

**CITY OF HELENA, MT**  
**REQUEST FOR PROPOSALS (RFP) NO. 23AUDIT TO**  
**HIRE A CONSULTANT FOR PROFESSIONAL AUDIT SERVICES**

**I. PROJECT OVERVIEW**

The City Commission of the City of Helena, Montana (City), the Tourism Business Improvement District (TBID) Board of Directors, and the Downtown Business Improvement District (BID) Board of Directors invite qualified independent licensed municipal auditors (hereinafter called Auditor) having sufficient governmental and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal. The audits will encompass a financial and compliance examination of the City's Annual Comprehensive Financial Report (ACFR). The work will also encompass performing audit tests adequate to be able to provide opinions on the TBID and BID within the City's ACFR opinion. The reason for the RFP is our last 3-year agreement has expired and the City uses the RFP process to obtain the best service at a competitive cost for major service-type agreements.

This RFP is being issued under the requirements outlined by the State of Montana, Department of Administration, Local Government Services (LGS).

The State of Montana, Department of Administration, Local Government Services requires the Auditor Firm to be on their current roster of authorized firms.

**II. AGREEMENT FOR SERVICES AND COMPENSATION**

One respondent will be selected as the finalist and offered an opportunity to negotiate an agreement with the City. If an appropriate agreement cannot be reached with the highest-ranked respondent, the second-ranked respondent may be invited to negotiate an agreement with the City, and so on.

This RFP is being issued under the requirements outlined by the State of Montana, Department of Administration, Local Government Services (LGS). The successful Auditor and City will execute the current version of their standard agreement hereafter referred to as the Agreement. The entire Agreement between the City and Auditor will also incorporate this RFP and the Auditor's proposal as an integral part of the Agreement, except to the extent that the Agreement explicitly provides to the contrary. In the event that an issue is addressed in the proposal that is not addressed in the RFP, no conflict in language will be deemed to occur. In the event of a conflict in language among any of the documents referenced above, the provisions and requirements of the LGS Agreement will govern first, this RFP second, and the Auditor's response lastly.

Prior to commencement of work, the City Commissioners must approve the audit agreement. Up to 90% of the total fee may be billed through interim or progress billings prior to submission of the final report to City Commissioners. The Auditor may submit final billings following the City Commission's approval of the audited financial statements in the ACFR.

The City will consider the Auditor to be the sole point of contact with regard to agreement matters. The Auditor must assume sole responsibility for providing the services offered in its proposal whether or not the Auditor is the supplier of said services or any component.

Evaluation criteria will NOT include consideration of the proposed compensation schedule and respondents are NOT to submit compensation proposals as part of their responses.

Evaluation criteria WILL include consideration of the proposed compensation schedule and responders are required to submit a compensation proposal as part of their response.

### III. SCOPE OF WORK, DELIVERABLES, AND TIMELINE

1. Periods to be Audited:

July 1, 2022, through June 30, 2023 - Fiscal Year Ending 2023.

July 1, 2023, through June 30, 2024 - Fiscal Year ending 2024.

July 1, 2024, through June 30, 2025 - Fiscal Year Ending 2025.

The City reserves the right to negotiate with the successful proposer for up to two (2) additional years.

2. The Auditor should be familiar with and prepared to advise City, TBID and BID staff on how best to implement both current and proposed GASB Statements. In addition, the Auditor is also expected to provide informal advice and consultation throughout the audit agreement period on matters relating to accounting and financial reporting at no additional cost. This would not necessarily include any task that entails significant research or a formal report.
3. Should circumstances arise during the agreement period that require significant additional work to be performed in excess of the amounts set forth in the agreement, additional costs shall be negotiated prior to commencement of the work and an amended agreement will be submitted for approval by the City Manager.
4. Financial Statements to be Audited/Reviewed/Prepared:
  - a. City, BID, and TBID - All statements to be included as part of the ACFR of the City of Helena as defined by the Governmental Accounting Standards Board in accordance with GASB 34 and subsequent standards. This must include all required sections such as the transmittal letter, MD&A, charts, statements, schedules, exhibits, notes, and supplementary information. City staff will prepare all sections.
5. Standards and Guidelines - The audit shall be conducted in accordance with:
  - a. Governmental Auditing Standards as issued by the Comptroller General of the United States,
  - b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
  - c. The Auditor shall comply with state laws contained in Title 2, Chapter 7, of the Montana Code Annotated and related rules set forth by Local Government Services of the Department of Administration as stated in the LGS Agreement,
  - d. Generally accepted auditing standards,
  - e. The Single Audit Act of 1984 and all amendments, and
  - f. Any other applicable laws, regulations, or procedures for the audit of a local government's ACFR prepared in accordance with generally accepted accounting principles (GAAP).
6. The Auditors shall familiarize themselves with and comply with the provisions of any and all Federal, State and City orders, statues, ordinances, charter, debt covenants, and administrative rules and regulations which may pertain to the work required in the engagement.
7. Specified "Deliverables" - The "deliverables" required for this audit shall be completed and ready for submission by the first week in December (except as noted below) in the years 2023, 2024 and 2025 respectively. They are listed in the LGS agreement (7/2018 revision), Sections 8 and 9 with the following additional reports and specifications:

