



# CROOKED RIVER RANCH FIRE & RESCUE

6971 SW Shad Road, Crooked River Ranch, OR 97760  
Phone: (541) 923-6776 | Fax: (541) 923-5247  
[www.crrfire.org](http://www.crrfire.org)

## REQUEST FOR PROPOSAL FOR AUDIT SERVICES

Contact Information: Dana Schulke  
Administrative Assistant  
541.923.6776

Harry Ward  
Fire Chief  
541.923.6776

### GENERAL INFORMATION

#### A. INTRODUCTION / THE COMMUNITY

Crooked River Ranch (CRR) is Oregon's largest subdivision and is located at the gateway of Central Oregon. It has 3,850 full-time residents which swells to over 5,000 during the summer months. Crooked River Ranch is located approximately 14 miles northwest from Redmond, 25 miles north of Bend and 15 miles south Madras. This spectacular scenery is surrounded by canyons of the Deschutes River and Crooked River and boasts an 18-hole, par 71 golf course with stunning views around every bend. Smith Rock State Park is just minutes away and offers year round hiking and nationally acclaimed rock climbing. Central Oregon is known for its 300 days of sunshine, powder snow skiing, world class fishing, mountain biking, and miles of rivers. The Ranch has its own falls, famously known as Steelhead Falls, along with many walking and hiking trails such as the Sand Ridge Trail, Otter Bench Trail and the Scout Camp. Crooked River Ranch operates under the jurisdiction of the Jefferson and Deschutes County governments.

#### B. THE DEPARTMENT

In 1977 the property owners of Crooked River Ranch formed the Crooked River Ranch Rural Fire Protection District and in 1983 the Insurance Services Organization gave the Ranch its first official rating. Today Crooked River Ranch Fire & Rescue is a modern, full-service department providing fire, rescue, and emergency medical services for our community. Career staff includes the Fire Chief, Assistant Fire Chief, three shift Captain/Paramedics and an Administrative Assistant. Volunteer staff includes an Assistant Fire Chief, Fire Marshal, Captains, Lieutenants, and Firefighters, most of whom are either paramedics or emergency medical technicians. The District supports a student program where the students are assigned to shifts, attend fire science and emergency medical classes at Central Oregon Community College, and respond to emergency calls on the Ranch as volunteers. Our fire district covers 24 square miles of area for the community. The District is governed by a five member Board of Directors, which is elected by county voting procedures. The current operating and capital budget is more than \$1.2 million and the department personnel respond to approximately 450 service calls every year. Additionally, Crooked River Ranch Fire & Rescue is known for its specialized team of rope rescue experts who service the surrounding area.

### C. RANGE OF SERVICES REQUESTED

The Crooked River Ranch Rural Fire Protection District (CRRRFPD) proposes to enter into a contract for audit services with an independent Certified Public Accounting firm. The range of work shall also include consultations by telephone or email throughout the year, as needed, for accounting and financial presentation related items. The duration of the contract will be for three years with the option of the District to renew for additional years.

The contractor shall examine CRRRFPD's financial statements and records in accordance with Generally Accepted Auditing Standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States, analysis as required by US Office of Management and Budget Circular A-133, Oregon Administrative Rules 162-10-050 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, any other applicable audit guidelines needed for compliance and reporting, and perform tests necessary to provide the following options:

1. An opinion that CRRRFPD general purpose financial statement fairly represent CRRRFPD's financial condition and results of operations in accordance with Generally Accepted Accounting Principles (GAAP).
2. An opinion that individual grants were examined for accuracy and that CRRRFPD has complied with material terms of federal and state grant contracts, when applicable.
3. A study and evaluation of the internal control systems and report any material weaknesses.
4. An opinion regarding CRRRFPD financial reports and their conformance to accounting requirements.
5. Audit comments and disclosures required of municipal corporations under Oregon law.
6. Any other opinions needed for compliance and reporting.
7. As may be necessary, a management letter to CRRRFPD's Board of Directors identifying weaknesses or breakdown's in internal controls that could cause a material misstatement of CRRRFPD financial condition, or that could unnecessarily expose CRRRFPD to risk or loss.
8. A management letter to CRRRFPD's Fire Chief identifying any recommendations that may improve financial operations but are not included in the management letter to CRRRFPD Board of Directors as necessary.
9. Recommendations about changes needed in the financial reporting system for the adoption of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.
10. Present audit to CRRRFPD's Board of Director's by their November meeting.

### D. AUDIT SCHEDULE

This schedule shall be followed by the contractor. Specific dates shall be confirmed with CRRRFPD Administrative Assistant during an audit planning meeting to take place no later than May 1<sup>st</sup> of each year.

Substantive testing	By September 1
Deliver Audit Report with management letter	By November 1
Deliver Summary of Revenues & Expenditures Report	
For Division of Audits	No later than December 31

## E. PROVIDED SERVICES

CRRRFPD will prepare and make available to the Contractor on the first day of substantive testing a trial balance, reconciliations of all balance sheet accounts, reconciliations of all revenue accounts, and any other schedules specified by the Contractor by September 1.

CRRRFPD will provide written descriptions of the accounting systems for cash receipts, cash disbursements, payroll, purchasing, grant record keeping and other systems as requested by the Contractor.

CRRRFPD will make its staff available to assist in locating and copying documents and typing client representation letters and confirmation requests

## F. DESCRIPTION OF FINANCIAL SYSTEM

CRRRFPD uses a computerized accounting system. In July of 2016 the District changed from Quick Books Pro to a web/cloud based system called XERO. CRRRFPD may grant access to the Contractor in a read-only format, therefore, giving the Contractor access to where ever they are located. The Contractor may view the attached invoices and review any reports that pertain to CRRRFPD financial data. Our ambulance billing is out sourced to Springfield Fire & Life Safety, in Springfield, OR.

