



REQUEST FOR PROPOSAL

Financial Audit



Prepared by Glenn Symes

Assistant Executive Director, Ogden City Council

JANUARY 6, 2025

Request for Proposal Ogden City Corporation

Financial Audit

ADVERTISEMENT

Ogden City Corporation is requesting proposals from a qualified consulting firm to conduct a financial audit of Ogden City's basic financial statements beginning with fiscal year 2024-2025.

Proposal packets are available and may be obtained by downloading from the Ogden City website at <http://ogdencity.com/264/Purchasing>.

Proposers are responsible for securing any and all addenda issued.

Sealed responses to this RFP shall be submitted to the Purchasing Office, c/o 2nd Floor Information / Constable Desk, 2549 Washington Blvd, Ogden, UT, 84401 by **February 6, 2025; no later than 11 AM. LATE PROPOSALS WILL NOT BE ACCEPTED.**

Ogden City reserves the right to accept or reject any proposal as it best serves its convenience and/or is found to be in the best interest of the City.

Ogden City encourages and welcomes bids/proposals from small, local, women and minority owned businesses and other disadvantaged business enterprises.

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Request for Proposal

Ogden City Corporation

Financial Audit

I. INTRODUCTION

Ogden City desires to enter into a three-year Professional Services Agreement with a qualified independent certified public accountant (hereafter called the “Auditor”) to perform a financial audit of Ogden City’s basic financial statement for fiscal years ending June 30, 2025, 2026, and 2027. An additional two-year extension may be approved at the sole discretion of the City Council.

II. ADDITIONAL INFORMATION

1. Ogden City was incorporated in 1851. With a population of approximately 90,000, it is the largest municipality in Weber County. Ogden’s 2024-2025 budget is over \$293 million dollars (\$293,304,300), which includes over \$90 million dollars (\$90,085,850) in the General Fund.
2. The City operates on a fiscal calendar beginning July 1 and ending June 30 of each year.
3. An Audit Committee has been operating in the city since 2020. The Audit Committee consists of two members of the City Council, a financial expert who is not a member of the City’s administration, several ex officio members from the City’s Management Services Department, and two ex officio members of the City Council staff. The Audit Committee will interview finalists and will provide a recommendation to the City Council.
4. The selection of the Auditor will be made by the City Council following a recommendation by the Audit Committee.
5. The process by which an Auditor is chosen will begin with competitive bids.

6. The Auditor must have experience in municipal auditing.
7. The Auditor must have a local office in the Ogden/Salt Lake City area.
8. The contract term will be for three years with a two-year optional extension. The extension is at the sole discretion of the Council.

III. SCHEDULE

The estimated schedule for completing the award of the Professional Services Agreement to the successful Offeror is set forth below. With the exception of the RFP Due Date, all dates are tentative and subject to modification to accommodate the City Council and Administrative staff schedules. Also included for informational purposes is a schedule for completion of FY2025 audit services.

RFP Process:

February 6, 2025	Due Date – Proposal Deadline
February 17-21, 2025	Internal Evaluation Committee meets to review RFP responses
February 24, 2025	Notification to Offerors
March 17-21, 2025	Finalist(s) interviewed by Audit Committee
April 2025	City Council approves Auditor selection
April 2025	Contract finalized with successful Offeror

Audit Process (FY2025 Audit Dates – Informational Only)

June 30, 2025	Year-end Inventory
October 3, 2025	Preliminary Analytical Review Report and Trial Balance provided to Auditor

August 4, 2025 – Dec. 12, 2025	Auditor – Review, Fieldwork including Single Audit and OMB Circular A-133, Testing City – ACFR preparation
December 2025	Report to Audit Committee
December 16, 2025	Report submitted to City Council in Regular Meeting
February 2026	City Council Work Session to discuss ACFR and Audit Report

IV. SCOPE OF WORK

1. GENERAL CONDITIONS

- a. Auditor shall be registered with the Utah State Division of Corporations and Commercial Code if doing business under an assumed name, i.e. an Individual, Association, Partnership, Corporation or as otherwise required by state law.

