

PROPOSAL FOR  
FINANCIAL STATEMENT AUDIT

**County of York**  
Alfred, Maine

SUBMITTED BY:



*Proven Expertise and Integrity*

3 Old Orchard Road  
Buxton, Maine 04093  
May 11, 2022

(207) 929-4606 | (800) 300-7708

Contact:  
Ronald H.R. Smith, CPA, CFE  
Managing Partner

[www.rhrsmith.com](http://www.rhrsmith.com)

## Table of Contents

Letter of Transmittal	1
Technical Proposal	
<hr/>	
History	2
Organizational Size and Structure	2
Service Capabilities	2
Firm Experience	3
Desk Reviews	3
Quality Control	3
Contracted Services	3
Firm Insurance	4
Independence and Quality Assurance	4
Licensing	4
Professional Organizations	4
Audit Record Retention	4
Audit Team	6
Staff Reassignment	6
Continuing Education	6
References	8
General Audit Approach	11
Overall Technical Approach	15
Sampling Technique	16
Scope of Work	16
<i>Engagement Summary</i>	16
Engagement Outline	18
Audit Schedule	19
Cost Proposal	
<hr/>	
Estimate of Hours and All-Inclusive Maximum Fee	20
Other Services	20
Invoicing	20



Proven Expertise & Integrity

May 11, 2022

Ms. Lori Lemieux, Finance Director  
County of York  
45 Kennebunk Road  
Alfred, Maine 04002

Dear Ms. Lemieux:

Thank you for giving us the opportunity to submit the following proposal to perform the audit of the County of York. The information you requested about our firm, our qualifications and the services we provide are enclosed.

We propose to audit the financial statements of the County of York for the years ending June 30, 2022 through June 30, 2024. We will conduct the audits in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the General Accounting Office, the Single Audit Act of the United States Office of Management and Budget, the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.

RHR Smith & Company specializes in governmental audits, serving municipal, county and tribal governments, as well as schools, housing authorities, sewer and water utilities, and nonprofit corporations with a high concentration of these audits in Maine and Vermont. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent auditing firm gives you access to talented, experienced professionals who will continue to meet all of your audit and accounting needs and become valuable resources to the County of York.

We look forward to continuing our relationship with the County of York and providing consistent auditing and governmental financial advice as we have in the past. Please do not hesitate to call if you have any questions about this proposal and our services. I can be reached at the office in Buxton at (800) 300-7708. We welcome the opportunity to meet with you and your staff.

Very Best,

Ronald H.R. Smith, CPA, CFE  
Managing Partner

3 Old Orchard Road, Buxton, Maine 04093

T. 800.300.7708 | 207.929.4606 | F. 207.929.4609

[www.rhrsmith.com](http://www.rhrsmith.com)