

CITY OF MORROW, GEORGIA

REQUEST FOR PROPOSAL

AUDIT SERVICES RFP

All questions should be directed to:

Sylvia Redic, City Manager
sylviaredic@cityofmorrow.com

Deadline:
Friday, June 19, 2015

CITY OF MORROW, GEORGIA REQUEST FOR PROPOSAL AUDIT SERVICES

1.1. PURPOSE

The City of Morrow (City) is seeking proposals from qualified Certified Public Accounting firms for the professional services to provide annual financial audit services.

1.2. SCHEDULE

This Invitation to bid will be governed by the following schedule and criteria:

DATES

Release of Request	Monday, June 1, 2015
Pre-Proposal Meeting	none
Questions due	Tuesday, June 16, 2015 by 2:00 pm
Proposals due	Friday, June 19, 2015 by 2:00 pm
Public opening	no
Bonds required	none
Project manager	Sylvia Redic, sylviaedic@cityofmorrow.com

1.3. SCOPE OF WORK

It is the intent of this specification to establish a contract for the professional services of a Certified Public Accounting firm for financial and compliance audits. The resulting contract will be for a period of one year with up to four (4) annual renewal options, subject to annual review.

1.4. PACKAGING/SUBMISSION REQUIREMENTS

Proposals must be submitted with one (1) original response and five (5) copies and one digital copy.

Proposals shall be as thorough and detailed as possible so that the City may properly evaluate the auditor's capabilities to provide the required services.

The following information and/or documents MUST be included with the proposal's response and in the order listed below:

- a. Cover Page
- b. Description of the auditor's firm; number of years in business; and number of employees in the local office,
- c. Experience in providing the services described herein, including relevant knowledge of and experience in applying applicable federal and state regulations,
- d. Biographies, including experience of the individuals who will be assigned to the engagement, relevant experience of each in performing financial and compliance audits of entities similar to the City, and recent (past 24 months) continuing professional education of each individual assigned to the engagement,
- e. Work plan that includes the timing of field work and any overview and start-up work required for the first audit year. Include the approximate date the audit will begin and end for the first year, as well as approximate dates for delivery of the required reports. The work plan must include an explanation of the audit methodology to be followed to perform the services required in this request for proposals. The planned use of specialists must also be specified. In developing the work plan, reference should be made to such sources as the City's budget and related materials, organizational charts, programs,

and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- i. Sampling techniques and the extent to which statistical sampling may be used in the engagement,
 - ii. Extent of the use of EDP software in the engagement,
 - iii. Type and extent of analytical procedures that may be used in the engagement,
 - iv. Approach to be taken to gain and document an understanding of the City's internal control,
 - v. Approach to be taken in determining laws and regulations that will be subject to audit test work,
 - vi. Approach to be taken in drawing audit samples for purposes of tests of compliance,
- f. Identify and describe anticipated audit problems (if any), the firm's approach to resolving these problems, and any special assistance that will be requested from the City,
 - g. Evidence of Professional Liability Insurance (Errors & Omissions Insurance) as noted in section 5.1.3.2.,
 - h. Pricing Sheet - with project estimate
- Vendor Affidavit (E-Verify) (*supplied*),
 - SAVE Affidavit (*supplied*),

1.5. EVALUATION CRITERIA

It is imperative the submitted proposal fully address all aspects of the RFP. The proposal response must provide the City's evaluation team with clearly expressed information concerning the understanding of the City's specific requirements. **The basis of selection will be the best evaluated proposal suited for this project.**

Considerations will include, but are not limited to:

- Size, structure and financial solvency of firm,
- Ability to meet the City's specifications & provide the service,
- Technical experience and appropriateness of assigned staff, including recent pertinent continuing education,
- Necessity and appropriateness of proposed procedures,
- Reasonableness of time estimates,
- Timeliness of projected completion,
- Prior experience with firm with regard to reports, work paper quality and track record of delivery dates,
- References
- Value added services and/or options

At the City's discretion, a short list of the most qualified proposal may be compiled during the evaluation process and additional information regarding their proposals may be requested, either in writing or in a presentation and interview session. The City reserves the right to request this fact finding and explanation session or to conduct reference visits to assess installations similar to the one proposed.

2. SECTION II – COMMUNICATION OF INFORMATION

All information, notices and addenda regarding this Proposal shall be posted on the City's website. It is the candidate's responsibility to check the site on a regular basis in order to confirm they have the most current information before submitting a response.

2.1. RESTRICTIONS ON COMMUNICATIONS WITH STAFF

All questions must be submitted in the following format:

In writing to sylviaaredic@cityofmorrow.com. All responses will be posted on the City website.

No questions other than written will be accepted. No response other than written will be binding upon the City. Questions will be combined into one list of questions and responses and will be posted on the City's website as an addendum.