- a. A summary of significant audit findings not to exceed 800 words in length for publication in the newspaper, if necessary.
- b. On a rotating basis, the firm shall examine a minimum of two (2) cash collection points at the City each year (not including the Accounting Division which should be reviewed annually as part of the audit). The City reserves the right to specify the locations to be reviewed, but will consider input from the Auditor. The Auditor may select and examine additional cash collection points above the minimum at their sole desire. The purpose of such an examination will be to review specific internal controls as well as to determine, for a discrete period of time, collections appear to be accounted for properly and the risk of fraud is low based on the internal controls reviewed. A brief report describing the work performed and any findings or concerns will be prepared and provided to the Finance Director and Controller for presentation to the Audit Committee. There are eleven major cash collections points within the City to be reviewed on a rotating basis.
- c. The Auditor will have a draft City of Helena ACFR report printed with five copies for presentation to the City's Audit Committee by December 1.
- d. Printed Annual Comprehensive Financial Report. The Auditor will be responsible for all costs associated with printing as stated in the LGS Agreement (7/2018 revision), Section 15. The format of the Annual Comprehensive Financial Report will be designed and approved by the City and comply with the requirements for the Certificate of Achievement for Excellence in Financial Reporting of the Government Finance Officers' Association. The Auditor may propose changes, but the City will make the final determination as to the format. The current format includes a cover designed by City staff, in color, and tabbed sectional dividers with brief descriptions of the section printed on the tab. Color graphs and/or charts are also included in the ACFR.
  1. The City currently uses a combination of Microsoft Word and Excel files for all of the ACFR. The City starts with the final version from the prior fiscal year ACFR and updates the information. The City then takes the two sets of files and produces a professional looking, high quality formatted ACFR in searchable Adobe Acrobat (pdf). A draft will be furnished to the Auditor for review prior to inserting their reports and letters. Once reviewed, the Auditor will furnish the City with their audit letters bearing the signature of the audit firm to be incorporated into the final ACFR. The final version is published as soon as possible after the Audit Committee presentation. The City also uses the final Adobe Acrobat (pdf) file for posting on the web, submission to GFOA for the Certificate of Achievement program, EMMA and other required distributions.
- e. The City maintains a Building fund that issues permits and enforces building code compliance. The State of Montana requires agreed upon procedures to be performed regarding this fund with a separate report prepared and submitted to the State. The City requires three copies of the report. The administrative rules and agreed upon procedures are currently located at (subject to change by the State):  
<http://bsd.dli.mt.gov/building-codes-permits/certified-government>

The Auditor will complete the Federal Audit Clearinghouse "Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations" for the City and each of the City's component units by December 31<sup>st</sup> of each year.

All working papers and reports must be retained, at the Auditor's expense, for a minimum of five (5) years from the date of the audit report, unless the firm is notified in writing by the City of Helena or State

of Montana of the need to extend the retention period according to the LGS Agreement, section 23 (7/2018 revision). The Auditor will be required to make working papers available upon request and respond to reasonable inquiries for no additional fees.

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.

#### **IV. ATTACHMENTS**

The following information is provided for informational purposes only:

Attachment “A” - Assistance to be provided to the Auditor and Report Preparation

Attachment “B” - Description of the Governments

Attachment “C” – Anticipated Schedule for the Audit

Attachment “D” – Authorized Signature and Attestation City Audit Services

Attachment “E” – FY2023 Auditor Deliverables List

#### **V. PROPOSAL SUBMISSION REQUIREMENTS**

A. Proposal submission:

- must contain the information required by this RFP and address all required topics; and,
- must acknowledge that responder has reviewed any addenda issued for this RFP; and must be signed by an authorized agent.

