



Rural Community Assistance Corporation



RCAC

REQUEST FOR QUALIFICATIONS

Rotation List for Auditor, Bookkeeper and Financial Advisory Contract Services

Rural Community Assistance Corporation
3120 Freeboard Drive, Suite 201
West Sacramento, CA 95691
www.rcac.org



Request for Qualifications (RFQ)

Rotation List for Auditor, Bookkeeper and Financial Advisory Contract Services

1. Purpose

The Rural Community Assistance Corporation (RCAC) is a 501(c)(3) nonprofit organization that provides training, technical and financial resources and advocacy so rural communities can achieve their goals and visions. Headquartered in West Sacramento, California, RCAC's employees serve rural communities in the western United States and the Pacific Islands. RCAC's work encompasses a wide range of services including technical assistance for environmental infrastructure projects, affordable housing development, economic and leadership development, and loan services.

RCAC is accepting Statements of Qualification (SOQ) for licensed and insured independent certified public accounting firms, financial advisor firms, or individuals to provide professional financial services for small rural and tribal community water and sewer systems funded by programs across RCAC, including those funded by the California State Water Resources Control Board (SWRCB):

- Drinking Water State Revolving Fund (DWSRF) Construction Applications via the Safe and Affordable Funding for Equity and Resilience (SAFER)
- Clean Water State Revolving Fund (CWSRF) Construction Applications via the Septic-to-Sewer program

And other state funding programs in Alaska, Arizona, California, Colorado, Hawaii and other Pacific islands, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

RCAC is a Technical Assistance Provider for the SWRCB [several state and federal contracts] and is assigned Assistance Requests to work with small rural communities throughout the western states. Firms selected through this RFQ will function as partners to RCAC in delivering infrastructure projects and capacity development to small, rural water systems via the Technical Assistance program. More information on Technical Assistance Providers can be found at:

https://www.waterboards.ca.gov/water_issues/programs/grants_loans/tech_asst_funding.html.

SOQs for this program will be requested on an annual basis and projects awarded in the form of Work Assignments on a rotational basis. SOQs shall be submitted by firms that have a capable and demonstrable background in the type of work described in this notice. RCAC will select among independent firms and individuals that are licensed to be engaged as external auditors, bookkeepers, and financial advisors of the operations of water and sewer systems (districts, mutual water companies, community water systems, enterprise funds, or other entity).

2a. Scope of Work for External Audits

The requested audits must be performed in accordance with generally accepted auditing standards; Government Auditing Standards; the Single Audit Act Amendments of 1996 (the Single Audit Act); the applicable provisions of the Office of Management and Budget (OMB), Audits of States, Local Governments, and Non-Profit Organizations; Grants and Cooperative Agreements with State and Local Governments; the State Controller's Minimum Audit Requirements for State Special Districts; and applicable laws and regulations.

Selected firms will have the capacity to complete projects and will be able to perform all of the following services:

- 1) Audit a given water or sewer district (or mutual water company, community water system, enterprise fund, or other entity)'s basic financial statements in accordance with the provisions of Section 1 (Purpose). Independent Auditor's Reports for the District on the fair presentation of the financial statements in conformity with generally accepted accounting principles (GAAP) based upon audits of the Basic Financial Statements of the District.
- 2) Express an opinion on the financial statements as to whether they present fairly, in all material respects, the financial position of the District and the changes in financial position in conformity with GAAP and issue an independent auditors' report stating this opinion.
- 3) Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters and issue a report on their consideration.
- 4) Management and Statements on Auditing Standards (SAS) 114 Letters, which include findings, statements, observations, opinions, comments, or recommendations related to: systems of internal control; compliance with applicable laws and regulations; and accounting systems functions, procedures and processes.
- 5) Apply limited procedures related to the Required Supplementary Information (RSI), Management's Discussion and Analysis (MD&A), budgetary comparison information, and the Supplementary Information.
- 6) Conduct an exit interview with District management to discuss relevant findings and proposed audit adjustments prior to final report.
- 7) Deliver administrative draft audit reports and draft management letters (if deemed appropriate) to District management prior to final report.
- 8) Provide an electronic version of the final audit report plus one (1) bound copy to the District
- 9) Present and discuss annual financial statements and results of operations to the Board of Directors at the next regularly scheduled Board meeting after audit completion.

