

Request for Proposals  
 FY2014-15 Berkeley County Council Audit/Review Services  
 RFP #15-082

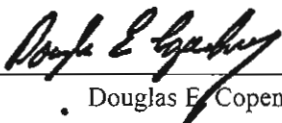
As of August 19, 2015, the Berkeley County Council is seeking written proposals to perform our annual examination in accordance with the standards, requirements, terms, and conditions specified by the WV State Auditor's Office, Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*, which is incorporated into the Request for Proposal by reference. The audit proposal and cost must be received by 4:00 PM, Wednesday, September 9, 2015. Audit proposals will be opened by the County Council at 10:05 AM on Thursday, September 10, 2015

Entity name & address.	Berkeley County Council 400 West Stephen Street Suite 201 Martinsburg, WV, 25401
Contact person and telephone number.	Alan J. Davis – County Administrator 304-267-5102
Location and telephone number of the office where the accounting records are maintained, if different from the above.	Berkeley County Finance Office 110 W. King Street Martinsburg, WV, 25401 304-264-1924
Audit year(s) to be contracted.	Fiscal Year ending June 30, 2015.
Type of Audit Use Code.	B-Financial and Compliance Audit performed in accordance with <i>Governmental Auditing Standards</i> issued by the U.S. Comptroller General
Date the audit needs to be completed.	February 1, 2016.
Financial statements and accounting records will be ready for audit on.	October 1, 2015.
Approximate date we would like the audit to be scheduled.	November 2, 2015.
The primary type(s) of service(s) provided to our citizens.	Berkeley County Council provides a variety of typical government services to the citizens of Berkeley County.
The total number of bank accounts maintained.	Thirty-Nine (39) Active Accounts.
The name of each fund maintained, type of fund, and the approximate amount of revenue for each fund.	A copy of the Berkeley County July, 2015 Settlement Sheet provided by the Tax Office is attached.
Form of accounting records	Computerized and maintained by the Berkeley County Finance Department located at 110 W. King Street, Martinsburg, WV, 25401. (304) 264-1924
We have the following number of employees.	Full-Time: 291 Part-Time: 66

We have the following approximate number of invoices paid per year.	5,100 invoices paid through the issuance of 3,600 checks. There were also 7,000 direct deposit stubs issued.
Our employees participate in the following pension plans:	Deputy Sheriff's Retirement System (DSRS) Public Employee Retirement System (PERS)
We entered into the following material debt agreements that were not applicable in the previous year:	<ul style="list-style-type: none"> <li>➤ The 2004B Lease Revenue Bond with a par value of \$7,290,000 was refinanced into the new 2014A Lease Revenue Bond. The refinancing produced approximately \$1,255,200 in savings.</li> <li>➤ The 2004A Lease Revenue Bond with a par value of \$7,365,000 was refinanced into the new 2014B Lease Revenue Bond. The refinancing produced approximately \$1,473,323 in savings.</li> <li>➤ A new 2014C Lease Revenue Bond was issued in December, 2015 with a par value of \$3,000,000.</li> </ul>
We require the following number of copies of the issued report be sent to the following individual to disseminate to officials within the entity.	10 copies Alan J. Davis County Administrator

We request the firm to provide any other pertinent information in order for the proposal to be evaluated in accordance with the criteria outlined in the Chief Inspector Division's *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*.

Berkeley County Council

By:   
Douglas E. Copenhaver, Jr.

