

SCAPPOOSE RURAL FIRE DISTRICT



REQUEST FOR PROPOSAL for Annual Independent Audit Services

**Scappoose Rural Fire District
Administrative Office
P.O. Box 625
52751 Columbia River Highway
Scappoose, OR 97056
(503) 543-5026**

PROPOSAL DUE DATE AND TIME: 4:00 PM February 16, 2024

COPY OF LEGAL ADVERTISEMENT

SCAPPOOSE RURAL FIRE DISTRICT
ADMINISTRATIVE SERVICES
REQUEST FOR PROPOSALS

TO PROVIDE: Annual Independent Audit Services

Notice is hereby given that Scappoose Rural Fire District Administrative Services is seeking proposals from qualified firms for Annual Independent Audit Services.

The request for proposal documents are available from Scappoose Rural Fire District, 52751 Columbia River Hwy, Scappoose, Oregon 97056, (503) 543-5026 between the hours of 8:30 a.m. and 5:00 p.m. local time. They are also on our website at www.srfd.us, and may be requested by email to mheath@srfd.us.

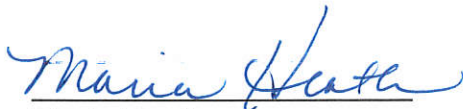
Proposals will be received until, but not after, 4:00 p.m. February 16, 2024 at Scappoose Rural Fire District Administrative Office, 52751 Columbia River Hwy, Scappoose, Oregon 97056. **Proposals that are received after the closing time will not be accepted for any reason and will be returned unopened.** Delivery to an office other than the office identified above is not acceptable.

The District may reject any proposal not in compliance with all prescribed public bidding procedures and requirements and may reject for good cause any or all proposals upon a finding of the District that it is in the public interest to do so.

The Scappoose Rural Fire District Board of Directors reserves the right to reject any and all proposals and to waive any and all informalities in the best interest of the District.

Scappoose Rural Fire District is an Equal Employment Opportunity/Affirmative Action employer.

Dated January 3, 2024



Maria Heath
Finance Administrator

Published:
January 5, 2024 The South County Spotlight
January 5, 2024 The Daily Journal of Commerce

SPECIAL INSTRUCTIONS:

PROPOSAL TITLE: Annual Independent Audit Services

PROPOSAL CLOSING TIME: 4:00 p.m.

PROPOSAL CLOSING DATE: February 16, 2024

The proposer is encouraged to confer with the District staff before submitting their proposal. Technical questions regarding this proposal shall be submitted in writing to:

**Maria Heath, Finance Administrator
P.O. Box 625
Scappoose, OR 97056**

The District will be the sole judge in determining award of the contract and reserves the right to reject all proposals.

Any objections to or comments upon the RFP specifications must be submitted in writing to Scappoose Rural Fire District, 52751 Columbia River Hwy, Scappoose, Oregon 97056. They must be received no later than five (5) working days **before** the RFP closing date.

All proposals shall be submitted on the forms furnished and shall bear the signature of the proposer.

1. **BACKGROUND INFORMATION**

Scappoose Rural Fire District was created in 1954. The District consists of a 52 square mile fire protection area, and a 100 square mile ambulance service area. The District operates out of three stations and a boathouse. Only the Scappoose Main Station is staffed 24/7. The District ran 2,307 calls during calendar year 2022, and about 73% of these were for emergency medical services.

The District is governed by a five-member board elected at large from throughout the District. They are responsible for the overall operation and direction of the District. The Board employs a Fire Chief to oversee day to day operations of the District. Current staffing levels include 25 full time positions and approximately 22 active volunteers. The total approved general fund budget for FY 2023-24 is \$8.4 million. The permanent tax rate for the District is \$1.1145 and the 5-year local option levy rate is \$1.99 per \$1000 assessed valuation. The combined total tax rate is 3.1045 per \$1000 on a combined total 2023-24 taxable assessed value of \$1,657,722,662 in Columbia and Multnomah Counties. Permanent rate receipts were reduced by about \$85,639 due to an exclusion of \$76.841 million in taxable assessed value for the Scappoose Urban Renewal District..

Financial operations (payroll, accounts payable, cash receipts, etc.) are performed in the District's Administrative Office. The District operates on a cash basis, recognizing receipts when they are received and expenses when they are paid. The audit is prepared on a modified cash basis.

The District expects to receive no more than \$700,000 in federal funds for the 2023-2024 fiscal year, but would appreciate knowing the additional cost for a Single Audit should one be required in future years.

