



REQUEST FOR PROPOSALS

Certified Public Accountant Consultant services

Issue Date:
October 24, 2024

Proposal Due Date and Time:
FRIDAY, December 6th 2024, 12:00 pm (Pacific time)

Mailing Address:
PO BOX 180
San Miguel CA 93451

Delivery Address:
1765 Bonita Place
San Miguel CA 93451

Contact:
Kelly Dodds, General Manager / Kelly.dodds@sanmiguelcsd.org
phone: 805-467-3388 / fax: 805-467-9212

INTRODUCTION

The San Miguel Community Service District (District) is requesting proposals from qualified Certified Public Accountants to act as a consultant to the District. Consultants will assist the District in staying in compliance with Governmental Generally Accepted Accounting Principles and provide general accounting assistance, audit preparation assistance, and advice to the District as well as perform regular reviews of the Districts accounting.

ABOUT THE DISTRICT

The District covers an area of approximately 5.8 square miles and is located approximately 7 miles north of the City of Paso Robles and approximately 3 miles south of the San Luis Obispo County/ Monterey County line, on the east side of Highway 101.

The San Miguel Community Services District was formed in 2000, combining the San Miguel Fire District, County Service Area 1, San Miguel Sanitary District, and San Miguel Lighting Districts.

The District currently provides Fire Services, Street Lighting and Landscaping, Wastewater collection and treatment, Potable water production and distribution, and Solid Waste Services. The District is governed by a Board of five Directors and has a General Manager, Director of Utilities (vacant) and three administrative personnel, three Utilities Personnel, a Fire Chief, Assistant Fire Chief (vacant), and up to 20 paid-on-call firefighters. Most operating funds for the District come from Prop 218 user fees and property tax, the FY 2024-25 operating budget is \$5,001,500 including project costs.

OVERVIEW

The District is requesting proposals from qualified Certified Public Accountants to act as a consultant to the District. Consultants will assist the District in staying in compliance with Governmental Generally Accepted Accounting Principles and provide general accounting assistance, audit preparation assistance, and advice to the District as well as perform regular reviews of the Districts accounting. The District operates on a Fiscal Year of July 1st to June 30th.

Firms, or persons, proposing on this RFQ must be legally licensed to provide the requested services in the State of California, and must have been in business for at least 5 years. It is anticipated that the selected firm will perform the requested services both at the District offices and remotely.

Following is a partial list of services that the District anticipates that the consultant will perform, including the estimated number of hours anticipated to perform each service.

Annual hours are only estimates and actual time spent may be different from those shown below.

- Review District policies and procedures to confirm that internal controls are in place and being followed by the District's personnel to proactively prevent any fraud or abuse with the District's finances.
 - (Approx. 10 hours annually)
- Perform quarterly and annual reviews of the Districts accounting for accuracy and compliance.
 - (Approx. 40 hours annually)

- Perform quarterly and annual reviews of the District payroll and payroll taxes to ensure accurate reporting to outside agencies.
 - (Approx. 20 hours annually)
- Assist the District Finance Officer with review and preparation for the Annual Independent financial Audit. (July thru November annually)
 - (Approx. 20 hours annually)
- Assist the District Finance Officer with other financial issues to maintain accuracy and compliance.
 - (Approx. 10 hours annually)

INFORMATION TO BE PROVIDED BY THE DISTRICT

Available for review by potential firms, the following is located on the District website.
<http://www.sanmiguelcsd.org>.

- Recent Financial Audit(s)
- Past Board agendas and meeting minutes

PROPOSAL SUBMITTAL

TECHNICAL PROPOSAL

DO NOT INCLUDE ANY COST PROPOSALS IN THIS SECTION.

2 copies of the technical proposal should be packaged separately from the Cost Proposal. After the proposal deadline a complete technical proposal may be requested by the District via email.

PROPOSALS WILL NOT BE OPENED PUBLICLY

- **Approach to the Project:** Include a cover letter summarizing the proposal. Describe your approach to this project and any special ideas, techniques, or suggestions that you think might make the project proceed smoothly. Scope of work (a description of the work program including a description of deliverables, activities, and timelines) should also be included.
- **Experience:** Description of recent projects of a similar nature including five (5) client references with names and telephone numbers and for any subcontractors.
- **Qualifications:** Describe your staff's unique qualifications and training for this type of work. The names, title, and qualifications of the proposed project manager and support staff and subcontractors, who will be conducting this work assignment, including their experience and projects in which they had "hands-on" responsibility and length of time with the firm. The project manager will be expected to be fully involved and conversant in the details of the project on a day-to-day basis. Describe the organizational structure of staff members and sub-consultants (if any).

