

REQUEST FOR PROPOSALS

INDEPENDENT AUDITING SERVICES

PROPOSALS DUE BY:

11:00 A.M., April 1st, 2023

PROPOSALS DELIVERED TO:

Eric Werner, Landfill Administrator
Benton County Solid Waste Commission
7904 20th Avenue
Blairstown, IA 52209

Benton County Solid Waste Commission
Request for Proposal

Independent Auditing Services

General Information

The Benton County Solid Waste Commission is requesting proposals from Certified Public Accounting firms to perform financial auditing services for the fiscal year ending June 30, 2023. This engagement is subject to annual renewal for two additional years, based upon a review of the firm's performance.

"At the close of each fiscal year, and at such other times as may be deemed necessary, the Solid Waste Commission shall call for an independent audit to be made of all accounts of the Commission by a Certified Public Accountant. The Certified Public Accountant selected shall have no personal interest, directly or indirectly, in the financial affairs of the Commission or any of its officers. The report of audit, with the Auditor's recommendations will be made to the Solid Waste Commission. Upon completion of the audit, the summary shall be published within thirty (30) days in the official newspaper of the Commission and copies of the audit placed on file in the office of the person performing the duties of Commission Secretary as a public record."

Scope of Audit

The audit shall include an examination of the financial statements of all accounts and funds of the Commission. This examination shall be made in accordance with all generally accepted auditing standards for local governments as established by the American Institute of Certified Public Accountants and in accordance with all applicable federal and state laws.

The Commission is, infrequently, the recipient of funds from grants. The grant levels typically do not meet the threshold for the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments.

Preparation of Working Papers, Schedules and Financial Statements

It is intended that the Commission's staff will be actively involved in the preparation of audit working papers and schedules; however, it is expected that the time available for such involvement will be limited. For the fiscal year 2023 audit process, the auditor shall be required to reach an agreement as to which working papers shall be the responsibility of the staff. It shall be the auditor's responsibility to complete all other working papers and schedules.

The preparation of the Comprehensive Annual Financial Report shall be prepared in accordance with all applicable guidelines of the Governmental Accounting Standards Board. All financial statements and notes to the financial statements shall be prepared by the auditors with the assistance of the Chief Financial Clerk. Figures in the Introductory and Statistical section of the report, tied directly to the financial statements, shall be inserted by the staff from the statements prepared by the auditors.

Reporting Requirements

At the conclusion of each year's audit, the auditors shall provide the following:

1. Camera ready copies, both binding hard copy and electronic copy of the Comprehensive Annual Financial Report including all introductory material, the basic financial statements with auditor's opinion and notes thereto, required supplementary information, all combining and individual statements as required, and component unit states as required. The Commission will be responsible for introductory information, management's discussion and analysis, and statistical information.
2. A report as to the adequacy of the Commission's system of internal accounting controls as observed during the course of the audit. This report shall be addressed to the Solid Waste Commission. Fifteen (15) final form copies of this report will be required.
3. Any audit working paper requested by the Commission whether prepared by the auditors of Commission staff.
4. All Adjusting Journal entries to ensure the consistency of the Commission's financial records with the audited financial statement.

Meeting Requirements

Mandatory Meetings:

1. Senior Audit Firm Representative will meet with the Solid Waste Commission to make audit report, one (1) occurrence.

Other Requirements

The Commission shall provide the space and facilities necessary for the auditors to conduct the examination. In addition, all information, data, reports, and records necessary for carrying out the audit work shall be furnished to the auditor in charge and the Commission shall cooperate with the auditors in every reason way to ensure completion of the audit.

The Commission expects to close its books for the fiscal year ending June 30, 2023, no later than August 30, 2023 and would like to present the printed CAFR to the Solid Waste Commission no later than the January regular Solid Waste Commission meeting. With these dates in mind, a proposed "Schedule of Activities" should be included as part of the proposal.

It is understood by the Commission that the individuals specified in the auditor's proposal are the individuals who will perform or supervise the work associated with the Commission audit, as described in the proposal.