From the issue date of this request until an award has either been made or deemed closed for other reasons, institutions or individuals providing submissions are not permitted to communicate with members of the commission, the evaluation team or City employees, other than Procurement, with regard to the purpose or intent of this document. The exception to this is the submission of written

technical questions to the project manager. The City reserves the right to reject the submission of the offending candidate if this provision is violated.

It is the candidate responsibility to refer to the website for any addenda or other pertinent information before responding to this proposal request.

3. SECTION III –OVERVIEW AND PROCEDURES

3.1. COMPANY BACKGROUND & EXPERIENCE

Proposals must provide a list of clients for whom similar services, as detailed in this proposal, have been provided during the past 3-4 years. References must be for the organization or person submitting the proposal. Subcontractor's references are not acceptable.

The list must include:

Dates of service

Name of contact person

Title of contact person

Phone number of contact person

The candidate will also disclose any services terminated by the client(s) and the reason(s) for termination.

Failure to provide this information will disqualify the proposal submission.

3.2. REFERENCES

References should be for historical projects of similar size and scope. Details regarding these references are noted on the Reference page.

3.2.1 ADDITIONAL INFORMATION/ADDENDA

The City will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the deadline. Candidates should not rely on any representations, statements, or explanations other than those made in this Request for Proposal and its' addendums.

3.2.2 WITHDRAWAL OF PROPOSAL

A candidate may withdraw his proposal before the submittal deadline without prejudice to the candidate by submitting a written request of withdrawal to the Procurement Analyst.

3.2.3 LATE SUBMITTAL, LATE MODIFICATIONS & LATE WITHDRAWALS

Submittals received after the proposal opening date and time will not be accepted. Modifications received after the deadline will not be considered.

3.2.4 REJECTION/CANCELATION/AWARD

The City reserves the right to:

- a) reject any and all submittals received outside the time/place stated in the notice;
- b) reject any submittals which show omissions, irregularities, alteration of forms or unsolicited responses;
- c) waive any technicalities, or formalities of the proposals;
- d) reject any or all proposals or any part thereof;
- e) obtain clarification on any point in a respondent submittal or obtain additional information;
- f) accept the proposal that is in the best interest of the City;
- g) award the proposals received on the basis of individual items or on the entire list of items.

The City also reserves the right to cancel this process at any time and will not be liable for any cost/losses incurred by the Offeror throughout this process.

3.2.6. COST INCURRED BY PROPOSALDERS

All expenses involved with the preparation and submission of the proposal to the City, or any work performed in connection therewith, is the responsibility of the proposing company.

3.3. NON-COLLUSION AFFIDAVIT

By submitting a proposal, the candidate represents and warrants that such proposal is genuine and real and not made in the interest or on behalf of any person not therein named. It is further warranted that the candidate has not directly or indirectly solicited any other candidate to put in a sham proposal, or any potential candidate to refrain from submitting and that the candidate has not in any manner sought by collusion to secure any advantage over any other.

By submitting a proposal, the candidate represents and warrants that no official or employee of City has, in any manner, an interest directly or indirectly in the proposal or in the contract which may be made under it, or in any expected profits to arise there from. It is further warranted that the candidate is independent of the City.

3.4. HOLD HARMLESS AND INDEMNIFICATION

The candidate agrees, insofar as it legally may, to indemnify and hold harmless the City, its officers, employees and agents from and against all loss, costs, and expenses, including attorneys' fees, claims, suits and judgments in connection with injury to or death of any person or persons or loss of or damage to property resulting from any and all operations performed by the candidate firm, its officers, employees, and agents under any of the terms of this contract.

4. GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT SYSTEMATIC ALIEN VERIFICATION for ENTITLEMENTS (S.A.V.E.)

For the successful candidate contracting for physical labor or providing services with the City:

- 4.1.** Pursuant to the Georgia Security and Immigration Compliance Act of 2006, the Contractor understands and agrees that compliance with the requirements of O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 are conditions of this Agreement. The Contractor further agrees that such compliance shall be attested by the Contractor through execution of the contractor affidavit required by Georgia Department of Labor Rule 300-10-1-.07, or a substantially similar contractor affidavit. The Contractor's fully executed affidavit is attached hereto as an Exhibit and is incorporated into this Agreement by reference herein.
- 4.2.** The Contractor understands and agrees that, in the event the Contractor employs or contracts with any subcontractor or subcontractors in connection with this Agreement, the Contractor shall:
 - 4.2.1.** Secure from each such subcontractor an indication of the employee number category as identified in O.C.G.A. § 13-10-91 that is applicable to the subcontractor;
 - 4.2.2.** Secure from each such subcontractor an attestation of the subcontractor's compliance with O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 by causing each such subcontractor to execute the subcontractor affidavit required by Georgia Department of Labor Rule 300-10-1-.08, or a substantially similar subcontractor affidavit. The Contractor further understands and agrees that the Contractor shall require the executed subcontractor affidavit to become a part of the agreement between the Contractor and each such subcontractor. The Contractor agrees to maintain records of each subcontractor attestation required hereunder for inspection by the Department at any time."
- 4.3.** In The SAVE Program is a governmental initiative designed to aid public agencies in determining the eligibility status of an applicant or vendor. The requirements of O.C.G.A. § 50-36-1(b) state that "Except as provided in subsection (d) of this code section or where exempted by Federal law, every agency or political subdivision shall verify the lawful presence in the United States of any applicant for public benefits." Public benefit has been further defined as any contract or purchase order with a public agency.

The Contractor/Submitter's fully executed affidavit is attached hereto as an Exhibit and is incorporated into this Agreement by reference herein.

***Please separate and use the following pages with your response submittal.
Additional pages may be used as needed. Thank you for your interest and
participation in this opportunity.***

REQUEST FOR PROPOSAL

AUDIT SERVICES RFP

Submitted by:

Name of Company:

Mailing Address:

City/State/Zip:

Phone (including area code):

E-mail:

**Submittal Deadline:
Friday, June 19, 2015 at 2:00 P.M.**

SPECIFICATIONS & RESPONSE AUDIT SERVICES RFP

OVERVIEW

It is the intent of this specification to establish a contract for the professional services of a Certified Public Accounting firm for financial and compliance audits. The resulting contract will be for a period of one year with up to four (4) annual renewal options, subject to annual review and the annual availability of an appropriation for audit services by the City.

5. SECTION VII: REQUIREMENTS AND SPECIFICATIONS

GENERAL

- 5.1.** As required by the Official Code of Georgia Annotated, the audit shall be conducted in accordance with auditing standards generally accepted in the United States, promulgated by the American Institute of Certified Public Accountants (AICPA) and in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. If a Single Audit is required as a part of the annual audit, the audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards, Government Auditing Standards, the Single Audit Act Amendments of 1996, and the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
- 5.2.** The audit shall be designed to accomplish the following objectives:
- 5.2.1.** To determine whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information and the respective changes in financial position and, where applicable, cash flows, thereof [and the respective budgetary comparison for the (indicate the major governmental funds involved)] in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual non-major fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.
- 5.2.1.1. AAG-SLV, par. 14.04 allows under certain circumstances the combining of the two aggregate opinion units – the one for the aggregate discretely presented component units and the one for the aggregate remaining fund information – into a single opinion unit.
- 5.3.** To obtain an understanding of the five components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.
- 5.4.** To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase "laws and governmental regulations" generally has been interpreted to implicitly include the provisions of contract and grant agreements. The AICPA Codification of Statements on Auditing Standards, Section AU 317 requires the auditor to consider laws and regulations that are generally recognized by auditors to

have a direct and material effect on the determination of financial statement amounts. The auditor's responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.

- 5.5.** To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor's attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.
- 5.6.** To evaluate whether the City has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements. Auditors should use this information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.
- 5.7.** To ensure that audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.
- 5.8.** To determine whether the City complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).
- 5.9.** To verify and test expenditures of the government's Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, Section 48-8-121, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or disclaimer of opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

REPORTING AND DELIVERY

5.10. The auditor will prepare the required audit reports (If Applicable) including those required by Government Auditing Standards and Office of Management and Budget Circular A-133 and the Official Code of Georgia Annotated at the completion of the audit.

5.10.1. Standard report on the financial statements: Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. In the same or in separate report(s), the auditor should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. Auditor should state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When auditor reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, they should state in the financial statement audit report that they are issuing those additional reports.

5.10.2. The auditor's report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds is presented fairly in all material respects in relation to the financial statements taken as a whole. (Note that if the Schedule is issued separately from the audited financial statements, the language above should be modified to refer to the auditor's report on SPLOST prepared in accordance with the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AU 623.25.)

5.10.3. The audit will encompass a financial and compliance examination and preparation of the City's Comprehensive Annual Financial Report (CAFR) in accordance with the laws and regulations of the State of Georgia. The CAFR includes the introductory section, management's discussion and analysis (MD&A), basic financial statements, required and other supplementary information, statistical section and compliance reports. The auditor is not obligated to audit MD&A, the supplementary information nor the statistical section of the CAFR and compliance report, however limited procedures are required for the supplementary information. The financial and compliance audit will cover federal, state and local funding sources in accordance with all of the following:

- 5.10.3.1. Generally Accepted Auditing Standards,
- 5.10.3.2. Government Auditing Standards,
- 5.10.3.3. Single Audit Act of 1984 and the Single Audit Act Amendments of 1996,
- 5.10.3.4. US Office of Management & Budget (OMB) Circular A-133 Compliance Supplement for Single Audits of State & Local Governments,
- 5.10.3.5. Applicable laws and regulations.

5.10.4. The City is responsible for balancing all accounts at year-end. The City will furnish work papers in conjunction with the audit engagement. The auditor must submit required adjusting journal entries, if any, to the Accounting Manager for review.

5.10.5. Report on Internal Controls. Control deficiencies identified during the audit that upon evaluation are considered significant deficiencies or material weaknesses under the American Institute of Certified Public Accountants' Codification of Statements on Auditing Standards, Section AU 325 must be communicated in writing to management and those charged with governance as a part of each audit, including significant deficiencies and material weaknesses that were communicated to management and those charged with governance in previous audits, and have not yet been remediated.

5.10.6. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The report should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. The auditor should report, as applicable to the objectives of the audit, and based upon the audit work performed, (1) significant deficiencies in internal control, identifying those considered to be material weaknesses; (2) all instances of fraud and illegal acts unless inconsequential; and (3)

violations of provisions of contracts or grant agreements and abuse that could have a material effect on the financial statements.

- 5.10.7.** Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133. This report should include an opinion (or disclaimer of opinion) on whether the Auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.
- 5.10.8.** In accordance with OMB Circular A-133, the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) shall include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors should follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards and Circular A-133 Audits.
- 5.10.9.** In accordance with OMB Circular A-133, a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.
- 5.10.10.** A written management letter should be used to communicate violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential; the management letter should also communicate information about ways to improve operational efficiency and effectiveness or otherwise improve internal control or other policies or procedures (other than those for which communication is required by generally accepted auditing standards or Government Auditing Standards). If the management letter contains items required to be communicated to officials by auditing standards, the auditor should refer to the management letter in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. It is important to note that the schedule of findings and questioned costs should include all audit findings required to be reported under OMB Circular A-133; a separate communication (such as a management letter) may not be used to communicate such matters.
- 5.10.11.** The auditor must offer recommendations for appropriate corrective action for each item reported in accordance with AICPA Statement on Auditing Standards No. 112; or included in the Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards or in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance In Accordance with OMB Circular A-133; or contained in the management letter.
- 5.10.12.** Any other reports required shall be submitted to the City upon request.
- 5.10.13.** A preliminary draft of all reports shall be submitted to the City prior to their release. The City will review and approve the release of all draft reports. Draft reports are to be submitted to Sylvia Redic, City Manager 1500 Morrow Road, Morrow, GA 30260.
- 5.10.14.** The auditor hereby agrees to retain all books, records, working papers, and other documents relative to this contract for **five (5) years** after final payment. The auditor further acknowledges that the AICPA's Statement on Auditing Standards No. 103 requires the auditor to adopt reasonable procedures to retain and access audit documentation for a period of time sufficient to meet the needs of his or her practice and to satisfy any applicable legal or regulatory requirements for records retention. Such retention period, however, should not be shorter than five years from the report release date. The City, its authorized agents, and federal and state regulatory and grantor agencies, including the Georgia Department of Audits and Accounts, shall have full access to and the right to examine any of said materials during said period at no cost to either the City or any other entity authorized to examine said materials.

TECHNICAL PROPOSAL PREPARATION

- 5.10.15.** Proposals shall be signed by an authorized representative of the auditor. All information requested must be submitted. The mandatory requirements previously listed that are required by law or regulation will not be waived and are not subject to negotiation
- 5.10.16.** Proposals shall be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
- 5.10.17.** Each copy of the technical proposal shall be bound in a single volume and relate solely to the response to the RFP.
- 5.10.18.** Ownership of all data, materials and documentation prepared for and submitted to the City in response to the RFP shall belong exclusively to the City and will be considered a record prepared and maintained or received in the course of operations of a public office or agency and subject to public inspection in accordance with the Georgia Open Records Act, Official Code of Georgia Annotated, Section 50-18-70, et. seq., unless otherwise provided by law.

COST PROPOSAL PREPARATION

- 5.10.19.** Cost proposal must include:
- 5.10.19.1. Total hours required to complete the engagement for each year by personnel levels (i.e., total hours for partner, manager, supervisor, senior and junior),
 - 5.10.19.2. Total fees for audit services for each year,
 - 5.10.19.3. An amount of professional services, in hours, allowed each year without additional cost to the City.
- 5.10.20.** A separate cost is required for each year of the anticipated contract with the four renewal options.

