

**LAS VIRGENES MUNICIPAL WATER DISTRICT**

4232 Las Virgenes Road, Calabasas, California 91302



*REQUEST FOR PROPOSALS*

*For*

*PROFESSIONAL AUDIT SERVICES*

**Proposal Issue Date**

**February 20, 2019**

**Proposal Submittal Due Date**

**Before 5:00 p.m. on March 20, 2019**

**Documents available online at:**

**[www.lvmwd.com](http://www.lvmwd.com)**

# LAS VIRGENES MUNICIPAL WATER DISTRICT

## REQUEST FOR PROPOSALS

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## **LAS VIRGENES MUNICIPAL WATER DISTRICT REQUEST FOR PROPOSALS**

### ***I. INTRODUCTION***

#### **A. General Information**

The Las Virgenes Municipal Water District (District) is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2019, and the four subsequent fiscal years. The District's accounting records are maintained on the accrual basis, and the accounting policies and procedures conform to generally accepted accounting principles. The financial statements are presented as required for enterprise funds – a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing their proposal in response to this request. Any inquiries concerning the request for proposals should be addressed to Angela Saccareccia, Finance Manager (818-251-2128).

To be considered, a proposal must be received by **5:00 p.m. on March 20, 2019**:

Proposals must be emailed to [asaccareccia@lvmwd.com](mailto:asaccareccia@lvmwd.com)

**Proposals received after the above date and time will not be considered.**

The District reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by Finance and Administration personnel.

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 proposers, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

#### **B. Term of Engagement**

A three-year contract (Fiscal Years 2018/19, 2019/20 and 2020/21) is contemplated, subject to the annual review and recommendation of the Finance Department. Depending on service

performance, timeliness of reports, and responsiveness to the District's needs, there will be a possibility of contract renewal on an annual basis for an additional two years for a possible total of five (5) Fiscal Years ending June 30, 2023. Audit fees for the additional two years will be negotiated between the District and the selected firm, subject to the concurrence of the District Board and the annual availability of an appropriation.

## **II. NATURE OF SERVICES REQUIRED**

### **A. General**

The District is soliciting the services of qualified firms of Certified Public Accountants to audit its financial statements for three years, beginning with the fiscal year ending June 30, 2019, with the option to audit the District's financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

The District may require on-going infrequent consulting services for financial issues throughout the year. No additional charges are to be made by the selected audit firm for these financial consulting services.

### **B. Scope of Work**

The District desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles for both the District and for the Joint Powers Authority (JPA) of Las Virgenes Municipal Water District and Triunfo Sanitation District.

The auditor is not required to audit the Management Discussion and Analysis section and the supporting schedules contained in the comprehensive annual financial report. However, the auditor is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the statistical section of the report.

The auditor is not required to audit the schedule of federal financial assistance. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements. The auditor is also required to perform any additional tests or procedures as required by *Government Auditing Standards*.

The auditor is also expected to provide informal advice and consultation throughout the year on matters relating to accounting and financial reporting. This would not include any task that entails significant research or a formal report.

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### **C. Auditing Standards**

To meet the requirements of this request for proposals, the audit shall be conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*; the Single Audit Act Amendments of 1996 (the Single Audit Act); the provisions of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; OMB Circular A-102, *Grants and Cooperative Agreements with State and Local Governments*; OMB Circular A-87; the State Controllers' Minimum Audit Requirements for California Special Districts; and applicable laws and regulations.

#### **D. Reports**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles for the District and Joint Powers Authority.
2. A report on compliance with applicable laws and regulations.
3. Single Audit Report on Federal Awards Program, if required.
4. The Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations, if required.
5. A report on Internal Control and Compliance.
6. The auditor shall communicate in a letter to management on any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

*Irregularities and illegal acts.* Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware.

#### **E. Special Considerations**

The District will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program.

The auditor may be required to provide special assistance to the District to meet the requirements of these programs.

