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**Pierce County Flood Control Zone District  
Request for Proposals for Accounting Services**

**Proposal Due Date: 12/3/18**

**The Pierce County Flood Control Zone District (District) invites proposals for contracted accounting services from CPA firms or practitioners. Proposals are due by email to the District's Clerk's Office [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on December 3, 2018.**

The Pierce County Council established the Pierce County Flood Control Zone District in 2011 by Ordinance No. 2011-95s. The Council determined it was in the best interest of Pierce County citizens to have a District that could fund the acquisition, construction and operation of flood and stormwater control needs in Pierce County that would protect public safety and the County's economic vitality.

The District is an independent special purpose district of the State of Washington, as authorized by Chapter 86.15 of the Revised Code of Washington (RCW). RCW 86.15 authorizes the Pierce County Council to be the District's board of supervisors, the governing body for the District. In addition, the District's governance structure includes an Interlocal Agreement with Pierce County to provide technical support, and contracts with an independent legal counsel and an Executive Director. There is also a volunteer advisory committee. The District is funded through a property tax levy. Information about the District is available at: <https://www.piercefloodcontrol.org>

The District seeks accounting services encompassing the services described in "Scope of Work" below.

**Delivery:** Proposals must be sent electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) due to the District's Clerk's Office by 5:00 p.m. on December 3, 2018.

**Questions:** Questions about this RFP should be sent in writing, by email, to Executive Director, Kjrystine Lund at [klund@lundconsulting.com](mailto:klund@lundconsulting.com) no later than November 19 at 5:00 p.m.

**Section 1. MINIMUM QUALIFICATIONS**

- a) Licensed Certified Public Accountant
- b) In-depth knowledge of Washington State BARS and general state and federal laws regulating the financial activities of Washington municipalities
- c) In-depth knowledge of generally accepted accounting and auditing principles, theory and practices, as well as financial analysis and research techniques.
- d) In-depth experience preparing financial statements for special purpose districts or municipalities.
- e) In-depth experience working with the Washington State Auditor on financial and accountability audits.
- f) In-depth knowledge of municipal accounting and budgetary principles, practices, operations and procedures.

- g) In-depth knowledge of general business and financial practices needed to operate effectively in the District's general business environment.

## **Section 2. REQUIREMENTS**

1. Description of your firm or sole practitioner practice and services the firm or CPA is capable of providing, including an explanation of how these services will best meet the District's needs. If the proposer is a firm, description of the experience of each accountant who will provide services to the District.
2. A list of references regarding reputation and qualifications of accountants proposed by the firm or the sole practitioner.
3. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.
4. Identify the five largest clients your firm (or office) has lost in the past three years and the reasons. Also discuss, in instances where loss of the client was due to an unresolved auditing or accounting matter, the process of attempting to resolve the issue(s).
5. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
6. Disclosure of any pending litigation or judgments rendered against the firm or sole practitioner in any matter relating to professional activities of the firm.

## **Section 3. SCOPE OF WORK**

1. Prepare monthly budget compilations for District operating and capital budgets
2. Prepare annual financial statements for submittal to the Washington State Auditor.
3. Prepare documentation needed for state audits.
4. Work with State Auditor on behalf of District through annual audit process
5. Represent the District in Entrance and Exit interviews and respond to Auditor's questions in coordination with District.
6. Work cooperatively with Pierce County Planning and Public Works staff involved in financial management and District services.
7. Ensure the District financial record keeping system maintained by Pierce County is consistent with State BARS and is effective for cost accounting, grants, and any other compliance requirements. Make recommendations for improvements.
8. Ensure the District is compliant with all GASB accounting standards.
9. Assist the District in identifying and establishing internal control policies and procedures.
10. Advise Executive Director and Board of Supervisors on financial compliance issues for special purpose governments and compliance areas.
11. Assist the Executive Director and Board of Supervisors on other financial accounting needs.

#### **Section 4. SPECIFICATIONS**

1. The accountant is expected to work with Pierce County Planning and Public Works staff to compile monthly financial reports for the District Executive Committee, which meets on the 3<sup>rd</sup> Wednesday of each month, from 9:30 a.m. until noon. The Board of Supervisors meets quarterly in January, October, July, and October on the 2<sup>nd</sup> Wednesday of the month from 9:30 a.m. – noon. From time to time there are special meetings.
2. The accountant is expected to complete annual financial statements for review by the Executive Director prior to annual May deadline for submittal to the State Auditor. Once reviewed by the Executive Director, the accountant is expected to submit the financial statements to the State Auditor in compliance with the Auditor's procedures.
3. The accountant may be asked to attend meetings as needed by the District Board of Supervisors or Executive Director.
4. A timeliness of response from and accessibility to the accountant is an important aspect of the services. Accessibility includes the ability of the lead accountant to be available to attend meetings in person and the ability to be reached promptly by telephone. The District does not offer space for offices in a District location.

