



Mecklenburg County EMS Request for Proposal (RFP) To Provide Audit Services

Responses Due: February 11, 2026

Mecklenburg County EMS Contact information:

Name: Africa Otis

Title: Finance Director, Mecklenburg County EMS

Address: 4425 Wilkerson Blvd. Charlotte, North Carolina 28208

Phone: (704) 943-6000

Fax:

Email: AfricaO@medic911.com

The Mecklenburg County Emergency Medical Services “Medic” (hereinafter called the “Agency”) invites qualified independent auditors (hereinafter called “auditor”) having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

There is no expressed or implied obligation for the Mecklenburg County Emergency Medical Services to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by the Mecklenburg County Emergency Medical Services. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Mecklenburg County, North Carolina.

Type of Audit

The audit will encompass a financial and compliance examination of the Agency’s basic financial statements, required and supplementary information and compliance reports, in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 revisions; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.

The scope of the audit and all fee quotes presented should include all approved and known pronouncements through the date of proposal submission. This includes, but is not limited to, the Governmental Accounting Standards Board (GASB) statements and Government Auditing Standards. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be expected to advise appropriate staff on the applicability of accounting and reporting standards as they become effective.

The financial audit opinion will cover the financial statements for the governmental activities, each major fund, and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, annually budgeted major capital funds, and special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

The working papers shall be retained and made available upon request for no less than three years from the date of the Audit report.

The audit will also include the following:

- a. Pre-planning conference with the Medic Finance staff where both the auditor and Medic Finance staff discuss their expectations of the audit.
- b. Interim audit work prior to June 30th and/or prior to final closing.
- c. Attendance at the Agency Board of Commissioners (ABOC) meeting in early December or closest board meeting for presentation of the financial statements by Manager or Partner of the Audit Staff with comments and potential questions from the Board as requested.

The audit should encompass all funds and entity-wide activities as reported in the Agency's Annual Comprehensive Financial Report (ACFR) at FY2025 and any additional funds or entity-wide activities that may be added subsequent to that date.

If required, the audit firm will issue a management letter to the Agency's Finance Director after completion of the audit and assist management in implementing recommendations, as is practical. The Agency staff also request that an informal letter be addressed to the Finance Director with any efficiency, internal control or accounting improvements that could be made based on the audit staff's observation during their fieldwork. All content must be discussed with the Finance Director prior to issuance.

The Agency's staff may require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the Agency's financial statements. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards and other reporting requirements at June 30 year-end. Cost of providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.

Requirements

The audit firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors.

A planning meeting will be held each year to determine schedules that the Agency will be responsible for preparing. Estimated time frames will be established, and interim audit work will be planned. Adequate notification will be given prior to any changes in estimated times.

The Agency's audit engagement must be conducted in accordance with Generally Accepted Auditing Standards (GAAS); Government Auditing Standards, 2018 revisions, issued by the Comptroller General of the United States; and if applicable, the U. S. Office of Management and Budget's (OMB) Uniform Guidance and, if applicable, the State Single Audit Implementation Act, and any other applicable procedures for the audit of a local government's financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). By accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in Government Auditing Standards. **The Auditor must provide a copy of their most recent peer review report with their proposal.**

The Agency's Finance Manager will prepare an electronic draft Annual Comprehensive Financial Report (ACFR) by mid-October. The auditor will communicate all recommendations, revisions and suggestions for improvement to the Finance Director. The Finance Manager will complete the review of the comments as expeditiously as possible. Once all issues for discussion are resolved and the auditor provides opinions and compliance reports, the Finance Manager will deliver the final electronic draft of the ACFR to the auditor. The auditor will also complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of the Agency (if applicable).

Meeting LGC deadlines is a high priority for the Agency. Therefore, the Agency prefers interim fieldwork to be completed in late April or early May, at the latest. Year-end fieldwork should begin by mid-August and be completed by late September.

The Agency will be prepared to share and provide documentation electronically. **An agreed upon post-closing trial balance must exist by October 31st.** The Finance Manager will expect a listing of requested information for the audit at the preplanning conference, periodic conferences during the conduct of the audit, as well as an exit conference prior to the completion of fieldwork.

The timing of the draft and review should ensure final completion of the Financial Statements by the annual December 31st deadline.

The auditor is responsible for completing the required data input sheet and electronically submitting the final Audit report/ ACFR as a text-based PDF file to the State & Local Government Financial Division when (or prior to) submitting the final invoice for audit services rendered to the Commission.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work, and an amended contract will be signed by the ABOC chair and forwarded to the staff of the LGC for approval.