Auditor Selection Criteria

Final selection of an auditing firm for this engagement will be made by the Benton County Solid Waste Commission, upon recommendation by staff. Although not intended to be all-inclusive, the following is a list of criteria that will be considered in making the selection:

1. Extent and quality of the governmental auditing experience of the firm, based on information provided by the firm as well as references from former and present clients;
2. Experience and qualifications of personas who will be assigned to perform the actual work;
3. Existing and future time commitments of persons assigned to the engagement;
4. Proven ability of the firm to meet work schedules and communicate and work effectively with government officials;
5. Completeness of the project approach as outlined in the proposal;
6. Auditors' demonstrated understanding of the Commission's requirements and the auditor's plan for meeting them;
7. Degree of assurance by the auditor that audit procedures will minimize disruption of the Commission's normal activities and ensure timely completion of the audit;
8. Degree of assurance by the auditor that technical assistance and advice will be available to the Commission when requested throughout the engagement period subject to limitations mutually agreed to.
9. Proposed costs for a three-year engagement period General responsiveness to the Commission's request for proposal.
10. Ability to work with Quick Books Online bookkeeping system

Instructions for Submitting Proposals

Firms interested in responding to this proposal may schedule an interview with Eric Werner, Landfill Administrator, for the purpose of receiving additional information concerning the audit engagement. Firms requesting such an interview should come prepared with specific questions. Requests for an interview should be made to Mr. Werner at (319)454-6392 or bentonlandfill@netins.net. Final proposal shall be addressed and delivered to:

Benton County Solid Waste Commission
Attn: Eric Werner, Landfill Administrator
7904 20th Avenue
Blairstown, IA 52209

Proposals must be received no later than 11:00 A.M. April 1st, 2023 to be considered. Each proposal should be sealed and clearly marked on the outside of the envelope or container "Proposal for Auditing Services".

Suggestions for Preparing Proposals

Interested firms are encouraged to use their own preferred style and format in preparing a proposal; however, it is suggested the proposal include at least the following:

1. Full description of the firm's planned audit approach and procedures used for this engagement.
2. Response to the conditions and requirements outlined in the RFP, including the proposed work schedule. Any reservations or exceptions to the RFP should be fully explained, as the Commission intends to incorporate the RFP and proposal into the final contract by reference.
3. Listing of present and former governmental clients for whom the local office of the firm has performed auditing services similar to those outlined in the RFP within the past three years, including the names, addresses and phone numbers of persons who may be contracted as referenced. Indicate which clients of the firm are currently.
4. Listing of all governmental clients served by the local office of the firm that have been lost (no longer clients) within the last three years, and provide reasons for the loss.
5. Indication as to the degree of technical assistance that will be provided to the Commission throughout the fiscal year (outside of the audit process).
6. Proposed fee for the engagement, for each of the three years.
7. Proposed billing schedule.

Selection Process

Proposals submitted in response to the RFP will be reviewed initially by the Landfill Administrator. Based on this review, interviews may be scheduled with the firms considered to be the best qualified, although interviews will not necessarily be scheduled prior to final selection.

Recommendations will be made to the Solid Waste Commission who will make the final selection. It is expected that the final selection will be made on or about April 20th, 2023.

Acceptance/Rejection of Proposals

The Commission reserves the right to accept the proposal considered to be the most advantageous to the Commission and to reject any and all proposals and re advertise.

PUBLIC NOTICE

BENTON COUNTY SOLID WASTE COMMISSION, IOWA

REQUEST FOR PROPOSALS

The Benton County Solid Waste Commission is accepting proposals for Independent Auditing Services. Sealed proposals should be directed to Eric Werner, Landfill Administrator, Benton County Solid Waste Commission, 7904 20th Avenue, Blairstown, IA 52209. Deadline is 11:00 A.M. April 1st, 2023. Proposals duly received will be publicly opened in the landfill scale house at the above stated address. Any Proposal received after proposal closing time will be returned unopened. The Benton County Solid Waste Commission reserves the right to adopt the most advantageous proposal to reject any or all proposals, waive formalities and re-advertise. Request for Proposal document is available on the Commission's website <http://www.bclandfill.com> and from the Commission's office located at the above stated address. For additional information, contact Eric Werner at 319-454-6392.