#### **Section 5. CONTRACT TERM**

The District anticipates an initial contract term of two (2) years. The District anticipates the contract term beginning in the first quarter of 2019.

#### **Section 6. CONTRACT**

A sample contract/service agreement is available upon request.

*Note: The District expects all submitting firms or sole practitioners to consent to the District contract, terms and conditions. The District reserves the right to revise the stated contract terms and conditions prior to contract signature.*

#### **Section 7. PROPOSAL CONTENTS AND EVALUATION SCORING**

Interested firms or sole practitioners must submit written proposals electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on December 3, 2018. The proposals must address the following:

1. Describe how your firm or sole practitioner meets the minimum qualifications in Section 1.
2. Provide responses to the requirements in Section II of this RFP, page 2.
3. Detail your firm's experience in providing accounting services to special purpose governments with responsibilities for operating services and making capital investments, as well as comparable size to the Pierce County Flood District. (The annual budget for capital and operations is currently between \$8-10 million per year. See the District website for budget

- details.) Provide information on whether you provide services to any related industry associations or groups.
4. Detail your experience working with the state auditor for a public agency.
  5. Discuss the firm's independence with respect to the Pierce County Flood District.
  6. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
  7. Describe how your firm will approach the financial accounting needs of the Pierce County Flood District, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis.
  8. Describe the firm's use of accounting software and familiarity with Pierce County financial management software.
  9. Describe the communication process used by your firm to discuss issues with the management and audit committees (Executive Committee) of the board.
  10. Set forth your fee proposal for the period from January 1, 2019 – December 31, 2020, with whatever guarantees can be given regarding increases in future years.
  11. Furnish standard billing rates for classes of professional personnel for each of the last three years.
  12. Proposals may not exceed 10 single-sided pages, exclusive of resumes and references. Type-face may be no smaller than 11 points.

Proposals will be scored using the following scoring system:

1. Firm or sole practitioner experience (e.g. length of time in business and performing services for municipal clients, public accounting experience and other matters relating to relevant experience). 30%
2. Reputation and qualifications of the specific accountants who will provide services to the District. 30%
3. Competitiveness of the accounting firm's or sole practitioner's fees or fee structure. 20%
4. The accounting firm or sole practitioner's experience in providing thorough and timely accounting advice. 20%

## **Section 8. EVALUATION PROCESS**

Step 1: Written proposals will be reviewed for compliance with RFQ requirements and given a score, based upon the scoring system below. Those that comply will go to Step 2.

Step 2: Written proposals will be reviewed and evaluated by an Evaluation Committee comprised of the District Executive Director, a representative from the Pierce County Council staff, and a representative from Pierce County Planning and Public Works.

Step 3: Those proposer(s) whose written proposal(s) received the highest scores will be interviewed by representatives from the Board of Supervisors' Executive Committee.

Step 4: The District will conduct reference checks for the finalist. The District Clerk or Executive Director will notify the winning proposer as determined by the Executive Committee representatives.

Step 5: Contract negotiations will commence with the selected accounting firm or sole practitioner.

Step 6: If negotiations with the initially selected accounting firm or sole practitioner fail to produce a contract, the District reserves the right to enter into negotiations with one or more other proposers.

Step 7: The Board of Supervisors must vote on the final contract.

#### **Section 9. RESERVED RIGHTS AND PROCEDURES**

1. The Pierce County Flood Control Zone District expressly reserves the following rights:
  - a. To waive any and/or all irregularities in the proposals submitted.
  - b. To reject any or all proposals or portions thereof.
  - c. To base awards with due regard to quality of services, experience, compliance with specifications, and other such factors as may be necessary in the circumstances.
  - d. To make the award to any vendor or combination of vendors whose proposal(s), in the opinion of the District, is in the best interest of the District.
2. The Pierce County Flood Control Zone District may return unopened any emails proposals or modification received after the hour and date specified as the due date.