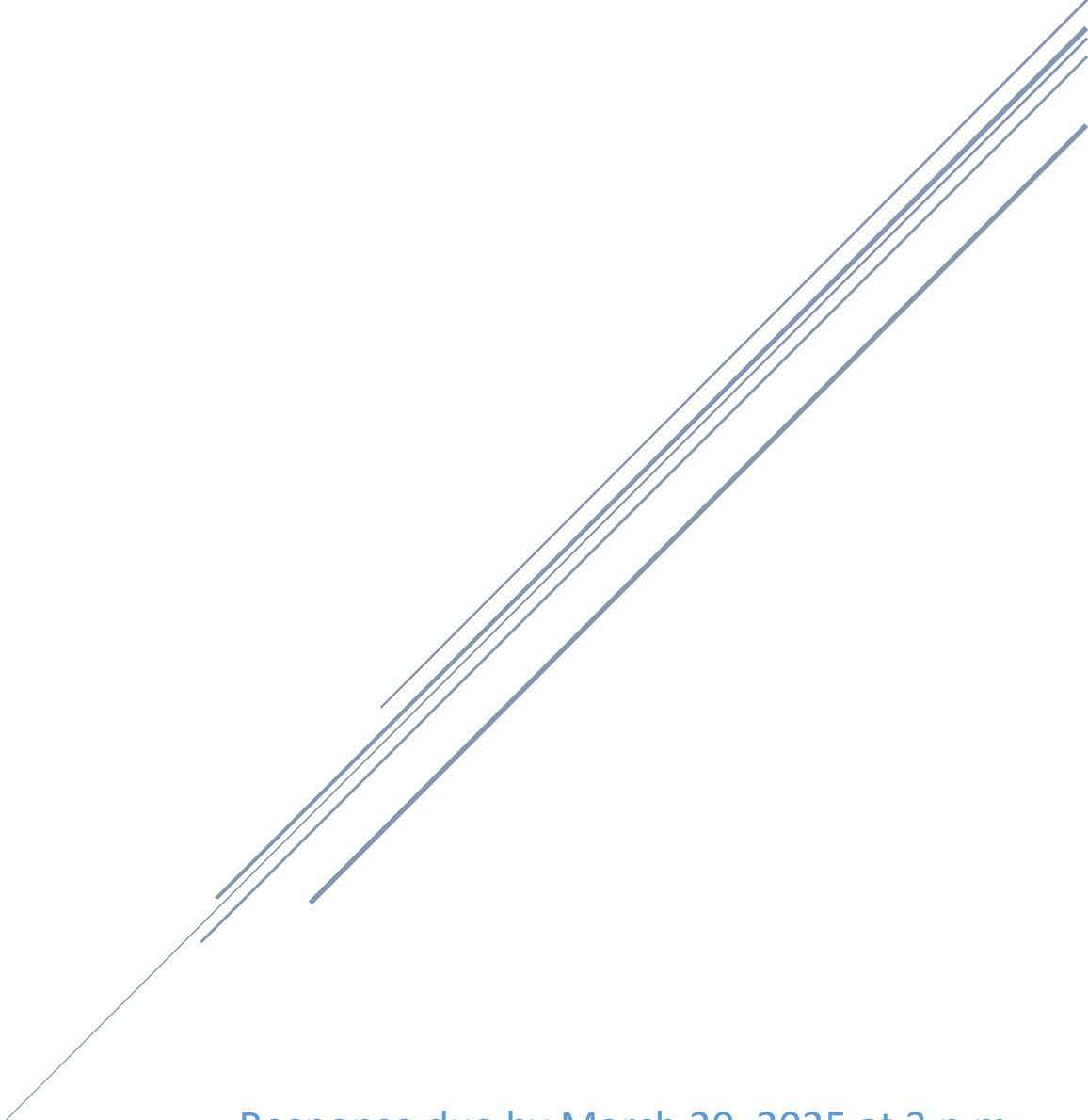


VISTA FIRE PROTECTION DISTRICT

Request for Proposal – Financial Auditor



Response due by March 20, 2025 at 3 p.m.
Issued February 20, 2025

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**REQUEST FOR PROPOSAL
CERTIFIED PUBLIC ACCOUNTANT
TO AUDIT FINANCIAL STATEMENTS**

1. REQUEST FOR PROPOSAL (RFP)

Vista Fire Protection District (VFPD) invites your firm to submit a written proposal for financial auditor services. Proposals must be received by **3:00 p.m. on March 20, 2025**, and must be submitted in accordance with the requirements outlined in this Request for Proposal.

