



**Amanda Ertman**, M.P.H., Health Officer  
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1309 Cleaver Road, Suite B,  
Caro MI, 48723

The Tuscola County Health Department requests qualified independent certified public accountants to submit proposals to enter into a contract to perform financial audits for a period of three (3) consecutive years beginning with fiscal year ending September 30, 2025.

The audit should be performed in accordance with generally accepted auditing standards as contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States; *OMB Circulars for State and Local Government including the OMB Super Circular (Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards)*; applicable pronouncements of Governmental Accounting Standards Board (GASB) and pronouncements of the Financial Accounting Standards Board (FASB).

Procedures will include tests of documentary evidence supporting transactions recorded in accounts and confirmation of receivables and other assets/liabilities. The audit will include examining on a test basis, evidence supporting the amounts and disclosures in financial statements and rendering an opinion.

The Tuscola County Board of Health will consider bids for a three (3) year period starting with fiscal year ending September 30, 2025. In addition to a bid, please submit your hourly rate in the event additional consultation was required. A copy of your most recent peer review is requested.

Please submit your sealed bid to:

Tuscola County Board of Health  
Tuscola County Health Department  
1309 Cleaver Road, Suite B  
Caro, Michigan 48723-9160

**Bids must be received by 3 p.m. on June 6, 2025.** Bids will be opened by the Board of Health on June 20, 2025 at the regularly scheduled Board of Health meeting. Bids received after 3 p.m. on June 6, 2025 will be returned unopened. Changes in the amount or conditions of the bid will not be allowed once the bid has been received. The Board of Health reserves the right to reject any or all bids.

If you have any questions, please contact the Tuscola County Finance Director at [dcook@tchd.us](mailto:dcook@tchd.us).