#### **F. Working Paper Retention and Access**

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. The Cognizant Federal Audit Agency
2. U. S. General Accounting Office (GAO)

3. Parties designated by the federal or state governments or by the District as part of an audit quality review process.
4. Auditors of entities of which the District is a sub recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **III. DESCRIPTION OF THE GOVERNMENT**

#### **A. Background Information**

Las Virgenes Municipal Water District (LVMWD) is a California Special District formed by local residents in 1958 to secure a reliable source of high-quality water for the portion of Los Angeles County located between the City of Los Angeles boundary at the west end of the San Fernando Valley, and to the Ventura County line to the west and north, and south to the coastal range that rises above Malibu. Created in 1958 during a drought that saw local wells run dry, LVMWD rose from a grassroots effort to find a water supply without annexing to the City of Los Angeles. Upon its creation by voters, the District sought, and ultimately achieved annexation to the Metropolitan Water District of Southern California, which remains the only source of potable water to LVMWD's 122 square-mile service area.

Las Virgenes Municipal Water District is organized under the Municipal Water District Act of 1911 (California Water Code 7100). A five-member board of directors, each elected by geographic divisions, provides governance. Directors serve overlapping four-year terms, and every two years - concurrent with installation of the newly elected board – they select board officers. The board also selects a local representative from LVMWD to serve on the Board of Directors of the Metropolitan Water District of Southern California.

The LVMWD service area includes the cities of Agoura Hills, Calabasas, Hidden Hills and Westlake Village, and adjacent unincorporated portions of western Los Angeles County.

#### **B. Name and E-mail of Contact Person/Organizational Chart**

The auditor's principal contact with the District will be Angela Saccareccia, Finance Manager, [asaccareccia@lvmwd.com](mailto:asaccareccia@lvmwd.com) who will coordinate the assistance to be provided by the District to the auditor. The alternate contact is, Donald Patterson, Director of Finance & Administration, [dpatterson@lvmwd.com](mailto:dpatterson@lvmwd.com).

An organizational chart (Appendix A, Page 15) and a list of key personnel (Appendix B, Page 16) are attached.

#### **C. Fund Structure**

The District reports as a single enterprise fund.

**D. Budgetary Basis of Accounting**

The District prepares its budgets on a basis consistent with generally accepted accounting principles, including capital projects that may have commitments longer than one year.

**E. Federal Financial Assistance**

The District currently receives no federal financial assistance. However, this may change during the years of the audit services.

**F. Pension Plans**

The District contributes to the California Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. The District has an actuarial study regarding OPEB and expects timely compliance with related GASB pronouncements.

**G. Component Units**

The District does not have any component units.

**H. Joint Powers Authority**

The District participates in a Joint Powers Authority with Triunfo Sanitation District to provide sanitation services in the Malibu Creek Watershed (which includes parts of Los Angeles and Ventura counties.)

**I. Magnitude of Finance Operations**

The Finance and Administration Director is Don Patterson. The Finance Manager, Angela Saccareccia, manages a staff of eight employees and is responsible for accounting, payroll, budgeting, investments and purchasing.

**J. Computer System**

**Hardware**

**TYPE OF EQUIPMENT**

IBM iSeries, Model 720, OS400 v7r1

Dell PCs, Windows 10/7, networked with Windows 2008/2012/2016 servers



**Software**

<b><u>APPLICATION</u></b>	<b><u>VENDOR</u></b>	<b><u>EQUIPMENT</u></b>
General Ledger Accounts Payable Purchasing Job Cost Human Resource Payroll Inventory	J. D. Edwards Enterprise One 9.0 (Oracle)	IBM iSeries
Financial Reporting Timekeeping Office Suite	Cetova Kronos Microsoft Office 2016	Windows Server Web-based, PCs PCs

**K. Availability of Prior Audit Reports and Working Papers**

Interested proposers who wish to review prior years' audit reports and management letters should contact Angela Saccareccia. The District will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposal.

**IV. TIME REQUIREMENTS**

RFP Timeline:

Date	Activity
February 20, 2019	RFP Issued
March 6, 2019	Deadline for RFP Questions
March 11, 2019	Addendum Issued & Posted on Website (responses to questions) if applicable
March 20, 2019	Proposals Due
April 1-5, 2019	Evaluation committee/ Presentations (if needed)
April 23, 2019	Contract Awarded

**C. Schedule for the 2018/19 Fiscal Year Audit**

A similar schedule will be developed for audits of future fiscal years if the District exercises its option for additional audits.

Each of the following shall be completed by the auditor no later than the dates indicated.