VFPD reserves the right to reject any proposals or waive irregularities in any proposal or in the proposal procedures. The proposal must be signed by an individual authorized to bind the firm, and proposals must remain valid for a minimum of **90 days** from the date of submission.

Submission Requirements:

- Written proposals and one (1) electronic copy (.PDF format) on a removable flash drive must be submitted in a sealed envelope clearly marked with the phrase “Financial Audit Services.”
- **Email, fax, or other electronic submissions** will not be accepted.

Proposals shall be submitted via FedEx, UPS, US Mail, or Walk-in Delivery to:

Attn: Karlena Rannals, Administrative Manager
450 South Melrose Drive
Vista, CA 92081-6664
By **3:00 p.m. on March 20, 2025**.

All questions relative to the RFQ documents prior to the deadline for questions shall be directed to: Karlena Rannals, Administrative Manager via email: krannals@vistafpd.org or telephone: (760) 688-7588.

You may be invited to make an oral presentation. The contract, if awarded, will be granted to the firm whose proposal demonstrates the best ability to meet VFPD’s needs. This decision will not be based solely on price. VFPD reserves the right to investigate the qualifications of all firms under consideration and verify any information submitted, including requiring additional evidence of managerial, financial, or technical capabilities to fulfill the contract successfully.

2. TIMETABLE

Tentative dates for activity relating to the proposal are given below:

A. Requests for Proposals Distributed	February 20, 2025
B. Deadline for Receipt of Proposals	March 20, 2025
C. Interview (if required)	March 26, 2025
D. Award of Contract	April 16, 2025

3. BACKGROUND

The Vista Fire Protection District was formed on July 14, 1944 by the San Diego County Board of Supervisors. At that time, the area served by VFPD included what is now the City of Vista as well as the current VFPD service area. Over the years the incorporation of the City of Vista and annexations to the City of Vista have changed the boundaries.

Currently VFPD serves approximately twenty (20) square miles of unincorporated area, with a population of about 20,000 residents, generally east of the City of Vista.

Fire protection services are provided to VFPD by the City of Vista through a contract that sets out the relationship, services, compensation, and obligations of both parties. Although the contract is renewable, and can be extended, the current contract will expire in 2056.

Because of the contract with the City of Vista, VFPD does not employ any emergency responders. The VFPD staff currently consists of one employee, the Administrative Manager.

The Fire Chief for the City of Vista, Chief Gerard Washington, is named as Fire Chief for VFPD within the contract and has all of the duties and responsibilities that go with that office. The City of Vista is responsible for hiring the Fire Chief and managing the Fire Department.

VFPD's annual budget for FY 2024/25 is approximately \$4.8 million. Approximately 90% of the total operating budget is paid to the City of Vista for fire protection and related services.

The Administrative Manager is appointed by the Board of Directors and has full responsibility for managing the daily operations of the District and is the primary contact with the City of Vista. The Administrative Manager is also responsible for the implementation of policies approved by the Board.

A five-member Board of Directors governs the District. Members of the Board are elected from five election Districts and serve four-year staggered terms.

The Vista Fire Protection District currently has the following funds and account groups:

- A. Governmental Fund Types:
 - 1. General
 - 2. Special Revenue

Total revenue for all funds of the fire district is anticipated \$5,156,168 for the fiscal year ended June 30, 2025.

VFPD uses QuickBooks (Accountant Edition) software for its accounting applications. Payroll is calculated and submitted through a contract with ADP.

VFPD 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 Controller's office not later than January 31 after the end of the fiscal year.

The members' cash balances are on deposit with the San Diego County Treasurer, Treasurer of the State of California, various investments, and a local financial institution for payroll and accounts payable purposes.

4. SCOPE OF WORK

A financial audit and report are requested for the fiscal year ending June 30, 2025, and subsequent terms identified in 6. Audit Term. The audit and report 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. In addition, preparation, and submission of the annual State Controller's Report due not later than January 31 of each year shall be included in the quote for services.

The audit must be completed, and the report issued to VFPD prior to December 15. Prior to the issuance of the final report, the auditor is expected to meet with the District's Finance Committee and may be requested to attend the November/December Board Meeting to present the report. Copies of the report must also be provided for filing with the County of San Diego and State Controller's Office.

5. 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 may prepare a comprehensive management letter including the auditor's findings and recommendations relating to internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

6. AUDIT TERM

The anticipated term of the District's financial statements is for three fiscal years; ending June 30, 2025 through 2027; subject to an annual evaluation, with the possibility of subsequent annual renewals for two years.

