

Garrey W. Curry, Jr.,  
County Administrator




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**MEMORANDUM**

**To:** Purchasing File  
**From:** Garrey W. Curry, Jr.   
**Date:** June 5, 2019  
**Re:** MKE - Annual Audit Preparation Accounting Services  
Proprietary/Sole Source Determination

Section 2.2-4303.E of the Code of Virginia states that upon a determination in writing that there is only one source practicably available for that which is to be procured, a contract may be negotiated and awarded to that source without competitive sealed bidding or competitive negotiation. In such cases, the public body must issue a written notice stating that only one source was determined to be practicably available identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded.

This memorandum is written to satisfy the referenced procurement requirement for professional services awarded to Mary K. Earhart, PLLC (MKE) to provide accounting services necessary to prepare county records for the annual financial audit. MKE, through their historical efforts with the County, are uniquely qualified to provide the required services. The relatively small fee of \$12,000 to \$16,000 for professional accounting services combined with MKE's institutional knowledge of the county's accounting system and practices combine to make a sole source award the only practical alternative. The agreement awarding accounting services was executed on June 4, 2019 following approval by the Board of Supervisors at their June 3, 2019 meeting.