B. Proposal submission must include all the following:

1. Respondent’s legal name, address, and contact information.
2. Brief description of the respondent firm, including but not limited to, identification of the principals, the approximate number of employees, how long the firm has been in business, and how long the respondent has been engaged in relevant types of work. Include information that demonstrates the respondent’s experience in completing projects similar to that which is required by this RFP.
3. Identify individuals who will be assigned to this project, their role on the project team, a brief resume, and their experience and qualifications on similar projects.
4. Description of how the respondent will accomplish the tasks, goals, and objectives identified in section III of this RFP.
5. Provide anticipated project schedule including a description of how this project will fit with the firm’s current workload.
6. If this project includes a public participation requirement, describe the proposed public participation process.
7. Identify proposed sub-contractors, if any, and the portions of the engagement for which they will be used.
8. Describe how the firm meets professional independence standards.

9. Identify any potential audit difficulties such as inability to comply with any requirements listed above, along with the firm's proposed resolution and any additional assistance expected from City staff not listed above.
10. Describe your audit organization's participation in AICPA-sponsored, or comparable quality, control programs (peer review). Provide a copy of the firm's current peer review including management letter and responses, if any. Indicate whether the review included government engagements.
11. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office, if any
12. Cost Proposal:
  - a. Describe the organization of the audit team and the approximate percentage of time spent on the audit by each member.
  - b. Comment specifically on the timeline and how the City can assist in expediting the audit. Describe assistance expected from the City staff, if other than outlined in RFP.
  - c. Specify if the Auditor can complete field work and provide reports and letters for insertion into the ACFR by December 1st as stated earlier. State the approximate date the Auditor would be able to be on-site for the material portion of the field work.
  - d. Identify a tentative schedule for completing the audit within the specified deadlines.
  - e. Specify costs for audit services for the fiscal years ended June 30, 2023, 2024 and 2025. The cost for auditing fiscal years ended June 30, 2023, 2024 and 2025 are binding. Include estimated hours, hourly cost, and total cost per level of personnel assigned, total personnel costs and any related costs such as travel, cost of supplies and materials, preparation costs and any other costs. If travel costs are necessary, the total cost must include the Auditor's full travel costs, with the audit firm assuming any additional costs related to travel cost changes (IE. The Auditor cannot request a change to the agreement if travel costs or hours related to travel change for any reason). The costs should be broken into three sections:
    - i. Cost for City portion of the audit as stated above.
    - ii. Cost for additional work necessary to provide an opinion in the City's ACFR related to the fair presentation of the BID.
    - iii. Cost for additional work necessary to provide an opinion in the City's ACFR related to the fair presentation of the TBID.
  - f. Identify and describe any other important cost-based information such as additional charges for unanticipated events and how they would be determined.
13. Include a signed "Authorized Signatures and Attestation" form (Attachment D)

### C. References

1. List three recent professional references who can provide information regarding the respondent's ability to perform the services described herein. References must include the name(s) of the person to be contacted, phone number, email, and the type of project the respondent completed for the reference.

## VI. EVALUATION CRITERIA

Proposals will be evaluated by a selection committee, based on the following criteria:

	Criteria	Points
1	Independence, as defined by applicable standards	15
2	Demonstrated understanding of the work to be performed	20
3	Technical experience of the independent auditor in conducting similar types of local government entity audits	20
4	Qualifications of staff assigned to audit	15
5	The proposed audit fees of the services for the fiscal years ended June 30, 2023, June 30, 2024, and June 30, 2025.	30
	TOTAL	100

The selection committee may select one or more respondent's submitting proposals as finalists. Finalists may be interviewed to further establish qualifications. If the selection committee determines that interviews are appropriate, the finalists will be contacted to schedule the interviews.

## VII. SOLICITATION SCHEDULE

Request for Proposals Released	April 10, 2023
Questions concerning this RFP	April 17, 2023
Answers to Significant questions	April 24, 2023
Proposal Packets Due – Close date	May 1, 2023
Service Provider Selection and Negotiation	May 8, 2023 – May 12, 2023
Agreement Approval	June 12, 2023
Work to Begin	June 30, 2023

## VIII. CONTACT:

The City contact for the purposes of this RFP is:  
Sheila Danielson, Finance Director  
City of Helena  
316 North Park Avenue, Room 320  
Helena, MT 59623  
Phone: [406] 447-8390, Fax: [406] 447-8434  
E-mail: [sdanielson@helenamt.gov](mailto:sdanielson@helenamt.gov)

Subsequent to issuance of an agreement, the Auditor's principal contact with the City of Helena will be the Finance Director, who will coordinate the assistance to be provided by the City of Helena to the Auditor. The Finance Director will be responsible for enforcing performance of the Agreement terms and conditions and serve as liaison with the Auditor.

