

Quincy Fire Protection District

Request for proposals For Professional Audit Services

RFP Issue:

September 18, 2024

Terms of Engagement:

June 30, 2023– June 30, 2026

Proposals Due:

October 1, 2024
12:00 p.m.

Selection to be Announced:

October 10, 2024

Issued By:

Quincy Fire Protection District
Attn: Karrie White
505 Lawrence Street
Quincy, CA 95971
530-283-0870
kwhite@qfd.ca.gov

I. INTRODUCTION

The Quincy Fire Protection District was officially established in 1878. Like most volunteer fire departments, the District was “home grown” by the community to provide an essential service previously unavailable from the county, state, and federal government. Since the early days of the District “Fire” has been our middle name, but in the last 30 years our primary role has changed radically.

Today the mission of the Quincy Fire Protection District includes not only structural and wild land firefighting, but also medical aid responses, auto extrication calls, cliff rescues, swift water rescues, hazardous materials, and even flood control.

In November of 1955, Andy Anderson became the first paid fire chief of the Quincy Fire Protection district. Since that time, the District has grown from a small rural fire department running a few dozen calls a year to a three-station, full-service department serving four times the population and responding on average, to 1.5 emergency calls per day. Along with this increase in responses has come flood of new mandates and requirements from the state and federal government as well as OSHA, the Department of Public Health, and National Fire Agency.

The district is organized into 3 divisions: Administration, Paid Firefighters and Volunteer Firefighters; and 1 salaried position, and two hourly positions. The district is governed by a three-member board of directors elected at-large from within the district’s service area. The Board of Directors meets on the second Thursday of each month and the public is duly notified and encouraged to attend.

The district’s accounting records are maintained on an accrual basis. Accounting policies and procedures conform to generally accepted accounting principles. The accounting records of the district are maintained utilizing QuickBooks Desktop. QFPD outsources payroll, and payroll taxes to Bequette & Kimmel Accountancy Corporation. All accounts payable and accounts receivable is processed through QuickBooks. Plumas County Auditor’s office collects direct charges (tax revenue)for the District.

II. General Information:

Quincy Fire Protection District (“QFPD” 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 Annual 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 2023-2024, and the next Fiscal year 2025-2026 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 Karrie White (kwhite@qfd.ca.gov) on or before 12:00 pm PDT on October 1, 2024. Late submissions or delivery via facsimile will not be considered. QFPD reserves the right to reject any or all proposals submitted.

III. Scope of Services:

QFPD desires a Comprehensive Annual 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, 2024, 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 an annual 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:

Quincy Fire Protection District
Attn: Karrie White
505 Lawrence Street
Quincy, CA 95971

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.

1. 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.

2. 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.

3. 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, 2023, and 2024. Price proposals for all two years are requested.

Indicate amount of professional liability insurance coverage your firm has.

4. Proposed Audit Schedule

Please describe your proposed schedule for performing the annual audits.

5. Client References

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

VII. Method of Selection:

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

- Completeness and Comprehensiveness
- Responsiveness to QFPD's issues
- Potential to benefit QFPD
- 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:

Karrie White, Administrative Secretary
Email: kwhite@qfd.ca.gov
Telephone: 530-283-0870
Quincy Fire Protection District
505 Lawrence Street Quincy, CA 95971