



Sanibel Fire & Rescue District

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BOARD OF COMMISSIONERS

Sanibel Fire & Rescue District

Sanibel Fire & Rescue District
2351 Palm Ridge Rd
Sanibel, FL 33957

REQUEST FOR PROPOSAL – AUDIT SERVICES

I. General Information

- 1.) Sanibel Fire & Rescue District (the "District") is an independent special fire control district which is governed by Florida law, especially Chapter 189 and Chapter 191, Florida Statutes, and the District's enabling legislation.
- 2.) The District's Auditor Selection Committee (Committee) is composed of the three Commissioners currently serving on the Board of Fire Commissioners. The selection of the auditing firm will be in compliance with Section 218.39 of the Florida Statutes, Rules of the Florida Department of Financial Services and Rules of the Auditor General (Chapter 10.550 Local Government Entity Audits).
- 3.) Responses may not be submitted to the District via facsimile.
- 4.) Each responder is solely responsible for reading and completely understanding the requirements and specifications of the RFP document.
- 5.) Questions regarding the Request for Proposal (RFP) are to be addressed to:

Kevin Barbot, Fire Chief
Sanibel Fire & Rescue District
2351 Palm Ridge Rd
Sanibel, FL 33957
(239) 472-5525
E-mail: kbarbot@sanibelfire.com

- 6.) **All proposals must be received by 3:00 PM on October 27, 2023**, at the address listed above. Any responses received after the deadline will be returned to the proposers unopened. Three (3) signed copies of your proposal shall be submitted in one sealed package, clearly marked on the outside "Proposal for Auditing Services." Costs incurred by the responding firms in preparing proposals in response to this request will not be reimbursed by the District. All responses will be publicly opened at District Headquarters, 2351 Palm Ridge Rd, Sanibel, FL 33957, by Kevin Barbot, Fire Chief, at 4:00 p.m. on October 27, 2023, and distributed to all members of the Committee. The Fire Chief, at his sole discretion, reserves the right to correct or waive minor errors and/or irregularities in this RFP or in any Proposals received where the correction and/or waiver is in the best interest of the District.
- 7.) The Committee will review the proposals and will recommend three (3) proposers to the District Board of Commissioners (Board) on November 8, 2023 at 0900, in order of preference. If fewer than three (3) proposers respond to this RFP, the Committee shall recommend such firms as it deems to be the most qualified. The Committee reserves the right to reject any and all proposals submitted and to request additional information from the proposers. Firms submitting proposals will not be requested to make oral presentations as part of the evaluation process.
- 8.) The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the

firm of the conditions contained in this RFP, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

9.) All responses must contain a description of all fees and other costs as a not-to-exceed auditing services price for each year of the awarded contract, including renewal terms. The District also requires a schedule of billing rates per hour for staff assigned to the engagement for auditing services for any additional services that may be required.

10.) RFP Calendar:

September 27, 2023	Legal notice published
October 27, 2023	3:00 P.M. – Deadline for Proposals
November 8, 2023	9:00 A.M. – Committee meets to review and rank responders
November 8, 2023	10:00 A.M. The Board/Committee votes on acceptance of the Committee recommendation and awards contract for audit services.

11.) The District does not have an internal audit department.

II. Description of the Sanibel Fire & Rescue District

The Sanibel Fire & Rescue District is located on the southwest coast of Florida, in Lee County. The District is an independent special district created by the Laws of Florida for the purpose of providing fire protection and emergency services. The District office is located at 2351 Palm Ridge Rd, Sanibel, FL 33957. The Fire Chief is the Chief Executive Officer. The administrative assistant performs the accounting. The business and affairs of the District are governed by a board of three commissioners who are elected to terms of four years on a staggered basis.

