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REQUEST FOR PROPOSALS

Fiscal and Compliance Audit Services

Performance Period: For fiscal years ending June 30, 2024, 2025 and 2026 (with option for two additional years, through June 30, 2028)

Contract Type: Not to exceed cost for each audit.

Submissions Due: 5:00 p.m. PDT on Friday, January 24th, 2025, to the Western Shasta Resource Conservation District, PO Box 904 Anderson, CA 96007 (530) 365-7332.

Introduction

The Western Shasta Resource Conservation District is seeking proposals from qualified Certified Public Accounting (CPA) firms to perform fiscal and compliance audit services for the fiscal years ending June 30, 2024, 2025 and 2026, with the option to extend the contract for two additional years upon mutual written agreement.

Background

The Western Shasta Resource Conservation District (District) is a non-regulatory, local special district whose mission is to serve the community in the conservation, protection, restoration, and enhancement of natural resources throughout Western Shasta County. The county contains a wealth of private and public forest land, numerous rivers and streams, abundant fish and wildlife populations, and a wide variety of recreational opportunities.

The District currently employs between 15-18 staff and has an annual operating budget of approximately \$3 million. In the past ten years the District has spent \$21,520,000 in grant funding in Western Shasta County including cities outside the District's boundaries such as Redding, Anderson, and Shasta Lake. The District receives no property tax revenue and relies solely on grants and fee-for-service work.

The District maintains the accounting records in QuickBooks and payroll is processed through Quickbooks Time internally. The part-time CFO of the District is an experienced financial officer on contract with the district and the District employs a full-time accounting/grant administrator.

Primary funding comes from federal and State grants. The District has traditionally not needed a Single Audit. However, it appears with future years, we will need a single audit due to the total federal grant awards being over \$750,000.

The District just completed the audit for the year ending June 30, 2023 and there were no major concerns with the financials.

Standards

Audits shall be in accordance and compliance with:

- Government Accounting Standards Board (GASB)
- The Single Audit Act of 1984 (as amended)
- The U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
- The U.S. Office of Management and Budget Circular A-133, Compliance Supplement
- California Government Code
- District policies and procedures

Project Scope of Work

The scope of the audits include the District's General Fund and one special revenue fund. The special revenue fund consists of the activity of the Shasta Conservation Fund, a non-profit blended component unit. The Shasta Conservation Funds holds conservation easements and endowments.

1. TASK 1

Perform an audit in accordance with Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for Special Districts" as required by the State Controller's Office.

2. TASK 2

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. The District will provide a backup copy of the QuickBooks Pro 2024 financial data via Dropbox or other large file transfer method as needed.

3. TASK 3

Render a report on compliance and internal control over financial reporting based on an audit of the financial statements. Provide Journal Entries to affect a better recording system with separate classes. A written report should be issued immediately to management upon the discovery of illegal acts or irregularities discovered during the performance of this task. This should include, but not limited to the following:

- Government-wide financial statements and Fund financial statements including:
 - Balance Sheet
 - Reconciliation of fund balance to the agency's net position
 - Statement of Revenues, Expenditures and Changes in Fund Balance

- Reconciliation of statement of revenues, expenditures, and changes to the agency's activities
- Statement of Net Position
- Statement of Revenues, Expenses, and Changes in Net Position
- Notes to financial statements
- Required and other supplementary Information and schedules
- Budgetary Comparison Schedules
- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs

4. TASK 4

Issue a management letter for conditions or weaknesses, if any, in the internal control structure that are not reportable under TASK 3 because they are not considered significant deficiencies.

5. TASK 5

Complete and submit Form 990 for the Shasta Conservation Fund, a non-profit blended component unit aka The Friends of the Western Shasta Conservation Fund, as necessary. The Shasta Conservation Funds holds conservation easements and endowments.

6. TASK 6

Prepare and forward to the State Controller's Office the Annual Report of Financial Transactions of Special Districts pursuant to Government Code Section 53891.

7. TASK 7

Presentation of the completed Audited Financial Statements to the Board of Directors at a regularly scheduled Council meeting will be required.

Options

An option for two additional years upon mutual written agreement between the Auditor and the District. Mutual agreement must be reached 60 days prior to the expiration of the Contract.

Payment

The auditor may submit progress invoices no more often than monthly.

