

Request for Proposals
 FY2018-19 Berkeley County Council Audit/Review Services
 RFP #19-121

As of August 16, 2019, 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 11, 2019. Audit proposals will be opened by the County Council at 10:00 AM on Thursday, September 12, 2019.

Is this audit contract solicited under federal award (i.e., the non-audit service fee, audit fee and/or processing fee is being paid from federal award money)? No.

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 adavis@berkeleywv.org 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 400 W. Stephen Street Martinsburg, WV, 25401 304-264-1924
Audit year(s) to be contracted.	Fiscal Year ending June 30, 2019
Type of Audit Use Code.	A-Single Audit in accordance with OMB.
Date the audit needs to be completed.	February 1, 2020.
Financial statements and accounting records will be ready for audit on.	October 1, 2019.
Approximate date we would like the audit to be scheduled.	November 1, 2019.
We would like the following separate legal organizations (i.e., component units) audited with our entity.	None
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.	Sixty-Nine (69) Active Accounts with United Bank. See attached list with the June 30, 2016 balance for each account. There are also nine (9) "agency accounts" controlled by county elected officials (other than the Council) that should be included in the audit. A list of those accounts are also included.
The name of each fund maintained, type of fund, and the approximate amount of revenue for each fund.	A copy of the Berkeley County June 30, 2018 Settlement Sheet provided by the Tax Office is available upon request.
We participated in the following Federal Grant Programs with the CFDA number and the total dollars expended or anticipated to be expended during the fiscal year for each. Attach a copy of the	See attached.

Schedule of Expenditures of Federal Awards if appropriate,	
List all State Grant Programs which you participate in and include the total dollars expended or anticipated to be expended during the fiscal year for each. Attach additional documentation as needed.	See attached.
Form of accounting records	Computerized and maintained by the Berkeley County Finance Department located at 400 W. Stephen Street, Martinsburg, WV, 25401. (304) 264-1924
As of June 30, 2019 we had the following number of employees.	Full-Time: 335 Part-Time: 35
For the period July 1, 2018-June 30, 2019 we had the following approximate number of invoices paid.	Approximately 8,860 invoices paid through the issuance of 4,430 checks. There were also approximately 8,900 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:	Drawdown on a 60 month (5-year) \$3.5 million line of credit through United Bank to be used over five (5) years for County Council approved fleet replacement program.
We would like assistance with the following areas of financial statement preparation.	None
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 <i>Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments</i>	
We have attached an additional sheet for additional requests to the CPA firm.	No
We would like the proposal delivered via.	Paper copy delivered via sealed bid to the attention of Alan J. Davis, County Administrator. Sealed bids must be received no later than 4:00 PM on Wednesday, September 11, 2019.

Berkeley County Council

By: 
Douglas E. Copenhaver, Jr.

Title: County Council President

Date: August 19, 2019

Emails regarding this proposal to: Alan J. Davis at adavis@berkeleywv.org
Penny Shewell at pshewell@berkeleywv.org
Tracie McCormick at tmccormick@berkeleywv.org

DATE: 7/09/19
TIME: 17:02:16

SOFTWARE SYSTEM
FINANCIAL STATEMENT
MONTH ENDING- 6/2019

PROG: SA058B

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 001	GENERAL COUNTY				
FUND 001 TOTALS		6918988.73	974682.79	2579479.53-	5314191.99
FUND - 002	COAL SEVERANCE				
FUND 002 TOTALS		190186.78	85.05	15500.00-	174771.83
FUND - 003	DOG & KENNEL				
FUND 003 TOTALS		103112.99	12645.42	4971.25-	110787.16
FUND - 004	GENERAL SCHOOL				
FUND 004 TOTALS		32821.23	35298.97	32805.64-	35314.56
FUND - 005	MAGISTRATE COURT				
FUND 005 TOTALS		7009.70	7918.00	7009.70-	7918.00
FUND - 006	WORTHLESS CHECK				
FUND 006 TOTALS		100.31	0.04	25.05-	75.30
FUND - 007	EMERGENCY SERVICES				
FUND 007 TOTALS		112762.76	50.97	.00	112813.73
FUND - 008	HOME CONFINEMENT				
FUND 008 TOTALS		256548.43	7287.90	26235.80-	237600.53
FUND - 009	FEDERAL GRANTS				
FUND 009 TOTALS		8116.21	6718.96	7410.49-	7424.68
FUND - 016	FIDUCIARY FUND				
FUND 016 TOTALS		230446.48	8156.29	1480.91-	237121.86
FUND - 019	911 FEE FUND				
FUND 019 TOTALS		672901.85	132839.45	253716.69-	552024.61
FUND - 020	PROJECT LIFESAVER				
FUND 020 TOTALS		869.28	.00	.00	869.28

