

95 North 1st West • P.O. Box 219 • Manila, UT 84046

Request for Proposal TO PROVIDE AUDIT SERVICES FOR Daggett County

BACKGROUND INFORMATION

Daggett County currently has the following funds: 10 General, 11 B Roads, 12 Jail, 13 Forest Service Roads, 14 Dam Security, 15 Capital Leases, 17 VOCA, 18 State Beer Tax, 19 Secure Rural Schools, 22 Economic Development, 23 Transient Room Tax, 24 Museum, 25 Redevelopment Agency, 28 DJ Water & Sewer Enterprise, 30 Homeland Security, 31 Commissary, 32 Rodeo, 33 Assessing & Collecting, 24 Rural Hospital Tax, 35 Shooting Range, 37, Trails, 38 CERT, 39 PRCA Rodeo, 40 Capital Projects, 49 Low Income Housing, 50 Transportation Tax, 75 Restaurant Tax (Park), 76 Search & Rescue, 77 Corner Monumentation, 78 Geographical Information, and 80 Noxious Weed Program. In addition to the funds mentioned, there is one additional component organization that is part of the reporting entity as defined by Governmental Accounting Standards Board (GASB) Statement 61; they are Flaming Gorge Road and Transportation Special Service District. Total revenue for all funds and component organizations was \$4,567,624 for the calendar year ended December 31, 2020. Daggett County uses Pelorus software for its accounting applications which is supported by Windows 10 operating system.

Daggett County 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 Office of the State Auditor within 180 days after the end of the calendar year.

OBJECTIVE AND SCOPE

A financial audit is requested for the calendar year ended December 31, 2021. The audit 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. A single audit is also requested if necessary. Federal compliance test work will be done in accordance with Uniform Guidance.

The audit must be completed, and the report issued prior to June 30, 2022. The auditor must deliver an electronic copy of the report to the Office of the State Auditor and 10 copies to Daggett County.

Commissioners

Randy Asay, Chairman
rasay@daggettcountry.org

Jack Lytle

jlytle@daggettcountry.org

Matt Tippets

mtippets@daggettcountry.org
435-784-3154

Assessor

Lesa Asay
lasay@daggettcountry.org
435784-3222

Auditor

Keri Pallesen
kpallesen@daggettcountry.org
435-784-3210

Clerk

Brian Raymond
braymond@daggettcountry.org
435-784-3154

Recorder/Treasurer

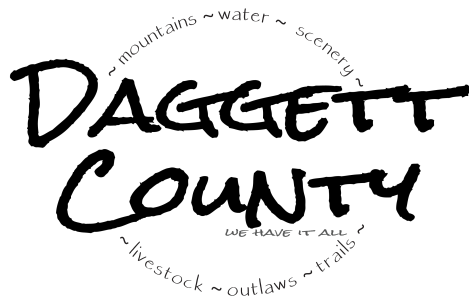
Brianne Carter
bcarter@daggettcountry.org
435-784-3180

Attorney

Niel Lund
nlund@daggettcountry.org
435-784-3218

Sheriff

Erik Bailey
ebailey@daggettcountry.org
g
435-784-3255



95 North 1st West • P.O. Box 219 • Manila, UT 84046

The auditor will be involved in drafting, typing, and printing financial statements, and will assist management's efforts to obtain the Government Finance Officers Association's Certificate of Achievement of Excellence in Financial Reporting.

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 an 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 Daggett County for each recommendation included in the state compliance letter and the management letter required by the *State of Utah Legal Compliance Audit Guide*.

If a Single Audit is required, 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.

AUDIT TERM

If the selected certified public accounting firm performs satisfactorily for the December 31, 2021, audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding 2 years, subject to an annual evaluation and Daggett County Commission appropriation. But, in any event, it will not exceed 3 years.

PROPOSAL QUALIFICATION REQUIREMENTS

Commissioners
Randy Asay, Chairman
rasay@daggettcountry.org
Jack Lytle
jlytle@daggettcountry.org
Matt Tippetts
mtippetts@daggettcountry.org
435-784-3154

Assessor
Lesa Asay
lasay@daggettcountry.org
435784-3222

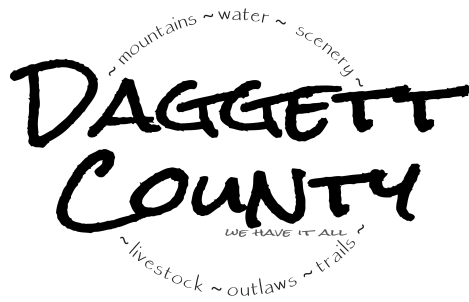
Auditor
Keri Pallesen
kpallesen@daggettcountry.org
435-784-3210