## **IX. QUESTIONS AND INQUIRIES**

All inquiries, questions, or requests for interpretation, correction, or clarification must be submitted in writing to the city contact listed above. Whenever responses to inquiries constitute a modification or addition to the original RFP, the reply will be made in the form of an addendum to this RFP, a copy of which will be posted on the city's website.

Proposals may be withdrawn either personally or by written request at any time prior to the due date stated above for receiving proposals. No proposal may be withdrawn or modified after the due date and time, unless and until the award of the agreement is delayed for a period exceeding ninety (90) days.

## **X. SUBMITTAL INSTRUCTIONS**

Proposals must be submitted in a sealed envelope clearly marked on the outside with the RFP number and project name.

Three hard copies and one electronic copy (PDF format) of the proposal must be submitted to:

City of Helena  
Attn: Sheila Danielson, Finance Director  
316 N. Park Avenue  
Helena, MT 59623  
E-mail: [sdanielson@helenamt.gov](mailto:sdanielson@helenamt.gov)

PROPOSALS MUST BE RECEIVED NO LATER THAN: **May 1, 2023, at 5:00 p.m. (MST)**  
The City is not responsible for costs associated with preparing proposals in response to this RFP.

## **XI. RESERVATION OF RIGHTS BY THE CITY**

The City reserves the right to reject any or all proposals, re-advertise, to waive any irregularities in the proposals, and to accept the proposal that best benefits the City. The City reserves the right to reject any and all responses deemed unqualified, unsatisfactory, or inappropriate.

## **XII. PUBLIC RECORDS DISCLOSURE**

All proposals become the property of the City of Helena and may be subject to release to the public pursuant to Mont. Const. art. II, § 9 and Mont. Code Ann. § 2-6-1001 *et. Seq.*

## **XIII. LOBBYING**

Respondents are prohibited from lobbying the City Commission, the Mayor, or members of the selection committee relative to the respondent's proposal or response to this RFP.

# CITY OF HELENA

## Attachment A

### ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

#### City of Helena and BID & TBID

The City Finance Director is the primary contact point during each audit for the City. The Finance Office staff, consisting of the Financial Director, Controller/Treasurer, Budget Analysts, Accountant, Accounts Receivable and Payable Clerks, and Utilities/Customer Services Supervisor will provide assistance as part of the audit process, along with staff in all other departments. This includes the preparation of all necessary confirmations, completion of worksheets, retrieval and filing of source documents, preparation of reports and schedules prior to and during fieldwork. The Auditor will have access to all printed reports and the computer system to view records and print reports. A reasonable workspace, tables/desks and chairs will be made available for audit staff fieldwork. The audit staff will also be provided with access to Wifi, telephone lines, photocopying and facsimile machines at no cost to the Auditor. Access to the internet can also be arranged after the City-County Information Technology staff ensures all the latest security updates are installed on the Auditor's computers.

It will be the responsibility of the City to provide copies of working papers for the fiscal year being audited. The Auditor should provide a list of required deliverables as early in the process as possible to give City staff time to compile them. The City will attempt to provide the information in formats requested by the Auditor unless not feasible. Most all financial transactions can be provided in multiple formats such as AS400/H-5 reports, downloads to Excel, csv, txt, and/or Adobe Acrobat. A copy of the auditor's deliverables for fiscal year 2023 has been included as Attachment E for informational purposes only with the approximate dates the City delivered them to the auditor. The City Finance Director can provide a computer disc with the actual documents prepared if requested by an Auditor preparing a response to this RFP. Some of the requested items are provided in other documents such as schedules in the draft ACFR files.

#### BID & TBID only

1. It will be the responsibility of the Controller/Treasurer to prepare the BID's and TBID's financial statements. **The Auditor will be responsible for all necessary reports and opinions for the fiscal year being audited.** The BID and TBID staff do not have the technical expertise to prepare financial statements and notes. City staff will accept responsibility for the financial statements once the work is completed.
2. BID and TBID staff will attempt to provide the information in formats requested by the Auditors unless this is not feasible. They may include, but will not necessarily be limited to, the following:
  1. All financial transaction information recorded in QuickBooks. The general ledgers are maintained on a cash basis. All year-end adjusting entries to comply with generally accepted accounting principles are done for reporting purposes only and are not booked in the general ledger except as needed to correct errors or ongoing reporting.



