BOARD OF COMMISSIONERS
JANICE VAN NESS, CHAIR & CEO
Tuwanya C. Smith, Commissioner Post I
Dr. Doreen Williams, Commissioner Post II

DEPARTMENT OF FINANCE
JAVAID MAJID, CFO
TELEPHONE: 770-278-7555
FACSIMILE: 770- 278-8910

Addendum No. 1

RFP No. 26-17

AUDITING SERVICES

August 4, 2026

RFP #26-17 is hereby amended as follows:

Below are questions received and corresponding answers:

1. Does the County have an expectation for the timing of audit procedures. For example, timing of the following:

The County expects to complete the audit before June 30 each year and submit it to the Georgia Department of Audits and the Federal Audit Clearinghouse for Single Audit.

- Audit planning and interim fieldwork

This is up to the auditor to plan. The County will provide the Trial Balance at the end of March. PBC items will be provided before that date.

- Final trial balance and prepared-by-client schedules

The County will provide the Trial Balance at the end of March. PBC items will be provided before that date.

County will provide final Trial Balance after March 15

The County will provide the Trial Balance at the end of March. PBC items will be provided before that date.

- Year-end fieldwork

It is up to the auditor to begin.

- Draft financial statements and reports

These will be prepared by the auditor

- Management review

Management will review the statements.

- Audit committee or Board presentation

County doesn't have an audit committee.

- Final ACFR delivery

Before June 30, each year. The county financial year is January to December, and the audit must be completed within 6 months and submitted to the Georgia Department of Audits.

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2. What are the County's preferences for the percentage breakdown of auditor time spent on site vs. remote through the audit process.

   This is up to the auditor to decide.

3. What were the prior year audit fees?

   $94,150.

4. In the previous three fiscal years, have there been any additional billings/change orders related to the audits in excess of the fixed base fees? If so, to what extent and for what reason(s)?

   No.

5. Are there any improvements you would like to see in the audit process?

   No.

6. Are there any significant changes in operations in the current year vs. the prior year including changes in policies and procedures, personnel, or the reporting entity?

   No significant changes.

7. Please comment and/or provide journal entries proposed by the auditors in the prior year?

   No comments. The auditor has not yet provided the JEs.

8. Please comment and/or provide a listing of findings or comments made by the auditor to the governing body. Are copies of all auditor submitted documents from the prior year available for review? (i.e. management letter, governance communication)

   There is no finding. The County has a clean audit

9. Please comment on extent of decentralized operations within the County? Describe any decentralized accounting functions that may require site visits during the audit.

   No.

10. In an effort to understand the level of effort currently exerted by the current auditing firm, please provide (a) hours billed (b) prior year fees and (c) schedule of auditors in the field? For example, 2 people 2 weeks in November and 4 people 3 weeks in April. How did the fees charged compare to the fees quoted in the proposal?

    $94,150. Mostly two to three auditors. No other details provided by the previous auditors.

11. Is the incumbent allowed to bid?

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Yes.

12. Are you satisfied with the current auditors (a) timeliness (b) pro-activeness on communications (c) involvement outside of the audit process and (d) value they provide to your organization?

The County is satisfied with the current auditors.

13. Has there been any disagreement with the current auditor firm? If yes, please provide some background on the issue.

No disagreement.

14. Has there been any untimely (not retirement related) resignations of management level employees?

No.

15. Has the County investigated a fraud in the last two years?

No.

16. What are the two most significant issues facing the County in the next two years?

We are in the process of finding new accounting software.

17. Will the County accept an electronic signature or a scan of an ink signature on the proposal forms and documents? Page 4 of the RFP indicates a signature in ink.

Yes

18. The RFP states this is a one-year proposal with two one-year extensions and references fiscal years 2020 to 2022. We would like to confirm that this proposal is for the year ended December 31, 2026, with possible extensions through December 31, 2027, and 2028?

This is a typo. The County is requesting audit services for 2026 and onward. Please use the attached revised form.

19. Please provide the audit fees paid for the two most recent fiscal years (FY2024 and FY2025). If a Single Audit was performed in either year, please state the Single Audit fee separately from the financial-statement audit fee, if available.

Single audit fees $94,150. These fees are all-inclusive.