- **Outline:** Provide an outline of the proposed plan.
- **Schedule:** The following is a tentative schedule, provide a timeline that provides an overall schedule including any milestones and potential public meetings.
 - Proposal Submission deadline (December 6th 2024, 12:00 p.m.)
 - District staff will review all proposals and determine finalist(s).
 - Award of contract by District Board is tentatively scheduled for the December 19th 2024 Board Meeting, with the execution of contract agreement in the week following the contract award.
 - Work begins tentatively 45 to 60 days following the submission deadline.
 - This schedule is subject to change for any reason at the Board’s discretion.

COST PROPOSAL

DO NOT INCLUDE ANY TECHNICAL PROPOSALS IN THIS SECTION.

1 copy of the cost proposal should be packaged separately from the technical Proposal.

After the proposal deadline a complete cost proposal may be requested by the District via email.

PROPOSALS WILL NOT BE OPENED PUBLICLY

Project Budget: A description of the project budget itemized according to individual tasks. The consultant shall present a specific “not to exceed” fixed fee including associated fees (i.e. printing costs, attendance at meetings, travel, clerical support, overhead costs, mileage, parking and other miscellaneous items). A requested payment schedule should accompany the work schedule. Each phase of work should have an itemized budget including labor costs and expenses for each piece of work. The proposal should include staff hourly rates.

Consultant’s billing rate schedule: A copy of the Consultant's hourly rate schedule and a written statement that the hourly rate schedule is part of the Consultant's quote for use in invoicing for progress payments and for extra work incurred that is not part of this RFQ.

AGREEMENT

Proposals should include the information requested below:

1. The District will provide a copy of the District’s standard Professional Services Agreement following consideration of contract award by the Board of Directors. At that time, the District will require your review of this agreement and provide the District with a written statement of your firm's willingness to accept the terms of the agreement.
2. A statement that this RFQ shall be incorporated in its entirety as a part of the Consultant's proposal.
3. A statement that this RFQ and the Consultant's proposal will jointly become the Scope for Professional Consultant Services for this project.

4. A statement that the services to be provided, and fees therein, will be in accordance with the District's RFQ except as otherwise specified in the Consultant's proposal under the heading "Exceptions to the District's Request for Proposals."

5. A single and separate section with the heading "Exceptions to the District's Request for Proposals" containing a complete and detailed description of all of the exceptions to the provisions and conditions of this RFQ upon which the Consultant's proposal is contingent and which Consultant requests take precedent over this RFQ.

6. A written statement by the Consultant that all federal laws and regulations shall be adhered to notwithstanding any state or local laws and regulations. In case of conflict between federal, state, or local laws or regulations, the strictest shall be adhered to.

7. A written statement by the Consultant shall allow all authorized federal, state, county, and SMCSD officials access to the place of work, books, documents, papers, fiscal, payroll materials, and other relevant contract records pertinent to this project. All relevant records shall be retained for at least three years in the consultant's place of business.

8. The Consultant will be required to comply with the President's Executive Order No. 11246 (Equal Employment Opportunity clause) as amended by Executive Order 11375, and as supplemented in Department of Labor Regulation (41CRF, Part 60), California Labor Code 1410, et seq., California Labor Code 1777.6, and implementing regulations concerning equal opportunity for Apprentices. A written statement that the Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin should be included.

9. A written statement that the Consultant shall comply with the Copeland Anti-Kickback Act (18 USC 874 C) and the implementation regulation (29 CFR 3) issued pursuant thereto, and any amendments thereof.

10. Evidence of Insurance must be received prior to agreement implementation.

a. Insurance Requirements - The Consultant shall provide and maintain insurance, acceptable to District's General Counsel, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performances of the work hereunder by the Consultant, its agents, representatives or employees. Insurance is to be placed with a current A.M. Best's rating of no less than A: VII. The Consultant shall provide the following scope and limits of insurance as stated in the attached Professional Services Agreement.

b. Other Provisions - Insurance policies required by this Agreement shall contain the following provisions:

(1) All Policies: Each insurance policy required by this paragraph shall be endorsed and state the coverage shall not be suspended, voided, canceled by the insurer or either party to this Agreement, reduced in coverage or limits except after 30 days prior written notice by Certified mail, return receipt requested, has been given to the District

(2) General Liability and Automobile Liability Coverages:

(a) District, its officers, officials, and employees and volunteers are to be covered as additional insured as respects: liability arising out of activities the Consultant performs, products and completed operations of the Consultant; and premises owned, leased or hired or borrowed by the Consultant. The coverage shall contain no special limitations on the scope of protection afforded to the District, its officers, officials, or employees.