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 021	GRADING TRUST				
FUND 021 TOTALS		21497.45	.00	.00	21497.45
FUND - 022	DRUG PREVENTION SPE				
FUND 022 TOTALS		.00	.00	.00	.00
FUND - 023	EQUINE PROTECTION				
FUND 023 TOTALS		1062.25	.48	.00	1062.73
FUND - 024	ENGINEERING FEES				
FUND 024 TOTALS		695807.83	13958.45	.00	709766.28
FUND - 025	ARCHERS ROCK SUBDIV				
FUND 025 TOTALS		991578.40	81.50	.00	991659.90
FUND - 026	TEEN COURT FUND				
FUND 026 TOTALS		8193.98	1395.00	.00	9588.98
FUND - 037	ENHANCED 911 EQUIPME				
FUND 037 TOTALS		94269.55	80.97	.00	94350.52
FUND - 038	SAFE & CLEAN AGENCY				
FUND 038 TOTALS		.00	.00	.00	.00
FUND - 053	PLANNING COMM TRUST				
FUND 053 TOTALS		456653.71	.00	.00	456653.71
FUND - 054	DOVE ENTERPRISES COR				
FUND 054 TOTALS		117000.00	.00	.00	117000.00
FUND - 055	FIRE DEPT EQUIP FUND				
FUND 055 TOTALS		1492.78	.00	.00	1492.78
FUND - 056	ASSESSORS VALUATION				
FUND 056 TOTALS		744036.50	7387.51	73592.68-	677831.33

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 058	THE RAINY DAY FUND				
FUND 058 TOTALS		3577406.19	1617.19	.00	3579023.38
FUND - 059	CONCEALED WEAPONS				
FUND 059 TOTALS		278931.94	6236.78	1750.00-	283418.72
FUND - 063	VOTERS REGISTRATION				
FUND 063 TOTALS		9003.60	7.73	.00	9011.33
FUND - 073	FORFEITURE				
FUND 073 TOTALS		91045.41	41.16	.00	91086.57
FUND - 074	PROSECUTORS TRAINING				
FUND 074 TOTALS		66065.08	29.80	236.63-	65858.25
FUND - 095	JURY AND WITNESS				
FUND 095 TOTALS		35893.91-	.00	4094.51-	39988.42-
FUND - 100	COPS UNIVERSAL HIRIN				
FUND 100 TOTALS		.00	.00	.00	.00
FUND - 101	TASK FORCE REIMBURSE				
FUND 101 TOTALS		8463.72	3183.27	.00	11646.99
FUND - 102	HOMELAND SECURITY				
FUND 102 TOTALS		.00	.00	.00	.00
FUND - 108	LAW ENF HOMELAND SEC				
FUND 108 TOTALS		.00	.00	.00	.00
FUND - 109	HOMELAND SEC DIVE T				
FUND 109 TOTALS		8215.26	.00	.00	8215.26
FUND - 118	HAVA/ADA GRANT FUND				
FUND 118 TOTALS		2.14	.00	.00	2.14

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 120	FEMA HAZARD				
FUND 120 TOTALS		.00	.00	.00	.00
FUND - 158	DEPUTY RESERVE GRANT				
FUND 158 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		4632.40	.00	.00	4632.40
FUND - 166	COURT SECURITY GRANT				
FUND 166 TOTALS		.00	.00	.00	.00
FUND - 167	DHHR SAPTBG GRANT				
FUND 167 TOTALS		.00	.00	.00	.00
FUND - 171	SOLID WASTE AUTH GCP				
000- - - SOLID WASTE AUTHORITY GCP		.00	.00	.00	.00
FUND 171 TOTALS		.00	.00	.00	.00
FUND - 172	HMEP GRANT FUND 172				
FUND 172 TOTALS		2949.01	.00	.00	2949.01
FUND - 173	COURTHOUSE FACILITIE				
FUND 173 TOTALS		.00	.00	.00	.00
FUND - 177	RECORDS MANAGEMENT				
FUND 177 TOTALS		.00	.00	.00	.00
FUND - 187	COMMUNITY CORRECTION				
FUND 187 TOTALS		.00	.00	.00	.00
FUND - 200	EM/VCF GRANT FUND				
FUND 200 TOTALS		.00	.00	.00	.00

