

NOTICE

REQUEST FOR PROPOSALS

Notice is hereby given that the West Valley Mosquito and Vector Control District is requesting proposals for furnishing annual audit service of the District's financial records.

PREFACE AND INVITATION

The West Valley Mosquito and Vector Control District (WVMVCD) is a local governmental public health agency whose main function is to protect residents in the community from the hazards of vectors and vector-borne diseases. It is governed by a seven-member Board.

District Revenue Sources

- Benefit Assessment
- Contracts
- Interests
- State Grants

District Current Annual Budget

\$ 3,712,400.00

QUALIFICATIONS

Proposals will be accepted from firms with demonstrated experience and competency in governmental auditing. The minimum qualifications for firms submitting proposals are:

1. Have existing public agency clients in California;
2. Have audited at least five public agencies during past three years;
3. Have experience in the Governmental Accounting Standard Board (GASB) compliance.
4. The audit must be conducted by a certified public accountant or public accountant, licensed by, and in good standing with, the California Board of Accountancy.

BASIC AUDIT SERVICES TO BE RENDERED

The basic auditing services desired by the WVMVCD are as follows:

1. Audits – It will cover all revenues of the District and shall be conducted on a modified accrual basis in accordance with generally accepted auditing standards as adopted by the American Institute of Certified Public Accounts and in compliance with GASB. The examination shall be made in compliance with the laws of the State of California. The District maintains its internal accounting records on the accrual basis in accordance with generally accepted accounting principles.
2. Term of Audit Service – The audit term will cover the fiscal year 2020-2021 through 2024-2025.
3. California State Controller's Office compliance reporting.

REPORTS REQUIRED

The following reports are expected at the completion of the audit: Financial Statements and related Supplemental Schedules – A report on the examination of the financial statements of the WVMVCD. The auditor will prepare the audit report and appropriate notes or comments.

1. Management Letter – A management letter prepared by the auditor in letter form which may include findings, observations, opinions and comments. Such findings, observations, opinions and comments shall not be construed as special or additional studies but shall be limited to those usually associated with such an examination.

2. Management Discussion & Analysis – Prepare a draft MD & A report based on audit results and projections by WVMVCD management.

SCHEDULE OF REPORTS

1. Interim Reports – The auditor shall provide regular written reports to WVMVCD District Manager in conjunction with interim audit work performed during the fiscal year. The interim report will advise the District Manager of the work performed during the period and include observations or findings.
2. Financial Statements and Management Letter, etc. – The auditor shall submit five copies of the Audited Financial Statement and related supplemental schedules and Management Letter within 60 days from the close of the District's fiscal year.
3. Management Discussion & Analysis Report – The auditor shall submit a copy of the MD&A report within 30 days prior to reporting the audit results to the District Board of Trustees for approval.

MEETING AND TIMING

A pre-auditing conference will be held to review and set the schedule and particular scope of the audit. The auditor may commence the examination after June 30 of the year being audited, or a date mutually agreeable with WVMVCD District Manager. The auditor will present the reports to the Board of Trustees at a regularly scheduled meeting within 60 to 90 calendar days following the close of the District fiscal year.

METHOD AND BASIS OF COMPENSATION

Proposal shall set forth the hourly rates and the maximum amount of compensation to audit WVMVCD financial records and provide the related services as noted above for each fiscal year requested. The attendance at all meetings of the Board of Trustees relating to matters concerning the audits shall be considered part of the proposal amount. Bidder is free to propose whatever methods of compensation would be mutually advantageous to both parties. References to inflation indices shall be disclosed.

OTHER ACCOUNTING SUPPORT SERVICES

Proposals shall contain provisions to the effect that in the event disclosures in the audit indicate extraordinary circumstances which warrant more intensive and detailed services, the Bidder shall provide in advance all pertinent facts relative to the extraordinary circumstances, together with the Bidder's fee basis for each additional service to WVMVCD District Manager.

PROPOSAL FORMAT

The proposal shall include:

1. A statement of your understanding of the work, descriptions of the audit approach and examples of procedures to be employed.
2. The approximate dates of the audit engagement, including preliminary fieldwork through conclusion.
3. Firm Bios including experience of the principals who will be assigned to the engagement.
4. Documentation of peer review participation as required by federal audit regulations and/or peer/quality review programs.
5. Names, addresses and telephone numbers of persons who may be contacted for reference. Proposals shall include a reference list of clients for whom similar services have recently been rendered.
6. A section stating the proposed fees for each of the five fiscal years of the engagement, including out of pocket expenses. In addition, the rates by level of staff for providing extraordinary services.

7. A section addressing how the firm meets or exceeds the minimum qualifications established in this proposal.

AUDIT ENGAGEMENT

The audit firm selected shall commit terms and conditions of the mutually approved audit engagement to a formal Letter of Engagement to be executed by the firm and WVMVCD.

ADDITIONAL INFORMATION

The proposal will be reviewed by WVMVCD staff and by the Board of Trustees (or its designated committee). The committee or staff will forward a recommendation for consideration and action.

During the engagement, both parties will reserve the right to terminate, without cause, the remaining term of the engagement following a 30-day written notice.

To be considered, a proposal must be received via email in Adobe Acrobat PDF or Microsoft Word format on or before April 1, 2020 at 4:00 pm at the following address:

mbrown@wvmvcd.org

If you wish to obtain additional information, please contact:

Michelle Brown, Ph.D., District Manager (mbrown@wvmvcd.org)
West Valley Mosquito Vector Control District
1295 E. Locust Street
Ontario, CA 91761
909-635-0307