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20. Does the County anticipate federal funds exceeding $1,000,000 in any upcoming year? Should the cost proposal include a Single Audit, or price it separately/conditionally?

Yes. These fees are all-inclusive.

21. Why is the County putting the audit out for bid — is this a routine rotation per County policy, or is the County looking to change auditors? Will the prior-year auditor be permitted to submit a proposal?

This is a rotation. We have had these auditors for five years.

22. Will the prior auditor's workpapers be made available for review?

I believe so. That is normal audit practice. But we need to confirm with the auditors.

23. What are the anticipated dates for the selection recommendation to the Board of Commissioners and final award?

September 8, 2026

24. Is the Finance Director vacancy expected to be filled before fieldwork begins?

There is no vacancy for Finance Director. We have a CFO in position.

25. What is the expected fieldwork start date and draft/final report delivery deadline for the first audit year?

We expect to complete the audit before the due date (6/30) and submit it to the Georgia Department of Audit and the Federal Audit Clearinghouse for a single audit.

26. How many finance/accounting staff does the County employ?

Finance has a total of 19 employees, including purchasing, grants, budget, and accounting (8).

27. Does the County want the auditor to draft the financial statements and footnotes? Who will be responsible for reviewing and accepting those deliverables?

Yes.

28. Does the County plan to draft the MD&A and required supplementary information?

We expect the auditor to draft it.

29. Does the County anticipate needing assistance implementing GASB Statements No. 103 and No. 104, both required for the upcoming financial statement audit?

We expect the auditor to implement these GASB.

30. Any other services that should be included in the proposal, such as Report of Local Government Finances or other reporting requirements?

All services related to ACFR (drafting ACFR, completing GFOA format for award, submitting to Federal Audit Clearinghouse for Single Audit, etc.)

31. Will the auditor be granted read-only access to the accounting system during the engagement?

The previous auditors never asked this. But this may be possible if our security system allows.

32. When will the trial balance and supporting schedules be available to the auditor?

End of March, but supporting schedules may be available before

33. Is the finance team open to a hybrid onsite/remote fieldwork arrangement?

Yes.

34. Please provide the most recent management letter, required communications to those charged with governance, and any other written recommendations issued by the prior auditor.

Copy is attached.

35. For each component unit included in the County's financial statements, who maintains the accounting records and prepares the year-end trial balance and supporting schedules? Are the records maintained within the County's general ledger or in separate accounting systems?

Maintained by them in a separate accounting system.

36. Please provide the complete listing of prior-year audit adjustments, including client-proposed entries, auditor-proposed entries, posted entries, and passed adjustments.

We have not yet received them. We will request the auditors and provide a copy on their receipt.

37. Who is responsible for maintaining and updating the County's capital-asset, construction-in-progress, lease, and SBITA schedules? Are complete roll forwards and supporting calculations expected to be available before audit fieldwork?

Finance Department maintains them. The 2025 spreadsheets are available, but 2026 numbers will be available in May next year.

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Dr. Doreen Williams, Commissioner Post II

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Javaid Majid, CFO
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Facsimile: 770- 278-8910

Addenda Acknowledgements

Each vendor is responsible for determining that all addenda issued by the Rockdale County Finance Department – Purchasing Division have been received before submitting a bid.

Addenda	Date Vendor Received	Initials
"1"		
"2"		
"3"		
"4"		
"5"		
"6"		

Vendor Information:

Company Name	
Address	
Telephone	
E-Mail	
Representative (print name)	
Signature of Representative	
Date Submitted	

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1. All other conditions remain in full force and effect.

2. If a proposal has been submitted and anything in this Addendum causes the contractor to change the item offered or to increase or decrease the proposal price, the new price and/or changes will be inserted below:

____

____

3. All contractors under this Request for Proposal are kindly requested to acknowledge receipt of this Addenda Acknowledgements Form, of this RFP.