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 201	WASTE MANAGEMENT GRA				
FUND 201 TOTALS		.00	.00	.00	.00
FUND - 281	BC OPBB PENSION FUND				
FUND 281 TOTALS		316643.80	143.14	.00	316786.94
FUND - 312	CRIMINAL				
FUND 312 TOTALS		.00	11034.10	11034.10-	.00
FUND - 313	COURT REPORTER				
FUND 313 TOTALS		.00	450.00	450.00-	.00
FUND - 314	STATE FINES				
FUND 314 TOTALS		.00	.00	.00	.00
FUND - 315	STATE POLICE FEE				
FUND 315 TOTALS		.00	1605.00	1605.00-	.00
FUND - 316	STATE CURRENT				
FUND 316 TOTALS		.00	3635.85	3635.85-	.00
FUND - 364	SURPLUS TAX LIEN				
FUND 364 TOTALS		835921.56	59042.05	143852.12-	751111.49
FUND - 365	FORFEITED & NONENTER				
FUND 365 TOTALS		14035.14	50.00	6991.78-	7093.36
FUND - 366	HEALTH DEPARTMENT				
FUND 366 TOTALS		1918973.05	213567.34	139008.06-	1993532.33
FUND - 369	WV DEPUTY RETIREMENT				
FUND 369 TOTALS		1477.40	2249.00	2323.00-	1403.40
FUND - 371	HEALTH INSURANCE				
FUND 371 TOTALS		223398.94	234786.40	244139.42-	214045.92

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 373	SCHOOL CURRENT				
FUND 373 TOTALS		.00	306240.08	306240.08-	.00
FUND - 374	SCHOOL EXCESS				
FUND 374 TOTALS		.00	355177.99	355177.99-	.00
FUND - 375	STATE SCHOOL BOND				
FUND 375 TOTALS		.00	45083.70	45083.70-	.00
FUND - 378	HEDGESVILLE				
FUND 378 TOTALS		.00	71.77	71.77-	.00
FUND - 380	MARTINSBURG CURRENT				
FUND 380 TOTALS		.00	33836.56	33836.56-	.00
FUND - 381	MARTINSBURG EXCESS				
FUND 381 TOTALS		.00	14397.76	14397.76-	.00
FUND - 382	TIF FUND				
FUND 382 TOTALS		.00	.00	.00	.00
FUND - 402	TAX ACCOUNT				
FUND 402 TOTALS		.00	.00	.00	.00
FINAL TOTALS		18986727.93	2501074.42	4316156.07-	17171646.28
BALANCE IN COUNTY DEPOSITORIES AT END OF MONTH:					
ORDERS/DEBITS OUTSTANDING:			.00		
DEPOSITS/CREDITS OUTSTANDING:			.00		
NET BANK BALANCE			.00		
TOTAL IN COUNTY DEPOSITORIES AND OFFICES:			.00		

I, _____, Sheriff of _____ County, West Virginia,

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ACCOUNT	DESCRIPTION	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
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do hereby certify that the foregoing is a true and correct statement of the finances of _____ County, for the month ending _____ showing the balance on hand at the beginning of the month, the amount received, the amount distributed and the remaining in the Treasury and County Depositories; to the Best of my abilities and knowledge. Given under my hand this ____ day of _____

Sheriff of _____ County

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Entity Name Berkeley County Council

Name of Contact Person Alan J. Davis, County Administrator

Phone Number 304-267-5102

Program Name	CFDA #	D- Direct P- Pass- Through	Grant provided to a sub- recipient	Amount of Federal Expenditures
CARA Grant	16.838	D		\$6,672.81
Mercyhurst (Day Report Center)	95.001	D		\$26,349.14
Mercyhurst (Sheriff's Task Force)	95.001	D		\$1,387.87
CARA Grant	16.838	D		\$5,763.36
CARA Grant	16.838	D		\$6,669.28
HMGP Grant	97.042	P		\$73,361.80
HITDA (Prosecuting Attorney's Office)	95.001	D		\$24,999.96
Mercyhurst (Day Report Center)	95.001	D		\$19,875.06
CARA Grant	16.838	D		\$5,767.28
Mercyhurst (Sheriff's Task Force)	95.001	D		\$3,603.87
CARA Grant	16.838	D		\$6,682.97
CARA Grant	16.838	D		\$5,763.36
United States Treasury	97.067	P		\$7,074.00
United States Treasury	97.067	P		\$7,074.00
Mercyhurst (Day Report Center)	95.001	D		\$36,647.61
Mercyhurst (Task Force)	95.001	D		\$3,461.05
CARA Grant	16.838	D		\$5,763.36
2016 EMP Grant	97.042	P		\$106,308.00
CARA Grant	16.838	D		\$6,644.06
Total				\$ 359,869

