

City of Erlanger

Audit Services RFP

2026

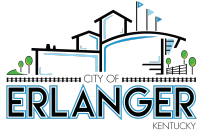


TABLE OF CONTENTS

<u>CONTENT</u>	<u>PAGE NUMBER</u>
Notice to Bidders	3
Instructions to Bidders	4
RFP Form	5
Proposal Form	6
Additional Information	7
Resident Bidders Status	11
Agreement	12

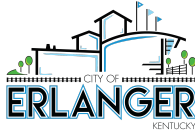


CITY OF ERLANGER NOTICE TO BIDDERS

The City of Erlanger, 505 Commonwealth Avenue, Erlanger, KY, 41018, hereby solicits and advertises for proposals from qualified accounting firms to perform the City's audit for its fiscal years ending June 30, 2026, 2027 and 2028, as described and specified in the RFP packet with the title City of Erlanger Audit Services RFP, copies of which are available at the office of the Erlanger City Clerk, 505 Commonwealth Avenue, Erlanger, KY 41018.

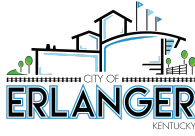
All proposals in response to this advertisement and solicitation must be received by the Erlanger City Clerk on or before 9:00 a.m. on February 24, 2026 on a form provided by the Erlanger City Clerk and completed according to the RFP instructions provided thereby, including all required attachments; and enclosed within a sealed envelope, with the words "City of Erlanger Audit Services RFP" written, typed or otherwise indicated on the outside of the envelope.

The City of Erlanger reserves the right to not only reject any and all proposals submitted in response to this advertisement and solicitation, for any reason or no reason; but especially those that are not in conformity with either the RFP instructions or the specifications provided by the City, but also to accept proposals submitted in response to this advertisement and solicitation that do not conform to those RFP instructions and specifications.



CITY OF ERLANGER INSTRUCTIONS TO BIDDERS

1. Read the RFP Form, Proposal Form, Introduction, Additional Information, Resident Bidders Status, and Agreement attached hereto and made a part hereof by reference. They describe the specifications and contractual provisions related to your proposal. Any changes in those specifications or contractual provisions may invalidate any proposal that includes those changes.
2. Complete the RFP Form attached hereto and made a part hereof by reference by providing the following information in the blanks for it:
 - 2.1 The amount of the proposal. (Please include on Proposal Form Instead)
 - 2.2 The complete name, address, telephone number and e-mail address of the Bidder.
 - 2.3 The signature of the Bidder or someone signing for the Bidder.
 - 2.4 The printed name of the signatory.
 - 2.5 The date.
3. Complete the Agreement attached hereto and made a part hereof by reference by:
 - 3.1 Providing the printed name of the bidder as the Vendor in the blank in the first paragraph.
 - 3.2 Signing the Agreement at the end.
 - 3.3 Notarizing the signature on the Agreement.
4. All Bidders/Vendors must submit one (1) bound copy and one (1) unbound copy of the completed bid package.
5. Seal both copies with the signed Bid Form and signed and notarized Agreement with accompanying information within an envelope with the words "City of Erlanger Audit Services RFP" written or otherwise indicated on the outside of the envelope; deliver the sealed envelope to the office of the Erlanger City Clerk, 505 Commonwealth Avenue, Erlanger, Kentucky before 9:00 a.m., prevailing time on or before February 24, 2026.



**CITY OF ERLANGER
RFP FORM**

The undersigned Bidder hereby solicits and advertises for proposals for professional services by qualified accounting firms for the proposed ERLANGER CITY AUDIT as described and specified in the bid packet with the title City of Erlanger Audit Services RFP attached hereto and made a part hereof by reference, for the “Amount Bid” indicated on the Proposal Form; and pursuant to the terms and provisions of the City of Erlanger Audit Services Agreement attached hereto and made a part hereof by reference.