Note: VFPD will not reimburse any costs incurred for proposal preparation, postage, delivery, presentations, demonstrations, or negotiations. All associated costs are the responsibility of the proposer.

7. CONTRACTUAL ARRANGEMENTS

- A. 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 the Vista FPD or government auditors if requested by them.
- B. Payment for the audit will be made upon receipt of the audit reports required in Section III.
- C. Vista FPD 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.

8. AGREEMENT NOT TO DISCRIMINATE

In the performance of the terms of any contract resulting from this proposal, the provider agrees not to engage in nor permit subcontractors, where applicable, from engaging in discrimination in employment of persons because of race, color, national origin or ancestry, age, sex, disability, or religion of such persons, unless permitted by law.

9. NO ASSIGNMENT

No assignment by the contractor of contract will be recognized by VFPD unless such assignments have had prior written approval and consent of VFPD. VFPD will specifically be contracting for the services of the individuals in the firm making the proposal, and the qualifications of those individuals will be a material inducement for the award of the contract.

10. EVALUATION OF PROPOSALS

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposal evaluated for both technical qualifications and price. The following represents the principal selection criteria which will be considered during the evaluation process:

- A. Mandatory Elements
 - 1) The audit firm is independent and licensed to practice in California.
 - 2) The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
 - 3) The firm has no conflict of interest with regard to any other work performed by the firm for VFPD.

- 4) The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- B. Technical Qualifications
- 1) Expertise and Experience
 - i. The firm's past experience and performance on comparable engagements.
 - ii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - iii. In addition, special consideration will be given to the firms submitting a copy of their most recent external quality control review report and the firm that has a record of quality audit work.
 - iv. Other
 1. Audit approach
 2. Adequacy of proposed staffing plan for various segments of the engagement.
 3. Ability to meet timetable set forth.
 4. Assurance on continuity of staff.

11. REQUESTED INFORMATION

Requested information is contained in Exhibit 1. This exhibit contains questions that will allow VFPD to evaluate your firm and the services you provide. Your proposal should respond to the questions **in the order they are requested and be numbered in the same way.**

EXHIBIT 1

REQUESTED INFORMATION

This section contains questions that will allow VFPD to evaluate your firm and the services you provide. Your proposal should respond to the questions **in the order they are requested and be numbered in the same way.**

1. General Information

The following questions relate to general information about your firm:

- A. Provide the address and telephone number of your home office and any other office locations.
- B. How long have you been in business?
- C. How many financial audits were performed by your firm during 2022, 2023, and 2024?
- D. How many financial audits were performed by your firm for public agencies during 2022, 2023, 2024?
- E. Describe the recent local office auditing experience similar to the type of audit requested.
- F. Provide a client listing for references, including client name, address, and contact person and telephone number. Include all clients who are a joint powers authority.
- G. Is there any pending litigation against your firm? If so, please provide details.

2. Organization and Personnel

- A. Provide an organization chart for your Company. Also provide an organization chart for the location where this account will be managed.
- B. Provide resumes of partners, audit managers, field supervisors and other staff who would be assigned to work on our account. Resumes should include the length of time employed by your firm.

3. Proposer's Approach to the Examination

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

4. Insurance

Minimum insurance requirements are given below. Please provide insurance carrier and limits for each line of insurance, and confirm that the required evidence of insurance will be provided:

- A. Commercial General Liability insurance with minimum limits of \$1,000,000 per occurrence. Provide Certificate of Insurance and Additional Insured Endorsement.
- B. Automobile Liability insurance with minimum limits of \$1,000,000 per accident. Provide Certificate of Insurance.
- C. Workers' Compensation with statutory limits, as required by the Labor Code of the State of California, and Employer's Liability with minimum limits of \$1,000,000 per occurrence. Provide Certificate of Insurance.
- D. Professional Liability/Errors and Omissions insurance with minimum limits of \$2,000,000 per occurrence. Provide Certificate of Insurance.

5. Affirmations

Provide a positive statement to confirm that each of the following mandatory criteria is satisfied:

- A. An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of California.
- 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.
- D. An affirmation that 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 VFPD, the Districts, or government auditors if requested.

6. Documentation/Information

The following documents/information should be included in your proposal package:

- A. Sample audit report.
- B. Proposed Contract for Services

7. Fees

Provide the following:

- A. Billing rates for assigned staff.
- B. Estimated number of billable hours for each assigned staff
- C. Other billable expenses
- D. A "Not-to-Exceed" fee for 2025, 2026, and 2027 inclusive of travel, per diem and all other out of pocket expenses.