1. Interim Work  
The auditor shall complete all interim work by the agreed upon date.
2. Detailed Audit Plan  
The auditor shall provide the District by the first week of July, both a detailed audit plan and a list of all schedules to be prepared by the District.
3. Fieldwork  
The auditor shall complete all fieldwork by October 21, 2019.
4. Draft Reports  
The auditor shall have drafts of the audit report(s) (basic financial statements) available for review by October 31, 2019.

**D. Entrance Conference, Progress Reporting and Exit Conference**

A similar time schedule will be developed for audits of future fiscal years if District exercises its option for additional audits. At a minimum, the following conferences should be held by the dates indicated on the schedule:

Entrance conference to commence audit work	To be decided
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The purpose of this meeting will be to discuss prior audit concerns, year end and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

Progress conference	To be decided
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The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

Progress conference	To be decided
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The purpose of this meeting will be to discuss the year-end work to be performed.

Exit conference	To be decided
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The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

**E. Date Final Report is Due**

The District shall provide draft transmittal letter notes and statistical data by October 31, 2019, and Management's Discussion and Analysis by November 5, 2019. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Director of Finance and Administration by November 8, 2019. A revised report, including draft auditor's reports shall be

delivered or emailed to the District by November 15, 2019.

The Finance and Administration Director and the key Finance personnel will complete their review of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. The District strives to have the final report presented to the Board at its November meeting. In no case shall the final signed report be emailed to the District after November 22, 2019, to meet the deadline for the December 10, 2019 Board Meeting.

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR BY DISTRICT**

**A. Finance and Administration Department and Clerical Assistance**

The auditor will be given access to the records of the District and reasonable access to District staff for the purpose of interviews and the verification of items within the terms of the audit. Sufficient help will be made available to the auditor for such items as the pulling and re-filing of accounting records. The preparation of confirmations will be the responsibility of the District. It is expected that the auditor will organize work in such a way as to minimize disruption of work of the District staff.

**B. Statements and Schedules to be Prepared by the Staff of the District**

The staff of the District will prepare the following statements and schedules for the auditor. Additional statements or schedules may be prepared if mutually agreed upon in advance:

Revenue and Expense Report	Expense Summary Report
Signed and Typed Confirmations	Bank Reconciliations
Cash and Investments	Interest Receivable & Income Detail
Accounts Receivables Listing	Due to / Due From
Fixed Asset Schedule	Accounts Payable Listing
Payroll Detail	PERS Summary of Covered Payroll and Contributions
Compensated Absences	Bonds Payable
Debt Agreements	Prepaid Connection Fees
Capital Lease Detail	County Property Tax Reconciliation
Arbitrage Calculations	Assistance with Footnote Disclosures
Grant Agreements (if any)	
Board Minutes	

**C. Work Area and Office Equipment**

The District will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photo copying facilities, FAX machines, a Personal Computer for account inquiries and internet access.

**D. Report Preparation**

For the Las Virgenes Municipal Water District report, report preparation and editing shall be the responsibility of the auditor and the District will handle the printing. For the Joint Powers Authority

report, report preparation, editing and printing shall be the responsibility of the auditor.

**VI. PROPOSAL REQUIREMENTS**

**A. General Requirements**

**1. Inquiries**

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Emailed to [asaccareccia@lvmwd.com](mailto:asaccareccia@lvmwd.com)

***CONTACT WITH PERSONNEL OF THE DISTRICT OTHER THAN ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.***

**2. Submission of Proposals**

The following material is required to be received by 5 p.m., March 20, 2019 for a proposing firm to be considered:

**a. The Proposal must include the following:**

**1. Title Page**

Title page showing the request for proposals' subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

**2. Table of Contents**

**3. Transmittal Letter**

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for 90 days.

**4. Detailed proposal**

The detailed proposal should follow the order set forth in Section VI B of this request for proposals.

**5. Executed copies of Proposer Warranties, attached to this Request**

for Proposals (Appendix D, Page 26).

**B. Technical Proposal**

**1. General Requirements**

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirements.

The technical proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, items Nos. 2 through 7, must be included. They represent the criteria against which the proposal will be evaluated.

**2. Independence**

The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards and generally accepted government auditing standards.

**3. License to Practice in California**

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in California.

**4. Firm Qualifications and Experience**

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

Upon availability the firm is requested to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In

addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

**5. Partner, Supervisory and Staff Qualifications and Experience**

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a Certified Public Accountant in California. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality and the continuity of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the District which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

**6. Similar Engagements with Other Government Entities**

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (minimum 3) performed in the last five years that are similar to the engagement described in this Request for Proposals. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, and the name and telephone number of the principal client contact.