Tina Malone

Tina Malone, CPPB CPPO
Purchasing & Procurement Manager
Department of Finance, Purchasing Division

Board of Commissioners
JaNice Van Ness, Chair & CEO
Tuwanya C. Smith, Commissioner Post I
Dr. Doreen Williams, Commissioner Post II

Chief Financial Officer
Javaid Majid
Telephone: 770-278-7347
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September 24, 2025

Board of Commissioners and Citizens of Rockdale County, Rockdale County, Georgia

The Annual Comprehensive Financial Report of Rockdale County, Georgia, for the fiscal year ended December 31, 2024, is hereby submitted as mandated by both local ordinance and state statutes. These ordinances and regulations require Rockdale County, Georgia, to issue an annual report on its financial position and activities, and to have an independent firm of certified public accountants audit this report. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of various funds, account groups, and component units of Rockdale County, Georgia. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The management of Rockdale County, Georgia, is responsible for establishing and maintaining an effective internal control structure. In developing and evaluating Rockdale County, Georgia's accounting system, consideration is given to the adequacy of its internal control system. We believe Rockdale County, Georgia's internal accounting controls adequately safeguard assets and provide reasonable assurance for the proper recording of financial transactions.

This report has been prepared in accordance with State statutes outlined in an Act providing uniform standards for audits of municipalities and counties within the State of Georgia. The firm of Banks, Finley, White & Company, Certified Public Accountants, was selected to perform an annual audit, and a copy of the auditor's report is included in the financial section of this report.

As a recipient of federal and state financial assistance, Rockdale County, Georgia, is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the county's management. Information about a Single Audit, including a schedule of expenditures of federal awards, the independent auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs, is included in the single audit report.

Accounting principles generally accepted in the United States of America ("GAAP") require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The Rockdale County, Georgia, MD&A) can be found immediately following the report of the independent auditors.

Profile of the County

Rockdale County was created from parts of Henry and Newton counties in 1870. Its name was inspired by the granite strata underlying the surface soil in the area. From its population in 2000 of 70,576 to its current population estimate of 98,360, the County has experienced a growth change of 27,784. Rockdale County has one municipality, the City of Conyers.

Rockdale County is governed by a three-member Board of Commissioners, which includes a full-time chairman and two part-time commissioners. Commission members are elected in partisan, at-large elections to serve staggered terms of four years each.

The Chairman of the Board is the Chief Executive Officer of the county government and generally directs and controls administration and business operations of the County. Consistent with resolutions of the Board of Commissioners, the Chairman establishes rules and regulates purchasing services for all county departments, offices, and agencies.

An organizational chart depicting the current structure associated with the management of the County is included in this introductory section.

The financial statements, schedules, and statistical tables included in this report pertain to all functions and funds directly under the control of Rockdale County Board of Commissioners. Also included are trust and agency funds administered and controlled by various elected or appointed officials which are not reported upon by any other entity. The Conyers-Rockdale Big Haynes Impoundment Authority and the Rockdale County Water and Sewerage Authority are reported as blended component units, and while legally separate from the County, are reported as if they were part of the primary government. The Conyers-Rockdale Library System and the Rockdale County Health Department are included in the financial statements as discretely presented component units.

Local Economy

The County of Rockdale enjoys a favorable economic environment, and local indicators point to continued stability. The local economy is a well-balanced blend of retail trade, manufacturing, and healthcare and social assistance. Some of the top principal employers are Rockdale County Public Schools, Piedmont Healthcare, and Pratt Industries Inc.

Residential and commercial development in the area has spurred continuing growth. The County is a bedroom community for many who are employed in the metropolitan Atlanta area, and the historic district, "Olde Town Conyers," draws visitors to shop in its boutiques and visit its museums and gardens.

The collection of County revenues has stabilized, and the County has seen increased sales tax collections. Also, the County continues to focus on plans for economic development. The county works closely with the Atlanta Regional Commission.

The feature film and television production industry is still a strong force in our local economy and one of our major employers. The Resident was filming its fifth season, and Gotham Nights was also filming its first season. Other TV and Film productions are choosing Conyers-Rockdale for location work.

Long-Term Financial Planning

In 2024, the County developed a Reimagine Rockdale Strategic Plan that focused on key priority areas. This strategic plan serves as the County's focused roadmap from 2024 until 2029. Public input was received to assist the County in developing this plan. The Reimagine Rockdale Strategic Plan has the following Goals.

Demonstrate Rockdale County's Gold Standard
Improve Access to Services & Delivery
Energize Strategic Growth
Enhancing Investments to Improve Quality of Life

Strengthening Infrastructure & Transportation
Integrate Innovation.