(b) The Consultant's insurance coverage shall be primary insurance as respects to District, its officers, officials, employees or volunteers shall apply in excess of, and not contribute with, the Consultant's insurance.

(c) The Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

(d) Any failure to comply with the reporting or other provisions of the policies including the breaches of warranties shall not affect coverage provided to the District, its officers, officials, employees, or volunteers.

(3) Worker's Compensation and Employer's Liability Coverage - Unless the General Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against the District, its officers, officials, employees, and agents for losses arising from work performed by Consultant for District.

(4) Other Requirements:

(a) Consultant agrees to deposit with District, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this Agreement have been complied with. The District General Counsel may require Consultant furnish the District with copies of original endorsements affecting coverage required by this Section. The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The District reserves the right to inspect complete, certified copies of all required copies of all required insurance policies at any time.

(b) The Consultant shall furnish certificates and endorsements from each subcontractor identical to those the Consultant provides.

(c) Any deductibles or self-insured retentions must be declared to and approved by District. At the option of the District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its officer, officials, employees, and volunteers; or the Consultant shall procure a bond

guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

(d) The procuring of such required policy or policies of insurance shall not be construed to limit the Consultant's liability hereunder to fulfill the indemnification provisions and requirements of this Agreement.

11. The Consultant may utilize the services of specialty Subcontractors/consultants on those parts of the Work which, under normal contracting practices, are performed by specialty Subcontractors/consultants. Unless the Consultant lists specific Subcontractors/consultants, the Consultant is representing to District that the Consultant has all appropriate licenses, certifications, and registrations to perform the work hereunder. After submission of his/her proposal, the Consultant shall not award Work to any unlisted Subcontractors/consultants without the prior written approval of the District. The Consultant shall be fully responsible to the District for the performance of his/her Subcontractors/consultants, and of persons either directly or indirectly employed by them. Nothing contained herein shall create any contractual relationship between any Subcontractors/consultants and the District. The services provided by a subcontractor/consultant may not exceed 49% of the work of the total contract.

REQUESTS FOR INFORMATION (RFI)

- **Will be accepted until 14 calendar days before the submission deadline.**
- **Must be sent via email to kelly.dodds@sanmiguelcsd.org**
- **No RFIs will be responded to which are not received, or initiated, via email.**
- **It is the requester's responsibility to confirm receipt of RFI requests.**

DEADLINE FOR SUBMISSION OF PROPOSALS

All proposals received after the deadline will be rejected.

1. Interested firms should submit proposals by 12:00 P.M. (Noon) December 6th 2024 to:

San Miguel Community Services District
c/o General Manager
P.O. Box 180
1765 Bonita Place
San Miguel, California 93451.

2. Technical Proposals must be sealed and marked:

“Technical Proposal – Certified Accounting Consultant RFQ – San Miguel Community Services District”

3. Cost Proposals must be sealed and marked:

“Cost Proposal – Certified Accounting Consultant RFQ – San Miguel Community Services District”

EVALUATION CRITERIA

The District will evaluate the information submitted. The evaluation will consider the following criteria when reviewing your proposal.

1. Approach to the work including task breakdown and staffing.
2. Qualifications, experience, and technical competence of your firm and key people on similar projects of equal complexity.
3. Experience with small public agencies.

The San Miguel Community Services District reserves the right to accept or reject any or all proposals or to waive any defects or irregularities in the proposals or selection process.

Format for Response to Request for Proposal (RFQ)

Firms that are interested in providing a proposal should email kelly.dodds@sanmiguelcsd.org expressing that they are interested in providing a proposal for this RFQ and wish to receive additional clarification and addendums regarding this RFQ.

The District administration office will provide any clarifications and addendums to this RFQ directly to all consultants who have expressed interest in this RFQ to the General Manager, in addition to publishing them on the District's website at: www.sanmiguelcsd.org.

