



Beckwourth Fire District

Request for proposals For Professional Audit Services

RFP Issue:

January 20, 2023

Terms of Engagement:

June 30, 2023– June 30, 2025

Proposals Due:

February 2, 2023
12:00 p.m.

Selection to be Announced:

February 15, 2023

Issued By:

Beckwourth Fire District
Attn: Carol Logan
180 Main Street
Beckwourth, CA 96126
530-832-1008
bfpd@beckwourthfire.com

I. INTRODUCTION

The Beckwourth Fire District was founded in 1949. After the acquisition of a used 1937 Chevrolet fire engine, the first single door, wood heated "Fire House" was built in downtown Beckwourth. That portion of the original fire house still exists with many additions throughout the decades. With The opening of Station 2 in 2007 the Fire District now consist of an all-risk department responding to not only structure and wildland fires, but medical aids, train derailments, and plane crashes. Beckwourth Fire has also worked out a Temporary Fire Service Contract with the City of Portola and is currently servicing them as well.

The district is organized into 3 divisions: Administration, Paid Firefighters and Volunteer Firefighters; and employs 2.0 PTE positions and 3 salaried positions. The district is governed by a five-member board of directors elected at-large from within the district's service area. The Board of Directors meet on the third Wednesday of each month and the public is duly notified and encouraged to attend.

The district's accounting records are maintained on the accrual basis. Accounting policies and procedures conform to generally accepted accounting principles. The accounting records of the district are maintained utilizing QuickBooks Desktop. BFD does all payroll and payroll taxes accounts payable and accounts receivable through QuickBooks.

II. General Information:

Beckwourth Fire District ("BFD" or "District") is requesting proposals from qualified certified public accounting firms to audit and report on its financial statements and on its financial controls and assist with its Comprehensive Biennial Financial Report.

Audits are to be performed in accordance with Generally Accepted Auditing Standards (GAAS) as set forth for financial audits in the most recent General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 (FSAA) (as amended in 1996), if applicable, and the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments.

The initial engagement will include the audit of the financial statements for the fiscal years ending 2021-2022 and 2022-2023, and the next Fiscal year 2023-2024 and 2024-25 with the options to extend the engagement for an additional two-year term.

The District reserves the right to request additional information or interview some or all the proposing Firms if necessary to obtain additional information that the District considers necessary to fully evaluate a proposing Firm's qualifications.

The District also reserves the right to: (1) request clarification or additional information from any proposing Firm at any time; (2) waive immaterial defects or minor irregularities in a proposing Firm's responses to this request for proposal; (3) suspend or reopen the

request for proposals process; and (4) reject any or all responses and terminate the request for proposals process at any time.

Late submittals will not be considered. Postmark date will not be considered. Proposals must be received in the District office on or before the day and time indicated.

The proposal must be received via email in pdf format or in mail to Carol Logan (bfpd@beckwourthfire.com) on or before 12:00 pm PDT on February 2, 2023. Late submissions or delivery via facsimile will not be considered. BFD reserves the right to reject any or all proposals submitted.

III. Scope of Services:

BFD desires a Comprehensive Biennial Financial Report (CBAF Report) to be prepared by the independent auditor and to be fully compliant with all current GASB pronouncements for the fiscal year ending June 30, 2022, and each subsequent year thereafter during the contract period.

In addition, the Firm shall be required to prepare the Annual Consolidated Financial Report (ACFR) in accordance with generally accepted accounting principles, issue a report on the district's accounting controls and procedures and revise as necessary each fiscal year's State Controller's Annual Report for Special Districts.

The following list of scope of services will be required on a biennial basis

- A. Perform an audit in accordance with Generally Accepted Auditing Principles (GAAP) as set forth by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office. Compile the District's financial statements in accordance with generally accepted accounting principles. Provide the District with five hardbound copies and a portable document format (PDF) file that will include all components of the district's financial statements as presented.
- B. Render a report on compliance and internal control over financial reporting based on an audit for the financial statements. A written report should be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the performance of this task.
- C. Issue a management letter for conditions or weaknesses, if any, in the internal control structure that are not considered significant deficiencies.
- D. Provide the cost to Prepare and forward to the State Controller's Office the Annual Reports of Financial Transactions of Special Districts pursuant to Government Code Section 53891. The District will then evaluate the cost and decide on this item separately.