2. The BID and TBID staff will work with City staff to post all adjusting entries necessary to prepare the statements.
3. Support for all financial transactions including:
  - a. receivable/debt balances and activity for the period audited
  - b. activity regarding Federal Financial Assistance and other grants, if applicable,
  - c. short-term payables at June 30,
  - d. bank reconciliation, vouchers in support of accounts payable, checks, etc. as needed for examination, and,
  - e. All fixed asset reports.

# Attachment B

<b>DESCRIPTION OF THE GOVERNMENTS</b>
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City of Helena:

Date of Incorporation	March 7, 1881
Form of Government	Commission/Manager
Population	2021 U.S. Census Est. – 33,120
Number of Employees	Approx. 374
FY19 Total Taxable Valuation	\$79,993,046
Budget Information (FY23 with amendments through 1/31/2023):	
Total General Fund Budget	\$27,033,345
Total Other Funds	\$86,013,893
Total All Funds*	\$113,047,238

\* Includes all expenditure types including internal charges between funds, transfers out and agency funds.

Fund Information Anticipated for Fiscal Year 2023 (subject to change):

Major Funds:	
Governmental	2
Enterprise	6
Non-major (includes agency funds)	25
Component Units	2
Federal expenditures – fiscal year 2022	\$10,142,677 (1 major program)
Computer Mainframe/Web-based *	AS400/Naviline H-5

Software:

Central Square Technology Accounting System (Transitioning to Tyler Technologies)  
 HTE Applications: General Ledger, Utility Billing, Payroll, Capital Assets, Cash Receipts,  
 Business/Animal Licensing, TRAKiT for Community Development, Business Licenses,  
 Building Permits and Code Enforcement.

Fiscal Year 2022 Audit Information:

Approximate Auditor hours	380
(All-inclusive hours provided by Junkermier, Clark, Campanella, Stevens, PC)	
Audit Fees	
City of Helena	\$42,975
Number of Bank Accounts	4
(General/Payroll/Flexible Spending/City Court)	

*Component Units* - The City’s reporting entity has two discretely presented component units. The Auditor must perform enough work to render an opinion on the component units’ financial statements. Reliance on other auditors or work required by the Auditor is stated below.

1) *The Tourism Business Improvement District (TBID)* is a separate legal entity and maintains its own accounting system in Quick Books. The TBID consists of two governmental funds, one of which is a 501 (c)(3). All TBID staff are employees of the 501(c)(3). Information regarding the TBID can be found throughout this document and in the City’s ACFR published on the City’s website.

2) *The Downtown Business Improvement District (BID)* maintains its own accounting system in Quick Books. The BID is a separate legal entity. Information regarding the BID can be found throughout this document and in the City's ACFR published on the City's website.

The City prepares financial statements to be included in the City's ACFR for the TBID and BID. A combined RFP is being issued for all entities. Auditors will have full access to all entities' records and must perform audit work sufficient to provide the necessary opinion(s) for the component units. Auditors wishing further information can request a pdf of the financials prepared for the fiscal year 2022.

TBID Additional Information:

Date of Incorporation	April 20, 2009
Form of Government	Board of Directors/Manager
Number of Employees	3 Full-time
Financial Information (Fiscal Year 2019):	
Revenues:	
General Fund	\$233,336
Special Revenue Fund	\$ 22,614
Total All Funds	\$255,950
Expenditures:	
General Fund	\$299,210
Special Revenue Fund	\$191,729
Total All Funds	\$490,939
Fund Information (subject to change):	
Governmental funds	2
Software	Quick Books
Fiscal Year 2019 Audit Information:	
Approximate Auditor hours	20
(All-inclusive hours provided by Junkermier, Clark, Campanella, Stevens, PC)	
Compilation Fees	\$2,500

BID Additional Information:

Date of Incorporation	July 24, 1986
Form of Government	Board of Directors/Manager
Number of Employees	1 Full-time, 2 Part-time
Financial Information (Fiscal Year 2022):	
General Fund Revenues	\$369,131
General Fund Expenditures	\$281,940
Fund Information (subject to change):	
Governmental funds	1
Software	Quick Books
Fiscal Year 2019 Audit Information:	
Approximate Auditor hours	20
(All-inclusive hours provided by Junkermier, Clark, Campanella, Stevens, PC)	
Audit Fees	\$2,250

*Joint Ventures* - The City has one joint venture for fiscal year 2023. The Lewis & Clark Library is a component unit of Lewis and Clark County, and financial amounts are provided by County staff. The financial information is generally available in November.

