

Suisun Resource Conservation District

**2544 Grizzly Island Road
Suisun, CA 94585-9539**



REQUEST FOR PROPOSAL

For Auditing Services

Proposals Due By: January 31, 2019

SUISUN RESOURCE CONSERVATION DISTRICT REQUEST FOR PROPOSAL FOR AUDITING SERVICES

The Suisun Resource Conservation District (SRCD or District) is requesting proposals and estimate of cost from qualified firms of certified public accountants to audit the District's financial statements for three (3) fiscal years, starting with fiscal year end June 30, 2018, thru June 30, 2020 by Thursday, January 31, 2019. These audits are to be performed in accordance with the California State Controller's Minimum Audit Requirements and Reporting Guidelines for California Special Districts, following the Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards Board (GASB) guidelines and with generally accepted auditing standards.

Description of the District

The Suisun Resource Conservation District is a Special District created by the California Legislature in 1977 as a legal political subdivision of the State of California (Public Resource Code, § 9003.). The District covers over 116,000 acres which includes approximately 52,000 acres of managed wetlands, 7,000 acres of unmanaged tidal wetlands, 30,000 acres of bays and sloughs, and 27,000 acres of upland grasslands.

The District has the primary local responsibility for promoting wetland conservation of the Suisun Marsh through improvements in water management practices on private lands within the primary management area of the Suisun Marsh (*Id.* at § 9962.). The District is empowered to coordinate resource management efforts for purposes of watershed restoration and enhancement (*Id.* at §§ 9001(b) (1) and (3)).

The District's mission is to represent the private landowners within the Suisun Marsh on a variety of issues on the Federal, State, and local level. The District provides landowners technical assistance in permitting, water management, and wetland habitat management to ensure the wetland and wildlife resources of the Suisun Marsh are sustained and enhanced.

Financial Information

The District has two funds, a General Fund and a Special Revenue Fund.

The General Fund: consists of the Department of the General Fund, which is responsible for the day-to-day operating expenses of the District. It also contains several other departments that primarily account for different programs and grants to assist landowners in the District. Most of these departments have less than twenty transactions a year, with a few exceptions, one being the Lower Joice Island Department. Lower Joice Island is an ecological preserve owned by the District, and for four months of the year operates as a duck club that we lease to a private hunting group. The Special Revenue Fund: consists of 4 departments with restricted purposes and segregated fund balances.

The District's general ledger, payroll, CalPERS retirement, accounts payable, and depreciation schedule are maintained by the Solano County Auditor Controller's office

using the Integrated Fund Accounting System. Invoices are done in-house using QuickBooks Pro 2013.

Enclosed is a copy of the District's audited financial statements from fiscal year ending June 30, 2017. For more background information on the District, please visit our website at www.suisunrcd.org

Services Required

Fair Presentation of Financial Statements Report - The audit is to be performed in accordance with generally accepted auditing standards and the standards set for Government Auditing issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, in addition to any other current and applicable federal, state, local, or programmatic audit requirements.

The auditor shall include a written report of findings, a management letter, and a summary of findings to be presented at one of the District Board of Directors' meetings. Express an opinion on the basic financial statements as to whether they present fairly, in all material respects, the financial position of the District and the changes in financial position in conformity with Generally Accepted Governmental Accounting Principles (GAAP), and issue an independent auditors' report stating this opinion.

Additional Services Required

Single Audit ~ When required, the auditing procedures shall be structured to meet the requirements of a "Single Audit" consistent with OMB Circular A-133, "Audits of State and Local Governments". The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings, and questioned costs. Including reportable conditions, materials, and weaknesses; as well as follow up on prior audit findings, where required.

Bidding and Selection Terms

The selected firm ("Contractor") will be awarded a Contract Services Agreement ("Agreement") covering the audits and related work for the year's ending June 30, 2018, June 30, 2019, and June 30, 2020 with a one-year extension option. The one-year extension option will be subject to review by the District along with a satisfactory negotiation of the terms (including a price acceptable to the District and the selected firm). The selected firm will be the one which, in the sole opinion of the District, will best serve the needs of the District. The District reserves the right to reject any or all proposals and to request additional information from the firms. No proposals shall be withdrawn for a period of sixty days following the due date of the quotation.

No reimbursement of expenses, travel, time, or compensation will be due to any firms for participating in this proposal and the selection process.