Either the manager or partner of the audit staff is required to present and attend the Agency Board of Commissioners meeting in which the Audit report is presented. Required communications to the ABOC can be delivered at this point, as well as general comments regarding the audit process and the results of the audit. The Agency's Finance staff will coordinate this presentation and determine the date and time of the meeting, typically held in early December following the audit completion.

Period & Audit Fees

The Agency intends to continue the relationship with the auditor for no less than three (3) years starting with fiscal year ending June 30, 2026. Continuation after the first-year contract will be based on an annual review of the Auditor, recommendation of the department staff, satisfactory negotiation of terms (including price), and availability of appropriation. Each year after negotiation has taken place an annual contract documenting the terms of the audit will be signed. Since one governing board may not obligate future governing boards, the remaining years of the agreement are subject to annual governing board's approval. After the initial three-year period, an annual extension may be granted by the Agency based on the above-mentioned criteria and Agency Board of Commissioners (ABOC) concurrence for up to three additional years or until a determination is made to request new proposals. The years identified under this RFP are

July 1, 2025, to June 30, 2026

July 1, 2026, to June 30, 2027

July 1, 2027, to June 30, 2028

The required current revision of the form "Contract to Audit Accounts" (form LGC-205) is required to be executed as the contract document; however, the auditor and the Agency may also execute an engagement letter and/or an Agency contract to include additional terms not addressed in the LGC-205. The entire audit contract package must be approved by the staff of the Local Government Commission. Invoices are subject to approval by the LGC prior to payment by the Agency. Interim or progress billings for services rendered marked approved by the LGC will be paid up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The final 25% of the Audit fees (final invoice) will be paid when the financial statements, single audit (if applicable), management letter and amended contract (if applicable) have been reviewed or approved by the LGC.

The LGC only approves invoices for audit related work. Requests for payment related to any additional agreed upon procedures do not require LGC approval. Final invoices for these services will be paid after the final report results and findings have been reviewed and deemed satisfactory by the Agency's Management.

Selection Process

Submission of Questions Concerning RFP

After the proposal issue date, all communications between the Agency and prospective Auditors regarding this RFP shall be in writing. Any inquiries, requests for interpretation, technical questions, clarification, or additional information shall be directed to Africa Otis by emailing africaot@medic911.com. Questions and responses affecting the scope of the services will be provided to Auditors by issuance of an Addendum which will be posted to the Agency's website at www.medic911.com. This information will also be emailed to all audit firms who have submitted their intent to bid and contact information. **All questions shall be received no later than 5:00 P.M., Tuesday , January 20, 2026.**

Bidders may not have communications, verbal or otherwise, concerning this RFP with any Agency personnel or officials, other than the people listed in this section.

Potential respondents should email africaot@medic911.com to acknowledge receipt of the RFP and to inform the Agency of its intent to respond. Please use "Response to RFP" in the subject line and include the name, title, address, telephone and email address of the individual who can address inquiries related to this RFP and the respondent's proposal. Respondents may also visit the Agency's website www.medic911.com for a PDF copy of the RFP and to check for updates.

Proposals must be submitted in two sections and must be physically signed by an authorized representative of the Audit firm. The first section will be comprised of the audit firm's prior experience and qualifications of its personnel in performing governmental audits. The second section will consist of completed cost estimate sheets. The Agency's Finance staff will evaluate the auditor/firm on educational and technical qualifications. The firm best meeting the Agency's expectations for experience, audit approach, and cost requirements will be selected.

Please keep in mind that cost, while an important factor will not be a sole determining factor. Unusually low bids that are obviously out of line with other bidders will raise concern. The lowest bid will not automatically be awarded preferential consideration.

The Agency reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the

award in the best interest of the Agency.

Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid. Firms must be registered with the North Carolina State Board of CPA Examiners.

Section 1 – Profile of the Firm

The first section should address the requested information below. The corresponding responses should begin with the number below for the requested information.

1. Indicate the Audit firm's North Carolina office location(s) that will handle the audit.
2. Indicate the number of people (by level) located within the Audit firm's local office that will handle the audit.
3. Provide a list of the audit firms' local office's current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.
4. Indicate the experience of the local office in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement. Also include any relevant work reporting the new reporting model(s).
5. Describe your audit organization's participation in AICPA sponsored or comparable quality control programs (peer review). Provide a copy of the firm's current peer review.
6. Describe the professional experience in governmental audits of each senior and higher-level person assigned to the audit, the years on each job, and his/her position while on each audit and time spent on the new reporting models(s). Indicate the percentages of time each senior and higher-level personnel will be on site.
7. Describe the relevant experience and educational background of each person assigned to the audit and experience with the new GASB reporting requirements, seminars and courses attended within the past three years. Courses in governmental accounting and auditing should be clearly communicated.
8. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., grants, capital projects, MEDIC or ambulance service agency).
9. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.

10. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference.
11. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), July 2018 Revision. Provide a copy of the firm's Statement of Policy and Procedures.
12. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
13. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
14. Comment on your knowledge of and relationship with the NC Local Government Commission and the University of North Carolina School Of Government in Chapel Hill.

Section 2 – Audit Approach

Proposals should include completed cost estimate sheets and any other necessary cost information” The Agency will evaluate the qualifications of all firms by submitting proposals before considering the Cost Estimate.

This section should include the following information:

1. Type of audit program used (tailor-made, standard government, or standard commercial).
2. Use of statistical sampling.
3. Use of automated processes and internal control testing methods
4. Use of computer audit specialists.
5. Organization of the audit team and the approximate percentage of time spent on the audit by each member.
6. Information that will be contained in the management letter.
7. Assistance expected from government's staff, other than outlined in the RFP.

8. Tentative schedule for completing the audit within the specified deadlines of the RFP.
9. Specify costs using the format below for the audit year July 1, 2025, to June 30, 2026. For the two audit years, which follow, list the estimated costs. The cost for the audit year ending June 30, 2026, is binding, while the second and third years are estimated costs. Cost estimates must indicate the basis for the charges and whether the amount is a "not-to-exceed" amount.
 - A. Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour.
 - 1) Estimated hours: please categorize estimated hours into the following: on-site interim work, year-end on-site work, and work performed in the auditor's office.
 - 2) Rate per hour.
 - 3) Total cost for each category of personnel and for all personnel costs in total.
 - B. Travel – itemize transportation and other travel costs separately.
 - C. Cost of supplies and materials – itemize.
 - D. Other costs – completely identify and itemize.
 - 1) If applicable, note your method of determining increases in audit costs on a year-to-year basis
10. Please list any other information the firm may wish to provide.
11. Please include the Summary of Audit Costs Sheet with your proposal.

Time Schedule for Awarding the Contract

RFP Release Date	<i>January 5, 2026</i>
Deadline for RFP Questions *	<i>January 20, 2026, by 5:00 pm</i>
Questions to be Answered No Later Than	<i>January 30, 2026</i>
Deadline for Receipt of Proposals **	<i>February 11, 2026, by 4:00 pm</i> Mecklenburg County EMS, Finance Department Attn: (Africa Otis), Finance Director 4425 Wilkerson Blvd Charlotte, NC 28208

Notice of Recommended Firm	March 4, 2026
Council Approval	March 18, 2026

** Proposals can either be submitted electronically: (email) to africao@medic911.com, hand delivered, or post marked by February 11, 2026, by 4:00 pm. Envelopes containing proposals on paper should be clearly identified on the front with the words "RESPONSE TO RFP FOR AUDIT SERVICES".

- Please note your email should include two separate pdf attachments for sections 1 and 2
- Envelopes should include **three (3)** copies of the bound proposal (clearly separating section 1 and 2) and should be mailed to: 4425 Wilkerson Blvd. Charlotte, NC 28208 to Africa Otis.

*Any questions should be directed to (Africa Otis), Finance Director, at AfricaO@medic911.com.

Mecklenburg County EMS Agency reserves the right to request additional information deemed necessary to aid in the selection process.

The evaluation and selection criteria and process contained in this RFP will be used by the Review Committee, consisting of the Finance Director, Finance Manager and Budget Manager to evaluate the Proposals. The Finance Director plans to report the evaluation outcome to the Agency Board of Commissioners (ABOC) and seek the Agency's Board of Commissioner's concurrence and authorization to consider entering into an agreement with the selected Prospective Auditing Firm at the March 18, 2026 Agency Board of Commissioners (ABOC) meeting. The Agency will enter into a contract with the Prospective Auditing Firm that is selected by the Agency's Board of Commissioners (ABOC).

Description of the Governmental Entity and Its Accounting System

Reference should be made to the most recent ACFR/Audit report (attached to this RFP) for a general overview of the Agency.

Funds

Mecklenburg County EMS maintains the following funds:

Governmental Funds
 General Fund
 Special Revenue Funds
 Emergency Telephone System Fund (PSAP 911)
 Capital Project Fund

Budgets

The Agency's annual budget is adopted for the General Fund, Special Revenue Fund and Capital Project Fund. All budgets are prepared using the modified accrual basis of accounting. All appropriations for annually budgeted funds are made at the departmental level. The Agency maintains

an encumbrance system. Both the budgetary and encumbrance systems are integrated with the accounting system to provide comparison with actual expenditures.

Accounting Records

The Agency maintains all its accounting records at the finance office located at (4425 Wilkerson Blvd. Charlotte, North Carolina 28208). All accounting journals and subsidiary ledgers are currently maintained on (Great Plains) software.

