

REQUEST FOR PROPOSAL OF AUDIT SERVICES



RE: REQUEST FOR PROPOSALS

To whom it may concern:

The Tri-District Emergency Ambulance Service of Rock City, IL is seeking proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ended April 30, 2023, in accordance with this request for proposal.

Proposals will be accepted by the Tri-District Ambulance Service of Rock City, IL until 6 p.m. on March 07, 2023. All proposals must be received prior to the date and time shown above. All bids are scheduled to be opened on March 07, 2023, at 6:45 pm at the Tri-District Emergency Ambulance Service 108 Main St, Rock City, IL 61070 Administrative Offices.

Bid Specifications can be downloaded at <https://tridistrictambulance.org/bid-notice/>

Proposals must be submitted in a sealed envelope. Address the proposal to:

Tri-District Ambulance Service of Rock City, IL

Attn: Dave Parrish, Trustee

Tri-District Emergency Ambulance Service

108 Main St,

Rock City, IL 61070

Please clearly mark the outside of the envelope "AUDIT PROPOSAL".

Thank you,

Dave Parrish

President

BACKGROUND INFORMATION

The Tri-District Emergency Ambulance Service of Rock City, IL is seeking written proposals from Auditing Firms that will perform an Annual Audit of the Financial Records of the Ambulance District.

I. OBJECTIVE AND SCOPE

A financial audit is requested for the year ending April 30, 2023. 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.

The auditor must deliver 10 copies of this report to Tri-District Emergency Ambulance Service. The auditor will be involved in drafting the financial statements.

II. 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 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 accepted accounting principles.

The auditor shall include the written responses from the Tri-District Ambulance Service of Rock City, IL for each recommendation included in the state compliance letter and the management letter required by the State of Illinois Compliance Audit Guide.

III. AUDIT TERM

If the selected certified public accounting firm performs satisfactorily for the April 30, 2023 audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding two years, subject to an annual evaluation and the District's appropriation.

IV. PROPOSAL QUALIFICATION REQUIREMENTS

Interested firms should include the following information in their proposal to perform the audit of the year ended April 30, 2023:

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 performed 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 Illinois.
 - b. An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accounts and the Government Auditing Standards.
 - c. An affirmation that the firm meets the continuing education and external quality control review requirements contained in the Government Auditing Standards.

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 partner(s) in charge of the engagement should be included.
2. Describe the recent local office auditing experience like the type of audit requested.

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. 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 firm performs satisfactorily for the April 30, 2023, audit, it will be engaged to perform the audit for the succeeding two years. Therefore, the not-to-exceed fee information requested above should be provided on an annual basis for three years. In addition, please

itemize the “not-to-exceed” fee for each the Ambulance District, Single Audit, and the not-for profit ambulance service.

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.

V. 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 the Tri-District Emergency Ambulance Service of Rock City, IL or government auditor’s if requested.
- b. Payment for the audit will be made upon receipt of the audit reports required in section III.
- c. Tri-District Emergency Ambulance Service of Rock City, IL’s staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor.

VI. EVALUATION OF PROPOSALS

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

1. Technical Factors

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

2. Cost of the audit

3. Right to Reject

Tri-District Emergency Ambulance Service of Rock City, IL reserves the right to reject all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent 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.