This offer and proposal is irrevocable until the expiration of sixty (60) consecutive calendar days after the date of this offer and proposal and may be accepted by the City of Erlanger at any time prior thereto, provided that a copy of the Agreement attached hereto is signed on behalf of the City of Erlanger by the Mayor thereof and a copy provided to the Bidder.

The undersigned Bidder hereby authorizes the City to investigate the Bidder and inspect and copy any and all records, books of account, correspondence, or other documents reasonably necessary for the City to determine the responsibility and ability of the Bidder to comply with the terms and provisions hereof and the City of Erlanger Audit Services RFP.

Amount Bid Please complete the following Proposal Form

Complete Name of Bidder _____

Signature of Bidder or
Authorized Representative _____

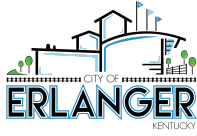
Printed Name of Signatory _____

Complete Address of Bidder _____

Telephone Number of Bidder _____

E-mail address of Bidder _____

Date _____



**CITY OF ERLANGER
PROPOSAL FORM**

AUDIT FIRM NAME _____

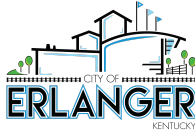
FEE SCHEDULE

Fiscal Year Annual Audit Fee (Yellow Book) Single Audit Fee (if required)

2026 \$ _____ \$ _____

2027 \$ _____ \$ _____

2028 \$ _____ \$ _____



CITY OF ERLANGER ADDITIONAL INFORMATION

The City of Erlanger, Kentucky is requesting proposals from qualified accounting firms to perform the City's annual audit for three fiscal years, beginning with the fiscal year ending **June 30, 2026**.

BACKGROUND

The City of Erlanger operates under a mayor-council form of government. The City has six funds:

- General Fund
- Internal Service Fund
- Capital Assets Fund
- Police Forfeiture Fund
- Park Improvement Fund
- Tax Increment Financing Fund (TIF)

In FY 2025, revenues for all funds were approximately \$26,900,000, and the City had combined assets of \$72,900,000.

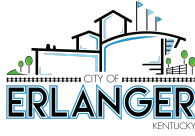
The Finance Director prepares the year-end financial statements, notes to the financial statements in GFOA's Certificate of Achievement format, supporting schedules for balance sheet accounts, and all year-end accrual journal entries.

A copy of the most recent audit is available on the City's website at <https://erlangerky.gov/> under Finance.

SCOPE OF SERVICES

The selected firm will perform an annual audit of the City of Erlanger, including:

1. **Audit Requirements (per KRS 91A.040):**
 - o Audit all governmental and fiduciary funds of the City.
 - o Prepare audit in accordance with generally accepted governmental auditing standards and applicable state/federal guidelines where applicable.
 - o Comply with GASB pronouncements, including GASB 87 and any new/updated standards. Provide 15 bound copies of the final audit and an electronic version in searchable PDF format for submission to the GFOA



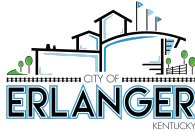
Certificate of Achievement program. These must be provided no later than December 20th.

- o Express an overall opinion on the fairness of the City's financial statements.
 - o Review compliance and internal accounting controls; outline deficiencies and recommend improvements.
 - o Assist with the GFOA Certificate of Achievement application.
 - o Present the completed audit and documentation to the City legislative body.
2. **Special Provisions:**
- o Prepare a general audit schedule, with fieldwork starting after **September 15** and completed by the last week of November.
 - o Provide a list of required schedules and expectations of the Finance Director.
 - o Itemize all billings with hourly rates and other costs.
3. **Additional Investigation / Fraud Reporting:**
- o If circumstances require additional investigation beyond normal audit scope, the auditor shall notify the City in writing.
 - o Any evidence of fraud must be immediately reported to the City Attorney, Attorney General, and Auditor of Public Accounts.
4. **Single Audit (if required):**
- o Perform a Single Audit under Uniform Guidance (2 CFR Part 200), including preparation/review of the Schedule of Expenditures of Federal Awards (SEFA) and required reports.