*Certificate of Achievement* – The City of Helena has consistently received a Certificate in Excellence in Financial Reporting plans to continue to submit the ACCFR for review by the Government Finance Officers Association. Budgets and ACFR's are available for review at 316 N. Park Ave., Helena MT 59623 or on the City's web site at:

<https://www.helenamt.gov/government/departments/finance/accounting-finance>

*New Standards* – The following GASB statements will be effective for The City of Helena in the fiscal years 2023– - 2025:

- 91, “Conduit Debt Obligations” - Effective Fiscal Year 2023
- 96, “Subscription Based Information Technology Arrangements, Effective Fiscal Year 2023
- 99, Omnibus 2022, Effective Fiscal Year 2023
- 100, “Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62, Effective Fiscal Year 2023
- 101, “Compensated Absences”, Effective Fiscal Year 2024

The TBID’s and BID’s books are kept on a cash basis with the auditors helping ensure year-end receivable and liability balances are correct.

Auditors are highly encouraged to review the official website of the City of Helena at [helenamt.gov](http://helenamt.gov). The website will provide a better understanding of the:

1. Responsibilities of the government
2. Types of services provided
3. Budgetary processes
4. Employee benefit and pension programs

The official website contains information to include:

1. The Mayor and City Commissioners
2. The Appointed Officials
3. The City departments and their responsibilities
4. Adopted budgets for fiscal years 2018-2023
5. Fiscal years 2015-2021 ACFR’s
6. Adopted official meeting information, resolutions, and ordinances.

## **Attachment C**

## ANTICIPATED SCHEDULE FOR THE AUDIT

1. The planning phase of the audit engagement may commence upon notification of the acceptance of their proposal. The Auditor shall meet with the Finance Director and Controller/Treasurer prior to the commencement of each fiscal year audit to discuss the Auditor's planned approach to the audit and to provide a list of schedules to be prepared by City personnel prior to the beginning of the fieldwork.

The Finance staff strives to follow the following schedule.

2.
  - August 15 – Cash basis statements from AS400/H-5 prepared and balanced and Schedule of Expenditures of Federal awards complete.
  - September 15 – Majority of adjustments finished and posted other than capital outlay.
  - October 18 – Financial statements complete.
  - October – Auditors perform majority of fieldwork.
  - November 1 – Draft ACFR substantially completed by staff.
  - 1<sup>st</sup> Week December – Draft ACFR presented to the Audit Committee and the official ACFR printed immediately after commission approval.

The City would prefer the auditor to start work in time to be finished with fieldwork by approximately October 31.

3. Scheduling and Procedures - The CPA firm shall develop a time schedule and procedures to be observed during the audit and prior to the beginning of each audit. The schedule and procedures will be developed in conjunction with the City and shall be subject to approval by the City. City staff will try to be as flexible as possible to meet the Auditor's scheduling needs. The audit firm must state in its proposal if changes to the schedule will result in additional costs.

Audit Conference - the CPA firm will have a conference with the Finance Director, the City Controller/Treasurer, and Accountant for the purpose of reviewing its audit findings and recommendations at least one week prior to the issuance of management letters, certifications, or reports.

4. Date Auditor Reports and Letters Due – The Auditor should deliver reports and letters for insertion into the ACFR by December 1<sup>st</sup> unless alternative dates are approved, in advance, by the City. Normally City staff and the auditors review the 1<sup>st</sup> draft ACFR, make changes, and re-review approximately two to three times prior to presenting the final draft ACFR to the City Commission's Audit Committee (Audit Committee). It is anticipated that the City will prepare the final draft ACFR containing opinion letters, management letter, and all requested reports by December 1<sup>st</sup> prior to meeting with the audit committee.
5. Presentation to Audit Committee - The audit report will be presented by the Auditor to the Audit Committee, preferably in the first week in December. The meeting may be delayed to the second week if the Audit Committee cannot meet in the first week due to scheduling. This meeting must take place prior to the full Commission's second regularly scheduled meeting at the latest so it can be formally accepted.
6. Date Final Report Due – The final audited report should be delivered to the City at least five (5) working days prior to December 31<sup>st</sup>, not including City holidays unless the City Finance Director approves a later date.