The purpose of this RFP is to select a qualified Certified Public Accountant to provide annual independent audit services and examination of the accounts and fiscal affairs of Scappoose Rural Fire District.

2. **SCOPE OF WORK**

- 2.1. Scappoose Rural Fire District is interested in securing the services of a qualified Certified Public Accountant to provide an annual audit and examination of accounts and fiscal affairs of the District.
- 2.2. The purpose of the examination will be to audit and express an opinion on the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the District's basic financial statements.
- 2.3. The audit and examination of the general operations of Scappoose Rural Fire District will require the auditor to prepare the financial statements as set forth in the Oregon Administrative Rules using the **cash basis** of accounting.
- 2.4. The auditors shall observe the adequacy of the systems of internal control. If weaknesses are noted, appropriate recommendations should be made and if appropriate, included in a separate management letter.
- 2.5. Prior to submission of the completed report, the audit firm's staff shall review a draft of the proposed report and management letter with the Finance Administrator and Fire Chief.
- 2.6. If unusual conditions are encountered during the course of the audit that require the services of the audit firm to be extended beyond the normal work anticipated, the Finance Administrator will be notified in writing of the additional services required and the cost of those services. The Finance Administrator will respond in writing concerning the additional services before they are to be performed.
- 2.7. All reports shall be completed and delivered no later than six months after the close of the audit period ending June 30. A pdf copy of the report shall be delivered to the Board of Directors. The fees proposed should include the cost of all required services. Either party may terminate the agreement upon 90 days written notice.
- 2.8. Agreed upon fees shall be cost allocated and invoiced to Scappoose Rural Fire District in proportion to the time charges accumulated to the following areas:
Scappoose Rural Fire District and its funds

3. **MINIMUM REQUIREMENTS**

- 3.1 Be properly licensed for public practice as an independent auditor and be qualified as a municipal auditor.
 - 3.2. Meet the independent standards of the GAO Standards for Audit of Government Organizations, Programs, Activities, and Functions, Latest Revision.
 - 3.3. Be certified as an EEO Affirmative Action Employer.
-
-

4. **INFORMATION / INSTRUCTIONS TO PROPOSERS**

4.1 **QUALIFICATION REQUIREMENTS**

- 4.1.1. Each responsible proposer shall respond to the "Required Proposal Submittals" as presented in **Section 5** of this request proposal. Proposals received without the required information will be rejected as not being responsive.
- 4.1.2. The District shall have the right to disqualify any proposal as a result of the information gathered in its research.

4.2 **PRE-PROPOSAL INTERPRETATION OF CONTRACT DOCUMENTS**

- 4.2.1 If any person who contemplates submitting a proposal for the services contract finds discrepancies in or omissions from, or is in doubt as to the true meaning of any part of the RFP document, (s)he shall submit to the Finance Administrator a written request for a clarification or interpretation thereof not later than five (5) working days **before** the RFP closing date.
- 4.2.2 **Only clarification or interpretation of the proposal documents or services contract made by written notification will be binding.** Oral and other interpretations or clarifications will be without legal effect. **Changes to this RFP document shall only be by written addendum.** A copy of each addendum will be mailed or delivered to each person receiving an RFP document.
- 4.2.3 Any addenda so issued are to be considered a part of the RFP document.

- 4.2.4 The District is not responsible for any explanation, clarification, interpretation, or approval made or given in any manner, except by addenda.

4.3 EXECUTION OF THE PROPOSAL

- 4.3.1 **The proposal must be signed by a person authorized to bind the proposer to the proposal.**
- 4.3.2 If the proposal is made by a partnership, it shall be executed in the name of the partnership followed by the signature of an authorized partner.
- 4.3.3 If the proposal is made by a corporation, it shall be executed in the name of the corporation followed by the signature of the officer authorized to sign for the corporation and the printed or typewritten designation of the office he holds in the corporation.
- 4.3.4 If the proposal is made by a joint venture, it shall be executed by each participant of the joint venture.
- 4.3.5 The address of the proposer shall be typed or printed on the proposal form provided in **SECTION 7**.

4.4 INFORMAL PROPOSALS

- 4.4.1 Proposals which are incomplete or which are conditioned in any way, or which contain erasures or alterations will be rejected as informal.