Contract Service Agreement Terms

Among other terms, the Contract Services Agreement will include the following requirements:

- The Contractor agrees to indemnify, defend, and hold harmless the District and their officers, agents, and employees from any and all claims and losses accruing or resulting to any person, firm, or corporation furnishing or supplying work, services, materials, or supplies in connection with the performance of the Agreement, and from any and all claims and losses accruing or resulting to any person, firm, or corporation who may be injured or damaged by the Contractor in the performance of the Agreement.
- The Contractor and its agents and employees shall act in an independent capacity and not as officers, employees, or agents of the District.
- Without written consent of the District, the Agreement will not be assignable by the Contractor in whole or in part.
- The Contractor will comply with all legal and professional requirements regarding records retention and access.
- The consideration to be paid to the Contractor shall be in compensation for all expenses incurred in the performance of this Agreement, unless otherwise expressly provided.

Proposal Information

Proposals become the property of the District and will be subject to disclosure upon completion of the selection process. Proprietary information that you wish to remain confidential should not be included in your response materials.

Please submit your proposal in the following format:

- Cover Page – detail to include:
 - Request for Proposal (RFP) Subject
 - Date
 - Firm
 - Contact Name
 - Address
 - E-mail, Phone, and Fax Numbers
- Table of Contents – include a clear identification of submitted items by section and page number
- Letter of Transmittal – limit to three pages and include a brief statement of your understanding of the work to be done; make a positive commitment to perform the work for the periods indicated in the required time frame; any additions to the scope of work that the firm believes are prudent or necessary and the reasons why; and statements as to why the firm believes it is best qualified to perform the engagement

- Description of Firm – characterize firm as local, regional, national or international; identify the location of the office which will perform the work and the number of partner(s), manager(s), supervisor(s), senior(s), principals, and other professional staff employed in that office; describe the types of services performed by that office (i.e. audit, tax, accounting, management services, etc.); disclose any possible conflicts of interest; and describe the type and amount of professional liability insurance the firm has in place
- Firm Qualifications – identify the partner, manager, and other supervisory personnel who will work on the audit and include resumes as an appendix; include information on your firm’s most recent Peer Review; describe recent auditing experience like the District’s requirements (focusing on special district and government audit work); include the names and telephone numbers of three audit clients to serve as references
- Scope – clearly describe the scope of services to be provided by the firm and identify any work areas, which would potentially be sub-contracted to other providers and identify those providers
- Compensation – estimate the total hours, out-of-pocket costs, and the resulting all-inclusive maximum fee for which the requested work will be done for each of the three years; in a separate bid include the additional fee and expenses related to a Single Audit of Federal Grant Funds for fiscal year ending in June 2019, if those services may be required; also state the hourly rates to be charged for each staff classification
- Additional Information – please provide any additional information essential to the proposal in this section

Proposal Submission

Sealed and signed proposals for the audit and related services for the Suisun Resource Conservation District for the fiscal years ending in June 30, 2018, June 30, 2019, and June 30, 2020, should be sent to:

Kelli Perez, Office Supervisor
 Suisun Resource Conservation District
 2544 Grizzly Island Road
 Suisun, CA94585-9539

Proposals must be received by 3:00pm on Thursday, January 31, 2019. Paper copies only. Please submit copies of the proposal and all attachments. No faxed copies will be accepted.

Direct all inquiries related to this RFP to Kelli Perez via e-mail:

kperez@suisunrcd.org

Projected Timeline

The proposals will be evaluated by District staff and Finance Committee. The Finance Committee will make a recommendation to the Board of Directors’ at their scheduled February 13, 2019 meeting at 2:00 pm.

The proposed schedule for the selection of the contractor and completion of services is as follows:

<u>Activity</u>	<u>Completion Date</u>
Proposals due.....	January 31, 2019
Interviews with top applicants (may be completed by phone).....	February 2019
Final selection –Board Meeting.....	February 13, 2019
Preliminary audit work.....	Scheduled by the firm
Audit field work.....	Firm’s Discretion
Draft Financial Statements.....	Scheduled by the firm
Presentation to the Board of Directors.....	SRCD Board Meeting

Note: This is a tentative schedule and is provided as a courtesy to potential proposers. The actual schedule may vary without notice to potential proposers. Any changes made to the closing date of the RFP will be in the form of an addendum and mailed to all potential proposers who have received RFP documents.