PROPOSAL SUBMISSION REQUIREMENTS

All proposals must include:

1. **Firm Information:**
 - o Firm name, size, office address responding, telephone number, contact person and title, historic info, local presence, and office location(s) for work performed.
2. **Qualifications:**
 - o Services offered in-house vs. subcontracted.
 - o Number of CPA professionals experienced in municipal audits.
3. **Experience:**
 - o Summary table of government audits performed in the last three years.
 - o Experience implementing GAAP and GAAS changes.
4. **Staffing:**
 - o Names of key personnel proposed for the audit, with resumes including title, length of service, prior experience, professional registrations, awards, and related experience.



5. **Quality Assurance & Control Procedures:**
 - o Techniques for quality control and assurance; include the most recent peer review report.
6. **Insurance:**
 - o Proof of General Liability, Professional Liability, and Worker's Compensation coverage.
7. **References:**
 - o At least three references for governmental audits in Kentucky, including contact names and phone numbers.
8. **Resident Bidder Preference:**
 - o Complete Attachment 1 if claiming resident bidder status per KRS 45A.494.

SUPPLEMENTAL INFORMATION

- The city uses Springbrook Software for general ledger, accounts receivable accounts payable, purchasing, and collections.
- Fixed assets records are maintained with Intuit ProSeries Fixed Asset Manager.
- Payroll is outsourced to Payroll Partners.
- Requested data will be provided promptly to auditors.
- No audit adjustments have occurred in the past two years.
- A computer with access to the City's general ledger will be available during fieldwork.

PROPOSAL EVALUATION

Proposals will be evaluated based on cost, knowledge of municipal audits, and experience. The City reserves the right to:

- Reject any or all proposals.
- Request additional information or clarifications.
- Grant deadline extensions for legitimate reasons.
- Waive informalities or allow corrections.

Questions should be directed to **Kara Kramer, Finance Director** at kara.kramer@cityoferlanger.com.

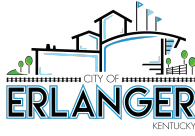


SUBMISSION DEADLINE

Deliver **one bound copy and one unbound copy**, in a sealed envelope clearly marked RFP for Audit Services, to:

Erlanger City Clerk
505 Commonwealth Avenue
Erlanger, Kentucky 41018

Deadline: February 24, 2026 at 9:00 a.m.
Proposals will be opened immediately afterward. Late submissions may be rejected.



**ATTACHMENT 1
REQUIRED AFFIDAVIT FOR BIDDERS CLAIMING RESIDENT BIDDER STATUS**

For Bids and Contracts in General:

The Bidder or Offeror hereby swears and affirms under penalty of perjury that, in accordance with KRS 45A.494(2), the entity bidding is an individual, partnership, association, corporation, or other business entity that, on the date the contract is first advertised or announced as available for bidding:

1. Is authorized to transact business in the Commonwealth of Kentucky;
2. Has for one year prior to and through the date of advertisement –
 - a. Filed Kentucky Corporate Income Taxes;
 - b. Made payment to the Kentucky Unemployment insurance fund established in KRS 341.49; and
 - c. Maintained a Kentucky workers compensation policy in effect.

The City of Erlanger reserves the right to require documentation supporting a bidder's claim of resident bidder status. Failure to provide such documentation upon request shall result in disqualification of bidder or contract termination.

Signature

Printed Name

Title

Date

Company Name _____

Address _____

Phone Number/Fax _____

Subscribed and sworn before me by

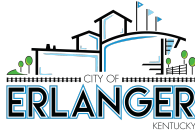
Affiant

Title

Notary Public

{Seal of Notary}

My Commission Expires: _____



CITY OF ERLANGER AGREEMENT

This Agreement is by and between the CITY OF ERLANGER, a city in Kenton County, Kentucky, which shall hereinafter identified and referred to as the “CITY” and _____, who shall hereinafter be identified and referred to as the “VENDOR”;

WITNESSETH:

WHEREAS, the City has requested proposals from qualified accounting firms to perform the City’s annual audit, known as “City of Erlanger Audit Services RFP”, hereinafter referred to as the “Project”, and is described in the RFP packet provided by the City of Erlanger; and