4.5 SUBMISSION OF PROPOSALS

- 4.5.1 To be considered for this project, one (1) original and two (2) copies of each proposal must be submitted to the attention of Scappoose Rural Fire District Administrative Office, 52751 Columbia River Hwy, Scappoose, Oregon 97056. Envelope should be clearly marked: **"Annual Independent Audit Services Proposal."**
- 4.5.2 Each Submittal shall contain the following:
- Signed and dated Certification and Contract Offer Sheet;
 - A statement of insurance coverage your firm has in effect or can obtain for this agreement;
 - Response to all of Section 5.0 (Required Proposal Submittals)
- 4.5.3 Deadline for receipt of all proposals submitted shall be physically received no later than 4:00 p.m. February 16, 2024. NO proposals shall be accepted after 4:00 p.m. February 16, 2024.

4.5.4 No Facsimile proposals allowed.

4.5.5 Scappoose Rural Fire District reserves the right to solicit additional information from the Proposers, or any one proposer should Scappoose Rural Fire District deem such information necessary.

4.6 **WITHDRAWAL OF PROPOSAL**

4.6.1 At any time prior to the date and hour set for the receipt of proposals, a vendor may withdraw his proposal. Withdrawal will not preclude the submission of another proposal prior to the hour and date set for the opening of the proposal.

4.7 **NOTICE TO PROCEED**

4.7.1 TIME IS OF THE ESSENCE IN THE PERFORMANCE OF THIS **CONTRACT(S)**. The Contractor will be given ten (10) business days to execute the Contract and return it to the District. Contractual work may not begin until a signed and fully executed contract is received by the District. Work will begin on a mutually agreed upon date between the District and the Contractor. After Contractor begins work, Contractor shall continue to completion without interruption, unless work suspension is approved in writing by the District.

4.8 **CONTRACT TERM**

4.8.1 Any agreement initiated as a result of this RFP will be effective for a period of 3 years, through June 30, 2026 with an option to renew for one (1) additional two (2) year period.

4.8.2 The agreement may be terminated any time by either party subject to a ninety (90) day written notice of such termination on the other.

4.9 **AGREEMENT FOR PROFESSIONAL SERVICES**

4.9.1 A SAMPLE agreement for Personal Services is included in the RFP documents as **EXHIBIT A**. If a contract is awarded, it is anticipated that the personal services agreement will closely approximate this document to include "supporting documents". The "supporting documents" will include, but are not limited to, the RFP Document, the Proposer's written Proposal, any required certificates and all other documents incorporated by reference therein. ***Firms taking exception to any of the contract terms should indicate the same in their proposals or their exceptions will be deemed waived.***

4.10 THE DISTRICT RESERVES THE RIGHT TO:

4.10.1 Reject any or all proposals or any portion thereof, or to select the proposal which, in its sole opinion, is in the best interest of the District. Proposals are subject to rejection if any omissions, conditional proposals, or irregularities of any kind exist.

4.10.2 Accept a proposal and subsequent offers for contract from other than the lowest cost proposed.

4.10.3 Consider proposals or modifications received at any time before the award is made, if such action is in the best interest of the District.

4.10.4 Waive or modify any irregularities in proposals received, after prior notification to the proposer.

4.11 ANTICIPATED RFP CALENDAR:

<u>EVENT</u>	<u>DATE</u>
RFP released	January 5, 2024
Proposals received (last day)	4:00 p.m. February 16, 2024
Proposals evaluation begins	February 19, 2024
Interviews (if necessary)	February 26-28, 2024
Notice of intent to award contract	March 7, 2024
Contract awarded	April 1, 2024

NOTE: The above schedule is for informational purposes only. The District reserves the right to accelerate or lengthen the decision making process, depending upon the number and appropriateness of responses received.

4.12 CONTRACT ADMINISTRATOR

4.12.1 The District's Contract Administrator for this contract is Jeff Pricher, Fire Chief.

4.13 INCURRING COSTS

4.13.1 Scappoose Rural Fire District will not be liable for any cost incurred by proposers prior to issuance of an agreement, contract, or purchase order. All proposals and related documents will become the property of Scappoose Rural Fire District.

4.14 ADDENDA

- 4.14.1 In the event that it becomes necessary to revise any part of this Request for Proposal, addenda will be provided to all prospective proposers who have been issued an RFP document through the District's Finance Office.

4.15 RESPONSE DATE

- 4.15.1 In order to be considered for selection, proposals must arrive at the District's Administrative Office, 52751 Columbia River Hwy, Scappoose, OR 97056, in the manner and on or before the date specified in the RFP solicitation. Proposers mailing proposals should allow normal mail delivery time to ensure timely receipt of their proposals.

4.16 ACCEPTANCE OF PROPOSAL CONTENT

- 4.16.1 The contents of the proposal of the successful proposer will become contractual obligations if acceptance action ensues. Failure of the successful proposer to accept these obligations in a professional services agreement may result in cancellation of the award.