Title: County Council President

Date: 08-19-2015

DATE: 8/13/15  
 TIME: 12:37:06

BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING- 7/2015

PRG: 5A0520

ACCOUNT DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 001 GENERAL COUNTY				
FUND 001 TOTALS	4972842.90	2369803.87	3100926.90-	3641819.87
FUND - 002 GOAL SEVERANCE				
FUND 002 TOTALS	514086.27	84079.17	75882.74-	524282.68
FUND - 003 DRG & KENNEL				
FUND 003 TOTALS	2680.62	564.27	3141.71-	103.18
FUND - 004 GENERAL SCHOOL				
FUND 004 TOTALS	28182.98	43110.73	42552.98-	28740.73
FUND - 005 MAGISTRATE COURT				
FUND 005 TOTALS	.00	.00	.00	.00
FUND - 006 WORTHLESS CHECK				
FUND 006 TOTALS	25.04	.00	25.04-	.00
FUND - 007 EMERGENCY SERVICES				
FUND 007 TOTALS	89969.55	916.13	.00	90885.68
FUND - 008 HOME CONFINEMENT				
FUND 008 TOTALS	8231.65	7230.42	.00	15462.07
FUND - 009 FEDERAL GRANTS				
FUND 009 TOTALS	160765.94	28.67	.00	160794.61
FUND - 010 COMMUNITY PARTNERSHI				
FUND 010 TOTALS	.00	.00	.00	.00
FUND - 011 MISCELLANEOUS GRANTS				
FUND 011 TOTALS	.00	.00	.00	.00
FUND - 016 FIDUCIARY FUND				
FUND 016 TOTALS	38591.72	7066.43	333.11-	37318.04

BERKELEY COUNTY COUNCIL

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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING- 7/2015

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 019	911 FEE FUND				
	FUND 019 TOTALS	920425.66	90907.28	242289.39-	769243.55
FUND - 020	PROJECT LIFESAVER				
	FUND 020 TOTALS	2490.54	.00	.00	2490.54
FUND - 021	GRADING TRUST				
	FUND 021 TOTALS	195229.00	.00	.00	195229.00
FUND - 022	DRUG PREVENTION SPR				
	FUND 022 TOTALS	6500.00	.00	.00	6500.00
FUND - 023	EQUINE PROTECTION				
	FUND 023 TOTALS	5657.05	.99	1325.00-	4333.24
FUND - 024	ENGINEERING FEES				
	FUND 024 TOTALS	171458.04	83804.93	.00	255262.97
FUND - 025	GYPSY WOTH FUND				
	FUND 025 TOTALS	30959.23	.00	.00	30959.23
FUND - 026	NUISANCE APPEAL				
	FUND 026 TOTALS	.00	.00	.00	.00
FUND - 037	ENHANCED 911 EQUIPME				
	FUND 037 TOTALS	250299.42	94.51	4142.74-	246251.19
FUND - 038	SAFE & CLEAN AGENCY				
	FUND 038 TOTALS	30751.00	.00	.00	30751.00
FUND - 053	PLANNING COMM TRUST				
	FUND 053 TOTALS	256987.01	320842.20	.00	577829.21
FUND - 054	BERK CO WARRANT FUND				
	FUND 054 TOTALS	.00	.00	.00	.00

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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 NORTH ENDING- 7/2015

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 055	FIRE DEPT EQUIP FUND				
	FUND 055 TOTALS	1492.78	.00	.00	1492.78
FUND - 056	ASSESSORS VALUATION				
	FUND 056 TOTALS	411682.81	96583.18	74012.40-	434253.59
FUND - 058	THE RAINY DAY FUND				
	FUND 058 TOTALS	3018968.40	1281.18	.00	3018299.58
FUND - 059	CONCEALED WEAPONS				
	FUND 059 TOTALS	291189.45	8260.69	21056.94-	188393.20
FUND - 063	VOTERS REGISTRATION				
	FUND 063 TOTALS	2795.30	161.55	.00	2956.85
FUND - 073	FORFEITURE				
	FUND 073 TOTALS	18419.89	8855.32	1132.35-	25341.56
FUND - 074	PROSECUTOR TRAINING				
	FUND 074 TOTALS	61198.15	488.28	520.41-	61317.02
FUND - 094	LAW EXP BLOCK 094				
	FUND 094 TOTALS	.00	.00	.00	.00
FUND - 100	COPE UNIVERSAL HIRER				
	FUND 100 TOTALS	.00	.00	.00	.00
FUND - 101	TASK FORCE REIMBURSE				
	FUND 101 TOTALS	98606.38	6915.49	.00	105515.87
FUND - 102	HOMELAND SECURITY				
	FUND 102 TOTALS	10884.42	1.95	.00	10886.34
FUND - 103	LEGAL LAW EXP BLOCK				
	FUND 103 TOTALS	.00	.00	.00	.00

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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENGINE- 7/2015