**7. Audit Approach**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of

this request for proposals (i.e. proposed segmentation of the engagement; approach to be taken to gain and document an understanding of the District's internal control structure).

**C. Dollar Cost Bid**

**1. Total All-Inclusive Maximum Price**

The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals.

The total all inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses and should follow the format as outlined in Appendix C, Part I and II, Page 17 and 18.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal.

The first page of the dollar cost bid should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the District
- A Total All-inclusive Maximum Price for the 2018/19 engagement
- Basis for fees for subsequent two fiscal years

**2. Rates by Partner, Specialist, Supervisory and Staff Level**

The second page of the dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in attachment Appendix C, Part II, Page 18. The cost of special services described in Section II, Paragraph E of this request for proposals should be disclosed as separate components of the total all-inclusive maximum price using the format provided in Appendix C, Part I, Page 17.

**3. Rates for Additional Professional Services**

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the proposal.

**4. Manner of Payment**

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month.

**D. Sample Contract**

1. Provide a sample of the proposed contract for your firm's services. Please also provide samples of all other documents which will need to be signed/entered into related to the provision of the services requested in this RFP including any documents referenced or incorporated into the contracts/agreements.

**VII. EVALUATION PROCEDURES**

**A. Review of Proposals**

Proposals submitted will be evaluated by key District personnel who will first review and evaluate the technical proposal by criteria described in Section VII B below. After the technical section has been reviewed and evaluated, the qualified firms will be evaluated based on total all-inclusive dollar bid.

The District reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

**B. Evaluation Criteria**

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposal evaluated for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

**1. Mandatory Elements**

- The audit firm is independent and licensed to practice in California.
- The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- The firm has no conflict of interest with regard to any other work performed by the firm for the District.
- The firm adheres to the instructions in this Request for Proposals on preparing and submitting the proposal.

**2. Technical Qualifications**

- Expertise and Experience



1. The firm's past experience and performance on comparable District engagements.
  2. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
  3. In addition, upon availability, special consideration will be given to the firms submitting a copy of its most recent external quality control review report and the firm that has a record of quality audit work. Please note this is not a mandatory requirement.
- Other
    1. Audit approach
    2. Adequacy of proposed staffing plan for various segments of the engagement
    3. Ability to meet time table set forth
    4. Assurance on continuity of staff
3. Price:

Cost will not be the primary factor in the selection of an audit firm.

### **C. Oral Presentation**

During the evaluation process, the District may, at its discretion, request any one, all, or no firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the District may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

### **D. Final Selection**

The District will select a firm based upon the recommendation of the key Finance and Administration Department personnel.

It is anticipated that a firm will be selected by April 23, 2019. Following notification of the firm selected, it is expected a contract will be executed between both parties by April 30, 2019.