The response to the RFQ must be made according to the requirements set forth in this section, both for content and sequence. Failure to adhere to these requirements, or to include conditions, limitations or misrepresentations may be cause for rejection of the submittal. Use 8 ½" x 11" sheets (foldouts are acceptable for charts, etc.), and font size must be no smaller than 12 point.

Please deliver the RFQ proposals in a sealed envelope, labeled as shown below in Item 1.

US Mail or Hand delivery, FedEx, UPS, etc.:

San Miguel Community Services District
Attn: Kelly Dodds General Manager
Po Box 180/ 1765 Bonita Place
San Miguel, CA 93451

Kelly Dodds, General Manager, will serve as the District's prime contact during the proposal process. The District prefers that any questions, inquiries, and matters of coordination regarding the required services be submitted by e-mail to the contact listed below:

kelly.dodds@sanmiguelcsd.org
Phone: (805) 467-3388

Proposals in the form of telegrams, telephone calls, facsimiles, e-mails, or telexes will not be accepted. Late proposals will be rejected. A proposal is considered late if it has not been received by the District administrative office by the due date and time listed above.

Delivery of the hard copy proposal by the due date at 12:00 p.m (noon) will constitute acceptable delivery. Consultants should be prepared to provide an electronic copy of their complete submittal at the District's request. The delivery of the requested electronic copy via e-mail to the District's contacts will not invalidate the successful delivery of the response to the RFQ, as long as the hard copy is received by the date and time specified.

Mandatory Content and Sequence of Submittals:

1. Cover Letter

Section 1 shall be a maximum two-page "Cover Letter" and introduction and shall include the name and address of the organization submitting the proposal, together with the signature, name, title, address, telephone, and fax numbers, and e-mail address of the contact person(s) empowered to bind the firm and to make representation for the organization. This cover letter should also state the firm's acceptance of the District's Contract for Professional Services agreement format prior to the Board's review and consideration of awarding a contract for these services.

2. Table of Contents

Section 2 shall be a detailed "Table of Contents" and shall include an outline of the submittal, identified by sequential page number and by section reference number and section title as described herein.

3. Consultant Qualifications (Applicable Only the Technical Proposal)

Section 3 of the Technical Proposal shall be entitled "Consultant Qualifications" and shall include a description of the consultant firm's resources, experiences, and capabilities as they relate to the stated project, as well as resumes of the staff to be assigned to this project. The Technical Proposal shall include all specifications identified in the Technical Proposal section at page 3 of this RFQ. Submit in the order identified below:

Background and experience. In this section, describe your firm's background and its organizational structure. Describe the roles and background of the team leader and key team members. Describe capabilities specific to the scope of work within this RFQ.

Consultants. Describe the background and qualifications for each of the consultants your firm would use in meeting the above capabilities and in completing the listed tasks.

Scheduling. Delineate the schedule you propose in completing the listed tasks.

Cost Control. Describe how your firm ensures that the project contract amount is not exceeded.

4. Price Estimate (Applicable Only to the Cost Proposal)

Section 3 of the Cost Proposal shall be entitled "Price Estimate" and shall provide a breakdown of costs by hour, and by task contained in the Cost Proposal section at page 4 of this RFQ. Provide a total "not to exceed" amount inclusive of ancillary costs, such as copying, travel, phone, etc.

The District reserves the right to negotiate the scope of work, overall price estimates and hourly rates prior to entering into a contract with the selected firm.

5. Experience Summary

Section 4 shall be entitled “Experience Summary” and shall briefly describe knowledge and experience in conducting similar projects for other agencies, along with a discussion comparing similarities with this project. Include professional references, including names and telephone numbers for each sample project.

6. Additional Data

Section 5 shall be entitled “Additional Data” and shall include any other data the consultant deems essential to the evaluation of the qualifications and proposal statements. Where appropriate, please key data back to the information contained in Sections 1 thru 4. If there is no additional data, this section will consist of the statement, “We wish to present no additional data.” This section shall be limited to two pages.