- 10) Communicate immediately, and in writing, all irregularities and illegal acts, or indications of illegal acts, of which they become aware, to the Finance and Personnel Committee of the Board of Directors.
- 11) Prepare and electronically submit the State Controller's Annual Report of Financial Transactions of Special Districts by the required due date.
- 12) Prepare and provide to District for timely submittal the Federal Return of Organization Exempt Report (Form 990) and the State Exempt Organization Annual Information Return (Form 199).
- 13) If required, prepare Single Audit Report.
- 14) Retain at auditor's expense audit working papers for three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period. In addition, the firm shall respond to reasonable inquiries of the District, and successor auditors, and allow the District and successor auditors to review working papers relating to matters of continuing accounting significance.

2b. Scope of Work for Bookkeeping Services

Selected firms will have the capacity to complete and will be able to perform all of the following services:

- 1) Participate in Pre-audit conferences in preparation for a given water or sewer district to undergo an audit.
- 2) Compile, review, and analyze a water or sewer district's fiscal records.
- 3) Prepare requested schedules for the assigned water and sewer district, including drafts of Financial Statements in support of an audit, including:
 - Balance Sheet, i.e. Statement of Financial Position
 - Income Statement, or Profit and Loss Statement
 - Statement of Cash Flows
 - Statement of Changes in Net Assets
 - Revenue and Expense statement, i.e. Statement of Activity

As well as:

- Budget comparison reports showing both the current and year to date actual amounts against annual budget amounts
- Aged Customer Receivable reports
- Bank reconciliation statements that correspond to the reported general ledger cash balance
- General ledger detail

- 4) Review conclusions of a water or sewer district's financial audit to be presented to the Board of Directors
- 5) Participate in the exit conference.
- 6) Prepare recommended language for the Management Discussion and Analysis for a water or sewer district's audit report.
- 7) Review an auditor's Recommendations and Findings, if any, and recommend responses for a given water or sewer district
- 8) Facilitate the completion of an auditor's and other adjustments as recommended by an auditor and approved by a given water or sewer district.
- 9) Prepare supplementary information in conformity with accounting principles generally accepted in the United States of America (USGAAP)
- 10) Assist with migrating financial information into QuickBooks or other accounting software.

2c. Scope of Work for Financial Advising Services

Selected firms will have the capacity to complete and will be able to perform all of the following services:

- 1) Review of a given water or sewer district's financial policies and procedures for compliance within the parameters of the bylaws or federal state, and local laws
- 2) Assistance with developing financial policies and procedures it deems to be in the best interest of the agency to the board for approval, including but not limited to:
 - Internal Control Policies
 - Financial Management Policies
 - Assets, Liabilities and Net Asset Policies
 - Revenue Policies
 - Cost Accounting/Expense Policies
 - Grants and Cost Estimating Policies
 - Cash Receipts and Deposit Policies
 - Other Policies as Recommended
- 3) Training for a given water or sewer district on understanding their financial statements, internal controls, and use of their current and recommended policies and procedures
- 4) Review and development of a water or sewer district's budget including cost estimation and projections, budget policies and procedures

3. Submission Requirements

A. Statements of Qualifications must include:

- 1) Cover letter
- 2) Names of firm owners, years in business
- 3) Product/Services List
- 4) Resumes and professional background for key personnel of the firm
- 5) A service area map
- 6) List of water and wastewater systems the firm has worked with in the past 7 years, including system locations. This list will be reviewed when awarding Work Assignments (see Section 5 of this RFQ).
- 7) List of Subcontractors (if any) that firm would include in projects.
- 8) DWSRF or CWSRF planning application project experience completed during the past seven years. Relevant experience should include:
 - a. Preparation of audits to meet CWSRF or DWSRF construction application requirements
- 9) A letter confirming that the firm has liability insurance
- 10) Rate sheet for your firm's current fiscal year
- 11) W9
- 12) Vendor Self-Certification form (Attachment A)
- 13) Financial Services Matrix (Attachment B)

B. Cover Letters must include:

1. RFQ Title
2. Respondent's name, mailing address, contact person, e-mail address, and phone number
3. Identification of the principal contact person authorized to commit the respondent to a contractual agreement, including address, e-mail, and phone number
4. Identification of the prime consultant's corporate headquarters (city and state)
5. An expression of the respondent's interest in being selected for this rotation list

4. Schedule

Proposals shall be submitted to **Beatriz Smith, RCAC Contracts Manager**, via email at Bsmith@rcac.org no later than **July 31st, 2024 by 5 P.M.**

Thursday, May 9, 2024	<i>RFQ Posted</i>
Friday, June 28 2024 by 5pm	<i>Questions Due</i>
Monday, July 8, 2024 by 5pm	<i>Responses Posted</i>
Wednesday, July 31, 2024 by 5pm	<i>Submissions Due</i>

