

**City of Boardman, Oregon
Request for Proposal
Audit Services**

REQUEST FOR PROPOSAL:

The City of Boardman is soliciting proposals from qualified firms of certified public accountants to audit the City of Boardman's financial statements for the fiscal year ending June 30, 2022 with the option of auditing the City of Boardman's financial statements for the three subsequent fiscal years. The firm must be qualified to perform independent audits of municipalities of the State of Oregon.

SUBMISSION:

Proposers shall provide one original, with appropriate signatures, and five (5) copies of their proposal and all attachments. All proposals shall be sealed in an opaque envelope or package and shall be clearly marked as: City of Boardman's RFP 2022: Audit Services; deliver and address as follows:

City of Boardman
Attention: Karen Pettigrew, City Manager
P.O. Box 229
200 City Center Circle
Boardman, Oregon 97818

All proposals must be received by the City of Boardman no later than 4:00 p.m. on July 22, 2022.

SCOPE OF WORK:

The City of Boardman is soliciting a firm to audit the financial statements of the City's governmental and business-type activities, each major fund, and the aggregate remaining fund information and express an opinion as to the compliance of these statements with generally accepted accounting principles.

The auditor will be responsible for the Government-wide Financial Statements. The auditor will also be responsible for preparing, editing, and printing the financial statements, notes, and all required supplementary schedules and statistical data. The City requests twelve hard copies before November 30th each year for the previous fiscal year. A PDF or similar electronic format, that is able to be posted on the City's website, is to be made available at that time, to the City.

All required State Documents shall be prepared and filed by the auditing firm.

AUDITING STANDARDS TO BE FOLLOWED:

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of CPA's, the standards for financial audits set forth in the U.S. General Accounting Office Government Auditing Standards, the provisions of the Single Audit Act of the U.S. Office of Management and Budget (OMB) Circular A-133 (if applicable), and in conjunction with Minimum Standards for Audits of Oregon Municipal Corporations.

REPORTING REQUIREMENTS:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue, as required by generally accepted auditing standards, and Government Auditing standards, OMB Circular A-133, including but not limited to the following:

- A report on the fair presentation of the financial statements in conformity with GAAP.
- A report on compliance and on internal control over financial reporting in accordance with Government Auditing Standards.
- If a single audit is required, a report on the Schedule of Expenditures of Federal Financial Assistance.
- If a single audit is required, a report on compliance and on internal control over compliance applicable to each major federal award program.
- A letter to management containing comments on compliance, recommendations for improvements, and any other comments deemed pertinent by the auditors and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material matters.
- The firm is requested to make a formal presentation on the audit by the partner in charge of the audit (or other audit staff as approved by the City Manager) to City Council which is normally during a regularly scheduled City Council meeting the first Tuesday of the month.

WORKING PAPER RETENTION AND ACCESS:

All working papers and reports must be retained at the auditor's expense for a minimum of ten (10) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor shall be required to make working papers available upon request to the City as part of an audit quality review process.

In addition, the firm shall respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters on continuing accounting significance.

PROPOSAL REQUIREMENTS:

The proposal and five copies are to include the following:

- Title Page:
 - Include the firm's name; the name, address, telephone number, and e-mail address of the contact person; and the date of the proposal.
- Firm's History & Background:
 - Describe the history and background of your firm, its organization, staffing, and composition. What does your firm specialize in?
- Key Personnel:
 - Provide the names of local partners/principals and the number of local personnel on the Oregon Municipal roster. Provide a list and resumes of partners, managers, and other key staff people who will be assigned to the City's account.
 - If firm is not local, it must provide information on how it plans to assure accessibility to the City and provide the full range of services requested.

- **Similar Projects:**

Provide a list of similar government audit clients indicating the type(s) of services performed and the number of years served for each.
- **Compliance**

Disclose any and all judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of the proposing organization, or warrant that no such condition is known to exist. The City will verify this requirement by communication with the Oregon State Board of Accountancy.
- **Sub-consultants:**

List any consultants or other accounting firms which may be used by your firm to complete this project. Describe their history, organization, and what type of work they specialize in.
- **Audit Approach**

Describe staffing level that will be assigned to the City of Boardman's field work. Outline a work plan and related time schedule for each significant segment of the work. Provide information on how the audit firm proposes to meet the anticipated time lines and reporting deadline of the engagement.
- **Fee:**

Provide the firm's proposed all-inclusive audit fee and statement regarding determination. Include an estimated cost of conducting a single audit as required by the OMB Circular A-133, if required (not customary buy probable in the next year or two).

Any unusual conditions encountered during the course of the audit where services of the auditing firm must be extended beyond the normal work anticipated will require written notification to the Finance Director who will respond in writing concerning the additional services. Additional fees must be approved by the City Council.

Progress payments may be made on the basis of hours of work completed of the engagement. Interim billings shall cover a period of not less than a calendar month. The City of Boardman reserves the right to withhold ten percent (10%) from each billing pending delivery of the firm's final reports.
- **References:**

Provide four client references; include contact person's name, address, e-mail address, and telephone number; two (2) references must be governmental entities.
- **Miscellaneous:**

Proposer may submit any other material that it deems appropriate in assisting the selection committee with their review.
- **Screening:**

A city review committee will examine the proposals, and recommend the top three firms to be interviewed by the committee. The committee will recommend the top firm to the City Council.