GENERAL CONDITIONS

- Preference will be given to Firms with offices within 150 miles of the District. The Consultant shall indicate where the office that would service this contract is located.
- The proposing firm must not be disbarred by the DIR or SAMs.
- The District shall not be liable for any pre-contractual expenses incurred by any contractor, nor shall any firm include such expenses as part of the proposed cost.
- Pre-contractual expenses include any expense incurred by a proposal and negotiation of any terms with the District.
- The District reserves the right to withdraw this RFQ at any time without prior notice and to reject any all proposals submitted without indicating any reasons. Any award of contract for services shall be made to the firm best qualified and responsive in the opinion of the District.
- Proposals may, at the District’s option, be rejected if they contain any alterations, additions, conditional or alternatives, are incomplete, or contain erasures or irregularities of any kind.
- The District reserves the right to reject any and/or all proposals. The District expressly reserves the right to postpone the submittal opening for its convenience and to reject any and all submittals responding to this RFQ.
- Proposal will NOT be opened publicly.
- The selected firm must agree to indemnify and hold harmless the District, its officers, agents and assigns from any liability or loss resulting from suits, claims, or actions brought against the District which result directly or indirectly from the wrongful or negligent actions of the consultant in the performance of the contract.
- The selected firm will be required to comply with all existing State and Federal labor laws including the applicable to equal opportunity employment provisions.
- The District reserves the right to negotiate special requirements and proposed service levels using the selected proposal as a basis. Compensation for services will be negotiated with the selected firm.
- All responses to this RFQ shall become the property of the District and will be retained or disposed of accordingly.

- All responses this RFQ shall be subject to disclosure pursuant to the California Public Records Act. Consultant is encouraged to mark any proprietary or confidential information as such in its proposal.
- No amendments, additions, or alternates shall be accepted after the submission date and time, unless specifically requested by the District from all proposing firms.
- All documents, records, designs, and specifications developed by the selected firm in the course of providing services for the District shall be the property of the District.
- Acceptance by the District of any proposal submitted pursuant to this RFQ shall not constitute any implied intent to enter into a contract for services.
- The District reserves the right to issue a written notice to all participating firms of any change in the proposal requirements or submission schedule should the District determine, in its sole discretion, that such changes are necessary.
- All work performed for the SMCS D, including all documents and computer software files associated with the project, will become the exclusive property of the District. The proposals must indicate if the consultant anticipates using software that is proprietary in nature and therefore cannot be legally released to the District. All services provided by the firm shall be in accordance with State, Federal, County, and District's standards.
- The selected firm must comply with Government Code section 8355 in matters relating to providing a drug-free workplace.
- The Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31 *et. seq.*, are the governing factors regarding allowable elements of cost.
- The final Agreement between the District and the firm will include the administrative requirements set forth in 49 CFR Part 18, Uniform Administrative Requirement for Grants and Cooperative Agreements to State and Local Governments

PROPOSAL TERMS AND CONDITIONS

The District will not pay any costs incurred by the firm in preparing or submitting the proposal. The District reserves the right to modify or cancel, in part or in its entirety, this RFQ. The District reserves the right to reject any or all proposals, to waive defects, irregularities, or informalities, and to offer to contract with any firm in response to any RFQ. This RFQ does not constitute any form of an offer to contract.

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarification from the Consultants, 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 idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals and of the District's standard terms and conditions for professional services, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

RIGHT OF REFUSAL

The District reserves the right to reject any and all proposals without cause. Proposals will be evaluated in their entirety. The District reserves the right to negotiate specific requirements and costs using the selected proposal as a basis.

SELECTION PROCEDURES

Written proposals submitted by the deadline will be evaluated based upon qualifications, experience, ability to perform, and understanding of specific services to be provided in accordance with Government Code sections 50950 and 50951, as well as 40 U.S.C. §§ 1101 *et seq.* Cost of services shall be provided in a separate, sealed envelope. The full Board and District staff will receive copies of proposals.

In reviewing the proposals, the District will carefully weigh the following:

- The firm's approach to and understanding of the Scope of Work;
- The firm's experience with similar contracts and clients;
- The experience and qualifications of the proposed staff in providing similar services;
- The firm's demonstrated ability to deliver work on time and within budget;
- The extent of involvement by key personnel;
- The extent to which previous clients have found the firm's services acceptable;
- Previous District experience with the proposing firm, if any;
- Communication skills;
- Other qualifications/criteria as deemed appropriate.

Cost of services shall be considered pursuant to 40 U.S.C. §§ 1101 *et seq.* The RFQs will be presented to the District Board of Directors for consideration at its September 2023 Regular meeting or later. If the Board desires, it is anticipated that consulting firm staff, as proposed by the selected firms, after notification by the District, will make themselves available for questions at the designated District Board Meeting which will be determined and communicated to the Consultants selected to move forward in the process.