PRNG: 5A0580

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 104	DEPT OF TRANS BOUND				
	FUND 104 TOTALS	.00	.00	.00	.00
FUND - 105	BULLET PROOF VE				
	FUND 105 TOTALS	.00	.00	.00	.00
FUND - 106	BSEF FUND 106				
	FUND 106 TOTALS	.00	.00	.00	.00
FUND - 107	COFS UNIVERSAL				
	FUND 107 TOTALS	.00	.00	.00	.00
FUND - 108	LAW EMP HOWELAND SEC				
	FUND 108 TOTALS	.00	.00	.00	.00
FUND - 109	HOWELAND SEC -COO				
	FUND 109 TOTALS	.00	.00	.00	.00
FUND - 110	HOWELAND SEC PLANNER				
	FUND 110 TOTALS	.00	.00	.00	.00
FUND - 111	HOWELAND SEC CITIZEN				
	FUND 111 TOTALS	.00	.00	.00	.00
FUND - 112	EMERGENCY SHELTER				
	FUND 112 TOTALS	.00	.00	.00	.00
FUND - 113	EMERGENCY SHELTERS				
	FUND 113 TOTALS	.00	.00	.00	.00
FUND - 114	EDWARD BYRNE JUSTICE				
	FUND 114 TOTALS	.00	.00	.00	.00
FUND - 115	2006 COFS TECH GRANT				
	FUND 115 TOTALS	.00	.00	.00	.00

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GENESEE COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING- 7/2015

PRG: SA098B

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 116	UV SEP TRANS DRV/CDP				
	FUND 116 TOTALS	.00	.00	.00	.00
FUND - 117	LAW ENF NONELAND SEC				
	FUND 117 TOTALS	.00	.00	.00	.00
FUND - 119	EMER EFFICIENCY GRNT				
	FUND 119 TOTALS	.00	.00	.00	.00
FUND - 120	FERR HAZARD				
	FUND 120 TOTALS	138643.59	.00	.00	138643.59
FUND - 122	BETHANY HOUSE				
	FUND 122 TOTALS	.00	.00	.00	.00
FUND - 125	GYPSEY MOTH SPRAYING				
	FUND 125 TOTALS	.00	.00	.00	.00
FUND - 126	HWL SEC ODOF PLAN				
	FUND 126 TOTALS	.00	.00	.00	.00
FUND - 127	SHEMADDAH WOMENS C				
	FUND 127 TOTALS	.00	.00	.00	.00
FUND - 128	BOYEVILLE HISTORIC				
	FUND 128 TOTALS	.00	.00	.00	.00
FUND - 150	IRLAND FORT AUTH				
	FUND 150 TOTALS	.00	.00	.00	.00
FUND - 151	PUBLIC SAFETY BLUE				
	FUND 151 TOTALS	.00	.00	.00	.00
FUND - 152	BOOK AND CHOCOLATE				
	FUND 152 TOTALS	.00	.00	.00	.00

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BERKELEY COUNTY  
FINANCIAL STATEMENT  
MONTH ENDING- 7/2015

PRG: 5A0506

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 153	YOUTH FAIR ASSED SOP				
	FUND 153 TOTALS	.00	.00	.00	.00
FUND - 154	BERK CO YOUTH FAIR				
	FUND 154 TOTALS	.00	.00	.00	.00
FUND - 155	POOR HOUSE FARM				
	FUND 155 TOTALS	.00	.00	.00	.00
FUND - 156	PORNHANDLE TRANSPORT				
	FUND 156 TOTALS	.00	.00	.00	.00
FUND - 157	BERK CO SHERIFF DEP				
	FUND 157 TOTALS	.00	.00	.00	.00
FUND - 158	DEPUTY RESERVE GRANT				
	FUND 158 TOTALS	.00	261.01	261.01-	.00
FUND - 159	3 BERK CHRISTMAS BRA				
	FUND 159 TOTALS	.00	.00	.00	.00
FUND - 160	PARK & REC 2000				
	FUND 160 TOTALS	.00	.00	.00	.00
FUND - 161	ANIMAL CONTROL FACIL				
	FUND 161 TOTALS	.00	.00	.00	.00
FUND - 162	DIVE TEAM GRANT FUND				
	FUND 162 TOTALS	.00	.00	.00	.00
FUND - 163	5. BERK LITTLE LEAG				
	FUND 163 TOTALS	.00	.00	.00	.00
FUND - 164	HOMELAND SECURITY				
	FUND 164 TOTALS	.00	.00	.00	.00