Assistance Available to Auditor

The Agency will designate an individual that understands the services to be provided in accordance to GAGAS §3.73 (GAGAS 2018 Revision)

The Agency will make available to the auditor sufficient help to pull and re-file records and prepare necessary confirmations. An electronic version of the trial balance with budgeted amounts will be made available in late August. The following accounting procedures will be completed and documents prepared by the Agency's finance staff no later than September 1.

The books of accounts will be fully balanced.
All subsidiary ledgers will be reconciled to control accounts.
All bank account reconciliations for each month will be completed.

The Agency's personnel will prepare the following items:

General

1. Working Balance Sheet for each fund.
2. Working Statement of Revenues, Expenditures, and Transfers for each fund.
3. Working Statement of Cash Flows where required.
4. General Ledger transaction detail report for each account.
5. A copy of the original budget, all amendments, and the final budget as of June 30, 2026.
6. A copy of all project ordinances and all amendments for active projects during the audit period (if applicable).
7. A copy of board policies, including travel and investment policies, and purchasing policies including how the pre-audit process is performed.

8. Copies of all Board meeting minutes.
9. Copies of all correspondence with the staff of the Local Government Commission, including semiannual Cash and Investment Reports (LGC-203), unit letters, letters regarding the audited financial statements and compliance reports for the previous year.
10. Required supplementary information, e.g. actuarial information Other Postemployment Benefits (OPEB)

Cash and Investments

1. All bank reconciliations for each month, signed and dated by both a preparer and a knowledgeable reviewer.
2. List of outstanding checks by account, showing check number, date, and amount.
3. Schedule of all investments for all funds at the audit date, showing book value and estimated market value at fiscal year-end.

Receivables

1. Listing of outstanding receivables by account as of the fiscal year end.
2. Listing of outstanding receivables in detail as of the fiscal year end.
3. Schedule of miscellaneous receivables booked as of the fiscal year end.

Other Assets

1. Schedule of insurance coverage.

Capital Assets

1. Listing of all fixed assets.
2. Printout of all capital asset acquisitions made during the audit year.
3. Printout of all capital asset dispositions made during the audit year.
4. Printout of depreciation expense posted for the audit year.

Current Liabilities

1. Schedule of accounts payable and accrued accounts payable.

- 2. Schedule of reserve for encumbrances.
- 3. Schedule of accrued payroll.
- 4. Schedule of calculation of health insurance and workers' compensation liabilities.

Long-Term Debt

- 1. Computation of vested vacation/sick payable as of the audit date.

Conversion

- 1. Entries to convert from fund to government-wide statements
- 2. Working Statement of Net Position
- 3. Working Statement of Activities
- 4. Allocation of depreciation among functional areas
- 5. Computation of additions and retirements of compensated absences
- 6. Reconciliation of fund and government-wide statements

Size and Complexity of Agency
Personnel/Payroll

Number of employees	680
Frequency of payroll (Mandatory Direct Deposit)	Bi-Weekly

Transport Revenue collected by Agency

Total dollar amount of most recent year's collections FY2025	\$ 63,722,921
---	---------------

Purchasing

Number of purchase orders issued (FY 2025)	863
--	-----

Bank Accounts

Number of bank accounts	2
Number of investment accounts (non-escrow)	1

Number of escrow accounts		0
Number of investment safekeeping accounts		0
Average monthly activity in main accounts	\$	933,478
Number of deposits: Central Depository (FY 2025)		11,700
Number of checks: Central Depository (FY 2025)		4,900

The following financial applications are on the computer system:

General Ledger
Accounts Payable
Revenue Collections
Payroll
Capital Assets
Cash Receipts
Accounts Receivable

SUMMARY OF AUDIT COSTS SHEET

1. Base Audit – Mecklenburg County EMS
 - a. Includes Personnel costs, travel, and on-site work \$ _____

 2. Extra Audit Service
 - a. \$ _____ per hour
\$ _____
 3. Other: (explain) \$ _____
 - a. _____

 4. Other: (explain) \$ _____
 - a. _____
- TOTAL** \$ _____

FIRM:	Primary Contact:
Address:	Telephone:
	Fax:
	E-mail:
	Date:

PROPOSAL CERTIFICATION

Proposers

Signature _____ **Date** _____

By Signing above I Certify that I have carefully read and fully understand the information contained in this RFP; and that I have the capability to successfully undertake and complete the responsibilities and obligations of the Proposal being submitted and have the authority to sign Proposal on behalf of my organization.

BY (Printed): _

—

TITLE: _

—

COMPANY:

_ ADDRESS: _____

TELEPHONE: _

—

EMAIL:
