



## **MAC Recreation District**

1195 SE Kemper Way, Madras, OR 97741

541.475.4253 • [www.macaquatic.com](http://www.macaquatic.com)

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# **MAC Recreation District**

## ***Request for Proposals***

### ***Special District Audit Services***

**Date of Issuance: August 9, 2019**

**Proposals Due: August 30, 2019**

**MAC Recreation District  
1195 SE Kemper Way  
Madras, OR 97741  
541-475-4253**

*An Equal Opportunity Provider*

**MAC Recreation District**  
**Request for Proposals – Audit Services**

The MAC Recreation District (the “District”) is soliciting Proposals from qualified, independent, Oregon licensed municipal auditors (“Auditor(s)”) having sufficient governmental and auditing experience to provide certain audit services for and on behalf of the District.

**BACKGROUND**

The MAC Recreation District, located in Jefferson County, was created in 2008. The District operates as a special taxing district in Oregon. The board of directors is comprised of five elected members. The board of directors appoints the executive director who is responsible for District operations. Using resources appropriate by the board of directors, the executive director ensures board policies are implemented to achieve desired service results in the community. Services provided by the District to the community include, recreation and education programming, special events, and limited park facilities (skate, bike, disc golf parks). The District currently employs 13.25 regular and temporary employees.

**SCOPE OF SERVICES**

1. Services. The District is requesting Proposals for the services of an Auditor to provide the following audit services for and on behalf of the District (collectively, the “Services”):
  - (a) Conduct the financial and compliance audit of the District’s operations, including, without limitation, planning and preparing the audit. Prepare and present the draft and final Audit Report (including 10 bound hard copies and an electronic copy).
  - (b) General financial technical assistance to District throughout the fiscal year, including, without limitation, answers to accounting, reporting, and/or internal control questions.

- (c) Assist with any other financial and/or audit projects requested by the District's business manager from time to time, including, without limitation, performing tests of documentary evidence, evaluating internal control procedures, preparing and filing state documents, preparing a single audit (if necessary), reviewing adjusted journal entries, and reviewing year-end financial reports.

A copy of the District's budget and prior year audited financial reports are available on the District's website at [www.macrecdistrict.com](http://www.macrecdistrict.com) under the "Budget" section.

2. Auditor Standards. The selected Auditor will apply industry standards for auditing, and the audits performed will be made in accordance with all applicable federal, state, and local laws, rules, regulations, standards, and ordinances, including, without limitation, the following: (a) generally accepted governmental procedures as prescribed in the American Institute of CPAs (AICPA) Industry Audit Guide – Audits of State and Local Government Units and in Governmental Accounting, Auditing, and Financial Reporting (GAAFR); (b) generally accepted government auditing standards (GAGAS), government auditing standards, and Oregon minimum standards; (c) the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; and (d) OMB A-133: Audits of State, Local Governments, and Non-Profit Organizations. The District's Annual Financial Report will conform to reporting standards for government entities as determined by the Governmental Accounting Standards Board (GASB) and/or the Financial Accounting Standards Board (FASB), as appropriate. The Auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with GAAP. The Auditor will also provide compliance reports as required under federal and state law.

## **PROPOSAL**

An Auditor interested in performing the Services must submit a signed and dated written Proposal to the District containing the following information:

1. Auditor's name, address, and contact information and the name of the primary contact in reference to the Proposal. Also, please provide the Auditor's authorization or licensing by the State Board of Accountants to conduct audits.



2. Brief information concerning the Auditor (e.g., background, size, types of services provided, experience, and types of similar governmental and accounting engagements).
3. A list of the current and prior special district audit clients indicating the type(s) of services performed and the number of years for each engagement. Please also identify and include contact information for at least three special district audit clients.
4. Identification of the person(s) who will be assigned and responsible to perform the Services, including any partners, managers, and other key staff members. Identify each individual's experience in auditing governmental jurisdictions. Describe the experience and knowledge that your firm and supervising staff have in performing examinations in accordance with the provisions of the Single Audit Act and component units.
5. A copy of the Auditor's most recent quality control review report or peer review.
6. Please (a) disclose all judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability and/or stability of the proposing organization, or (b) warrant that no such condition is known to exist.
7. Include a statement indicating whether subcontractors will be used and, if so, provide the information contained in this section (i.e., "Proposal") for each subcontractor.
8. Identification of the fees the Auditor desires to receive for the performance of the Services. In addition, please identify the maximum fee associated with performing the Services and include a maximum annual percentage increase that can be expected for the next three fiscal years. Please describe how the fee is allocated for each of the services identified above (see Scope of Services, 1a-c).
9. A description of the Auditor's audit approach and customer service philosophy. To this end, please describe the Auditor's values that ensure quality controls are in place throughout an audit.

## **PROPOSAL SUBMISSION**

To be considered, please submit your proposal to Executive Director, Jim Weyermann, via email at [jweyermann@macaquatic.com](mailto:jweyermann@macaquatic.com) or by mail or hand delivery at the address provided below:

Mail or Hand Delivery:

MAC Recreation District

Attn: Executive Director

1195 SE Kemper Way

Madras, OR 97741

Please mark clearly on the outside of your Proposal "Auditor Services Proposal." Proposals must be received by District on or before 5:00 p.m. on Friday, August 30, 2019. Proposals received after the deadline date/time may not be considered. Proposals must address all the items listed in this request; incomplete Proposals may not be considered. The District reserves the right to, if in the District's best interests, (1) reject any and all Proposals, (2) postpone an award of the contract for a period of time the District determines reasonable, (3) waive any and all formalities, and/or (4) terminate this informal solicitation. The District reserves the right to accept or reject any Proposal, or to hold the Proposals for sixty (60) days before rendering a decision. Proposers responding to this solicitation do so at their own expense. The District is not responsible for expenses associated with the preparation of any Proposals.

## **AWARD AND CONTRACT**

Any contract award will be made to the Auditor whose Proposal will serve the District's best interests, taking into account price and various other considerations, including, without limitation, the following: (a) service and availability; (b) financial expertise and experience; (c) particular capability to perform the Services; (d) experienced staff available to perform the services; (e) performance history; (f) approach and philosophy used in provided the services;

and/or (g) ability to provide timely performance in the area where the services are to be performed. No single factor, such as cost, will determine the final decision to award.

The District will enter into a professional services contract with the selected Auditor concerning the services. The contract will contain terms and conditions required under applicable law and will otherwise be in form and content satisfactory to the District. Without otherwise limiting the generality of the immediately preceding sentence, the contract will include terms and conditions concerning, among other things, acceptable standards of performance, compensation, minimum insurance requirements, compliance with laws, indemnification, and representations and warranties.

The contract will include an initial three-year term commencing with the July 1, 2018 – June 30, 2019 fiscal year. The contract may be extended for one additional term of two years by the parties' mutual written agreement.

Any questions regarding this solicitation should be submitted to Jim Weyermann, Executive Director, via email at [jweyermann@macaquatic.com](mailto:jweyermann@macaquatic.com) or call (541) 475-4253.