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BERKELEY COUNTY  
FINANCIAL STATEMENT  
MONTH ENDING- 7/2015

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 165	FIRE INVESTIGATION				
	FUND 165 TOTALS	.00	.00	.00	.00
FUND - 166	COUNTY SECURITY GRANT				
	FUND 166 TOTALS	.00	.00	.00	.00
FUND - 167	HABITAT HUMANITY				
	FUND 167 TOTALS	.00	6776.00	6776.00-	.00
FUND - 168	WESTERN POTOMAC ECO				
	FUND 168 TOTALS	.00	.00	.00	.00
FUND - 169	CASA TECHNOLOGY				
	FUND 169 TOTALS	.00	.00	.00	.00
FUND - 170	HUMANW SOCIETY LEAD				
	FUND 170 TOTALS	.00	.00	.00	.00
FUND - 171	SOLID WASTE AUTH GCP				
	FUND 171 TOTALS	.00	.00	.00	.00
FUND - 172	HEEP GRANT FUND 172				
	FUND 172 TOTALS	2610.90	2000.00	.00	4610.90
FUND - 173	COUNTHOUSE FACILITIES				
	FUND 173 TOTALS	.00	.00	.00	.00
FUND - 174	PARKS & RECREATION				
	FUND 174 TOTALS	.00	.00	.00	.00
FUND - 175	LEGA WORKFORCE GRANT				
	FUND 175 TOTALS	.00	.00	.00	.00
FUND - 176	HORRAN CABIN GRANT				
	FUND 176 TOTALS	.00	.00	.00	.00

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BERKELEY COUNTY  
FINANCIAL STATEMENT  
MONTH ENDING- 7/2015

PRG: SA0500

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 177	RECORDS MANAGEMENT				
	FUND 177 TOTALS	19091.00	.00	19091.00-	.00
FUND - 178	SOUTH BERR RECPRATIO				
	FUND 178 TOTALS	.00	.00	.00	.00
FUND - 179	HEBESVILLE VFD 179				
	FUND 179 TOTALS	.00	.00	.00	.00
FUND - 180	RACK CREEK VALLEY VF				
	FUND 180 TOTALS	.00	.00	.00	.00
FUND - 181	SOUTH BERKELEY VFD				
	FUND 181 TOTALS	.00	.00	.00	.00
FUND - 182	REDINGTON VOF GRANT				
	FUND 182 TOTALS	.00	.00	.00	.00
FUND - 183	CAMP FRANK 4 H CAMP				
	FUND 183 TOTALS	.00	.00	.00	.00
FUND - 184	LANDERT PARK GRANT				
	FUND 184 TOTALS	.00	.00	.00	.00
FUND - 185	WAR MEMORIAL PARK				
	FUND 185 TOTALS	.00	.00	.00	.00
FUND - 186	ANDERSON PARK				
	FUND 186 TOTALS	.00	.00	.00	.00
FUND - 187	COMMUNITY CONNECTION				
	FUND 187 TOTALS	.00	.00	.00	.00
FUND - 188	BOUNEY PARK LEDA				
	FUND 188 TOTALS	.00	.00	.00	.00

DATE: 8/13/15  
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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING- 7/2015

