

SELMA CEMETERY DISTRICT

2430 Floral Ave. / P.O. Box 1383 Selma, CA 93662
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Request for proposals

The Selma Cemetery District (SCD) is requesting proposals from qualified firms of Certified Public Accountants to audit the District's financial records for the fiscal years, starting July 1, 2019 through June 30, 2020.

The closing date for submittal of a proposal is Thursday August 20th at 3pm.

Mail 6 copies of your proposal no later than the deadline to Selma Cemetery District P.O. Box 1383, Selma, CA 93662, Attn: Sandi Miller, GM, CSDM.

Late proposals will not be considered. Proposals must be submitted in a sealed envelope and marked SCD – RFP for Audit Services.

I. INTRODUCTION/BACKGROUND

Selma Cemetery District ("District") is located in Fresno County. The District was formed in 1927, under Section 8890 of the California Health and Safety Code. District boundaries enclose approximately 26, 091 acres. The District does approximately 175 interments/burials per year.

II. SCOPE OF WORK

Compile from information provided by the District's financial statements, notes to financial statements and supplementary information required including CalPERS GASB 68 reporting. Prepare all work papers necessary to summarize and consolidate information to be included in the Annual Audit. A review of the District's existing accounting and bookkeeping practices, policies and procedures for cash handling, banking and financial practices will be required. The review should focus on compliance, legality, security, the effectiveness of internal controls and fraud prevention and the ability for the chosen firm to perform a forensic audit if deemed necessary. Prepare all financial statements and reports as required by applicable California Special District laws and regulations. Completion of Annual Audit will be required 120 days following the close of the fiscal year with a report provided to the Board of Trustees within 30 days of completion.

The final scope of services negotiated between the District and the successful Consultant shall be set forth in the Professional Services Agreement ("Agreement") executed by and between the District and the successful Consultant.

Prospective auditing firms requiring additional information or clarification relative to the RFP are required to submit their question in writing via email to selmacem1@yahoo.com. All questions must be submitted by Friday August 14, 2020. Any questions received by the District that affect the RFP will be issued as addendum by the District and shall be considered part of the RFP. No verbal conversation or agreement shall modify the terms of this RFP. Answers will be made by email only and will be sent to all known bidders and potential bidders. No personal contact should be made with District staff or the Board of Trustees and may be grounds for disqualification from the selection process.

III. **SUBMITTAL REQUIREMENTS**

Proposals must include:

1. The name, address of firm, date established and a brief description of the firm's history.
2. A summary of the experience and professional achievements of the persons in your firm who would be assigned to work on this account.
3. A summary of experience with auditing of other California Special Districts and Cemeteries.
4. Provide a copy of an Annual Audit report for a California Special District or other Public Agency completed by the firm with-in the last two (2) years.
5. Include name and phone numbers of three (3) references, preferably public agencies.
6. State the all-inclusive price and estimated total hours including travel, clerical and printing expenses.
7. The proposal shall be signed by an individual, partner, officer or officers authorized to execute legal documents on behalf of the proposer.
8. The Consultant shall review the District's attached Agreement and in particular, the insurance and indemnification requirements therein. The proposal shall specify that Consultant will meet the insurance requirements and execute the Agreement if selected. If any exceptions are taken, such exceptions must be clearly noted in the proposal and may be reason for rejection of the proposal.

IV. **SELECTION PROCESS**

A. Selection Process

- The District will evaluate proposals based on the following criteria:
- The proposers are Certified Public Accountants properly licensed to practice in the State of California.

- The proposer has no conflict of interest with regard to any other work performed by the firm for the District.
- Clarity and conformance of proposal to the RFP.
- Content of the proposal.
- Proposer's experience and performance.
- Approach to the project and demonstrated project understanding.
- Fee proposal.
- Comments by references.
- Onsite auditing of District business, no emailing, faxing or mailing of documents.
- Preparing the financial statements of Selma Cemetery District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the State Controller's Report as required by the California State Controller's Office, Division of Special Districts. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from Consultants, or to allow corrections of errors or omissions. The Board of Trustees and District Manager will review proposals to ascertain the top firms to be interviewed orally.

The District will base their final selection on the written response to the RFP, the oral interview, the total compensation for services rendered and the opinion of the Board of Trustees as to who is best qualified to provide the required services to the District.

Upon selection of a Consultant, the District will endeavor to negotiate a mutually Agreement with the selected Consultant. In the event that the District is unable to reach agreement, the District will proceed, at its sole discretion, to negotiate with the next Consultant selected by the District. The District reserves the right to contract for services in the manner that most benefits the District including awarding more than one contract if desired.

V. **GENERAL CONDITIONS**

The District shall retain its authority to provide directions to the project, monitor progress and recommend acceptance of final submissions to the District's Board of Trustees.

The District reserves the right to withdraw this request for proposal or reject all proposals if it deems necessary. All proposals will become the property of the District. Information and responses will become public property and will be subject to applicable public record laws.

A proposal may be considered non-responsive if conditional, incomplete, or if it contains alterations of form, additions not called for, or other irregularities that may constitute a material change to the proposal.

Issuance of this RFP and receipt of proposals does not commit the District to award a contract. The District expressly reserves the right to postpone the proposal for its own convenience, to accept or reject any or all proposals received in response to this RFP, to negotiate with more than one proposer concurrently, or to cancel all or part of this RFP.

The District does not discriminate on the basis of race, color, national origin, religion, age, ancestry, medical condition, disability or gender in consideration for an award of contract.

The District shall not be liable for any pre-contractual expenses incurred by any applicant or selected Consultant, including preparation and submittal of the proposal, negotiation of agreement, and other miscellaneous pre-contractual expenses incurred. The District reserves the right to cancel this RFP at any time prior to contract award without obligation in any manner for proposal preparation, interview, fee negotiation or other marketing costs associated with this RFP.

Sandi Miller – CSDM
General Manager
Selma Cemetery District.