MISCELLANEOUS

- 5.10.21.** During the contract period, the auditor agrees not to submit proposals on or perform any accounting, consulting, compilation and review, or any other services outside the scope of this contract for the City without the prior written approval of the City.
- 5.10.22.** Office space and a telephone will be provided for the auditor to perform all field work. The location of this space will be as close as possible to the location of the accounting records and accounting staff. To the extent possible, schedules and other data will be prepared by the government entity's accounting department. It is the City's policy to aid in the audit process where deemed feasible and appropriate to help reduce costs. The audit monitor designated by the government entity will be responsible for notifying the contractor of the location of the accounting and financial records, City office hours, and the availability of parking at the City's location.
- 5.10.23.** If the auditor becomes aware that the City is subject to audit requirements that may not be encompassed in the terms of the contract, he or she shall communicate this situation immediately to the government entity's audit monitor, that in accordance with the established contract certain relevant legal, regulatory, or contractual requirements may not be met.
- 5.10.24.** If it should become necessary for the government entity to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates as set forth in the schedule of fees and expenses included in the sealed dollar cost proposal.

Addendum I (see attachments FY 2014 Audit, SAVE, E Verify)

1. There were 18 auditor adjustments that were posted to the City's (3) and component unit's (15) accounting records.
2. See Management Discussion on pages 4-12 of the 2014 Audit Report.
3. 2014 fees for the FY 2015 audit were \$30,000.
4. Address the RFP responses to my attention:
Sylvia Redic
City Manager
1500 Morrow Road
Morrow, GA 30260
5. Technical and cost proposals should be included in one document.
6. SAVE and EVerify documents are posted.
7. "Evidence of Professional Liability Insurance (Errors & Omissions Insurance)" should not have noted Section 5.1.3.2 - simply provide evidence.
8. 2015 Budget is not available.
9. We are hoping to award the contract by the end of July.
10. The audit Liaison will be the Accounting Manager.
11. We hope to begin work immediately after the award.
12. The SPLOST Ordinance approved categories and percentages, not specific projects. The estimated SPLOST expenditures for FY 2015 is 1.3 million.
13. A bond was refinanced during FY 2015.
14. Federal expenditures for FY 2015 will not exceed \$200,000.
15. We estimate the final trial balances will be ready in late September.
16. The accounting software we use is QS1.

**E-Verify Affidavit
Georgia Public Employer Contractor
Or Provider of Services**

By signature on this affidavit , the undersign states that this employer uses the Federal Employment Eligibility Verification System for all newly hired employees beginning with the date of authorization listed. Additionally, this employer agrees to continue to use this system of employment verification throughout the contract period with the City of Morrow, Georgia.

Company Name: _____

Company Address: _____

Company E-Verify Id Number: _____

Date of Authorization: _____

Signature of Authorized Agent: _____

Date: _____

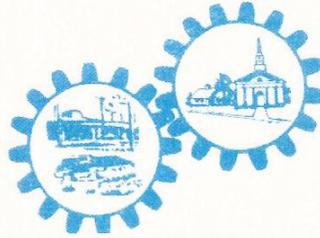
*Subscribed and sworn before
me on this the ____ day of _____, ____.*

Notary Public

My Commission Expires:

City of Morrow

Geared for Quality Growth



Affidavit Verifying Status for Public Benefit

By executing this affidavit under oath, as an applicant for a(n) _____ (type of public benefit) as referenced in O.C.G.A. 50-36-1, from the City of Morrow, Georgia, the undersigned applicant verifies one of the following with respect to my application for this public benefit:

- 1) _____ I am a United States citizen. (attach copy of Drivers License)
- 2) _____ I am a legal permanent resident of the United States*. (Attach copy of Permanent Resident card-front and back)
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other Federal immigration agency is: _____.

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. 50-26-1 (e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A 16-10-20, and face criminal penalties as allowed by such criminal statute.

Signature of Applicant

Date

Printed Name:

Subscribed and sworn before

Me on this the _____ day of _____, 20____.

Notary Public

My Commission Expires:

*Note: O.C.G.A. 50-36-1 (e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

CITY OF MORROW, GEORGIA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Morrow, we offer readers of the City of Morrow's financial statements this narrative overview and analysis of the financial activities of the City of Morrow for the fiscal year ended June 30, 2014. It is designed to give the reader an objective and easily readable analysis of the City's financial performance. The primary intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the letter of transmittal, notes to the basic financial statements, and the financial statements to enhance their understanding of the City's financial performance.