2. RESPONSIBILITIES OF THE AUDITOR

- a. Express an opinion as to whether Ogden City's basic financial statements are fairly presented and in conformity with generally accepted accounting principles.
- b. Review and report on a Schedule of Expenditures of Federal Awards (SEFA), for which the City is currently considered a high-risk auditee.
- c. Test and report on the fairness of the required supplemental information.
- d. Test and report on internal controls related to the financial statements and compliance with laws, regulations, contracts or grant agreements.
- e. Report on internal controls related to major programs and provide an opinion on compliance with laws, regulations, contracts or grant agreements in accordance with the Single Audit act and OMB Circular A-133.

- f. Conduct audit in accordance with generally accepted auditing standards established by the Auditing Standards Board; the standards for financial audits contained in Government Auditing Standards, the Single Audit Act, and the provisions of OMB Circular A-133.
- g. Prepare and provide copies of the Single Audit Report.
- h. Plan and conduct the audit in a way as to provide reasonable assurance about whether the financial statements are free of material misstatement(s).
- i. Test evidence supporting the amounts and disclosures in the financial statements.
- j. Conduct tests of documentary evidence supporting the transactions recorded in the accounts.
- k. Conduct tests of the City's physical inventories.
- l. Confirm receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors and financial institutions.
- m. Supervise all study work as required by and in accordance with established auditing guidelines and principals and governmental standards.
- n. Gain an understanding of the City and its financial environment, including internal controls.
- o. Complete all field work, testing and reporting in order to meet the State filing deadline of December 31 of each year. The work must be substantially completed and reported to the Audit Committee prior to the date the Audit Report is submitted to the State and submitted for acceptance and review by the City Council.
- p. Upon request, review and provide feedback regarding the City's quarterly financial reports throughout the Fiscal Year.

V. RESPONSE TO REQUEST FOR PROPOSAL

Company Information

The City will accept proposals from firms that are capable of providing all of the work described in the above Scope of Work including Attachments. Applicants shall include

qualifications for work set forth in the Scope of Work for which it proposes to provide services.

A. Each Proposal must include, as a minimum, the following information:

1. Name, address, email and telephone number of company submitting the proposal.
 - a. Include the name and contact information of the person designated as the firm's representative.
2. Evidence of Insurability. Refer to Section VI. Insurance Requirements.
3. A description of the firm's experience and capability of fulfilling this contract if awarded, including a description of the proposed approach to the financial audit as it relates to the scope of work.
4. A proposed work plan, outlined by task.
5. A detailed breakdown of the proposed costs and timeframes to complete the project. Additional detail relating to all charges such as meetings, telephone calls, printing and travel is required. Offered prices shall include the price for each year of service, plus an escalation for subsequent years.
6. Company history with biographies and/or resumes for principal contacts.
7. A list of 3 references. Include project dates, scope, summary of work performed, and contact information.
8. The names of any outside consultants and/or subcontractors to be utilized, including contact information and a brief description of their role(s) in the project.
9. A description of the firm's experience and knowledge of Ogden City's form of government (Council-Mayor form, Utah State Code Ann. §10-3b-201).

B. Proposals are to be no longer than 10 pages. Double-sided pages count as two pages.

C. For City record-keeping purposes, please do not use spiral or wire binding methods. The following methods will be accepted:

1. Submitted as loose leaf with binder clip
2. Submitted in a regular 3-ring binder

D. Proposals submitted to Ogden City are considered public records, unless protected within Utah Code 63G-2-1.

VI. EVALUATION OF PROPOSALS

Proposals will be evaluated in accordance with the following criteria:

- | | |
|--|-----------|
| 1. Capability and Experience | 30 Points |
| 2. Work Plan and Resources | 30 Points |
| 3. Costs/Fee Proposal | 30 Points |
| 4. Knowledge of and Experience with Form of Government | 10 Points |

Note that proposals that are received after the deadline or not conforming to the RFP requirements may be deemed non-responsive and eliminated. Each Proposer bears sole responsibility for the items included or not included in the response submitted by that Proposer.

All proposals in response to this RFP will be evaluated in a manner consistent with the Ogden City policies and procedures. Ogden City reserves the right to disqualify any proposal that includes significant deviations or exceptions to the terms, conditions and/or specifications in this RFP. Ogden City reserves the right to disqualify a proposal due to any late response, no response or missed deadline.