WHEREAS, on February 10, 2026, the City advertised in LinkNKY and on the City’s website at www.erlangerky.gov the “City of Erlanger Audit Services RFP”, with the RFP packet information attached hereto and made a part by reference; and

WHEREAS, on February 24, 2026, the City received the proposal from the Vendor attached hereto and made a part hereof by reference; and

WHEREAS, the proposal of the Vendor was approved by the Mayor of the City of Erlanger; and

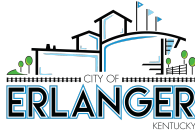
NOW, THEREFORE, in consideration of the mutual and reciprocal covenants herein, the City and the Vendor hereby agree as follows:

1.0 Time of the Work of the Vendor

The Work of the Vendor **shall begin after September 15th each year** and after this Agreement is signed on behalf of the City and a copy thereof mailed to the Vendor by certified mail, return receipt requested; and the project **must be completed by the last week of November**.

2.0 Quality of Vendor’s Work

The Vendor shall and hereby agrees that all of the Work of the Vendor shall be of superior quality.



3.0 Payments to Vendor

Payments to the Vendor will be made upon completion of the audit and presentation to city council.

4.0 Miscellaneous Provisions

4.1 Governing Law

This Agreement shall be interpreted, construed and governed by Kentucky law.

4.2 Severability

If any provision of this Agreement shall be determined by a Court of competent jurisdiction to be invalid and enforceable, such determination shall not affect the validity or enforceability of the remaining provisions of this Agreement, all of which shall remain in full force and effect.

4.3 Assignability

This Agreement may not be assigned by the Vendor without the written consent of the City.

4.4 Amendment

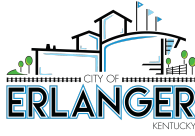
This Agreement may be amended only by a written agreement signed by the City and the Vendor.

4.5 Prior Agreements

This Agreement constitutes the entire agreement and understanding between the Vendor and the City in regard to the subject matter thereof; and it supersedes all prior agreements, representations and understandings between them, written or oral.

4.6 Headings

Headings of the paragraphs and subparagraphs of this Agreement have been inserted for convenience of reference only, and shall in no way affect the interpretation of, restrict or otherwise modify any of the terms and provisions hereof.



4.7 Waiver

No consent to or waiver by either Erlanger or Recipient of any breach or default of any provision of this agreement by the other, whether expressed or implied, shall constitute or be interpreted as a consent, waiver or excuse for any other subsequent breach or default of the same or any other provision of this Agreement.

4.8 Notices

All notices required by the provisions of this agreement shall be in writing and emailed to the email address provided, as follows, unless otherwise provided by any signatory to this agreement to all other signatories.

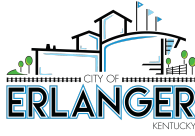
Mayor, City of Erlanger

505 Commonwealth Avenue, Erlanger, Ky. 41018

(PRINTED NAME OF VENDOR)

(PRINTED MAILING ADDRESS OF VENDOR)

(PRINTED EMAIL ADDRESS OF VENDOR)



IN WITNESS THEREOF THIS AGREEMENT HAS BEEN SIGNED FOR AND ON BEHALF OF THE CONTRACTOR AND THE CITY OF ERLANGER BY AND THROUGH THEIR RESPECTIVE OFFICIALS ON THE DATES INDICATED.

SUBSCRIBED AND SWORN TO before me, a Notary Public, by Jessica Fette, as Mayor of the City of Erlanger, on _____, 2026.

NOTARY PUBLIC
Kentucky, State at Large

MAYOR JESSICA FETTE

Commission Expires _____
State of _____
County of _____

SUBSCRIBED AND SWORN TO before me, a Notary Public, by _____ of _____
(PRINTED NAME OF SIGNATORY) (PRINTED NAME OF VENDOR)
on _____, 2026.

NOTARY PUBLIC

Signature of Signatory

Commission Expires _____
State of _____
County of _____