

Audit Proposal Information

Sealed audit proposals will be accepted by the Crook County Fire and Rescue until 5 p.m., on July 17th 2018. Please direct proposals to the attention of Finance Manager, Paula Landrus. All proposals become the property of Crook County Fire and Rescue.

All proposals will become part of the requester's files without obligation.

Nature of Services Required

- Audit period will be July 1st, 2017 through June 30th, 2018. (one year)
- Special reports, exhibits, and schedules required:
 - Accounts report.
 - Balance sheet.
 - Schedule of cash.
 - Statements of changes in financial position.
 - Notes of financial statement.
- Conferences:
 - Exit conference with Finance Manager and District Manager.
 - Exit conference with office personnel.
- Description of Entity and Records to be Audited:
 - General ledger, fixed assets ledger, accounts receivable, general journal, accounts payable.
- Available Manuals and Information Sources:
 - Minutes of the board meetings of the District.
 - Accounting function work description of General Ledger Bookkeeper.
 - By-laws.
- Details of fixed assets are maintained. Fixed assets are based on cost when available otherwise on estimates authorized by the Board of Directors. The fixed assets ledger was constructed with historical information by the District Manager during an audit period.

- A budget is maintained and is available for examination.
- Staff members will be available to pull and reproduce documents. Legal counsel will be made available with prior staff approval.
- Work areas will be provided by the District in close proximity with the financial records on the premises.
- Report Requirements
 - The report will be addressed to the Board of Directors and will contain items listed in item #2.
 - State the scope of the examination and that the audit was performed with generally accepted accounting principles and include a statement of opinion as to whether the statements conform to generally accepted accounting principles.
 - Reports of compliance examinations must include a statement that the audit was conducted in accordance with applicable standards. The audit report must state where the examination disclosed instances of significant non-compliance with laws and generally accepted accounting principles. Findings of non-compliance and ineligible expenditures must be presented in enough detail for management to be able to understand them.
 - A management letter will be required. It should contain a statement of audit findings and recommendations affecting financial systems and statements, internal control, legality of actions, other instances of non-compliance with laws and generally accepted accounting principles, and any other material matters.
- Time Requirements
 - Proposals will be delivered to the District office at 500 NE Belknap St, Prineville Oregon 97754 or emailed to plandrus@ccf-r.com not later than 5 p.m. on July 17th, 2018.
 - If presentations of possible finalists are necessary, no one with personal bias will interview proposers.
 - The Board of Directors has made no decision as to the date of the award of the audit. All proposers will be notified of the Board action in a timely manner.
 - Once a contract has been signed, work may begin immediately to generate the audit in a progress manner with costs to be billed to the District as the charges generated by the proposer in accordance with the original agreement.
 - Preliminary work to close accounts can begin immediately.
 - The preliminary report and exit conference will be completed prior to December 31st, 2018.

- Report Review Timing and Number of Copies.
 - Prior to the submission of the completed audit report the audit firm will be required to deliver and review the draft and the proposed management letter with the District.
 - Copies required
 - Audit report, 10 copies.
 - Management letter, 1 copy.
 - Working papers, 1 copy.
- The District Reserves the Right:
 - To reject any and all proposals submitted.
 - To request additional information from all proposers.