5. SOQ Evaluation

Firms selected for the Rotation List will be evaluated based on the following criteria:

1. Firm's experience with small water and wastewater system projects in RCAC's service area
2. Technical capacity to address the Scope of Work (see Section 2 of this RFQ)

3. Experience with local agencies
4. Experience supporting SWRCB or other state and federal grant programs
5. Small, disadvantaged, minority, or women-owned enterprise status

6. Work Assignments for Selected Firms

Firms invited to participate in the Rotation List will be awarded projects at RCAC's discretion. A Rotation System will be utilized in which firms are assigned Work Assignments based on:

1. Prior experience with the water/wastewater system named in the Assistance Request
2. Prior experience with water/wastewater systems located near the project site and/or local agencies
3. Relevant technical experience outlined in the firm's SOQ
4. Existing number of work assignments with RCAC

Firms will be given the opportunity to accept or decline a Work Assignment after receiving information on the project background. If the firm accepts the Work Assignment, the firm will be asked to prepare a Scope of Work and Fee. If a Scope and acceptable Fee cannot be negotiated with the first selected firm, that firm will be skipped for that Work Assignment and approached for future Work Assignments.

7. Miscellaneous

Exceptions Certification

In submitting a SOQ in response to this RFQ, Proposer is certifying that it takes no exceptions to this RFQ. If any exceptions are taken, such exceptions must be clearly noted in the proposal and may be reason for rejection of the proposal. As such, Proposer is directed to carefully review the insurance provisions herein. Failure to include any exceptions to the RFQ shall be deemed an acceptance of all terms therein by Proposer and Proposer shall not have any further opportunity to request revisions to the same following submission of its proposal.

Cancellation of RFQ

RCAC reserves the right to cancel this RFQ at any time prior to contract award without obligation in any manner for proposal preparation, interview, fee negotiation or other marketing costs associated with this RFQ.

No Commitment to Award

Issuance of this RFQ and receipt of proposals does not commit the RCAC to award a contract. RCAC expressly reserves the right to postpone the RFQ process for its own convenience, to accept or reject any or all proposals received in response to this RFQ, to negotiate with more than one Proposer concurrently, or to cancel all or any part of this RFQ.

Right to Negotiate and/or Reject Proposals

RCAC reserves the right to negotiate any price or provision, task order or service, accept any part or all of any proposals, waive any irregularities, and to reject any and all, or parts of any and all proposals, whenever, in the sole opinion of RCAC, such action shall serve its best interests and those of the tax-

paying public. Proposers are encouraged to submit their best prices in their proposals, and RCAC intends to negotiate only with the Proposer(s) whose proposal most closely meets RCAC's requirements at the lowest estimated cost.

Attachment A: Vendor Self-Certification Form



RURAL COMMUNITY ASSISTANCE CORPORATION

VENDOR SELF-CERTIFICATION FORM

Company Name: Click or tap here to enter text.

Telephone: Click or tap here to enter text.

DBA: Click or tap here to enter text.

Email address: Click or tap here to enter text.

Mailing Address: Click or tap here to enter text.

Fax: Click or tap here to enter text.

City: Click or tap here to enter text.

State: Click or tap here to enter text.

Zip Code: Click or tap here to enter text.

Tax I.D. No. Click or tap here to enter text.

Contact Person(s) Name & Title: Click or tap here to enter text.

Type of Organization (check one): Individual Partnership Corporation Trust

LLC Click or tap here to enter text. Other Click or tap here to enter text. Exempt Click or tap here to enter

text. For LLC, Use codes: C=C corporation, S=S corporation, P=Partnership, SM=Single Member

Business/Contractor License (if applicable): Click or tap here to enter text.

I hereby certify that the above information is true and correct to the best of knowledge. I further certify that I am not related to (or am not an immediate family member by marriage) or employed, by RCAC, their employees, or the RCAC Board of Directors.

Signed: _____ Provide email for 1099 delivery, if applicable: _____

SELF-CERTIFICATION TYPE REQUESTED (Check Applicable Type)

Small Business (SBC) Concerns

Small Disadvantaged Business (SDB) Concerns

Women Owned Small Business (WOSB) Concerns

HUBZone Small Business (HUBZone)

Veteran-Owned Small Business (VOSB) Concerns

Service-Disabled Veteran-Owned Small Business (SDVOSB) Concerns

Certified: Yes ___ No ___ If yes, certification #: Click or tap here to enter text.

None of the Above

Please check applicable criteria which best describes and qualifies your business as a small, disadvantaged, minority or women owned enterprise.