4.17 ECONOMY OF PREPARATION

- 4.17.1 Proposals should be prepared simply and economically, providing a straightforward, concise description of proposer capabilities to satisfy the requirements of the Request for Proposal. Special bindings, colored displays, promotional materials, etc. are not desired. Emphasis should be on completeness and clarity of the content.

4.18 PUBLIC RECORDS

- 4.18.1 This Request for Proposal and one copy of each original response received, together with copies of all documents pertaining to the award of a contract, shall be kept by the Scappoose Rural Fire District Finance Office for a period of five (5) years and made a part of a file or record which shall be open to public inspection.
- 4.18.2 If the proposal contains any information that the proposer does not want disclosed to the public or used by the District, for any purpose other than evaluation of his offer, each sheet of such information must be marked clearly with the following legend:

THIS MATERIAL IS TO BE HELD CONFIDENTIAL:

The NON-DISCLOSURE FORM (EXHIBIT B) must be signed and attached to the RFP response. The above restriction may not include cost or price information which must be open to public inspection. The District will keep information confidential to the extent permissible under the law. All RFP responses shall be held confidential, in total, until the Board of Directors approves a recommendation for the award of a contract.

4.19 FORFEITURE OF THE CONTRACT

4.19.1 The contract may be canceled at the election of Scappoose Rural Fire District for any willful failure or refusal to faithfully perform the contract according to its terms as herein provided.

4.20 FEE STRUCTURE

4.20.1 The contractor shall be paid a fixed fee for the project. Progress payments can be made to the contractor at reasonable intervals on achievement of measurable progress.

4.20.2 A fee schedule shall be furnished listing the hourly rates for any staff to be assigned to Scappoose Rural Fire District projects.

4.21 NON-ASSIGNMENT

4.21.1 If a contract is awarded, it shall not be assigned in part or in total without prior approval by the District Board of Directors.

4.22 LIABILITY

4.22.1 If a contract is awarded, the successful proposer must provide a certificate of coverage at the time of contract execution, proof of insurance (Exhibit C) coverage with limits not less than those required in Section 1 of the Sample Personal Services Agreement (EXHIBIT A).

4.23 CLARIFICATION OF RESPONSES

4.23.1 The District reserves the right to obtain clarification of any point in the proposal response or to obtain additional information if necessary to properly evaluate a particular proposal. Failure to respond to such a request for additional information or clarification may result in rejection of that firm's proposal.

4.24 STATEMENT OF COSTS

4.24.1 All costs associated with the proposal must be stated in full, breaking

down the summary of costs.

4.25 **NOTIFICATION OF INTENT TO AWARD CONTRACT**

4.25.1 All respondents to formal RFPs will be notified of the proposal evaluation committee's recommendation and the District's intent to award a contract.

4.25.2 The notice of intent to award a contract will be directed to the person who has signed the proposal on behalf of the proposer.

4.26 **EQUAL EMPLOYMENT OPPORTUNITY/AFFIRMATIVE ACTION POLICY**

4.26.1 It is the policy of Scappoose Rural Fire District to promote equal opportunity to all persons regardless of race, color, religion, national origin, sex, age, or handicap, in respect to employment, housing, and public services facilities, and accommodations. This policy is reinforced by obligations assumed by the District as a condition of receipt of federal and state funds. This policy thus becomes an obligation, which must be assumed by the Contractor as well.

5. **REQUIRED PROPOSAL SUBMITTALS**

5.1 Proposers shall provide one (1) original and two (2) copies of proposals in a sealed envelope marked: **ANNUAL INDEPENDENT AUDIT SERVICES PROPOSAL**. Technical questions about the RFP specifications and requirements should be addressed to Maria Heath, Finance Administrator, at (503) 543-5026. Proposers shall submit their proposals to Scappoose Rural Fire District, 52751 Columbia River Hwy, Scappoose, Oregon 97056 by 4:00 pm, February 16, 2024. Proposals received after this closing date and time will not be considered. Delivery to an office other than the office identified above is not acceptable.

