



10420 N. Jordanelle Blvd. Heber City, UT 84032
435-940-9636

Request for Proposal

TO PROVIDE AUDIT SERVICES FOR

Wasatch County Fire Protection Special Service District

BACKGROUND INFORMATION

Wasatch Fire District (WFD) is a Fire Protection Special Service District located in Wasatch County, Utah. WFD provides for all fire protection, suppression and inspection services for all citizens and properties located within the boundaries of Wasatch County, Utah as well as EMS and Hazmat services. WFD was created by Wasatch County but operates as a separate legal entity. WFD operates from a General Fund using property taxes collected by Wasatch County. WFD also has a Capital Projects Fund which collects impact fees.

In addition to the funds mentioned, there are no additional component organizations that are part of any of the reporting entities as defined by Governmental Accounting Standards Board (GASB) Statement 61.

Total revenue for WFD for the year ended December 31, 2020 was \$10,479,423.

WFD uses Caselle software for their accounting applications which is supported by hardware. All records and supporting documentation are kept by WFD in electronic format only. Access to this data will be provided.

Wasatch Fire District is required by State law to provide an annual audit of their financial statements by a Certified Public Accountant in accordance with generally accepted auditing standards. These audits must be submitted to the Office of the Utah State Auditor by June 30 of the year following the period under audit.

OBJECTIVE AND SCOPE

A financial audit for the entity is requested for the year ended December 31, 2021. This audit shall be performed in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants (AICPA); the *AICPA Audits of State and Local Governmental Units* audit and accounting guide; and the *Government Auditing Standards*, published by the U.S. General Accounting Office. The audit must be completed, and the report issued prior to June 1, 2022. The auditor must deliver an electronic copy of the report to WFD.

REPORT REQUIREMENTS

For financial audits, the auditor shall examine the financial statements and records of the entity and shall issue an auditor's opinion on the entity's financial statements with an in-relation-to opinion on combining and supplementary information, if any. Such financial statements shall be prepared by WFD in conformity with generally accepted accounting principles. The auditor shall issue a compliance report based on an audit of general purpose or basic financial statements and a report on the internal control structure; both in accordance with *Government Auditing Standards*.

The auditor shall prepare and include a statement expressing positive assurance of compliance with State fiscal laws identified by the state auditor and other financial issues related to the expenditure of funds received from Federal, State, or local governments. *(This statement is in addition to the compliance opinion required as part of a single audit.)*

The auditor shall prepare a comprehensive management letter including the auditor's findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

The auditor shall include the written responses from WFD for each recommendation included in the state compliance letter and the management letter required by the State of Utah's *State Compliance Audit Guide*.

AUDIT TERM

If the selected certified public accounting firm performs satisfactorily for the December 31, 2021 audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding 4 years, subject to an annual evaluation. But, in any event, it will not exceed 5 years.

PROPOSAL QUALIFICATION REQUIREMENTS

Interested certified public accounting firms should include the following information in their proposal to perform the audits of the fiscal year ending December 31, 2021:

Profile of the Independent Auditor

The profile of the proposers should provide general background information. This should include:

- A. The organization and size of the proposer, whether it is local, regional, national, or international in operations.
- B. The locations of the office from which the work is to be done and the number of professional staff, by staff level, employed at the office.
- C. A statement on the proposer's staff capability to audit computerized systems.
- D. A positive statement that the following mandatory criteria are satisfied:
 1. An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of Utah.
 2. An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accountants and the *Government Auditing Standards*, 2018 revision, published by the U.S. Government Accountability Office.
 3. An affirmation that the firm meets the continuing education and external quality control review requirements contained in the *Government Auditing Standards*, 2018 revision, published by the U.S. Government Accountability Office.

Proposer's Qualifications

- A. Identify the audit partners, audit managers, field supervisors and other staff who will work on the audit, including staff from other than the local office. Résumés including relevant experience and continuing education for the staff auditors up to the individual with final responsibility for the engagement should be included.
- B. Describe the recent local office auditing experience similar to the type of audit requested.
- C. If other auditors are to participate in the audit, those auditors should be required to provide similar information.

Proposer's Approach to the Examination

Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate that the proposer understands the audit requirements and the audit tests and procedures to be applied in completing the audit plan. The plan should detail the expected number of audit hours by staff level. The planned use of specialists should also be specified.

Time Requirements

Detail how the reporting deadline requirements of the audit will be met.

Fees

Supply the billing rates, estimated number of billable hours, other billable expenses and a "not-to-exceed" fee for the audit, inclusive of travel, per diem and all other out-of-pocket expenses. As noted under Audit Term, it is expected that if the selected certified public accounting firm performs satisfactorily for the December 31, 2021 audits, it will be engaged to perform the audit for the succeeding 4 years subject to annual evaluation. Therefore, the not-to-exceed fee information requested above should be provided on an annual basis for 5 years.

Non-discrimination Clause

Affirm that the firm does not discriminate against any individual because of race, religion, sexual orientation, color, gender, gender expression, age, disability, marital status, or national origin and that these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

CONTRACTUAL ARRANGEMENTS

Audit programs, work papers and reports must be retained for a period of three years after the completion of the audit and made available for inspection by WFD or government auditor's if requested by them.

Payment for the audit will be made upon receipt of the audit reports required under Report Requirements.

During the course of the audit, Wasatch Fire District staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor as their schedules permit.

EVALUATION OF PROPOSALS

The following criteria will be considered when making an evaluation of the proposals:

- A. Technical Factors
 - 1. Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed.
 - a) Appropriateness and adequacy of proposed procedures.
 - b) Reasonableness of time estimates and total audit hours.
 - c) Appropriateness of assigned staff levels.
 - 2. Technical experience of the firm.
 - 3. Qualifications of staff.
 - 4. Size and structure of firm, considering the scope of the audit.
 - 5. Geographic location of key personnel and responsible office.
- B. Cost of the audit
- C. Right to Reject

WFD reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent certified public accounting firm who, based on evaluation of all responses, applying all criteria and oral interviews, if necessary, is determined to be the best to perform the audit.

SUBMISSION OF PROPOSALS

Three copies of your proposal must be submitted to Kristen Richardson kristen@wasatchfire.org 10420 N Jordanelle Blvd Heber City, UT 84032, no later than October 18, 2021. Selection of the CPA firm will be made by November 1, 2021, and all firms submitting proposals will be notified immediately as to the selection results. No proposal will be considered that is not received at or prior to the above time and date.

SOURCES OF INFORMATION

Kierstan Smith, CPA can be contacted at 801-228-8333 for information necessary to complete the proposal. Audit reports and management letters from prior years will be available for inspection.