Financial Highlights

Key financial highlights for FY 2014 are as follows:

- The assets of the City of Morrow exceeded its liabilities at the close of the fiscal year by \$27,687,904 (net position).
- The City's total net position increased \$110,973, current and other assets decreased by \$585,269, capital assets decreased by \$539,289, while other liabilities decreased by \$57,869, and long term liabilities decreased by \$1,177,662.
- As of the close of the current fiscal year, the City of Morrow's governmental funds reported combined ending fund balances of \$7,969,058, a decrease of \$821,947 in comparison to the prior year. Approximately 31.5% of this total amount, or \$2,508,181, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, fund balance for the General Fund was \$6,509,804 or 62.1% of total general fund expenditures for the fiscal year.
- As of the close of the current fiscal year, the fund balance for the SPLOST fund was \$1,369,099, which was restricted for other capital projects.
- At the end of the current fiscal year, the fund balance for Other Governmental Funds was \$90,155.

OVERVIEW OF THE FINANCIAL STATEMENTS

This comprehensive annual financial report consists of the City of Morrow's basic financial statements comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to those financial statements. The statements are organized so the reader can understand the City of Morrow as a financial whole, or as an entire operating entity.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all the City's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

In the Statement of Net Position and the Statement of Activities, the City has both governmental and business-type activities:

- **Governmental Activities** – Most of the City's programs and services are reported here including general government, judicial, public safety, public works, and economic development. Sales taxes, property taxes, occupation taxes, and fines and forfeitures finance most of these activities.
- **Business-Type Activities** – The City charges fees to cover the services it provides related to sanitation services. These activities are reported as business-type activities under proprietary funds.

The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund Financial Statements

Fund financial statements provide detailed information about the City's major funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called modified accrual accounting, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Morrow adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the Statement of Revenue and Expenditures and Changes in Fund Balances. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City of Morrow has four Special Revenue Funds: (1) Confiscated Assets Fund, (2) Hotel/Motel Tax Fund, (3) Excise Tax Fund, and (4) Emergency Communication Fund.

Proprietary Funds

Proprietary funds are activities that a City operates similar to a business in that it attempts to recover costs through charges to the user. The City of Morrow has only one type of proprietary fund. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Morrow uses two enterprise funds to account for its sanitation activity and conference center activity. Proprietary fund statements use the accrual basis of accounting similar to the City-wide statements.

The basic proprietary fund financial statements can be found on pages 20 - 22 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23 – 50 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets of the City of Morrow exceeded liabilities by \$27,687,904 as of June 30, 2014. The City's net position increased by \$110,973 for the fiscal year ended June 30, 2014. The increase in net position was primarily due to decreases in cash and investment balances and capital assets of \$1,124,558, decreases in liabilities of \$1,235,531. The largest portion of the City's net position (71%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. Although the City of Morrow's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

City of Morrow's Net Position June 30, 2014

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 8,757,458	\$ 9,367,933	\$ 263,308	\$ 238,102	\$ 9,020,766	\$ 9,606,035
Capital assets, net	17,963,650	18,371,630	4,443,299	4,574,608	22,406,949	22,946,238
Total assets	26,721,108	27,739,563	4,706,607	4,812,710	31,427,715	32,552,273
Other liabilities	444,784	527,859	204,511	179,305	649,295	707,164
Long-term liabilities outstanding	3,090,516	4,268,178	-	-	3,090,516	4,268,178
Total liabilities	3,535,300	4,796,037	204,511	179,305	3,739,811	4,975,342
Net position:						
Net investment in capital assets	15,145,014	14,388,529	4,443,299	4,574,608	19,588,313	18,963,137
Restricted	1,459,254	1,301,836	-	-	1,459,254	1,301,836
Unrestricted	6,581,540	7,253,161	58,797	58,797	6,640,337	7,311,958
Total net position	\$ 23,185,808	\$ 22,943,526	\$ 4,502,096	\$ 4,633,405	\$ 27,687,904	\$ 27,576,931

An additional portion of the City's net position (5.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$6,640,337) may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental Activities

Governmental activities during the fiscal year ended June 30, 2014, increased the City of Morrow's net position by \$242,282. Business-type activities during the same period decreased net position by \$131,309 for a total increase in net position of \$110,973. Public safety expenses of \$6,063,898 represent 53% of the total governmental expenses. Interest expense of \$130,073 represents 1.1% of total governmental expenses. Interest expense is attributable to debt financed for the Morrow Tourist Center building and the Morrow Conference Center.

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Morrow's Changes in Net Position June 30, 2014