At least 51% Ownership Less than 50 Employees More than 51 Employees

Under \$1 Million AGR \$2-3 Million AGR Over \$3 Million AGR (Annual Gross Receipts)

SELF-CERTIFICATION CATEGORIES

For the Contractor and each Subcontractor indicated on the Report of Subcontractor information, the following must be completed.

The size standards are for the most part expressed in either millions of dollars or number of employees. A size standard is the largest that a concern can be and still qualify as a small business for Federal Government programs. For the most part, size standards are the average annual receipts or the average employment of a firm. For more information on these size standards, please visit <http://www.sba.gov/size>.

Indicate all Business category (ies) that apply by **initialing** next to the applicable category (ies):

_____ SMALL BUSINESS CONCERNS (SBC): an independently owned and operated concern, certified, or certifiable by Standard Industrial Classification codes required by the Federal Acquisition Regulations, Section 19.102, may be found at www.sba.gov/size.

_____ SMALL DISADVANTAGED BUSINESS (SDB): is a small business that is at least 51 percent owned by one or more individuals who are both socially, economically disadvantaged. Business owners who certify that they are members of name groups (Black Americans, Hispanic Americans, Native Americans, Asian-Pacific Americans, Asian-Indian Americans) are considered socially and economically disadvantaged. This can include a publicly owned business that has at least 51 percent of its stock unconditionally owned by one or more socially and economically disadvantaged individuals and whose management and daily business is controlled by one or more such individuals.

_____ WOMEN OWNED SMALL BUSINESS (WOSB): A small business concern that is at least owned by one or more women. This can include a publicly owned business that has at least 51 percent of its stock unconditionally owned by one or more such individuals and whose management and daily business is controlled by one or more women.

_____ HUBZONE SMALL BUSINESS (HUBZone): A small business concern which operated in Historically Underutilized Business Zones. Through the HUBzone Empowerment Contracting program, federal contracting opportunities are provided for qualified small businesses located in distressed areas.

_____ VETERAN OWNED SMALL BUSINESS (VOSB): A small business that (i) is at least 51% unconditionally owned by one or more veterans; or in the case of any publicly owned business, at least 51% of the stock of which is unconditionally owned by one or more veterans, and (ii) whose management and daily business operations are controlled by one or more veterans.

_____ SERVICE DISABLE VETERAN OWNED SMALL BUSINESS (SDVOSB): A small business that : (i) is at least 51% unconditionally owned by one or more service-disabled veterans with a disability that is service connected, or in the case of any publicly owned business, at least 51% of the stock of which is unconditionally owned by one or more service-disabled veterans; and (ii) whose management and daily business operations are controlled by one or more service-disabled veterans or, in the case of a veteran with permanent and severe disability, the spouse or permanent caregiver of such veteran.

_____ NONE OF THE ABOVE CATEGORIES APPLY.

Attachment B: Financial Services Matrix

Consulting Firm Name:

Subconsultant Name (If Applicable):

Please List Geographic Areas Served (by Region, County Preferred):

Expertise (for Water and Wastewater Districts)	Consulting Firm (mark with X)	Subconsultant (mark with X)
Services Provided		
1. Licensed and insured independent certified public accounting		
2. Financial advising		
3. Auditing		
4. Bookkeeping		
5. Compliance		
6. Testing Internal Controls		
7. Reviewing financial policies and procedures		
8. Developing financial policies and procedures		
9. Training on understanding financial statements and internal controls		
10. Migration of financial information into accounting software (Quickbooks)		
11. Budget Review & Development incl. Cost Estimation		
Entities Served		
1. Water and Sewer Districts		
2. Mutual Water Companies (MWC)		
3. Community Water Systems (CWS)		
4. Water and Sewer Enterprise Funds (Cities)		
5. Other Entities		
Locations Served for Field Work (In Person)		
1. Northern California (Napa, Sonoma, Shasta, Humboldt, Del Norte Counties)		
2. Bay Area (Santa Clara, San Mateo, Alameda, Marin, and Solano Counties)		
3. Central California (Fresno, Kern, Kings, Madera, Mariposa, Merced, San Benito, San Joaquin, Stanislaus, Tulare, and Tuolumne Counties)		
4. Central Coast (Monterey, San Luis Obispo, Santa Barbara, Santa Cruz and Ventura Counties)		
5. Southern California (Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura Counties)		
6. Alaska		
7. Arizona		
8. Colorado		
9. Hawaii and other Pacific islands		
10. Idaho		
11. Montana		
12. Nevada		
13. New Mexico		
14. Oregon		
15. Utah		
16. Washington		
17. Wyoming		