In the initial phase of the proposal evaluation process, an evaluation committee will review all proposals timely received. Non-responsive proposals (those received after the deadline or not conforming to RFP requirements) will be eliminated. The remaining proposals will be evaluated in a cursory manner to eliminate from further consideration those proposals which in the judgment of the evaluation committee fail to offer sufficient and substantive provisions to warrant further consideration. Each bidder bears sole responsibility for the items included or not included in the response submitted by that bidder. The City reserves the right to disqualify any proposal that includes significant deviations or exceptions to the terms, conditions and/or specifications in this RFP.

At the conclusion of this initial evaluation phase, finalist proposals will be selected for detailed review and evaluation by the City's Audit Committee. The City may require an in-person presentation by a bidder to supplement their written proposal.

Following evaluation by the Audit Committee, the finalist will be recommended to the City Council. The decision of the City Council concerning the selected Auditor will be final.

VII. Insurance Requirements

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of this agreement. The Contractor shall pay the cost of such insurance.

a. The amount of insurance shall not be less than:

- i) Commercial General Liability: Minimum of \$3,000,000 commercial general liability coverage with \$1,000,000 for each occurrence. Policy to include coverage for operations, contractual liability, personal injury liability, products/completed operations liability, broad-form property damage (if applicable) and independent contractor's liability (if applicable) written on an occurrence form.
- ii) Business Automobile Liability: \$1,000,000 combined single limit per occurrence for bodily injury and property damage for owned, non-owned and hired autos.
- iii) Workers' Compensation and Employer's Liability: Worker's Compensation limits as required by the Labor Code of the State of Utah and employer's liability with limits of \$1,000,000 per accident.
- iv) Professional Liability: Minimum of \$1,000,000 aggregate with \$500,000 per occurrence

b. Each insurance policy required by this Agreement shall contain the following clauses:

- i) "This insurance shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty days prior written notice by

certified mail, return receipt requested, has been given to the Ogden City Corporation”.

- ii) “It is agreed that any insurance or self-insurance maintained by Ogden City Corporation, its elected or appointed officials, employees, agents and volunteers shall be excess of Contractor’s insurance and shall not contribute with insurance provided by this policy.”
- c. Each insurance policy required by this Agreement, excepting policies for Workers’ Compensation, shall contain the following clause in a separate endorsement:
 - i) “Ogden City Corporation, its elected and appointed officials, employees, volunteers and agents are to be named as additional insureds in respect to operations and activities of or on behalf of, the named insured as performed under Agreement with Ogden City Corporation.”
- d. Insurance is to be placed with insurers acceptable to and approved by Ogden City Corporation. Contractor’s insurer must be authorized to do business in Utah at the time the license is executed and throughout the time period the license is maintained, unless otherwise agreed to in writing by Ogden City Corporation. Failure to maintain or renew coverage or to provide evidence of renewal will be treated as a material breach of contract.
- e. City shall be furnished with original certificates of insurance and endorsements effecting coverage required within, signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements are to be received by the City before work begins on the premises.
- f. City reserves the right to require complete, certified copies of all required insurance policies at any time.
- g. Any deductibles or self-insured retentions must be declared to and approved by the City. At the option of the City, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respect to the City, their elected and appointed officials, employees, agents and volunteers; or Contractor shall provide a financial guarantee satisfactory to the City guaranteeing payment of losses and related investigations, claim administration and defense expenses.

- h. Contractor shall include all of its contractors as insured under its policies or shall furnish separate certificates and endorsements for each contractor. All coverages for Contractor's contractors shall be subject to all of the requirements stated herein.
- i. Nothing contained herein shall be construed as limiting in any way the extent to which Contractor may be held responsible for payments of damages to persons or property resulting from the activities of Contractor or its agents, employees, invitees or contractors upon the Premises during the License Period.
- j. Under the **"Certificate Holder"** section, list the following information:
 - Ogden City Corporation
 - 2549 Washington Blvd.
 - Suite 510
 - Ogden, UT 84401

VIII. ADDITIONAL INFORMATION – GENERAL TERMS AND CONDITIONS

Qualified respondents shall be licensed to work in the State of Utah for this type of work, shall meet Ogden City's insurance and bonding requirements, and have experience with all work defined in the scope of work.

