REQUEST FOR PROPOSALS

The Cumberland Plateau Regional Waste Management Authority ("CPRWMA" or the "Authority"), a government entity, is seeking qualified firms to provide proposals for the following options:

Auditing Financial Records and Documents pertaining to the Cumberland Plateau Regional Waste Management Authority. Our fiscal year runs from July 1 through June 30 of the following year. All records are kept by the Authority's Financial Manager on computer software along with hard copies.

Any firm interested in responding to the Auditing Services 2026 Request For Proposals (the "RFP") may obtain a copy of the RFP documents by visiting the Cumberland Plateau Regional Waste Management Authority office located at 135 Highland Drive, Suite C, Lebanon, VA 24266, between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday.

The CPRWMA is seeking a qualified firm to perform our yearly financial audit. The audit must be conducted in full compliance with: (i) Generally Accepted Auditing Standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA), as amended or revised from time to time; (ii) Government Auditing Standards (the Yellow Book) as issued by the U.S. Government Accountability Office, as amended or revised from time to time; (iii) the Specifications for Audits of Authorities, Boards, and Commissions as issued by the Auditor of Public Accounts of the Commonwealth of Virginia, as amended or revised from time to time; and (iv) where applicable, the Single Audit Act and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, as amended). The selected firm (the "Firm") must hold all applicable licenses and certifications required to perform governmental audits in the Commonwealth of Virginia:

- Firm will be responsible for conducting our audit following the end of our fiscal year. The Authority and Firm may mutually agree in writing to audit any one (1), two (2), or three (3) of FY2027, FY2028, and FY2029 (fiscal years ending June 30, 2027, 2028, and 2029, respectively), including nonconsecutive years. The written engagement shall identify the years and fees. The Authority reserves the right to terminate the engagement for cause upon thirty (30) days' written notice to the Firm, including but not limited to unsatisfactory performance, loss of required licensure or insurance, or material breach of any engagement term.
- Firm will be responsible for completing the financial audit and delivering all required reports to the Authority's Executive Director by no later than December 15 of each applicable year, so the Authority's Board of Directors can review and make the participating counties aware of the Authority's status prior to year-end.
- Firm will work with the Authority's Executive Director and Financial Manager to acquire all necessary documents and records to conduct the yearly audit. Any communications with the Board of Directors shall be coordinated through the Executive Director. The Firm shall treat all financial records, documents, and information obtained during the engagement as confidential and shall not disclose such information to any third party without the prior written consent of the Authority, except as required by law or professional standards.
- Provide the Authority's Executive Director with no fewer than three (3) printed hard copies and one (1) electronic copy (in PDF format) of the completed audit report, delivered no later than the deadline specified in the engagement agreement and in no event later than the December completion deadline set forth herein. The Firm shall retain all audit workpapers for a minimum of five (5) years following the completion of each audit and shall make such workpapers available for inspection by the Authority, the Auditor of Public Accounts of the Commonwealth of Virginia, and any other authorized governmental oversight body upon request.
- Conduct the audit in accordance with all standards required by the Commonwealth of Virginia for local government entities.

Evaluation Criteria for individuals or firms responding include (listed in order of importance):

1. Understanding the Scope of Work and Needs of the Authority.
2. Cost Factors. Total cost, presented as a fixed fee for each year of the audit engagement, inclusive of all expenses. Each proposal shall separately quote fixed fees for FY2027, FY2028, and FY2029 individually or in any combination.
3. Prior experience (history) with the same type of government audits. Firm must be a licensed Certified Public Accounting firm authorized to practice in the Commonwealth of Virginia and must maintain professional liability (errors and omissions) insurance with minimum coverage of $1,000,000 per occurrence. Proof of such insurance must be submitted with the proposal.
4. Expertise of key project team members. Proposers must also disclose any existing or potential conflicts of interest with the Authority, its member jurisdictions, or their officials, and must confirm compliance with the independence standards set forth in Government Auditing Standards. The selected Firm shall have an ongoing obligation to promptly disclose any new conflicts of interest that arise during the term of the engagement.

Submit 2 copies in sealed envelopes addressed as follows. All proposals must remain valid for a minimum of ninety (90) days following the submission deadline:

Toby Edwards, Director
Cumberland Plateau Regional Waste Management Authority
Attention: FY2027-FY2029 Audit RFP.
135 Highland Drive, Suite C
Lebanon, VA 24266
Phone: 276-883-5403

Deadline for submission is 2:00 p.m., Friday, December 4, 2026. The CPRWMA will be conducting Competitive Negotiation pursuant to § 2.2-4302.2 of the Code of Virginia (as amended), commonly known as the Virginia Public Procurement Act, and reserves the right to reject any and all Proposals, waive minor informalities, request best and final offers, and cancel this RFP at any time without liability to any proposer. Any resulting engagement agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Virginia, and any dispute arising thereunder shall be resolved in the courts of Russell County, Virginia.

The CPRWMA (Cumberland Plateau Regional Waste Management Authority) is an Equal Opportunity Employer. In connection with this Request for Proposals, the CPRWMA will not discriminate against any firm or individual on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, age, disability, or veteran status. The CPRWMA does not exclude faith-based organizations from participating in this procurement. Minority- and female-owned firms and local firms are encouraged to participate. All responding firms should comply with applicable federal and state equal employment opportunity requirements.