Relevant Financial Policies
Rockdale County operates under a set of fiscal policies that establish operational objectives and promote continuity in fiscal decision-making, as well as the long-term financial stability of the County. These policies cover financial areas, including the operating budget, reserve fund balances, accounting, auditing, financial reporting, and purchasing.

The County strives to maintain a minimum unassigned fund balance in its General Fund, which is 35% of the subsequent year's budgeted expenditure. This minimum fund balance is designed to protect against cash flow shortfalls resulting from the timing of projected revenue receipts and to maintain a commitment to budget stabilization. Conservative budgeting has enabled the County to adhere to this policy.

Rockdale County will continue to initiate all capital purchases within the development of the HOST budget to ensure that all future operating costs are projected and included in the operating budget where appropriate. Capital purchases are classified as either capital expenditures or capital improvement projects. Capital expenditure is generally for the replacement of equipment. Before initiating capital improvement projects, operational ongoing expenses are considered.

The County has established a financial and budgetary policy, which is reviewed and updated as necessary by approval of the Board of Commissioners. Budgetary control is maintained at the department level. No increase in the overall budget can be made without the approval of the Board of Commissioners, and unencumbered appropriations in the annual operating budget lapse at the end of the fiscal year.

Major Initiatives
The County and the Conyers-Rockdale Chamber of Commerce encourage industrial development in the County. The County's proximity to Atlanta and I-20 has made it an attractive location for manufacturing. The County and the Conyers Rockdale Chamber of Commerce encourage industrial development in the County.

- $250 million Phase 1 Data Center by DC BLOX
- $140 million Rockdale County Judicial and administrative Complex
- $30 million expansion by LioChem Incorporated
- $ 7 million facility expansion by Cox Automotive
- $79 million expansion + street and curb improvements by PRATT
- $ 20 million expansion by Yella Wood
- $20 million expansion by Pactiv Evergreen

The Rockdale County Board of Commissioners continues to receive SPLOST funds to support public safety vehicles, including fire trucks and police vehicles, as well as other related public safety equipment. These funds also provide support for various capital improvement projects.
Also, a new SPLOST 2022 was approved on May 24, 2022, for six years to raise $72,621,846 for (i) roads, bridges, sidewalks, and transportation, (ii) Sheriff, (iii) fire and E911, (iv) parks and recreation, (v) courthouse. The Board of Commissioners also approved Homestead Option Sales Tax ("HOST") funding to purchase public safety equipment. This investment of HOST funding will help enhance Rockdale's public safety throughout the County by providing deputies with the necessary tools to perform their jobs safely and efficiently.

Rockdale County is a beautiful place, with robust green spaces and park amenities that are something of a best-kept secret here in the region. Rockdale boasts miles of hiking and biking trails. Arabia Mountain, Randy Poynter Lake, and Veterans' Memorial Park are all beautiful destinations in our award-winning, green community.

Sincere appreciation also goes to the various elected officials and county department directors for their assistance and positive attitude throughout the year in matters related to the county's financial affairs.

Finally, credit must also be given to the County Commissioners for their unwavering support in maintaining the highest standards of professionalism in managing the County's finances.

Respectfully submitted,

Javaid Majid
Chief Financial Officer

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE FISCAL YEARS 2026 – 2028 FINANCIAL STATEMENTS

(Complete one Schedule for each year covered by the proposal)

	HOURS	HOURLY RATES	TOTAL
PARTNERS	______	__________	_________
MANAGERS	______	__________	_________
SUPERVISORY STAFF	______	__________	_________
OTHER (SPECIFY)	______	__________	_________
TOTAL FOR SERVICES DESCRIBED IN RFP			_________
OUT OF POCKET EXPENSES (See Section IV.B.2 for allowability):			
MEALS AND LODGING			_________
TRANSPORTATION			_________
OTHER (SPECIFY)			_________
TOTAL ALL-INCLUSIVE PRICE FOR __________ AUDIT			_________
AMOUNT OF PROFESSIONAL SERVICES, IN HOURS, ALLOWED FOR ______ YEAR WITHOUT ADDITIONAL COST			_________