

SOUTH WALTON FIRE DISTRICT

911 North County Highway 393, Santa Rosa Beach, Florida 32459

"Prompt, Competent, Caring Response in Time of Need"



Ryan H. Crawford
Fire Chief / Administrator

REQUEST FOR PROPOSAL

Audit Services

I. PURPOSE

The South Walton Fire District (SWFD) hereby solicits offers for the professional services of an Independent Certified Public Accountant to provide audit services.

II. SCOPE OF ENGAGEMENT

The scope of the prospective engagement will be to perform audit services for the South Walton Fire District for the fiscal year ending September 30, 2021. It is anticipated, but not guaranteed, that services would be engaged for subsequent years as well. Renewal options for up to four subsequent years will be included in any contracted engagement.

III. PROPOSALS

All proposals will be submitted electronically via DemandStar, www.demandstar.com (DemandStar), by May 7, 2021 at 2:00 pm CDT. All proposal files should be named with RFP Auditing Services and the name of the proposer's firm. Proposals submitted will be sealed by DemandStar until that time. This RFP and the previous year's audit report will be available on DemandStar and at www.swfd.org. Any addendum issued will be available at those locations as well.

A public meeting of the SWFD Audit Committee is scheduled to convene on May 10, 2021 at 2:30 pm CDT at 911 N County Highway 393, Santa Rosa Beach, FL 32459 to review and discuss the proposals.

IV. INQUIRIES

No pre-proposal conference is planned. Inquiries concerning this Request for Proposal should be directed to:

Carole Martin, Fiscal Officer
South Walton Fire District
911 N. County Highway 393
Santa Rosa Beach, FL, 32459-5371
cmartin@swfd.org
Telephone: 850-267-1298

V. DESCRIPTION OF ENTITY TO BE AUDITED:

The District, by authority of the State of Florida, was chartered in 1983. The District is administered by the Fire Chief, who is responsible for the administration of the District. The Fire Chief reports to the Board of Fire Commissioners. The District provides emergency services to approximately 84 square miles in the southern portion of Walton County, Florida. Some of the services provided by the District

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include fire suppression and prevention, emergency medical services including ambulance transportation, seasonal lifeguard services and emergency 911 communication services. The District has 5 fire stations. Our website is www.swfd.org.

The District's fiscal year runs October 1 through September 30. The District's financials are maintained on Sage 50 Quantum Accounting software. The Fiscal Officer has been employed with the agency for over 9 years, has a bachelor's degree in accounting, an MBA and past CPA firm experience. EMS transportation billing and collection are outsourced. Payroll is processed inhouse on the Sage software. The District has a Chapter 175 defined benefit Pension Plan. No single audit has been required, nor is anticipated in the near future. The financial statements, supplementary information and audit report for the year ended September 30, 2020 will be provided to assist in preparing a proposal.

VI. QUALIFICATIONS AND SERVICES REQUIRED

In order to be considered, the firm presenting the proposal must meet applicable independence requirements, be licensed to practice as a CPA in the State of Florida, meet adequate continuing professional education and quality control review and have a history of performing quality audits. The audit must be performed in accordance with Government Auditing Standards promulgated by the Comptroller General of the United States and the Rules of the Auditor General, Chapter 10.550. A management letter is required as is an auditor's report prepared in accordance with AICPA Professional Standards pursuant to Auditor General Rule 10.556(10).

VII. ENTITY ASSISTANCE AVAILABLE AND TIMING

The general fund and pension fund trial balances should be available in mid-November and schedules and documentation will be provided as requested. The pension plan actuarial valuation should be available by the end of November and the OPEB valuation report reflecting the GASB 75 requirements should be available in early December. The actuary used is Foster & Foster and the custodian for the pension plan is Salem Trust. EMS transport receivables, deferred outflows and inflows of resources (pension and OPEB related), net pension liability (asset), OPEB liability, and depreciation will not be included in the trial balances provided. However, a fixed assets schedule with depreciation will be provided.

An audit committee meeting should be expected prior to the start of field work and prior to the presentation of the audit report to the full Board of Fire Commissioners which is expected to be presented at the January 10, 2022, board meeting and each January board meeting (currently scheduled as the second Monday) following.