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Reviewed by _____ Date _____

Date posted to database _____ Posted by _____

COPY SHEET AS NEEDED

SCHEDULE OF FEDERAL AWARDS

Entity Name Berkeley County Council

Name of Contact Person Alan J. Davis, County Administrator

Phone Number 304-267-5102

Program Name	CFDA #	D- Direct Pass- Through	P- ARRA -Yes or No	Amount of Federal Expenditures
Mercyhurst (Day Report Center)	95.001	D	N	\$33,290.97
State of WV (Homeland Security SRBT Grant)		P	N	\$12,197.00
State of WV (Recovery Serv Substane Abuse Block Grant)		P	N	\$1,120.00
Mercyhurst (Sheriff's Task Force)	95.001	D	N	\$1,449.60
State of WV (Recovery Serv Substance Abuse Block Grant)		P	N	\$4,682.00
Mercyhurst (Sheriff's Task Force)	95.001	D	N	\$806.04
State of WV (Recovery Serv Substance Abuse Block Grant)		P	N	\$6,490.60
State of WV (Recovery Serv Substance Abuse Block Grant)		P	N	\$6,106.97
Mercyhurst (Day Report Center)	95.001	D	N	\$10,591.60
Mercyhurst (Sheriff's Task Force)	95.001	D	N	\$4,301.26
Mercyhurst (Day Report Center)	95.001	D	N	\$15,019.69
Mercyhurst (Day Report Center)	95.001	D	N	\$41,674.66
Mercyhurst (Day Report Center)	95.001	D	N	\$881.02
Mercyhurst (Day Report Center)	95.001	D	N	\$16,776.63
Mercyhurst (Day Report Center)	95.001	D	N	\$34,733.99
Land and Water Conservation Fund	15.916	P	N	\$60,000
Comprehensive Opiod Site Based Program	16.838	D	N	\$38,527.60
Block Grants Community Mental Health Services	93.958	P	N	\$45,415.07
Historic Preservation Grant	15.904	P	N	\$ 31,788
Total				\$ 365,853

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Reviewed by _____ Date _____

Date posted to database _____ Posted by _____

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Grant Name	Funding Agency	Expenditures
Courthouse Facilities Improvement Grant	Courthouse Facilities Improvement Authority	\$ 79,520.00
Records Management	WV Dept. of Arts, Culture and History	\$ 8,636.00
State Emergency Response Commission	WV Division of Homeland Security and Emergency Management	\$ 2,000.00
Community Corrections	WV Dept. of Justice and Community Services	\$ 75,000.00
Justice Treatment Supervision	WV Dept. of Justice and Community Services	\$ 115,000.00
		\$ 280,156.00

(Requested reimbursement May 2019, have not received from State)

Federal Agency	Pass-Through Grantor	Program Name and CFDA	Grant No.	Grant Revenue	Grant Expenditures
ONDCP	N/A	HIDTA Program; 95.001		\$ 396,113.32	\$ 396,113.32
DHS	WV DHSEM	Emergency Management Performance Grant; 97.042	EMPG-17-02 and EMPG-16-02	\$ 147,694.00	\$ 147,694.00
DOJ	N/A	Comprehensive Opioid Abuse Site-Based Program; 16.838	2017-AR-BX-K031	\$ 139,522.69	\$ 139,522.69
DHS	WV DHSEM	Homeland Security Grant Program; 97.067	18-LE-05	\$ 73,361.80	\$ 73,361.80
DHS	N/A	Edward Byrne Memorial JAG; 16.738	2018-DJ-BX-0226	\$ 14,148.00	\$ 14,148.00
SAMHSA	WV DHHR	Block Grants for Community Mental Health Services; 93.958	G190576	\$ 53,127.02	\$ 53,127.02
				\$ 823,966.83	\$ 823,966.83