

BLAIR COUNTY CONSERVATION DISTRICT
REQUEST FOR PROPOSAL

**Blair County Conservation District Annual Audit
Years ending December 31, 2022, 2023 and 2024**

Issued: May 18, 2023

Introduction:

The Blair County Conservation District, a legal subdivision of State government, is soliciting proposals from Certified Public Accountant firms to audit our financial statements for the years ending December 31, 2022, 2023 and 2024 (and beyond to the extent of the Blair County Conservation District Contracting for Audit Services Policy dated February 27, 2023 – Attachment A). This audit must be in accordance with Generally Accepted Auditing Standards and Government Auditing Standards as outlined in the attached guidelines from the State Conservation Commission revised January 12, 2015, and approved February 10, 2015 (Attachment B).

The following provides general information about the Blair County Conservation District:

Conservation Districts are governed by a seven-member Board of Directors, appointed by the County Commissioners. The Boards are comprised of one County Commissioner and a mix of farmer and public directors. Each Board employs staff to carry out the mission of the District, and salaries and benefits of employees are cost-shared with Federal, State, and Local funds. The District receives funding through the State Conservation Commission (SCC), an annual appropriation from their respective County and grant funds from various sources for projects related to their mission. The District is not considered a component unit of the County of Blair Audit, thus an audit specific to the Conservation District accounts is required. The District operates on the calendar year, ending December 31st. Currently, the Blair County Conservation District has 14 accounts for consideration in this audit request. The District currently uses QuickBooks accounting software.

The auditing services to be performed, on an annual basis, shall include:

1. Performing a standard governmental audit following the attached “Guidelines for County Conservation District Annual Audits” revised January 12, 2015, and approved February 10, 2015, by the SCC. More detailed information on the District and its finances can be found by reviewing the 2021 District Operating Budget, the Annual Financial Report (AFR) for the year ended December 31, 2021, and the Audit Report for the year ended December 31, 2021. (All available by contacting Bonnie Young, District Administrative Coordinator at byoung@blairconservationdistrict.org or calling 814-696-0877 ext. 5).
2. Reviewing the draft audit report with the District Manager and District Administrative Coordinator when completed.
3. Providing 2 bound and 8 unbound copies of the audit for distribution to the District Board of Directors.

4. Providing 1 digital copy of the audit to the District Manager and District Administrative Coordinator when completed.
5. Presenting the audit report to the Board of Directors at a regularly scheduled meeting (proposed on November 20, 2023, at 7:30 pm at the Conservation District Office) each year.
6. Addressing other matters/activities as recommended by the account/accounting firm.
7. Currently a Single Audit is not required for 2022 based on Federal thresholds. We request that a nonbinding quotation for a Single Audit be priced separately and provided on Exhibit B for informational purposes if needed in subsequent years. Should a Single Audit be required, the current auditing firm will be requested to prepare a quote for service specific to that audit year.

Submission Deadline:

Respondents must submit their written submittal by **3:00 pm prevailing time on June 15, 2023**. Hand-delivered, delivery service and/or email submissions will be accepted.

Contact Person: Donna Fisher, District Manager Email:dfisher@blairconservationdistrict.org

******* LATE PROPOSALS WILL NOT BE CONSIDERED *******

Submittal:

To achieve a maximum degree of comparability, the submittals shall be organized in the manner specified below and with the use of the corresponding headings.

Title Page:

- Show name of the firm, address, name of contact, telephone number(s) and email address along with the current date.

Section 1: Fee for Services:

- Provide a detailed listing of services and a lump sum fee for the 2022, 2023 and 2024 Audit Service for the Blair County Conservation District using Exhibit A.

Section 2: Statement of Qualifications:

- Briefly state your firm's understanding of the services to be performed and make a positive commitment to provide the service as specified.
- Provide the name(s) of the person(s) authorized to make representations for your firm, their title, address, telephone number and email address.

Section 3: Company Information:

- Name, address and description of your firm along with a brief history.
- Scope of Service/Prior Experience – all submittals must detail the service proposed to be provided and the firm's experience in providing such services.
- A list of three (3) references including name of institution, address, contact person, phone number and email address.

- The name(s), experience and qualifications of the individual(s) who would be primarily responsible for performing the services.

Section 4: Statements of Assurances:

- A statement of assurance that your firm is not currently in violation of any regulatory rules and regulation that may have any impact on your firms' operations.
- A statement of assurance that there are no conflicts of interest.

Section 5: Information not specifically required but deemed important by the Respondent.

Questions:

Questions may be submitted via email to Donna Fisher at dfisher@blairconservationdistrict.org or by calling (814) 696-0877 extension 5.

Questions will be answered by the appropriate individuals within 3 business days and questions and answers will be shared with all submitters.

Deadline for questions will be on or before 3:00 pm June 9, 2023.

Criteria For Evaluation:

Proposals will be evaluated using the submitted documents requested in the Submittal: Sections 2 through 5. Firms meeting that criteria will then have their fee proposals evaluated.