Timeline

Once a contract has been fully executed, the District will provide audit work documents as quickly as possible for 2024. The auditor will provide a draft audit for 2024 by July 1, 2024, with a Fiscal Committee presentation in mid- to late July. For the remaining two years of audits (2025 and 2026), the District will provide audit work documents by September 15 of each year. The Auditor will provide a draft audit to the District by December 1, with a Fiscal Committee presentation in December.

Proposal Contents

At a minimum, the following information should be included and clearly labeled:

1. Signed by an individual who may contractually bind the business, with a description of the firm containing the firm name, firm address, and contract information. The proposal shall contain a statement that all activities performed within the proposed scope of work will be performed at a not-to-exceed price by year.
2. Statement of understanding of the scope of work with a brief discussion of a technical approach and management approach.
3. List of the individual(s) anticipated to be working on the audits, including a summary of their qualifications and work experience (resumes may be included as an attachment). This includes sub-consultants proposed for use.
4. Representative list of similar projects completed within the last five years including: project description and services provided and contact information for the client reference.
5. Work plan and schedule to complete the project scope of work identifying milestones and deliverables.
6. Separate cost proposal worksheet, including annual and total costs for the contract period. The cost proposal shall be fully inclusive of all services, overhead, and direct expenses. The auditor may propose a separate fee for a non-Single Audit and a Single Audit.

Additional Services

The auditor may be asked to provide additional non-auditing services during the period under contract. Please include an hourly rate(s) for these services in the cost proposal.

Inquiries

All inquiries must be submitted via email or telephone no later than 5:00 p.m. PST/PDT on Wednesday, January 15, 2025, to the contact person below . Questions having a significant impact on the RFP will be answered by email to all parties receiving the original RFP prior to January 17, 2025.

RFP Schedule

Release of RFP- January 3, 2025

Interested Vendor Questions Due 5:00 p.m. PDT, January 15, 2025

Proposals Due 5:00 p.m. January 24, 2025

Selection of Auditor-Board Meeting on January 29, 2025

Proposal Evaluation

The proposal evaluation will be based on the scoring criteria:

Thoroughness of proposal and meeting the RFP project scope of work and the project's overarching objectives (50%)

- Understanding of project
- Work plan and schedule
- Technical approach and methodology
- Prior experience
- Any appropriate project enhancement

Project Management (25%)

- Qualifications and similar experience of the consulting firm and project team
- References

Value (25%)

- Hourly fee schedule
- Value provided for proposed fee

RFP Submission

Please submit proposals vial mail to:

Western Shasta Resource Conservation District
Attn: Maureen Teubert
District Manager
PO Box 904 Anderson, CA 96007

Please submit proposals via email to:

Maureen Teubert
maureen@westernshastarc.org
(530) 776-9322

Submittals must be received at the District's office before 5:00 p.m. PDT on January 24, 2025. No proposals will be accepted after this time. Postmarks are not acceptable.

No in-person drop off is available.

Proposal receipt will be acknowledged by email. The cost of preparing and submitting a proposal, pre-contract meetings, and participating in an interview—if held—are at the sole expense of the proposer. The District reserves the right to reject any or all proposals, and to waive any informality, technical defect, or clerical error in any proposal at the District's discretion.

Solicitation of proposals in no way obligates the District to contract with any firm or individual. The decision to approve and award a contract is at the discretion of the District.

Additional Information and Terms Public Records Act

All proposals submitted in response to the RFP will become the exclusive property of the District. At such time as a contract is executed, all bids and proposals related to that contract become a matter of public record and will be regarded as public records and subject to the Public Records Act (Gov. Code Section 6254 et. seq.).

If an auditor feels that any information in their proposal is “proprietary” in nature, then the auditor must provide a second proposal (clearly labeled) with that information removed, which would be shared in the event of any Public Records Act request. Otherwise, their submitted proposal will be provided in the event of a Public Records Act request and auditor, by submitting a proposal to this RFP, waives any claims against and holds the District harmless for the release of their proposal.

Modification or Withdrawal of Proposal

Any proposal received prior to the deadline may be withdrawn or modified either personally, through email, or by written request of the auditor. To be considered, the modification must be received in writing (email acceptable) prior to the deadline. Proposals may be withdrawn following the proposal deadline for good cause; please consult with the RFP contact person to discuss this.

Special Funding Considerations

Any contract resulting from this RFP will be financed with funds available to the District. The contract for this service is contingent upon the provision of these funds to the District. In the event these funds are reduced or eliminated, the District reserves the right to terminate or revise any contract.