- 1.) For reporting purposes, the Annual Financial Report (audited financial statements) will include a general fund.
- 2.) The District utilizes an unwritten investment policy in accordance with Florida Statute 218.415(17).
- 3.) Capital assets consist of land, buildings, improvements, vehicles and equipment.
- 4.) An annual budget is adopted for the District's general fund. The total budget for the District was \$6,730,116 for fiscal year ended September 30, 2022.

5.) The Districts' currently has no debt services, however this is likely to change as reconstruction of a fire station is under development.

6.) Accounting records are maintained on a modified accrual basis.

III. Assistance to be provided to the Auditor

1.) Staff will perform the year-end closing of the books.

2.) Staff will prepare work schedules and related materials as requested by the selected Auditor.

3.) Staff will provide all documentation (i.e., invoices, checks, and other supporting documents) as requested by the Auditor.

4.) Staff will be available during the audit to assist the Auditor by providing any pertinent information, documentation and explanations.

IV. Performance Specifications

1.) Audits will be performed in compliance with the requirements of Section 218.39 of the Florida Statutes. It is the intent of the District to enter into a three-year contract with the firm submitting the successful proposal, with an option of renewing for two additional one-year (1) periods.

2.) Audits will cover one-year periods beginning October 1 and ending September 30th of each year to be audited beginning with FY 2023-2024.

3.) The Auditor will provide assistance in implementing changes in governmental accounting standards.

4.) The Auditor will prepare Annual Financial Report for review and verification by the Finance Director. Auditor will complete the Annual Financial Report to be submitted by the auditor to the State of Florida Division of Accounting and Finance, verifying that the report is in agreement with all audited figures.

5.) Audit reports will contain the opinion of the auditor on the basic financial statements and on internal control over financial reporting and on compliance and other matters based on an audit of financial statements. The Auditor will be responsible for performing certain limited procedures involving the required supplementary information.

- 6.) The Auditor will communicate in a letter to management any reportable conditions found during the audit. Auditors are required to make an immediate written report of all irregularities and/or illegal acts.
- 7.) The preparation of financial statements, including all footnotes, will be the responsibility of the Auditor.
- 8.) The Auditor will provide seven (5) signed and bound copies and an electronic copy (required in pdf) of the District's audit report.
- 9.) The Auditing firm will present the completed audit at the regular meeting of the SFRD Board of Commissioners no later than the June regularly scheduled board meeting.
- 10.) The District may request additional services during the term of the contract. The fees for any additional services shall be a not-to-exceed amount that is separately negotiated and agreed to in writing prior to commencement of the additional services. The amount shall be based on the hourly rates agreed upon as a result of the RFP.

V. Qualifications of the Auditor and information to be Included in the Proposal:

- 1.) The Auditor must have performed continuous CPA services for a minimum of five years in the State of Florida. The Auditor should provide a statement of the experience of their firm with special districts within the last five (5) years in the State of Florida.
- 2.) The Auditor should clearly indicate its governmental expertise. Resumes should be provided for the Managing Partner in charge of the audit and contributing support staff.
- 3.) The Auditor must be a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of CPAs (FICPA).
- 4.) The Managing Partner in charge of the audit and contributing staff must have 80 hours of governmental accounting and auditing continuing professional education (CPE) as required by professional standards.
- 5.) The Auditor should indicate its approach to peer review and provide a report of the most recent peer review. The Auditor should indicate whether that peer review included a review of local government client activities.
- 6.) The Auditor should provide a description of their experience in preparing governmental financial statements.
- 7.) The Auditor should indicate any disciplinary actions that have been instituted or proposed against the firm during the last three years.

- 8.) The Auditor should describe the results of any State or Federal reviews during the past three years of the firm's governmental client audit work.

VI. Additional Information to be Included in the Proposal:

- 1.) Title page showing the RFP subject, the name of the firm, address, telephone number, the name of the contact person, and the date.
- 2.) Brief description of the audit approach to be followed.
- 3.) A statement setting forth the proposer's understanding of the work to be done and a commitment to perform the work on a schedule that is agreeable to SFRD for any given year.
- 4.) A statement indicating that the appropriate criteria for independence per professional standards have been met.
- 5.) A statement as to whether the firm is local, regional, or national.
- 6.) The location of the office from which the work is to be done and the number of personnel in that office who would be working on the audit.
- 7.) A listing of special districts for which the firm is providing or has provided audit services.
- 8.) Firm promotional material may be included as supplemental information.