5.2 **The proposal shall address at a minimum, the following points:**

5.2.1 The legal name of firm, address, telephone and FAX number.

5.2.2 The name, address, telephone and FAX number of the person to whom correspondence and inquiries should be directed.

5.2.3 A statement of the firm's understanding of the nature of this engagement.

- 5.2.4 A detailed statement of the firm's qualifications, experience of the firm and prior experience with government and municipal audits.
 - 5.2.5 A list of principal(s) assigned to the District together with a statement of their expertise as demonstrated by direct experience in municipal and government audits. The expertise of each principal must be clearly presented; it is recommended that resumes be included. Specifically address the level of audit field staff, review staff and management continuity that the District may reasonably expect.
 - 5.2.6 At least three references from municipal governments or special districts relating to audits completed in the last three years. Give name(s) of government's contact person(s), phone number, and nature of the project. Preference is for Oregon references.
 - 5.2.7 A statement of how the firm will provide services and address the scope of work of the RFP. This should include a discussion of how the firm works with a client, reports provided, responsibilities assumed by the firm, and the firm's expectation of what the District would provide during a project.
 - 5.2.8 Estimate a maximum fee associated with your services.
 - 5.2.9 A statement disclosing whether the firm or any of its staff who would work on this contract have ever been sued or been subject to professional discipline in connection with providing audit services for any client. If such lawsuits or disciplinary actions have occurred, please summarize the allegations and indicate the outcome of the proceedings.
 - 5.2.10 Submit two samples of management reports that you have lately issued covering an audit, preferably for an Oregon municipality or special district.
 - 5.2.11 Any supplementary information or material.
-

6. **SELECTION PROCESS AND EVALUATION CRITERIA**

6.1 **Selection Process:**

- 6.1.1 An evaluation team will evaluate all proposals received by the closing date.

6.1.2 Interviews may be conducted with the top-rated proposers. If interviews are held, they are expected to occur February 26-28, 2024. It is anticipated that a notice of intent to award will be issued on or about March 8, 2024.

6.1.3 After the above activity has occurred, a firm (or firms) will be selected that will be best able to provide the identified services to the District based on an overall judgment of the proposal and interview. A recommendation will be presented to the Board of Directors for their consideration. After the Board's action, the firm (or firms) and the District will enter into a standard District Professional Services Agreement incorporating the terms and conditions of this RFP document and the response of the successful firm(s).

6.2 Evaluation Criteria:

6.2.1 Proposals will be evaluated based on the criteria shown below. If interviews are held, the top ranked proposers will be interviewed. Final selection will be made based on the combined results of the proposal and the interview.

- Qualification of the Firm.
- Experience of audit staff assigned to this account as outlined in this proposal.
- Evaluation of the work plan proposed relative to the Scope of Work set out herein.
- Experience with local government entities.
- Reference checks.
- Fees quoted for the requested work.

6.3 INVESTIGATION OF REFERENCES

6.3.1 The District reserves the right to investigate references and past performances of any proposer with respect to the successful performance of similar work.

7. **PROPOSAL FORM (Required)**
(CERTIFICATION AND CONTRACT OFFER)

SCAPPOOSE RURAL FIRE DISTRICT
SCAPPOOSE, OREGON

**REQUEST FOR PROPOSAL
TO PROVIDE:**

ANNUAL INDEPENDENT AUDIT SERVICES

To: Scappoose Rural Fire District
52751 Columbia River Hwy
Scappoose, Oregon 97056

The undersigned Proposer warrants that (s)he has carefully examined the Request for Proposal documents for providing the service described as follows:

ANNUAL INDEPENDENT AUDIT SERVICES FOR SCAPPOOSE RURAL FIRE DISTRICT

The Proposer warrants that Proposer has made such investigation as is necessary to determine the complexities and requirements of Scappoose Rural Fire District and, if Proposer's proposal is accepted, Proposer will contract with Scappoose Rural Fire District, in the form of Scappoose Rural Fire District's Personal Services Agreement, to provide the required services as specified in the Request For Proposal document. The Proposer further warrants that the terms and conditions contained within the Request for Proposal document, which are, by reference, incorporated herein in their entirety, are acceptable for the Proposer and will be incorporated into any Personal Services Agreement resulting from award of this procurement and that such terms and conditions take precedence over any conflicting terms and conditions in Proposer's proposal.

The Proposer submits and proposes the fee schedule provided within the proposal as required within the Request for Proposal document. This proposal shall be effective for a period of sixty (60) days from the RFP closing date.

Name of Proposer: _____ Date: _____

Tax Identification Numbers: _____

Signature of authorized person: _____ Title: _____

Business Phone and FAX numbers: _____

EXHIBIT INDEX

REQUEST FOR PROPOSALS FOR ANNUAL INDEPENDENT AUDIT SERVICES

SAMPLE PERSONAL SERVICES AGREEMENT	EXHIBIT A
NON-DISCLOSURE FORM	EXHIBIT B
SAMPLE "ACORD" CERTIFICATE OF INSURANCE	EXHIBIT C