For projects that are security-sensitive in nature, Ogden City reserves the right to conduct a criminal background check of each person who will be providing services in response to this RFP. If requested, Contractor shall submit a BCI Criminal History Report dated within 30 days of response to RFP for each employee who will be on-site, that shows "Criminal History Verified" and has Arrest History attachments. Employees who have any convictions on their BCI record may be subject to further review and approval by Ogden City. Ogden City may reject any response to this RFP that involves services from a person or entity that Ogden City determines is unfit or unqualified to fulfill the requirements of this RFP.

All work must meet current industry standards including all Federal, State and local rules and regulations.

The City reserves the right to request clarification of information submitted, and to request additional information from any proposer.

Ogden City will make every effort to ensure all offerors are treated fairly and equally throughout the entire advertisement, review and selection process. The procedures established herein are designed to give all parties reasonable access to the same basic information.

Cost of Developing Proposals – All costs related to the preparation of proposals and any related activities are the sole responsibility of the offeror. Ogden City assumes no liability for any costs incurred by offerors throughout the entire selection process.

Proposal Ownership – Once submitted, all proposals, including attachments, supplementary materials, addenda, etc. become the property of Ogden City and will not be returned to the offeror.

Conflict of Interest – No member, officer, or employee of Ogden City, during his or her tenure shall have any interest, direct or indirect, in this contract or the proceeds thereof, except as permitted by Ogden City policy.

Non-Collusion – The offeror guarantees the proposal is not a product of collusion with any other offeror and no effort has been made to fix the proposal price or any offeror or to fix any overhead, profit or cost estimate of any proposal price.

Award of Contract – The final selection of the company will be made by the City Council. Ogden City reserves the right to negotiate and hold discussions with prospective service providers as necessary; however, Ogden City may award this contract without discussion of proposals received from prospective service providers. The selected company shall enter into a written agreement with Ogden City. Ogden City reserves the right to cancel this Request for Proposal. Ogden City reserves the right to reject any or all proposals received. Furthermore, Ogden City shall have the right to waive any informality or technicality in proposals received, when in the best interest of Ogden City. Ogden City reserves the right to segment or reduce the scope of services and enter into contracts with more than one vendor.

Pursuant to the Utah Government Records Access and Management Act (GRAMA), records will be considered public after the contract is awarded. If an offeror wishes to

protect any records, a request for business confidentiality may be submitted to the Ogden City Records Office at the time of bid submission. The form can be accessed through the Recorder's webpage at:

<https://www.ogdencity.com/DocumentCenter/View/7004/Business-Confidentiality-Claim-form>

IX. GOVERNING INSTRUCTIONS

This Request for Proposal will constitute the governing document for submitting Proposals and will take precedent over any oral representations.

X. CONTACT INFORMATION

For any questions related to this RFP, please contact the Ogden City Purchasing office via email purchasing@ogdencity.com or at (801) 629-8742.

The question and answer period ends at 3PM on January 30, 2020.

Please check the City's Purchasing webpage for any published Q&A document(s) that might have already addressed your questions or concerns -

<https://www.ogdencity.com/264/Purchasing>.

Thank you for your interest in doing business with Ogden City.

XI. SUBMISSION OF PROPOSALS

Firms shall submit six (6) copies of the proposal in a sealed envelope Purchasing Office **no later than 11 AM on February 6, 2025.** On the envelope, indicate "Financial Audit".

Submit to:

Ogden City Corporation
c/o 2nd Floor Information / Constable Desk
ATTN: Purchasing Office
"Financial Audit RFP"
2549 Washington Blvd.
Ogden, UT 84401

LATE PROPOSALS WILL NOT BE ACCEPTED.

If the sealed proposal is submitted by mail or other delivery service, it must be received prior to the submission deadline.

The sealed Proposal may also be hand-carried to the 2nd Floor Information / Constable Desk at the same address.

No facsimile or email transmittals will be accepted.

City offices are closed on the weekends and observed holidays.

Ogden City reserves the right to accept or reject any submittal as it best serves convenience and/or is found to be in the best interest of the City.

Ogden City encourages and welcomes bids from small, local, women, minority, veteran-owned businesses and other disadvantaged business enterprises.