Clerk
Brian Raymond
braymond@daggettcountry.org
435-784-3154

Recorder/Treasurer
Brianna Carter
bcarter@daggettcountry.org
435-784-3180

Attorney
Niel Lund
nlund@daggettcountry.org
435-784-3218

Sheriff
Erik Bailey
ebailey@daggettcountry.org
g
435-784-3255



95 North 1st West • P.O. Box 219 • Manila, UT 84046

Interested certified public accounting firms should include the following information in their proposal to perform the audit of the calendar year ending December 31, 2021:

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*, 2003 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*, 2003 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. Résumés 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

Commissioners
Randy Asay, Chairman
rasay@daggettcountry.org
Jack Lytle
jlytle@daggettcountry.org
Matt Tippets
mtippets@daggettcountry.org
435-784-3154

Assessor
Lesa Asay
lasay@daggettcountry.org
435784-3222

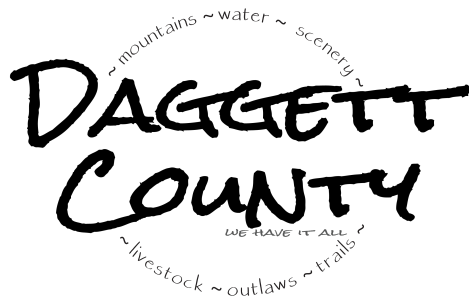
Auditor
Keri Pallesen
kpallesen@daggettcountry.org
435-784-3210

Clerk
Brian Raymond
braymond@daggettcountry.org
435-784-3154

Recorder/Treasurer
Brianna Carter
bcarter@daggettcountry.org
435-784-3180

Attorney
Niel Lund
nlund@daggettcountry.org
435-784-3218

Sheriff
Erik Bailey
ebailey@daggettcountry.org
g
435-784-3255



95 North 1st West • P.O. Box 219 • Manila, UT 84046

Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate that the proposer understands 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. Fees

Supply the billing rates, estimated number of billable hours, other billable expenses and a “not-to-exceed” fee for the audit, inclusive of travel, per diem and all other out-of-pocket expenses. As noted in section IV, it is expected that if the selected certified public accounting firm performs satisfactorily for the December 31, 2021, audit, it will be engaged to perform the audit for the succeeding 2 years. Therefore, the not-to-exceed fee information requested above should be provided on an annual basis for 3 years.

F. Non-discrimination Clause

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

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 Daggett County or government auditor’s if requested by them.
- B. Payment for the audit will be made upon receipt of the audit reports required in section III.
- C. Daggett County 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.

EVALUATION OF PROPOSALS

The following criteria will be considered when making an evaluation of the proposals:

Commissioners
Randy Asay, Chairman
rasay@daggettcountry.org
Jack Lytle
jlytle@daggettcountry.org
Matt Tippets
mtippets@daggettcountry.org
435-784-3154

Assessor
Lesa Asay
lasay@daggettcountry.org
435784-3222

Auditor
Keri Pallesen
kpallesen@daggettcountry.org
435-784-3210

Clerk
Brian Raymond
braymond@daggettcountry.org
435-784-3154

Recorder/Treasurer
Brianna Carter
bcarter@daggettcountry.org
435-784-3180

Attorney
Niel Lund
nlund@daggettcountry.org
435-784-3218

Sheriff
Erik Bailey
ebailey@daggettcountry.org
g
435-784-3255



95 North 1st West • P.O. Box 219 • Manila, UT 84046

A. Technical Factors

- Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed.
 - Appropriateness and adequacy of proposed procedures.
 - Reasonableness of time estimates and total audit hours.
 - Appropriateness of assigned staff levels.
- Technical experience of the firm.
- Qualifications of staff.
- Size and structure of firm, considering the scope of the audit.
- Geographic location of key personnel and responsible office.

B. Cost of the audit

C. Right to Reject

Daggett County 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.

SUBMISSION OF PROPOSALS

Five copies of your proposal must be submitted to Keri Pallesen, PO Box 219, 95 N 1st West, Manila, UT, 84046, no later than February 25th, 2022. Selection of the CPA firm will be made by March 1st, 2022, and all firms submitting proposals will be notified immediately as to the selection results. No proposal will be considered that is not received at or prior to the above time and date.

SOURCES OF INFORMATION

Keri Pallesen can be contacted at 435-784-3210 for information necessary to complete the proposal. Audit reports and management letters from prior years are available for inspection on the State Auditors website.

Commissioners

Randy Asay, Chairman
rasay@daggettcountry.org

Jack Lytle

jlytle@daggettcountry.org

Matt Tippets

mtippets@daggettcountry.org
435-784-3154

Assessor

Lesa Asay
lasay@daggettcountry.org
435784-3222

Auditor

Keri Pallesen
kpallesen@daggettcountry.org
435-784-3210

Clerk

Brian Raymond
braymond@daggettcountry.org
435-784-3154

Recorder/Treasurer

Brianne Carter
bcarter@daggettcountry.org
435-784-3180

Attorney

Niel Lund
nlund@daggettcountry.org
435-784-3218

Sheriff

Erik Bailey
ebailey@daggettcountry.org
g
435-784-3255