

Request for Proposals Audit Services

The Clackamas Soil and Water Conservation District (“CSWCD” or “District”) invites proposals from qualified independent certified public accounting firms to provide annual Audit Services as required by ORS 297.425. The projected contract period will be for a minimum of one (1) year beginning with the fiscal year ending June 30, 2022, with the option to negotiate additional terms with the selected contractor, to a maximum of six years.

Proposals are due to the District office by 4:00 p.m. on Friday, August 5th, 2022. Late proposals will not be considered.

Proposals shall be clearly marked “Proposal for Audit Services.” They may be submitted by first-class mail or by email to:

Chris Lapp, District Manager
Clackamas Soil and Water Conservation District
22055 South Beaver Creek Rd, Ste 1 Beaver Creek, OR 97004
clapp@conservationdistrict.org

The District intends to award a Professional Services Agreement to the proposer whose proposal best suits the needs of the District. The District reserves the right to reject any or all proposals, or to cancel this solicitation, if it is in the District’s best interest to do so. The District and the selected proposer, if any, may negotiate the contract terms, including, but not limited to, delivery schedule and price terms. The District reserves the right to terminate negotiations at any time prior to entering into the final Agreement.

Questions regarding this RFP may be directed to Chris Lapp, District Manager, at [\(503\) 210-6001](tel:5032106001), or clapp@conservationdistrict.org.

BACKGROUND

As an Oregon special district, the CSWCD is an independent municipal corporation governed by an elected Board of Directors, under the authority of ORS chapter 568. It is not a regulatory agency.

- The District employs seventeen (17) full-time and one (4) part-time staff members, who work under the direction of the District Manager. The District is funded primarily by property tax revenues and state and federal grants. The total operating budget is approximately \$4.5 million.
- The District operates using an accrual basis of accounting. It is subject to Oregon’s Local Budget Law, ORS chapter 297.

SCOPE OF SERVICES

The audit must be performed in accordance with the provision of the following, as applicable:

- The Minimum Standards for Audit of Oregon Municipal Corporations issued by the Secretary of State
- Government Auditing Standards issued by the Comptroller General of the United States
- The Single Audit Act and OMB Circular A-133, if applicable

- All other applicable state and federal laws and regulations

The initial scope of services shall be for the fiscal year ending in 2022, with the option to negotiate additional terms with the selected contractor, up to a maximum of six years. The Scope of Services will consist of the following tasks:

- Meetings and Progress Reports.
 - Pre-audit meeting(s) with District management and accounting staff to discuss schedules, audit requirements, and report deadlines.
 - Progress report meetings with key audit firm personnel and District financial staff and management staff at mutually agreed upon intervals.
 - Post-audit conference(s) with key audit firm personal and District management.
 - Presentation of the audit to the Board of Directors at a public meeting.
- Audit Objectives.
 - Plan and perform the audit to provide reasonable assurance that financial statements are free from material misstatement (whether due to error or fraud) and the financial statements are in conformity with GAAP.
 - Test documentary evidence supporting recorded transactions, which may include tests of certain assets and liabilities.
 - Test District compliance with applicable laws and regulations, and provisions of contractual agreements.
 - Prepare a report on compliance with specific requirements of federal financial assistance programs, if required.
 - Review the internal accounting controls of the District for compliance with applicable standards.
 - Promptly provide a written report to the District Manager or Board Chair of any irregularities, illegal acts, or indication of illegal acts discovered in the audit process.
 - Promptly inform the District Manager of any matters of concern with respect to internal controls and operations.
 - Upon completion of field work, provide the District with adjusting entries and a final trial balance.
 - Issue a Management Report with any recommendations for improvement, including but not limited to: internal controls; accounting systems, compliance with laws, rules and regulations; and any other matters discovered during the audit. Discuss recommendations with appropriate District officials prior to publication.

- Technical Assistance: Upon request, provide technical assistance to District staff throughout the fiscal year.
- Additional Services. Assist the District as needed in the event of extraordinary circumstances. Such services may require expansion of audit work beyond the original scope.

QUALIFICATIONS

To be considered, proposers must meet the following minimum requirements:

- Duly licensed by the Oregon Board of Accountancy as a Certified Public Accountant and Municipal Auditor
- Five (5) or more years of experience performing municipal audits in the state of Oregon.
- Meet the independence standards for the GAO Standards for Audits of Governmental Organizations, Programs, Activities and Functions.

INSTRUCTIONS TO BIDDERS

All information, documents, and data furnished to the audit firm by the District during the preparation and submittal of the Proposal shall be treated as confidential to the District.

The CSWCD requires all contractors to comply with equal opportunity policies in employment, without to regard to race, religion, color, national origin, sex, gender preference, gender identity, marital status, handicap, or political affiliation.

In order to preserve resources, the District encourages proposers to provide proposals electronically. If paper proposals are submitted, proposers are encouraged to use recycled paper, without plastic dividers or bindings.

Proposals must include the following:

1. Documentation to demonstrate the firm's compliance with the "Qualifications" section of this RFP.
2. Professional resumes for key personnel who will be assigned to the District's audit for the term of the agreement.
3. A detailed description of the proposed audit approach and work product delivery, including approximate dates for completion of field work and production of deliverables.
4. A description of the information and assistance required from District personnel prior to and during the audit, and the approximate time expectation associated with such activities.
5. A description of the firm's policies and practices, if any, regarding providing advice and recommendations to District management prior to the final audit report.
6. A brief project description and contact information for at least three (3) municipal clients for whom audit services have been performed within the last five (5) years. Proposers are responsible for obtaining consent from any listed references for the District to contact them directly.
7. Any other information that supports the Scope of Services set forth in this RFP.

8. On a separate sheet from the body of the proposal, the proposed cost for services to be performed. If the amount quoted is for a lump sum for annual audit services, also include the firm's billing rates for all applicable classifications of professional personnel in the event the scope of services is expanded due to unforeseen or extraordinary circumstances.
9. A description of any personal, business, and/or financial relationships with the District, its governing board, or its employees. If none, provide a statement to this effect.
10. A copy of the firm's standard letter of engagement or agreement for services, including any proposed contract terms.
11. A list of any legal claims for malpractice, pending or resolved, within the last ten (10) years. Include a description of the nature of the claim, the amount of the claim, and the manner of resolution. Client names may be omitted. If there are no such claims, provide a statement to this effect.
12. Proof of professional liability coverage in minimum amounts of \$1,000,000 per occurrence/\$1,000,000 aggregate.

EVALUATION OF PROPOSALS

Only timely submitted proposals that meet minimum qualifications described in this RFP will be evaluated. Qualifying proposals will be evaluated by an evaluation committee established by the District, based on the following:

- Quality and comprehensiveness of the audit approach (up to 25 points)
- Experience of the firm and the personnel proposed for the contract with municipal audits generally (up to 20 points)
- Experience of the firm and the personnel proposed for the contract with entities similar to the District in size and scope of services (up to 20 points)
- Quality of references (up to 20 points)
- Cost of services (up to 15 points)

The District reserves the right to seek clarification from any proposer during the evaluation process.