



Request for Proposal Audit Services 2025

Closing date: May 2, 2025
4:00 p.m. PST

Mail to:
City of Boardman
Marta Barajas, Finance Director
PO Box 229
Boardman, OR 97818

OR

Hand Deliver to:
City of Boardman
Attn: Marta Barajas, Finance Director
200 City Center Circle
Boardman, OR 97818

INTRODUCTION:

The City of Boardman is soliciting proposals from a qualified firm of certified public accountants, to provide financial consulting and audit services for the fiscal year ending June 30, 2025, with the option of continuing for the three subsequent fiscal years. The firm must be qualified to perform municipal independent audits in the State of Oregon.

SUBMISSION:

- Proposers shall provide three (3) copies of their proposal and all attachments.
- All proposals shall be in a sealed envelope clearly marked with, **Audit Services Proposal 2025**
- Sealed envelopes shall be mailed or hand delivered to:

City of Boardman
Attn: Marta Barajas, Finance Director
PO Box 229
200 City Center Circle
Boardman, OR 97818

- All proposals must be received by the City of Boardman, no later than 4:00 p.m. on May 2, 2025.

SCOPE OF WORK:

1. Perform a thorough audit of the City's financial information, to include all the City's funds and accounts, in accordance with generally accepted accounting principles.
2. Compile the year-end government wide, major fund, and proprietary fund financial statements.
3. Completion of required supplemental information (RSI).
4. Assistance with the Management Discussion and Analysis (MD&A) and its incorporation with applicability to other reports.
5. If applicable, an OMB Circular A-133 Single Audit with a report on compliance and internal control over compliance applicable to each major federal award program. The current fiscal year ending June 30, 2025, is not expected to need a single audit, but it is a possibility in subsequent fiscal years.
6. Issue the following reports to the City upon completion of the audit:
 - a. A report on the fair presentation of the financial statements in conformity with GAAP.
 - b. A report on compliance and on internal control over financial reporting in accordance with Government Auditing Standards.
7. Consulting services throughout the term of the agreement on financial matters including budgeting, internal controls, best practices, and guidance on compliance issues.
8. Formal presentation of the audit may be required before a regular session of the Boardman City Council.
9. Submit all required documents timely, to the State Division of Audits and to other agencies, if necessary, as required by program funding sources.
10. Provide an electronic copy and five (5) hard copies of the complete audit report, including accompanying supplemental reports to the City of Boardman.

AUDITING STANDARDS TO BE FOLLOWED:

To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted governmental procedures 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 accordance with the Minimum Standards for Audits of Oregon Municipal Corporations.

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:

Please include the following in your proposal, in the order listed below.

- Title Page:
 - Full legal name of firm;
 - Name(s) of authorized representative(s) who may participate in negotiations and sign contracts on behalf of the firm;
 - Contact name, address, telephone number, e-mail address of the contact person for this RFP;
 - Oregon Board of Accountancy license number as municipal auditor;
- Firm's History & Key Personnel:
 - Give a brief introduction to your firm, its history, and areas of expertise.
 - Describe your firm's capability and experience in providing municipal auditing services.
 - Identify the key personnel who would be responsible for, or assigned to, the audit. Describe their roles and provide a brief description of their professional experience.
 - Describe your firm's capability in providing financial-related consulting services to local government units and identify the office consultants who would provide such services.
- 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 your firm, or warrant that none exist.
 - Disclose any disciplinary action against your firm or staff by the Oregon State Board of Accountancy or Oregon Secretary of State Audits Division, and the outcome, or warrant that none exist.
- Audit Approach:
 - Describe staffing level that will be assigned to the City of Boardman's fieldwork.
 - Outline a work plan and related time schedule for each significant segment of the work.
 - Describe in the work plan, how the firm works to assure accessibility to the City's information and how it proposes to provide the full range of services requested.
 - Provide information on how the audit firm proposes to meet the anticipated timelines and reporting deadlines of the engagement.
- Fees:
 - Provide the firm's proposed all-inclusive audit fee and statement regarding determination. State whether your fees include travel and out-of-pocket expenses or whether these costs are billed separately.
 - Include an estimated cost of conducting a single audit as required by the OMB Circular A-133 (not customary but probable in the next year or two).
 - Progress payments may be made based on the 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.

- 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.
- References:
 - Provide three client references: including the name, address, phone number, and e-mail address of the entity providing the reference. At least two must be governmental entities.
- Miscellaneous:
 - The proposer may submit any other material that it deems appropriate in assisting the selection committee with their review.
 - This could be an opportunity to include differentiative information that may assist with the review committee's assessment and scoring of your firm.
- 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.
 - The Scoring Criteria to be used will be divided into the following categories.

Criteria	Scoring %
Expertise & Experience <i>(Firm's History & Key Personnel)</i>	30%
Compliance	15%
Audit Approach	20%
Fees	20%
References	15%
Miscellaneous <i>(determined pertinent by review committee)</i>	Up to an additional 10%

If there are any questions regarding clarification of this request for proposal, or the information that is to be provided, please direct all your questions to the City's Finance Director, Marta Barajas, 541-481-9252, barajasm@cityofboardman.com.