



UNIFIED FIRE AUTHORITY

Solicitation for Audit Services
RFP #2025-02

OVERVIEW

Unified Fire Authority (UFA) requires two financial audits for the fiscal year ended June 30, 2025. A financial audit is requested for UFA as well as an audit and tax return preparation for UFA's Health and Welfare Trust (VEBA). If the selected certified public accounting firm performs satisfactorily for the June 30, 2025, audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding four years, subject to an annual evaluation and UFA Board appropriation. Interested firms may propose for one or both of the engagements.

This document provides interested respondents with information that will be useful in preparing proposals. Please contact UFA's Purchasing Agent, Erica Langenfass, at (801)743-7221 or elangenfass@unifiedfire.org, if additional information is required.

UFA reserves the right to reject any and all proposals and negotiate terms and conditions, as necessary.

THE ISSUER

Unified Fire Authority (UFA), a Utah political subdivision created pursuant to the Utah Interlocal Cooperation Act (UCA 11-13-101 et seq), was formed on January 1, 2004, to provide for essential fire protection, emergency medical, and related functions and services in and to its members. UFA began providing such services in July 2004.

UFA's members include the Cottonwood Heights City, Herriman City, Holladay City, Riverton City, and Unified Fire Service Area (UFSA). Jurisdictions covered by UFSA include the unincorporated areas of Salt Lake County, Utah (the "County"), and the municipalities of Alta, Brighton, Copperton, Emigration Canyon, Kearns, Magna, Midvale, Millcreek, Taylorsville, and White City, (all located in the County) and Eagle Mountain (located in Utah County).

UFA currently has the following funds: General Fund for fire operations, Special Revenue Fund for emergency management, Enterprise Fund for wildland operations, and two Capital Projects funds. Total budget for all funds is approximately \$99 million for fiscal year 2024/2025.

OBJECTIVE AND SCOPE

UFA is required by State law to provide an annual audit of its financial statements by a Certified Public Accountant in accordance with generally accepted auditing standards. This audit must be submitted to the State Auditor's Office within six months after the end of the fiscal year. UFA operates on a fiscal year ending June 30.

Audits 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. Federal compliance test work will be done in accordance with Office of Management and Budget circular A-133.

Desired time for UFA audit fieldwork is late September to early October. The UFA audit must be completed, and the report issued prior to December 9, 2025. The auditor must deliver an electronic copy of all reports to UFA for submission with the audited financials to the State Auditor's Office.

Desired time for VEBA audit fieldwork is late July to early August. The UFA VEBA audit must be completed, and a final report will be provided to the VEBA Trust Board, no later than January 1st, following the June 30th year end. The report will be presented to the VEBA Trust Board on the second Tuesday in January. The auditor will also prepare and submit forms 990 and 5500 by February 1st of the year following VEBA year end.

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 in conformity with generally accepted accounting principles.

The auditor shall issue a compliance report based on 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.

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 Unified Fire Authority for each recommendation included in the state compliance letter and the management letter required by the *State of Utah Legal Compliance Audit Guide*.

(For audits completed in accordance with the Single Audit Act, the auditor shall examine the financial systems and records as they relate to the various federal grants and agreements and shall issue auditor's reports on internal and administrative control and on compliance with federal and state laws and regulations as required by generally accepted auditing standards promulgated by the AICPA.)

PROPOSAL QUALIFICATION REQUIREMENTS

Interested certified public accounting firms should include the following information in their proposal to perform the audit of the fiscal year ending June 30, 2025:

A. Profile of the Independent Auditor

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

1. The organization and size of the proposer, whether it is local, regional, national or international in operations.
2. 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.
3. A statement on the proposer's staff capability to audit computerized systems.
4. A positive statement that the following mandatory criteria are satisfied:
 - (a) An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of Utah
 - (b) An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accountants and the *Government Auditing Standards*, 1994 revision, published by the U.S. General Accounting Office.
 - (c) An affirmation that the firm meets the continuing education and external quality control review requirements contained in the *Government Auditing Standards*, 1994 revision, published by the U.S. General Accounting Office.

B. Proposer's Qualifications

1. 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. Resumes including relevant experience and continuing education for the staff auditors up to the individual with final responsibility for the engagement should be included.
2. Describe the recent local office auditing experience similar to the type of audit requested.
3. If other auditors are to participate in the audit, those auditors should be required to provide similar information.

C. 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 the proposer's understanding of 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.

