

REQUEST FOR AUDITING SERVICES PROPOSAL

**FOX CANYON GROUNDWATER MANAGEMENT AGENCY
For the Fiscal Years Ended June 30, 2023, and 2024**

I. INFORMATION FURNISHED BY COUNTY

A. General Information

Interested firms should submit proposals to arrive no later than 5:00 p.m., Monday, September 09, 2024. Late responses will not be considered.

Please send two (2) copies to:

Arne Anselm
FCGMA Executive Officer
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009-1600

Specific questions concerning the Fox Canyon Groundwater Management Agency (FCGMA) or this proposal should be directed to:

Alisha Redican
Accounting Manager, Public Works Agency
(805) 654-2093

B. Nature of Services Required

An audit is required in accordance with generally accepted auditing standards and *Government Auditing Standards* of the FCGMA financial statements for the fiscal years ended June 30, 2023, and 2024.

C. Description of Entity and Records to be Audited

The FCGMA was created to manage and preserve groundwater resources within its boundaries and is considered a special district under the California Water Code. The FCGMA's efforts are financed mainly with water extraction fees and/or penalties/interest on delinquent accounts. The FCGMA audit requirements are found in California Government Code Section 26909.

D. Time Considerations and Requirements

1. Proposals must be submitted to arrive by 5:00 p.m., Monday, September 09, 2024.
2. The contract is scheduled to be awarded in September or October 2024.
3. Audited financial statements (5 copies) must be delivered to the FCGMA by January 31, 2025.

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II. **INFORMATION REQUESTED FROM CPA FIRM**

To obtain the maximum degree of comparability for a uniform review process, proposals must be organized in the manner specified.

A. **Title Page**

Show the Request for Proposal (RFP) subject, the name of your firm, local address, telephone number, name of the contact person, and date.

B. **Table of Contents**

Include a clear identification of the material by section and by page number.

C. **Letter of Transmittal**

Limit to one or two pages.

1. Briefly state your firm's understanding of the work to be done and make a positive commitment to perform the work within the time period.
2. Provide the names of the persons who will be authorized to make representations for your firm, their titles, address, and telephone numbers.

D. **Profile of the CPA Firm**

1. State whether the firm is local, national, or international.
2. Provide the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as audit, accounting, tax services, and management services.
4. Describe the local office's computer systems capability, including the numbers and classifications of personnel skilled in computer sciences who will work on the audit.
5. State whether the firm is: properly licensed for practice as a CPA; meets independence requirements; has any record of substandard performance; and meets all requirements imposed by state and local laws, rules, and regulations.
6. Provide a statement and copy of the most recent peer review opinion letter regarding the firm's participation in a quality control peer review.

E. **Summary of Firm's Qualifications**

1. Identify the partners, managers, and supervisors who will work on the audit, including staff from other than the local office. Resumes for key personnel to be assigned to the audit should be included as an appendix.

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2. Describe recent local and regional office governmental auditing experience, listing key individuals performing each audit for audits similar to the type of audit requested, and give the names and telephone numbers of responsible client officials for three (3) of the comparable audits.

F. **Scope Section**

Clearly describe the scope of your firm's understanding of the required services to be provided in terms of the matters discussed in the following subsections.

1. The audit will be made in accordance with generally accepted auditing standards embodied in *Statements on Auditing Standards* published by the American Institute of Certified Public Accountants and *Government Auditing Standards* issued by the Comptroller General of the United States.

If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the FCGMA's Audit Coordinator. No extended services will be performed unless they are authorized in the contractual agreement or in a written and approved amendment to the agreement.

2. The auditor will provide a work plan with related time estimates for each significant segment of work.

G. **Additional Information**

Since information not specifically requested must be excluded from the foregoing proposal sections, give any additional information considered essential to meeting reporting requirements in this section. (Publications of the CPA firm, such as directories, articles, and lists of clients should not be included.)

If there is no additional information to present, state in this section, "There is no additional information we wish to present."

H. **Compensation**

Estimate the total hours, the estimated cost for appearance at the Board meeting presentation (anticipated to occur in February 2025 or March 2025) to answer questions from the Board members, the estimated out-of-pocket costs, and the resulting all-inclusive maximum annual fee for which the requested work will be done. An appendix stating the hourly rates for each staff classification is required. State whether data processing will be used in the examination and, if so, estimate the data processing resources the FCGMA will need to supply in terms of computer time, operator time, and programmer time. Please provide a payment schedule if partial payments are requested. The payment schedule should include a ten percent (10%) retention to be paid upon receipt of five (5) copies of the audited financial statements.

III. **EVALUATION OF PROPOSALS**

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Proposals will be evaluated to ascertain which CPA firm best meets the needs of the FCGMA. Oral interviews may be necessary to assist in making the final selection.

Evaluation considerations will include the following:

- A. Responsiveness of the proposal by clearly stating the understanding of the work to be performed.
- B. Cost, although a significant factor, may not be the dominant factor. Cost is particularly important when all the other evaluation criteria are relatively equal.
- C. Availability of the audit team and reviewers to ensure timely completion.
- D. A description of the work plan with dates of arrival and completion, and hours by team.
- E. Technical experience of the firm.
- F. Experience and professional activities of the audit team.
- G. Size and structure of the firm.
- H. Past performances of the CPA firm on work previously performed for governmental agencies comparable to the FCGMA.

The FCGMA reserves the right to reject any and all proposals submitted and to request additional information from those making proposals. The award will be made to the firm which, in the opinion of the FCGMA, is best qualified.

After selection of the contractor, the FCGMA reserves the right to enter into negotiations with the contractor for additional work and/or to further define work requirements for the contract period.