VIII. PROPOSAL CONTENT

The volume of information to provide is up to the Firm's discretion. South Walton Fire District is not responsible for the cost of developing a submittal. The proposal shall include sufficient information to enable the District to evaluate the Firm; including, but not limited to:

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1. Firm overview, including a history of the local office and nature of the practice in terms of types of clients served.
2. Organizational chart.
3. Resumes of Key Personnel available to the District. Describe any specialized training or certifications for partners and/or staff members which may be relevant to this engagement.
4. Describe past audits completed for similar entities, particularly governmental entities. Include a list of any Florida independent special districts and any Fire/EMS agencies the firm has audited.
5. Names and contact information of similar governments for which the firm has performed recent audits for reference purposes.
6. A copy of the report on the firm's most recent peer review with a statement whether that quality control review included a review of specific local government engagements.
7. The results of any federal or state desk reviews or field reviews of the firm's audits during the past three (3) years.
8. Any disciplinary actions undertaken against the firm and the current status of same.
9. An explanation of the audit approach and analytical procedures anticipated to be used in the engagement.
10. Demonstrate willingness to meet time requirements as outlined in item VII.
11. Identify the location of the firm and its branch offices including the location of the office(s) from which the audit work will be performed.
12. Provide an example of your standard engagement document.
13. A statement that the auditors meet the guidelines for independence regarding South Walton Fire District as set forth in the auditing standards.
14. A statement that the firm has no conflict of interest in auditing the District.
15. An affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in Florida.
16. A statement that the firm uses e-Verify for all employees.
17. A statement that prior to the start of work, the firm will provide certificates of liability and workers compensation insurance.
18. The number of staff expected to be in the field at our location at any one time.
19. An all-inclusive not to exceed price for the audit (listing the price for each of the five years), barring a significant change in the circumstances of the Fire District that would impact audit procedures.
20. Equal Opportunity, Veterans Preference, Drug Free Workplace and Public Entity Crime statements.

All proposals received must be submitted via DemandStar by May 7, 2021 at 2:00 pm CDT.

The South Walton Fire District reserves the right to request oral information to supplement any or all written proposals.

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IX. SELECTION PROCESS

The Audit Committee, comprised of 3 Fire Board Commissioners of the South Walton Fire District, will review all proposals. All Audit Committee meetings will be public meetings subject to Florida Sunshine Laws. The Fire Chief / Administrator and the Fiscal Officer of the District may serve the committee in an advisory capacity. Some firms may be invited to interview with the District officials. Selection shall be made pursuant to the District's procurement policy and on the basis of the criteria set forth in item X below. Price will not be the sole nor the predominant factor. The Audit Committee will make a recommendation to the Board of Fire Commissioners of the South Walton Fire District.

The South Walton Fire District reserves the right to reject any and all proposals, to request additional information or clarification from proposers, to allow corrections of errors or omissions, to retain all proposals and to accept any and all proposals which best meet the needs of the District. The District also reserves the right to waive any informalities, irregularities, or technicalities in proposal submission or selection. The District is not obligated in any manner to reimburse firms for costs incurred in connection with responding to this RFP.

X. EVALUATION CRITERIA

Selection will be based on, but not limited to, the following criteria:

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| 1. Governmental audit experience of the firm, especially with Independent Special Districts and Fire / EMS agencies. | 25% |
| 2. The abilities, qualifications, and experience of the firm's personnel. | 25% |
| 3. The ability of the firm to furnish the requested services on a timely basis. | 15% |
| 4. Experience with Chapter 175 pension plans. | 10% |
| 5. Cost of the requested services. | 10% |
| 6. The size, organizational structure and location of the firm. | 5% |
| 7. The audit approach. | 5% |
| 8. References. | 5% |

XI. ENGAGEMENT

The South Walton Fire District will choose a firm according to the evaluation criteria. Once chosen, the District intends to proceed to enter into an engagement with the firm. If this is not successful for any reason, the District will enter discussions with another firm. If the District fails to enter into an

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engagement with any of the firms, and has not made a selection, the District will advertise again for the position.

XII. PUBLIC RECORDS:

Any material submitted in response to this Request for Proposal will become a public document pursuant to Section 119.07, F.S. This includes material which the responding proposer might consider to be confidential or a trade secret. Any claim of confidentiality is waived upon submission, defective after opening pursuant to Section 119.07, F.S.

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Santa Rosa Beach, Florida

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