7. Presentation to the City Commission - Monday Evening, date varies (December 21, 2023, currently scheduled). The Auditor will only be required to attend this meeting if the Audit Committee or City Manager requests their presence. The Auditor has not been required to be present in the past but will be required to attend if requested at no additional cost.
8. Work schedule and deadlines are dependent upon both city staff and the auditor fulfilling their responsibilities as outlined in this proposal and the final agreement.

## **Attachment D**

**CITY OF HELENA**  
RFP - Audit Services

# Authorized Signature and Attestation

I, the undersigned, an authorized representative of \_\_\_\_\_, whose address is \_\_\_\_\_ "have read and thoroughly understand the specifications, instructions and all other conditions of the RFP - Audit Services issued by the City of Helena for Audit Services for the fiscal years ended June 30, 2023, June 30, 2024 and June 30, 2025.

Acting on behalf of my accounting firm, which is listed above, I do attest that the services offered by us meet the City of Helena's specifications in every respect (check one):

\_\_\_\_\_ without exception / \_\_\_\_\_ with exception(s). (Please note exception(s) below).

We, therefore, offer and make this bid to furnish the City of Helena the audit services detailed in this proposal, at the price indicated.

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

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

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

## Attachment E

DOCUMENTS REQUEST LIST				
No.	Requested Item	Responsible Person	Target Date	Date Received
1	Access to the current Chart of Accounts.	Controller/ Accountant		
2	Copy of the most recent Organizational Chart.	Controller/ Accountant		
3	June 30 Trial Balance - Accrual Basis.	Controller/ Accountant		
4	Access to the general ledger.	Controller/ Accountant		
5	Major Fund Determination.	Controller/ Accountant		
6	Draft of the ACFR.	Finance Director/Controller		
7	Copies of the minutes of the City Commission for all meetings after June 30.	City Commission Clerk		
8	Copy of the financial statements for the City-County Building Administration Building as of June 30.	Controller/ Accountant		
9	Access to all accounting policies and procedure manuals or similar documentation.	Controller/ Accountant		
10	Schedule summarizing any prior period adjustments proposed.	Controller/ Accountant		
<b>Cash and Investments</b>				
11	Detailed schedule of cash and investments, noting where the cash is held, amount, any interest receivable.	Controller/ Accountant		
12	Schedule of cash accounts outside the Treasurer's office.	Controller/ Accountant		
13	Bank reconciliations for all accounts.	Controller/ Accountant		
14	Schedule showing fiscal agent deposits at June 30, if any.	Controller/ Accountant		
15	Schedule of interest income allocations during the year, or access to monthly allocations.	Controller/ Accountant		
16	Schedule of total investment earnings for all funds, including Agency funds, for the fiscal year.	Controller/ Accountant		
17	Schedule of pledged securities held by financial institutions in the City's name.	Controller/ Accountant		
18	Schedule of restricted cash and investments.	Controller/ Accountant		



<b>Confirmations</b>				
19	Standard bank confirmations - please confirm cash and investment accounts at June 30, 2023. This would include certificates of deposit, repurchase agreements and other accounts. We will provide standard bank confirmations for this purpose. Please fill them out and return them to us for mailing.	Finance Director /Controller		
<b>Federal Programs and Other Grants</b>				
20	Schedule of expenditures of federal awards.	Controller/ Accountant		
21	Access to grant files, correspondence with grantor agencies, and other related information.	Departments		
22	Schedule of intergovernmental revenue that can be used to test completeness of SEFA.	Controller/ Accountant		
<b>Receivables</b>				
23	Supporting documentation for taxes receivable.	Controller/ Accountant		
24	Reconciliation of taxes receivable to County records.	Controller/ Accountant		
25	Schedule of other receivables.	Controller/ Accountant		
26	Analysis of uncollectible receivables.	Controller/ Accountant		
27	Detailed listing of requested accounts receivable balances for confirmation.	Controller/ Accountant		
28	Copies of long-term loan receivable agreements with related amortization schedules.	Controller/ Accountant		
29	Schedule of interest receivable on long-term loans or other receivables that accrue interest.	Controller/ Accountant		
<b>Due from Other Governments</b>				
30	Schedule of Due from Other Government balances.	Controller/ Accountant		
<b>Inventory</b>				
31	Detailed listing of inventory items at 6/30/23, by location.	Controller/ Accountant		
<b>Prepaid Expenses &amp; Other Assets</b>				
32	Schedule of prepaid expenses and other assets, if any.	Controller/ Accountant		
<b>Capital Assets</b>				
33	Capital asset additions and capital outlay reconciliation by fund.	Controller/ Accountant		