The prior year audit and management letters are available upon request. The financial records are well organized with clear audit trails.

Most accounting functions are performed by the Administrative Assistant and the Assistant Fire Chief. The Administrative Assistant processes approximately 37-40 accounts payable checks per month and we outsource our payroll through a local payroll processing company.

An evaluation committee consisting of the Fire Chief, Assistant Fire Chief, and Administrative Assistant will evaluate the proposals which will be rated on the following criteria:

- Suitability of the proposal for CRRRFPD.
- Qualifications of key personnel assigned to the project.
- Substantiated performance capabilities and proven service by the proposer.
- Experience with auditing fire districts and/or local units of governments with similar reporting requirements.
- Familiarity with federal and state requirements related to fire districts.
- Cost of proposal.

CRRRFPD reserves the right to determine that any or all proposals are unacceptable.

CRRRFPD & Rescue may require one or more of the proposers to make an oral presentation.

## **PROPOSERS INSTRUCTIONS**

### A. RFP SCHEDULE

1. Issuance of RFP by CRRRFPD	January 16, 2017
2. Submission of proposals no later than 5:00 pm	March 24, 2017
3. Public opening of proposals at 9:00 am	March 27, 2017
4. Selection of top three candidates	April 14, 2017
5. Meeting with final three candidates	April 24-28, 2017
6. Evaluation completed	May 5, 2017
7. Contract negotiated and signed	May 12, 2017

### B. PROPOSAL FORMAT

Proposal should be submitted on 8 ½” by 11” paper. Proposers should make the text brief and concise without sacrificing detail required for evaluation. The evaluation committee does not want to see promotional material unless it is directly relevant to the evaluation criteria. The proposal should include the following information:

- Provide the name and location of the office from which work will be done.
- Discuss the previous relationship between proposer and other public entities within the State of Oregon. Provide references that can be contact by CRRRFPD.
- Discuss policies on notification of changes in key personnel.
- Provide a management overview of its company, service, support, continuing education and other matters that it feels would be of benefit to the evaluation of the proposal.
- Provide a resume of each person assigned to the project at the senior level or higher along with relevant management capabilities. Discuss the extent to which assigned personnel have previously worked together.
- Describe how each proposer would conduct the audit, and how the proposer would approach the work efforts of the subsequent years. Provide a list of services that shall be provided and the specific areas that will be examined.
- State if the proposer has (a) received a positive peer review within the last 3 years and (b) was the object of any disciplinary action during the last 3 years.
- Adaptability and responsiveness to change orders and modifications should be discussed.
- Provide a sample of an audited Consolidated Financial Report previously produced.
- Provide a sample of a management letter previously issued to a local unit of government.

- Provide a budget detailing the costs of services to be provided, to include cost for future years.

**C. OWNERSHIP**

All materials submitted by the proposer as part of the proposal will be considered property of CRRRFPD and will not be required to be returned to the proposer.

**D. SUBMISSION OF PROPOSAL**

Submit three (3) copies of the proposal to:

Response to Audit Services, RFP  
 Crooked River Ranch Fire & Rescue  
 6971 SW Shad Road  
 Terrebonne, OR 97760

All copies of the proposal and associated materials must be signed by a representative of the vendor duly authorized to sign such documents. Proposals must be sealed and clearly marked "Response to Audit Services RFP".

**E. SUPPLEMENTAL TO PROPOSALS**

If the committee's evaluation of any proposal indicates minor noncompliance with or variance from the RFP, CRRRFPD may, but need not, make written request to proposer for a supplement to the proposal. The requestor will attempt to identify the noncompliance or variance, may request additional information, and will establish a date by which a supplement to the proposal must be written.

**F. PROPOSER'S BID FOR AUDIT SERVICES**

The undersigned submits the following proposal for furnishing AUDIT SERVICES to Crooked River Ranch Fire & Rescue, 6971 SW Shad Road, Terrebonne, OR 97760, for the period of three (3) years beginning on the first work due date of issuance of a notice to proceed.

The Contractor agrees to furnish all audit services as outlined in the proposal specifications at the following rate per hour.

	<b>Number of Hours</b>	<b>Hourly Rate</b>	<b>Total</b>
1. Audit Partner		\$ _____	\$ _____
2. Audit Manager		\$ _____	\$ _____
3. Audit Senior	_____	\$ _____	\$ _____
4. Audit Staff	_____	\$ _____	\$ _____
5. Support Staff	_____	\$ _____	\$ _____
6. Other	_____	\$ _____	\$ _____
7. Out of pocket costs		\$ _____	\$ _____
8. Overhead _____%			\$ _____
9. Profit _____%			\$ _____
Total of items 1 through 9 above			\$ _____

For award purposes, the summation of items 1 through 9 above will be the monetary figure that is divided by the total points.

If the renewal option of this contract is exercised by CRRRFPD. The contractor shall not increase the above rates more than the most current Portland, Oregon, CPI per extension.

**G. PROPOSER'S BID FOR ANNUAL REPORT PREPERATION**

The CRRRFPD is requesting a separate bid on the preparation of the Annual Financial Report. The range of this work would include summarizing funds by type and creating the financial statement formats and disclosures for the annual report. This would include all word processing and collating the report. This bid is to be submitted on an annual basis.

Year 1	\$ _____
Year 2 and thereafter	\$ _____

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Date \_\_\_\_\_ Signature \_\_\_\_\_

Name (Please type or Print) \_\_\_\_\_

Title \_\_\_\_\_

Firm \_\_\_\_\_

Telephone Number ( ) \_\_\_\_\_ Fax Number ( ) \_\_\_\_\_