 23, 2026.

The Washington County Commissioners reserve the right to accept or reject any or all proposals.

IV. Purpose and Scope of Audits

The purpose of the audits is to express an opinion regarding the fairness of the presentation of each entity’s financial statements in accordance with generally accepted account principles and auditing standards promulgated by the American Institute of Certified Public Accountants and the Comptroller General, U.S. Government Accountability Office. The audit procedures will be in accordance with generally accepted auditing standards and the guidelines contained in the *Governmental Accounting Handbook, Guidelines for Financial and Compliance Audits of Federally Assisted Programs, and the Standards for Audit of Government Organizations, Activities and Function*. Audits will be conducted pursuant to the provisions of the Single Audit

Washington County Commissioners
Request for Proposal – Audit Services

1. A brief description of the firm including its history, organizational structure and size, as well as a description of all service capabilities.
2. Details of prior experience in auditing local and county governments. Indicate a person at each organization referred to who may be contacted by us regarding audit performance.
3. An audit work plan describing the following:
 - a. A narrative description of the offeror's understanding of the scope of work involved in each audit, and potential problem areas and issues to be addressed during the contract negotiation process.
 - b. Principal staff-persons to be assigned to each audit, with details of their qualifications, their position in the firm, and planned responsibilities.
 - c. A narrative description of quality control procedures to be followed by the auditor to assure that the audit is performed fully and properly.
 - d. A narrative description of the key compliance areas to be addressed, and a detailed listing of testing procedures which will be used to arrive at conclusions regarding each identified area.
 - e. A narrative description of sampling techniques to be used for testing purposes.
 - f. An outline of tasks to be performed to achieve audit objectives.
 - g. A schedule of estimated starting and completion dates for each audit.
 - h. A firm fixed fee cost proposal for the engagement, detailed by audit and major service area.

Audit Contact:

Renée Gray

Washington County Manager

PO Box 297, 85 Court Street

Machias, ME 04654

(207) 255-3127