34	Detail listing of all current year additions.	Controller/ Accountant		
35	Detail listing of all current year deletions, including proceeds from any sales.	Controller/ Accountant		
36	Detail listing of capital assets at June 30.	Controller/ Accountant		
37	Depreciation schedule as of June 30.	Controller/ Accountant		
38	Schedule showing allocation of depreciation on general capital assets to governmental functions.	Controller/ Accountant		
39	Summary schedule of capital assets by type, reporting beginning balance, additions, deletions, and ending balance. Also accumulated depreciation by type with beginning balance, additions, deletions, and ending balance.	Controller/ Accountant		
<b>Long- Term Debt and Short – Term Obligations</b>				
40	Agreements and documents for all bonds, loans, leases etc.	Controller/ Accountant		
41	Schedule of debt maturities.	Controller/ Accountant		
42	Schedule of long-term debt activity (beginning balance, additions, payments, ending balance).	Controller/ Accountant		
43	Schedule of compensated absences with break-down between long and short-term amounts.	Controller/ Accountant		
44	Schedule of conduit debt obligations.	Controller/ Accountant		
<b>Payables</b>				
45	Accounts payable detail at June 30.	Controller/ Accountant		
46	Disbursements from July 1, 2023, through fieldwork.	Controller/ Accountant		
<b>Accrued Liabilities</b>				
47	Schedule of accrued payroll and related liabilities at June 30.	Controller/ Accountant		
48	Calculation of accrued interest payable at June 30.	Controller/ Accountant		
<b>GASB 68</b>				
49	Contribution totals of retirement into each plan, PERS, MPORS, FURS-Gaba, and FURS-Non Gaba	Payroll/Human Resources		
50				

	Employee listing and earnings report for year ended 6/30/2023 with detail of amount contributed to PERS, MPORS, or FURS depending on which department they are employed with	Payroll/Human Resources		
<b>Deferred Revenue</b>				
51	Schedule of deferred revenue by fund with notation of why revenue is considered deferred.	Controller/ Accountant		
<b>Interfunds</b>				
52	Schedule of due to/due from other funds	Controller/ Accountant		
53	Schedule of transfers in/out by fund.	Controller/ Accountant		
54	Schedule of advances to/from other funds, if any.	Controller/ Accountant		
<b>Taxes</b>				
55	County reports showing tax revenue collected for the City.	Controller/ Accountant		
<b>Budgets</b>				
56	Copy of the final fiscal year adopted budget.	Finance Director		
57	Copy of resolution adopting the fiscal year budget.	Finance Director		
58	Reconciliation showing original budget plus any budget amendments during the fiscal year. The final budget amounts should agree with the general ledger.	Finance Director		
59	Proof of publication of fiscal year budget.	Finance Director		
60	Copy of fiscal year budget, when completed.	Finance Director		
61	Budget vs. actual statements for all funds.	Finance Director/Controller		
<b>SID's</b>				
62	Receivable and deferred revenue balances at June 30.	Controller/ Accountant		
63	Schedule of collections and delinquencies.	Controller/ Accountant		
64	Schedule of revenues, expenses and pay off's during the fiscal year.	Controller/ Accountant		
<b>Lease Commitments</b>				
65	Listing of all lease agreements where City is lessor and lessee with related payment requirements and termination dates.	Controller/ Accountant		

<b>General</b>			
66	Copies of any significant interlocal agreements.	Controller/ Accountant	xxxxxx
67	Schedule of City contributions and rates to PERS, FURS, and MPORS.	Controller/ Accountant	
<b>Self-Insured Health Plan</b>			
68	OPEB actuary report for 6/30/23	Controller/ Accountant	
<b>Landfill and Postclosure Costs</b>			
69	Schedule showing computation of landfill closure and postclosure care costs at June 30, including supporting workpapers from outside engineers.	Controller/ Accountant	
<b>Agreed Upon Procedures</b>			
70	Detail of all building expenses for the fiscal year.	Controller/ Accountant	
71	Revenue detail report for building for the fiscal year.	Controller/ Accountant	
72	Electrical-Commercial variance report	Building Dept Admin Assist	
73	Building fire code inspection report/invoice	Building Dept Admin Assist	
74	Detail of building permit fees for the fiscal year	Building Dept Admin Assist	
75	Building Code Education Fund Assessment report for fiscal year– invoice showing building permit revenues are appropriately remitted.	Building Dept Admin Assist	
76	Internal Charges Excel Worksheet	Controller/ Accountant	