D. Time Requirements

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

E. ees

Supply the billing rates, estimated number of billable hours, other billable expenses and a "not-to-exceed" fee for the audit (with and without single audit), inclusive of travel, per diem and all other out-of-pocket expenses. It is expected that if the selected certified public

accounting firm performs satisfactorily for the June 30, 2025 audit, it will be engaged to perform the audit for the succeeding four years. Therefore, the not-to-exceed fee information requested above should be provided for each of the five years ending June 30, 2025 through 2029.

If a firm elects to bid on both engagements, a separate fee should be stated for the audits of UFA and UFA's VEBA. Supply a fee for the financial audit, and a separate fee for the VEBA audit which would include the preparation of forms 990 and 5500.

F. Non-discrimination Clause

Affirm that the firm does not discriminate against any individual because of race, religion, sex (including pregnancy, sexual orientation, and gender identity), color, age, handicap, or national origin, and that these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rate of pay, or other forms of compensation, demotion, or separation.

G. Professional Liability Insurance

Affirm that the firm carries professional liability insurance.

CONTRACTUAL ARRANGEMENTS

- A. 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 UFA or government auditors if requested by them.
- B. Payment for the audit may be made each month as work progresses; however, final payment will be made upon receipt of the audit reports required in section III.
- C. UFA staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor as their schedules permit during the course of the audit.
- D. UFA staff will prepare financial statements for Unified Fire Authority.
- E. The selected certified public accounting firm will prepare tax returns and financial statements for UFA's VEBA.

PROPOSAL SUBMISSION

- ❑ Sign and return the **Proposal Response Cover Sheet (ATTACHMENT 1)**. The form must be signed by a company representative authorized to bind the Offeror contractually.
- ❑ Submit all required information as outlined in this **Proposal**.
- ❑ UFA allows for quotations to be submitted electronically. Electronic quotations should be submitted through a secure mailbox at Bonfire (U3P) <https://utah.bonfirehub.com/portal/?tab=openOpportunities> until the date and time as indicated in this document. It is the sole responsibility of the supplier to ensure their quotation reaches Bonfire before the closing date and time. There is no cost to the supplier to submit Unified Fire Authority electronic quotations via Bonfire. Here is a link to the Division of Purchasing's website where it provides training materials for

vendors on the Bonfire platform -

<https://share.vidyard.com/watch/nRJyoedyaNwRaWv43chZje> Electronic quotations may require the uploading of electronic attachments. The submission of attachments containing embedded documents is prohibited.

- ❑ Submission Deadline: **Thursday, February 13, 2020 at 11:00 AM.**
- ❑ Proposals received after the deadline will not be considered.

PROPOSAL EVALUATION CRITERIA

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

Total costs of the audit must be detailed for each year of the audit.

C. Right to Reject

UFA 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.

All proposals in response to this Solicitation will be evaluated in a manner consistent with the Utah Procurement Code and the UFA's Purchasing Policy. UFA reserves the right to reject any or all submittals, or to waive any formality or technicality in any submittal, in the best interests of UFA. UFA will make its selection based on the proposal criteria listed above, including cost, but UFA is not obliged to select the service provider presenting the lowest cost quotation.

ATTACHMENT 1

Proposal Response Cover Sheet PROPOSAL FOR AUDIT SERVICES – RFP #2025-02



TO: Unified Fire Authority
Audit Services
3380 South 900 West
Salt Lake City, Utah 84119

The undersigned, having carefully read and considered the Request for Proposal to provide Audit Services, does hereby offer to perform such Plan on behalf of UFA, in the manner described and subject to the terms and conditions set forth in the attached proposal.

OFFEROR

Company Name: _____

Doing business as: an individual a partnership a corporation (*mark appropriate box*), duly organized under the laws of the State of _____.

BY: _____
(Signature of authorized representative) (Please Print or Type Name)

PRINCIPAL OFFICE ADDRESS:

Street Address _____

City _____ County _____

State _____ Zip Code _____

Telephone (____) _____ Fax (____) _____

Mailing Address

E-mail Address

TAXPAYER IDENTIFICATION NUMBER:

(Attach IRS Form W-9 "Request for TIN and Certification")

Employer I.D. No. _____ **OR** Social Security No. _____
(Corporation or Partnership) (Individual)

ALL PROPOSALS MUST INCLUDE THIS COVER SHEET & THE PROPOSAL CONTENT & EVALUATION REQUIREMENTS IN THIS RFP