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues						
Charges for services	\$ 3,765,820	\$ 4,048,967	\$ 1,194,268	\$ 1,117,124	\$ 4,960,088	\$ 5,166,091
Operating grants and contributions	257,600	215,044	-	-	257,600	215,044
Capital grants and contributions	1,445,656	1,615,952	-	-	1,445,656	1,615,952
General revenues:						
Property taxes	2,431,997	1,926,089	-	-	2,431,997	1,926,089
Sales taxes	1,609,741	1,707,532	-	-	1,609,741	1,707,532
Franchise taxes	636,838	659,513	-	-	636,838	659,513
Other taxes	1,363,045	1,045,371	-	-	1,363,045	1,045,371
Miscellaneous	77,997	140,608	-	-	77,997	140,608
Unrestricted investment earnings	2,952	3,589	-	-	2,952	3,589
Gain on sale of capital assets	-	17,273	-	-	-	17,273
Total revenues	11,591,646	11,379,938	1,194,268	1,117,124	12,785,914	12,497,062
Expenses:						
General government	2,659,889	2,330,884	-	-	2,659,889	2,330,884
Judicial	207,361	299,269	-	-	207,361	299,269
Public safety	6,063,898	5,837,934	-	-	6,063,898	5,837,934
Public works	2,012,159	2,250,389	-	-	2,012,159	2,250,389
Economic development	319,228	295,928	-	-	319,228	295,928
Interest on long-term debt	130,073	171,835	-	-	130,073	171,835
Sanitation	-	-	891,957	837,610	891,957	837,610
Morrow Center	-	-	390,376	411,498	390,376	411,498
Total expenses	11,392,608	11,186,239	1,282,333	1,249,108	12,674,941	12,435,347
Increase (decrease) in net position before transfers	199,038	193,699	(88,065)	(131,984)	110,973	61,715
Transfers	43,244	(675)	(43,244)	675	-	-
Change in net position	242,282	193,024	(131,309)	(131,309)	110,973	61,715
Net position, beginning of year	22,943,526	22,750,502	4,633,405	4,764,714	27,576,931	27,515,216
Net position, end of year	\$ 23,185,808	\$ 22,943,526	\$ 4,502,096	\$ 4,633,405	\$ 27,687,904	\$ 27,576,931

MANAGEMENT'S DISCUSSION AND ANALYSIS

Business-Type Activities

The business-type activities of the City consist of the Sanitation Department and the Morrow Conference Center. The Sanitation Department provides trash collection services to the city residents and businesses. The revenue of the Sanitation Department is derived from user fees charged for services related to solid waste disposal. The Morrow Conference Center was opened and began offering conference space and services during the current fiscal year. The revenue of the Morrow Conference Center is derived from user fees charged for conference space rental and other conference center services.

Financial Analysis of the City's Funds

As noted earlier, the City of Morrow uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of Morrow's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City of Morrow's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. At June 30, 2014, the total Governmental Funds of the City of Morrow reported a combined fund balance of \$7,969,058, a 9.4% percent decrease from the previous year, primarily due to General Fund expenditures exceeding revenues by \$1.5 million. The SPLOST fund balance increased \$110,464 in 2014.

The General Fund is the primary operating fund of the City of Morrow. At the end of fiscal year 2014, the fund balance of the General Fund was \$6,509,804. Of this amount, \$2,508,181 represents unassigned fund balance, which is available as working capital for current spending in accordance with the purposes of the specific funds. The majority of the General Fund balance, \$4,001,623, is termed non-spendable to indicate that it is not available for new spending because it is already committed for prepaid expenditures (\$238,383), assets held for resale (\$341,657), and advances to the Downtown Development Authority (\$3,421,583). As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned governmental fund balance represents 24% of total governmental funds expenditures, while total fund balance represents 76% of that same amount. Other Governmental Funds had a positive fund balance of \$90,155. These funds include special revenue funds.

City of Morrow's Governmental Fund Balance June 30, 2014

	2014	2013
General Fund	\$ 6,509,804	\$ 7,489,169
SPLOST Fund	1,369,099	1,258,635
Other Governmental Funds	90,155	43,201
Total Governmental Fund Balance	<u>\$ 7,969,058</u>	<u>\$ 8,791,005</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds

The City of Morrow's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Other factors concerning the finances of this fund have already been addressed in the discussion of the City of Morrow's business-type activities.

General Fund Budgetary Highlights

- The City's budget is prepared according to Georgia law. The most significant budget fund is the General Fund.
- For the General Fund, the actual revenues of \$8,959,261 were higher than the final budget amount of \$8,893,899 by \$65,362. The increase was primarily due to increases in fines & forfeitures revenues.
- The General Fund actual expenditures of \$10,489,077 were less than the budgeted amount of \$10,661,879 by \$172,802. The decrease was primarily due to decreases in capital outlays and general administration.

Capital Asset and Debt Administration

Capital Assets

The City of Morrow's investment in capital assets for its governmental and business-type activities as of June 30, 2014, totals \$22,406,949 (net of accumulated depreciation), a \$539,289 decrease from the previous year. This net decrease includes net additions of capital assets of \$1,197,382, and a decrease of \$1,321,323 for FY 2014 depreciation expense. These assets include buildings, roads and bridges, land, machinery and equipment, park facilities, and vehicles. The investment in capital assets for business-type activities includes the Morrow Conference Center.