PRG: SA099B

ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 187	GIRLS SOFTBALL FIELDS				
	FUND 187 TOTALS	.00	.00	.00	.00
FUND - 190	BERK CO MUNGANE SOCIETY				
	FUND 190 TOTALS	.00	.00	.00	.00
FUND - 191	ROUNDHOUSE GOVERNOR				
	FUND 191 TOTALS	.00	.00	.00	.00
FUND - 192	REFERRAL CENTER GRANT				
	FUND 192 TOTALS	.00	.00	.00	.00
FUND - 193	FRIENDS OF NORWALK				
	FUND 193 TOTALS	.00	.00	.00	.00
FUND - 194	LITERACY VOL GRANT				
	FUND 194 TOTALS	.00	.00	.00	.00
FUND - 195	CO HISTORICAL SOC BR				
	FUND 195 TOTALS	.00	.00	.00	.00
FUND - 196	BERK ARTS CNTR GRANT				
	FUND 196 TOTALS	.00	.00	.00	.00
FUND - 197	SOUTH BERK COHH TREE				
	FUND 197 TOTALS	.00	.00	.00	.00
FUND - 198	BERK CO ENERGY AUTH S				
	FUND 198 TOTALS	.00	.00	.00	.00
FUND - 199	ADV COHH BATTFIELD				
	FUND 199 TOTALS	.00	.00	.00	.00
FUND - 200	NY COHH FOUNDATION				
324- - -	OTHER GRANTS	11062874.44	3139345.24	3591090.24-	10611129.44
	FUND 200 TOTALS	1062.33	.00	.00	1062.33

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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING- 7/2015

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ACCOUNT DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER ORDERS
FUND - 201 WASTE MANAGEMENT BWA				
FUND 201 TOTALS	5000.00	.00	.00	5000.00
FUND - 244 JUDICIAL CENTER				
FUND 244 TOTALS	.00	.00	.00	.00
FUND - 261 DC DPES PENSION FUND				
365 - - INTEREST	316606.46	82.04	.00	316688.50
FUND 261 TOTALS	316606.46	82.04	.00	316688.50
FUND - 312 CRIMINAL				
FUND 312 TOTALS	.00	3226.75	3226.75-	.00
FUND - 313 COURT REPORTER				
FUND 313 TOTALS	.00	450.00	450.00-	.00
FUND - 314 STATE FINES				
FUND 314 TOTALS	.00	95.00	95.00-	.00
FUND - 315 STATE POLICE FEE				
FUND 315 TOTALS	.00	2875.00	2875.00-	.00
FUND - 316 STATE CURRENT				
FUND 316 TOTALS	.00	27688.54	27688.54-	.00
FUND - 364 SURPLUS TAX LIEN				
FUND 364 TOTALS	507688.06	29490.12	47389.38-	489788.80
FUND - 365 FORFEITED & NOWHERE				
FUND 365 TOTALS	548783.74	1758.37	43914.79-	526227.32
FUND - 366 HEALTH DEPARTMENT				
FUND 366 TOTALS	1389706.95	217129.38	111153.41-	1495382.92
FUND - 369 WV DEPUTY RETIREMENT				
FUND 369 TOTALS	1450.23	1484.33	1382.00-	1540.56

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BERKELEY COUNTY  
 FINANCIAL STATEMENT  
 MONTH ENDING - 7/2015

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ACCOUNT DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 371 HEALTH INSURANCE				
FUND 371 TOTALS	198482.93	217741.28	188576.36-	227547.85
FUND - 373 SCHOOL CURRENT				
FUND 373 TOTALS	1289460.17	2112319.14	2112319.14-	1289460.17
FUND - 374 SCHOOL EXCESS				
FUND 374 TOTALS	7926.88	2499048.61	2499048.61-	7926.88
FUND - 375 STATE SCHOOL BOND				
FUND 375 TOTALS	.00	626964.86	626964.86-	.00
FUND - 378 HERRYSVILLE				
FUND 378 TOTALS	.00	3323.73	3323.73-	.00
FUND - 380 MARTINSBURG CURRENT				
FUND 380 TOTALS	.00	153869.31	153869.31-	.00
FUND - 381 MARTINSBURG EXCESS				
FUND 381 TOTALS	.00	74909.67	74909.67-	.00
FUND - 382 TIF FUND				
FUND 382 TOTALS	.00	1147.01	1147.01-	.00
FINAL TOTALS	18842987.84	9112957.38	9489723.60-	14956221.64
BALANCE IN COUNTY DEPOSITORIES AT END OF MONTH:		.00		
ORDERS/DEBITS OUTSTANDING:		.00		
DEPOSITS/CREDITS OUTSTANDING:		.00		
NET BANK BALANCE		.00		
TOTAL IN COUNTY DEPOSITORIES AND OFFICE:		.00		