Selection:

It is anticipated that the Board of Directors will select a firm and provide a notice to proceed at the June 26, 2023, regularly scheduled District Meeting.

Right to Reject Proposals:

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposal.

The Blair County Conservation District reserves the right without prejudice to reject any or all proposals in the best interest of the District.

EXHIBIT A
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE FINANCIAL AND COMPLIANCE AUDITS

All-Inclusive Fixed Price Allocations by Year

All-Inclusive Fixed Price Allocation – 2022 Audit: \$ _____

All-Inclusive Fixed Price Allocation – 2023 Audit: \$ _____

All-Inclusive Fixed Price Allocation – 2024 Audit: \$ _____

Total All-Inclusive Fixed Price for the 3 year Engagement \$ _____

If a large price differential exists from year to year, please explain.

Firm Name

Authorized Signature

Date

Typed Name of Authorized Official

EXHIBIT B
ESTIMATE OF PROFESSIONAL FEES AND EXPENSES
FOR SINGLE AUDITS

All-Inclusive Fixed Price Allocations by Year

All-Inclusive Fixed Price Allocation – 2023 Single Audit: \$ _____

All-Inclusive Fixed Price Allocation – 2024 Single Audit: \$ _____

Nonbinding quotation for a Single Audit for informational purposes if needed in subsequent years. Should a Single Audit be required, the current auditing firm will be requested to prepare a quote for service specific to that audit year.

Contracting for Audit Services Policy

(Blair County Conservation District)

Contracting for the Blair County Conservation District's annual audit services shall be an open and competitive Request for Proposal (RFP) process.

The length of the initial multi-year contact with the selected auditing firm shall not exceed three (3) years. At the discretion of the Board of Directors, the contract can be terminated at any time. The retention of the selected auditing firm will not exceed the initial three-year term followed by three (3) potential one-year extensions as offered by the Board of Directors for a total of six (6) consecutive years.

Once an auditing firm has completed an audit for six (6) consecutive calendar years they may not re-bid during the cycle immediately following that sixth-year.

ATTACHMENT B

Revised: 01/12/2015
Approved by SCC: 02/10/2015

Guidelines for County Conservation District Annual Audits

The following standards, requirements, recommendations, deadlines and sanctions apply to all County Conservation District "Financial Statement" audits required by the State Conservation Commission.

Audit Standards and Requirements

- District audits must include **all** funds received, maintained and expended by the district.
- District audits will be conducted by or under the supervision of a Certified Public Accountant (CPA) and completed in accordance with generally accepted auditing standards and the standards applicable to "Financial Statement" audits contained in the latest revision of *Government Auditing Standards* issued by the Comptroller General of the United States.
- ***On an annual basis, each district will complete an independent audit, separate and apart from any comprehensive countywide audit they may be included in as part of the county structure.***
- A copy of the District audit along with all **findings and management letters** must be submitted by the required deadline to the State Conservation Commission (c/o the DEP Bureau of Conservation and Restoration, Division of Conservation), the County Commissioner's Office and to the County Controller's Office (if one exists).

Additional Recommendations

- Each District is strongly encouraged to have their auditor attend a monthly board meeting to present the findings of the completed audit. Directors are strongly encouraged to take advantage of this opportunity to ask questions of the auditor concerning the audit and its findings. This meeting may also be a good time to have the auditor review some basic fiscal procedures with the board, such as, presenting a review and evaluation of the monthly financial reports. **Directors need to understand the annual audit report and the monthly financial reports that are presented to them.**
- The majority of Districts are using computerized accounting software to help maintain their financial records. If your District is not, the Commission strongly encourages you to consider doing so. Your auditor and or field representative can provide information on software that other Districts are successfully using.

Audit Deadlines and Sanctions

- The Commission deadline for yearly audits is December 31st of the year following the close of the calendar year being audited. For example, audit statements for Calendar Year 2014 are due to the Commission on December 31, 2015. If a District cannot meet the December 31st deadline due to an extenuating circumstance beyond their control they must submit a deadline extension request. **The request must be submitted on District letterhead and include the reason for requesting the extension and the expected audit submission date.** The extension request must be post marked, emailed or faxed to the Commission (c/o the DEP Bureau of Conservation and Restoration, Division of Conservation) by the close of business December 15th. Based on the information provided, Commission staff will act on the request (approve/disapprove). If the December 31st deadline is missed without the District receiving an extension, or the approved extension date expires without the submission of the required audit, the District will forfeit the General Administrative Assistance portion of the Conservation District Fund Allocation Program (CDFAP) for the current fiscal year. The Commission may also withhold all future CDFAP payments until the required audit is submitted, as stated in Section 83.37 of the CDFAP Statement of Policy.
- In addition, a District's obligation to submit an audit consistent with these guidelines continues beyond forfeiture of the general administrative assistance and suspension of payments. Commission staff will continue to track and report unsatisfied obligations for possible additional sanctions as determined by the Commission.