Capital asset additions, disposals, and changes during the year include the following:

- Land (\$523,689) added, Land sold (\$284,039)
- Buildings (\$179,304)
- Vehicles – Police Department (\$292,154)
- Pedestrian Pathway Systems (\$202,235)
- Computers – Disposal of fully depreciated equipment and software over ten years old (\$432,907)

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Morrow's Capital Assets, net of Accumulated Depreciation June 30, 2014

	Governmental Activities		Business -type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 5,013,235	\$ 4,773,585	\$ -	\$ -	\$ 5,013,235	\$ 4,773,585
Buildings, grounds and improvements	2,307,012	2,257,189	4,435,742	4,560,693	6,742,754	6,817,882
Machinery and equipment	264,904	331,559	4,814	5,689	269,718	337,248
Furniture & fixtures	-	-	2,743	8,226	2,743	8,226
Infrastructure in process	201,653	171,461	-	-	201,653	171,461
Infrastructure	8,725,314	9,409,488	-	-	8,725,314	9,409,488
Vehicles	868,169	770,703	-	-	868,169	770,703
Computer Software	12,945	17,822	-	-	12,945	17,822
Park Facilities	570,418	639,823	-	-	570,418	639,823
Total	\$ 17,963,650	\$ 18,371,630	\$ 4,443,299	\$ 4,574,608	\$ 22,406,949	\$ 22,946,238

Additional information on the City's capital assets can be found in Note 5 of the Notes to the Financial Statements.

Long-term Debt

As of June 30, 2014, the City of Morrow had total outstanding debt of \$3,090,516 comprised of \$1,350,000 in bonds payable, \$1,468,636 related to capital leases on the Morrow Tourist Center building and new equipment and \$271,880 in compensated absences balances. The increase in capital leases for FY2014 is due to the acquisition of nine Ford Interceptor Police Cars via lease purchase in the amount of \$292,154.

City of Morrow's Outstanding Long-Term Liabilities June 30, 2014

	Governmental Activities		Business -type Activities		Total	
	2014	2013	2014	2013	2014	2013
Capital leases	\$ 1,468,636	\$ 1,328,101	\$ -	\$ -	\$ 1,468,636	\$ 1,328,101
Bonds payable	1,350,000	2,655,000	-	-	1,350,000	2,655,000
Compensated absences	271,880	285,077	-	-	271,880	285,077
Total	\$ 3,090,516	\$ 4,268,178	\$ -	\$ -	\$ 3,090,516	\$ 4,268,178

Additional information on the City's long-term debt can be found in Note 6 of the Notes to the Financial Statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Currently Known Conditions Affecting the Future Operations

The stalled overall economy continues to keep tax revenues basically flat from most sources. Commercial real estate values continue to decline with the loss of leases with major retailers. This trend continues to challenge our future economic growth. The completion of the new interstate interchange at I-75 and Highway 54 has improved traffic flow through the City and seems to be drawing new business and investment in commercial properties within the City. The completion of the new International Concourse with direct access off of Interstate 75 to Hartsfield Jackson Atlanta International Airport will be major factors influencing future development and redevelopment opportunities within the City of Morrow. Over the past two years, the City has seen increased activity in revenues for permits for new residential construction and increased activity in new business investment, which is helping to offset some of the negative impacts of additional closures of existing big box retailers. Since the end of FY2014, a new call center operation which has plans to create approximately 1,000 new jobs within the city, has started renovations of the former JC Penney space at Southlake Mall and plans to be operating in early 2015.

Factors Affecting the FY 2013 - 14 Budget

The City Council of City of Morrow considered many factors when approving the City's 2015 budget and are very aware of present economic conditions, forecasts for a very slow recovery, and the effects on its citizens and the levels of service provided by the City. The City Council maintained property tax rates at 9.5 mils for the FY2015 budget.

Annually, the City Manager submits to the City Council a proposed operating budget for the coming fiscal year which is required to be approved by June 30. Public hearings are held prior to adoption to allow citizens the opportunity to comment on the proposed budget.

Budgets are adopted for the General Fund, the Hotel/Motel Tax Fund, the Confiscated Assets Fund, the Rental Car Excise Fund, the E911 Communications Fund, the SPLOST Fund, the Sanitation Fund, and The Morrow Center Fund. Budgets for the Enterprise funds are prepared for planning and control purposes only. The legal level of budgetary control is the department level, with the City Council being the only body authorized to make amendments to the budget. During the year, no changes were made to ease in budget appropriations between the original budget and the final amended budget for the City's General Fund.

Contacting the City's Financial Management

This report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information found in this report or requests for additional information should be directed to the City Manager, City of Morrow, 1500 Morrow Rd, Morrow, Georgia 30260, 770-961-4002 or via email at sylviaedic@cityofmorrow.com.