### **E. Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals.

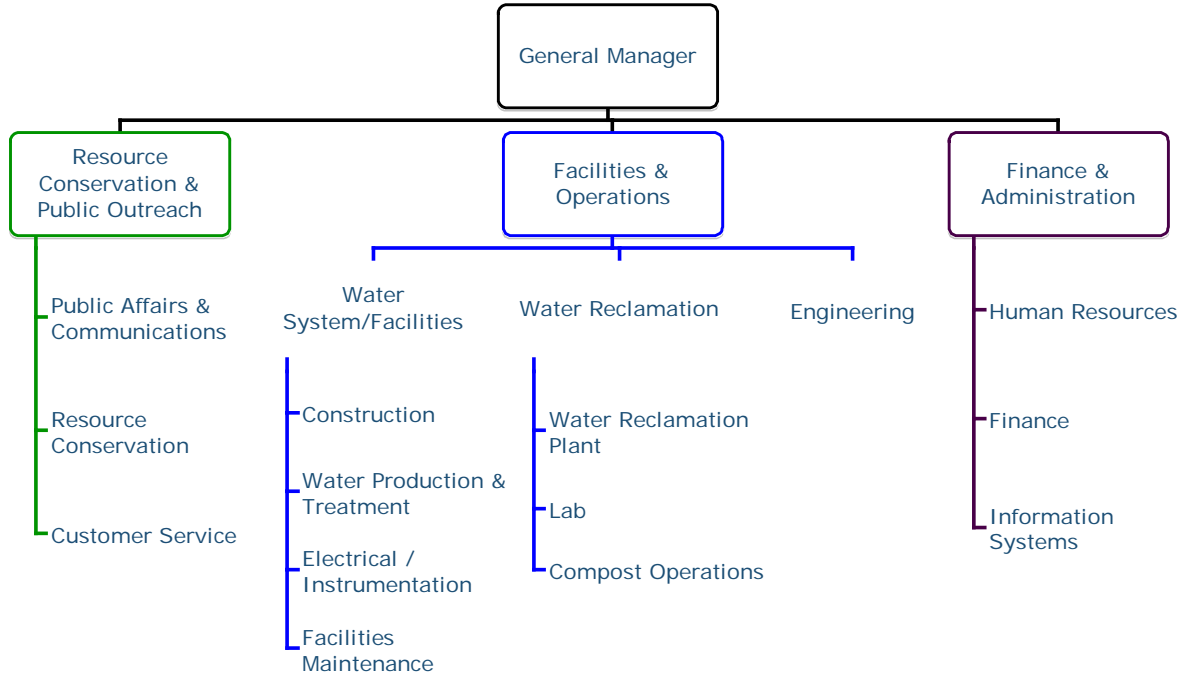
**F. Insurance**

Proposer shall maintain such insurance as will protect it from claims under Workers' Compensation laws, and such liability insurance as will protect against claims for damages for bodily injury, including death, and damages to property in accordance with the terms of the Agreement. Coverage of which is to be no less than \$1,000,000/\$2,000,000 per occurrence/aggregate, with the District named as an additional insured.

The proposing firm must be willing and able to obtain an errors and omissions insurance policy for coverage of no less than \$1,000,000 per occurrence for the willful or negligent acts of the firm and its officers, employees and agents. Proposer shall maintain evidence of coverage in an updated form during the term of the Agreement.

"APPENDIX A"

**ORGANIZATIONAL CHART**



"APPENDIX B"

**LIST OF KEY PERSONNEL**

**LAS VIRGENES MUNICIPAL WATER DISTRICT**

**OFFICERS**

Jay Lewitt, President

Leonard E. Polan, Vice President

Lee Renger, Director

Lynda Lo-Hill, Treasurer

Charles Caspary, Secretary

David W. Pedersen, General Manager

K. Wayne Lemieux, Counsel

**FACILITIES & OPERATIONS DEPARTMENT**

David Lippman, Director of Facilities & Operations

**RESOURCE CONSERVATION & PUBLIC OUTREACH DEPARTMENT**

Joe McDermott, Director of Resource Conservation & Public Outreach

**FINANCE & ADMINISTRATION DEPARTMENT**

Don Patterson, Director of Finance & Administration

Angela Saccareccia, Finance Manager

Vacant, Information Systems Manager

Sheri Paniagua, Human Resources Manager

Jennifer Chen, Senior Accountant

Michael Hamilton, Financial Analyst

"APPENDIX C"

PART I

**ALL INCLUSIVE DOLLAR BID**

SCHEDULE OF PROFESSIONAL FEES FOR  
THE AUDIT OF 2018/19 FINANCIAL STATEMENTS

Described in the Request for Proposals Section II:

LAS VIRGENES MUNICIPAL WATER DISTRICT Comprehensive Annual Financial Report	\$
Joint Powers Authority	\$
Single Audit (if applicable)	\$
<b>Out-Of-Pocket</b>	
Meals, Lodging, Transportation	\$
Other (Specify):	\$
(Any discounts or adjustments)	\$
Total All-Inclusive Maximum price for 2018/19 Audit	\$

"APPENDIX C"

PART II

**SCHEDULE OF PROFESSIONAL SERVICES  
FOR ADDITIONAL SERVICES**

	STANDARD HOURLY RATE	QUOTED HOURLY RATE (IF DIFFERENT)
PARTNERS	\$	\$
JUNIOR PARTNERS	\$	\$
MANAGERS	\$	\$
SUPERVISOR STAFF	\$	\$
STAFF	\$	\$
OTHER (SPECIFY)	\$	\$
	\$	\$
	\$	\$
	\$	\$

"APPENDIX D"

PROPOSER WARRANTIES

The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section II, Nature of Services Required.

Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.

Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_