VII. Instructions for Proposals:

Proposals must include:

- 1.) Qualifications of Auditor
 - a. Description and history of firm.
 - b. Relevant prior government auditing experience.
 - c. Resumes of the partners and/or manager who will be assigned to this audit.
- 2.) Technical Approach
 - a. Provide a brief description of the audit approach to be followed.
- 3.) Statement reflecting acceptance of District requested timeline for annual audit services
 - a. Completion of the field work by February of each year (following the first year audit).
 - b. Presentation of the completed audit to be made at the regular meeting of the Board in March or April, unless otherwise agreed upon.

4.) Estimated Fee Schedule

5.) Additional Information

- a. Describe your clientele, listing local governments served.
- b. Provide a statement certifying that the auditor in charge has completed Continuing Professional Education requirements imposed by Government Auditing Standards (commonly referred to as the "Yellow Book").
- c. Provide a copy of a Peer Review performed during the immediate three year period prior to the completion of the audit for fiscal year to end September 30, 2021.

VIII. Selection Process:

- 1.) The SFRD selection committee may conduct such investigations as required to be necessary and appropriate to assist in the evaluation of any response and to establish the responsibility, qualifications and ability of any responder.
- 2.) By submitting a response, each responder recognizes and agrees that SFRD may reject any response based upon the SFRD exercise of its sole discretion. Every responder waives any claims it may have for damages or other relief resulting directly or indirectly from the rejection of its response based upon any ground whatsoever including SFRD's exercise of its sole discretion and disclosure of or refusal to disclose any pertinent information related to the reasons for rejection of a response. SFRD will comply with applicable Florida law related to the selection of an auditor.
- 3.) All responses will be reviewed by SFRD Audit Selection Committee.
- 4.) SFRD Auditor Selection Committee will evaluate each response and select three (3) responders deemed to be the most qualified to perform the required services. The following criteria will be used to evaluate each Proposer's response. Each of the criteria is assigned points according its relative importance to the overall evaluation process for this particular RFP.
 - a. Completeness and accuracy of the response (20 points)
 - b. Abilities of each responder's personnel (15 points)
 - c. Past performance with similar agencies (20 points)
 - d. Description of the professional services to be provided to SFRD (15 points)
 - e. Fees and costs of the professional services (15points)
 - f. Location of office staff (15 points)
- 5.) The Board of Commissioners will receive and consider the Audit Selection Committee's rankings and recommendation and determine the responders to be qualified. The Board of Commissioners may

approve the Committee's recommendation and may take such action as it deems to be in the interest of SFRD, in its sole discretion.

- 6.) Once the Board of Commissioners has selected a qualified responder to be Auditor, the Auditor will provide a contract (engagement letter) that includes the not-to-exceed price on an annual basis for the initial three-year (3) agreement term and the estimate for two annual extensions, will provide a statement that invoices for fees and costs will be submitted in sufficient detail to determine hours and rates worked by assigned staff and a provision which specifies the contract period including renewals and conditions under which the contract may be terminated or renewed for approval by the Fire Chief of SFRD. All requirements and conditions set forth in this RFP shall be incorporated into the contract (engagement letter), unless otherwise specified in the contract.
- 7.) After SFRD signs the contract (engagement letter), the selected Auditor will begin the Audit process.
- 8.) If the contract (engagement letter) is rejected by SFRD, the Fire Chief will contact the next highest ranked qualified responder and begin the process again.
- 9.) SFRD will not negotiate with more than one responder at a time. SFRD will continue the negotiations process until a contract (engagement letter) is successfully negotiated with a qualified responder.