- E. Presentation of the completed Audited Financial Statements to the Board of Directors at a regularly scheduled board meeting, if requested.
- F. Provide general consultation as required, during the year, on financial accounting and reporting matters.

IV. Services to be provided by the District:

- A. The District has limited staff, but with proper planning will be available during the audit field work to assist the Firm by providing access and direction to information, documentation and being available for explanations of all inquiries. Staff will provide clerical assistance for preparation of confirmations and other routine correspondence.
- B. The District will provide the auditors with reasonable workspace, phone, internet and copy machine access. Additional needs may be accommodated with advanced planning.
- C. The District will provide trial balances, budgetary and encumbrance data, cash flow statements and other necessary financial statements. All documentation supporting the financial statements is located in the District office.

V. Proposed Term of Engagement Letter:

Please include a copy of your Firm's engagement letter, if expected to be signed by the District for our review.

VI. Proposal Requirements:

It is the desire of the District to receive accurate and easily comparable information on all interested Firms. We have structured this RFP process in a way which allows for variation in proposals while asking all respondents to provide needed basic information. The process should not get in the way of your proposal, and we do not expect flashy or very lengthy proposals. Proposals should be but are not required to be presented in an 8.5" x 11" size.

Further, we ask that the proposal be prepared and submitted by the individual auditor or teams of personnel who will be directly involved with the District's annual audit needs. We respect senior partners but very much want to meet with the personnel with whom we may work on a long-term basis. We ask that the individual or individuals who will have the greatest day to day dealings with the District be identified and serve as the Firm's representative during the selection process.

All materials submitted which have not been clearly designated as proprietary information, becomes the property of the District, and may be returned only at the District's discretion. Proposals shall become a public record of the District.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

The proposal should include the following:

1. Cover Letter / Letter of Interest

Indicate individual who will be the District's primary contact as well as the principal who has the authority to enter into a service contract. Please state Firm name, address of office submitting proposal (also include main Firm office if proposal is submitted by a branch office), telephone number, fax number, and type of Firm (e.g., corporation, partnership, proprietorship).

Please provide a copy of your proposal. Proposals should be addressed to:

Beckwourth Fire District Attn: Carol Logan
180 Main Street Beckwourth, CA 96129

2. Organization / Credentials / Professional Experience

Please provide a brief description of your Firm including number of years in business, professional experience with public agencies/special districts, specifically community services districts, type of audit services provided and the number of employees in the Firm.

Please include a copy of an annual Financial Report performed by your Firm that most closely fits the nature of services required for this RFP.

3. Audit Team

Identify the key members of the audit Firm and state their experience and qualifications.

An affirmative statement should be included that the Firm is an independent certified public accounting Firm of "recognized ability and standing" and licensed to practice in the State of California.

4. Approach to the Audit

Please describe your approach to this audit and any special ideas, techniques or suggestions that you think might make the audit proceed smoothly.

5. Cost Proposal

Please provide a not-to-exceed and all-inclusive cost proposal (includes reimbursables) for the scope of work to be provided.

The audit period will be for the fiscal years ending June 30, 2022, and 2023. Price proposals for all two years are requested.

Indicate amount of professional liability insurance coverage your firm has.

6. Proposed Audit Schedule

Please describe your proposed schedule for performing the annual audits.

7. Client References

Please list at least two clients for whom your Firm has provided audit services to in the last five years. Please include a contact person's name, email and telephone number.

VII. Method of Selection:

BFD will evaluate the information provided in the submitted proposals using the following criteria as a guideline:

- Completeness and Comprehensiveness
- Responsiveness to BFD's issues
- Potential to benefit BFD
- Experience of the firm providing similar services to other municipalities
- Cost effectiveness
- Quality of proposed staff

VIII. Principal Contact:

Inquiries concerning this request for proposals and the subject of the Request for Proposals should be made to:

Carol Logan, Administrative Officer

Email: bfpd@beckwourthfire.com Telephone: 530-832-1008

Beckwourth Fire District 180 Main Street Beckwourth, CA 96129