



PLUM CREEK CONSERVATION DISTRICT

Request for Auditing Services

REQUEST FOR PROPOSAL FOR AUDITING SERVICES

DATE: June 1, 2021

TO: INVITED PARTIES

FROM: Daniel Meyer, General Manager
PLUM CREEK CONSERVATION DISTRICT

SUBJECT: Professional Auditing Services

Plum Creek Conservation District is a conservation and reclamation district that was created by the 55th Legislature of the State of Texas in September, 1959. It was created under the provisions of Section 59 Article XVI of the Texas Constitution and operates pursuant to Chapter 49 of the Texas Water Code exercising powers described in Chapters 51 and 36 of the Texas Water Code. Under Chapter 52, the District is empowered to control, conserve, protect, distribute and utilize the storm and flood waters and unappropriated flow of Plum Creek and for the preservation, conservation, protection, recharge and prevention of waste and pollution of underground water of the District, except in those areas that are part of the Edwards Underground District or the Barton Springs/Edwards Aquifer Conservation District on January 1, 1989

The District is soliciting proposals from qualified firms of Certified Public Accounts to audit the District's financial statements for the fiscal year ending September 30, 2021, with the option of auditing the District's financial statements for the three subsequent years.

Your proposal should contain, but not be limited to the following considerations:

1. Please provide the contact person at your firm (including contact information), organization name, size of the firm, office to perform the audit, and years of experience.
2. Please provide the statement of qualifications, work plan and timeline to perform the audit. The timeline should include the estimated hours to complete each section.
3. Experience of your firm in relation to the scope of audits for the District.
4. A list of similar local governments or pertinent accounts served by your firm.
5. Your staff assignments and availability to complete the audit on a timely basis. List the anticipated partners and staff levels to be assigned on the audit.
 - a. Your fee proposal to conduct the basic audit function, along with your fee schedule for additional services that may be required beyond the scope of the audit engagement. The proposal should also state that any increase in the audit fee will be immediately disclosed to the District Manager. This disclosure should include an estimation of the increased fees and the reason for the increase.

6. Estimated number of hours to complete the audit by classification of your employees, i.e., partners, senior, junior.
7. Detail of expenses expected to be incurred, i.e., mileage, per diem, telephone, etc.
8. A copy of your most recent Peer Review Report.

Enclosed is a copy of the audit proposal information to provide you with information about the District's financial records.

The final decision of the selection of the firm to conduct the audit will be made by the Board of Directors. The final agreement will be in the form of a written contract following the standard agreement form used by CPA firms conducting audits.

All questions and correspondence should be directed to Daniel Meyer in writing at the above address or by calling 512-398-2383. Contact with District personnel other than Daniel Meyer regarding the RFP may be grounds for elimination from the selection process.

We look forward to receiving your proposals on or before August 10, 2021.

Sincerely,

Daniel Meyer, General Manager
Plum Creek Conservation District

AUDIT PROPOSAL INFORMATION

Sealed audit proposals will be accepted by Plum Creek Conservation District until 5:00 pm on August 10, 2021. Please direct proposals to the attention of Daniel Meyer. All proposals become the property of Plum Creek Conservation District.

NATURE OF SERVICES REQUIRED

1. Audit period will be October 1, 2020 through September 30, 2021.
2. Special reports, exhibits, and schedules required:
 - a. Statement of Net Position
 - b. Statement of Activities
 - c. Management Discussion and Analysis
 - d. Budget vs Actual Schedule
 - e. TCEQ reports as Supplementary Information
 - f. If required, Internal Control Report as required for Single Audit/Yellow Book and other schedules
3. Description of Entity and Records to be Audited:

General ledger, fixed assets schedule, accounts receivable, general journal, accounts payable
4. Available Manuals and information sources:

Minutes of the board meetings for the District.
Bylaws of the organization
5. Details of fixed assets are maintained. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. Repairs and maintenance are recorded as expenditures, renewals and betterments are capitalized. The District does not possess any infrastructure assets.
6. A budget is prepared and approved each year.
7. Staff members will be available to pull and reproduce documents. Legal counsel will be made available with prior staff approval.
8. Work areas will be provided by the District in proximity with the financial records on the premises.
9. Report Requirements

The report will be addressed to the Board of Directors and will contain items listed in #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. A Communication Letter must be included.

10. Time Requirements

Proposals will be delivered to the District office at 1101 W. San Antonio St., Lockhart, TX 78644 not later than 5pm on August 10, 2021.

The audit field work should be completed and the report will be presented at the mid December, 2021 board meeting. Our accountant will provide the selected firm with the prepared financial statements no later than October 20, 2021.

11. 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 Communication Letter with the General Manager.

A total of 10 Audit reports and Communication Letter will be required as well as any proposed and passed audit adjustments.

12. The District Reserves the Right:

To reject any and all proposals submitted.

To request additional information from all proposers.