



## **REQUEST FOR PROPOSAL**

The Oxnard Harbor District, Port of Hueneme Board of Harbor Commissioners, is requesting proposals from public accounting firms for the District's annual audits covering the fiscal years ending June 30, 2010, 2011 and 2012. As an independent special district of the State of California, the Oxnard Harbor District is governed under the Harbors and Navigation Code section 6000 et.seq.

### ***Scope of work for each fiscal year:***

The following specifications cover the key areas of interest to the Board of Harbor Commissioners of the Oxnard Harbor District (hereinafter referred to as "OHD").

1. The audit shall be in compliance with generally accepted auditing standards, Governmental auditing standards, Section 26909 of the California Government Code and related State Controller Guidelines. The review of internal controls shall be performed as is required by the Single Audit Act including all amendments and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.
2. OHD wants to engage the independent auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.
3. The audits performed under the Request for Proposal shall cover the following periods:
  - July 1, 2009 - June 30, 2010
  - July 1, 2010 - June 30, 2011
  - July 1, 2011 - June 30, 2012
4. OHD will provide the auditor with a trial balance and general ledger for all funds. OHD is responsible for preparing the financial statements, footnotes and supplementary information.
5. The auditor must provide OHD with draft copies of the audited financial statements, and suggested adjusting journal entries if any.
6. Final copies of the audited financial statements, including the opinion letter, footnotes, and supplemental data must be completed by September 30, 2010, September 30, 2011, and September 30, 2012 and must be available for review by the Board of Harbor Commissioners during a regular Board meeting each October. Regular Board meetings are scheduled on the second and fourth Monday of every month.

7. The auditor shall submit a written management letter to the Board of Harbor Commissioners that communicates any observations for improvements in OHD's financial operations, and any deficiencies in internal controls that need to be addressed by OHD.
8. The partner in charge shall be available to attend at least one OHD Audit Committee meeting, and at least one Board meeting per fiscal year at which the audit report may be discussed.
9. The auditor shall assist OHD personnel in applying generally accepted accounting principles and provide support necessary to maintain sound financial management procedures. The auditor shall provide financial advice and counsel on significant matters occurring throughout the year that would affect the annual reports and sound accounting practices.
10. OHD Accounting Staff will assist the auditor in preparing all required schedules for the annual audit, assist in locating information, and answer questions as they arise. OHD will provide work space for audit personnel.
11. The auditor shall perform as part of the annual audit the preparation and transmittal of the Special Districts Financial Transactions Report to the State Controller's Office as required under California Government Code section 53891.
12. The auditor shall prepare a report to the City of Port Hueneme, verifying (a) the number of automobiles convoyed using City streets and (b) the total cargo throughput at the Port.
13. The auditor shall prepare a special report of the activity in the Revenue Bond accounts.
14. The auditor must provide (15) bound originals, one (1) unbound original and one (1) electronic copy (PDF) of the complete financial statements to the District on or before September 30<sup>th</sup> following the fiscal year being audited.

***Qualifications required:***

- Certified Public Accountants licensed to practice in the State of California.
- Previous auditing experience with California Special Districts.
- A record of quality audit work.
- Prior experience with revenue bonds.

***Proposal requirements:***

1. *Title Page:* Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
2. *Table of Contents*
3. *Draft Transmittal Letter:* A letter signed by an individual authorized to bind the firm, briefly stating the firm's understanding of the work to be done, the commitment to perform the work within the time period specified,

a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for fiscal years 2009/10, 2010/11 and 2011/12.

4. Technical Proposal: The technical proposal should include discussion of audit approach and plans, including staffing strength and experience. There should be no dollar units or total costs included in the technical proposal section.

5. Cost Proposal: Total all-inclusive Maximum Price:

- a. All proposals must include a Fixed Maximum price for each year of auditing services in the following format.

**The annual fee for the audit of fiscal year “2009-10” shall not exceed the following:**

▪ Oxnard Harbor District Audit	\$ _____
▪ California State Controllers Report	\$ _____
▪ Out-of-Pocket Expenses ( <i>Travel, Postage etc.</i> )	\$ _____
Total All-Inclusive Maximum Price	\$ _____
▪ Single Audit Report ( <i>if necessary</i> )	\$ _____

- b. The District will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

6. Attachments to the Proposal:

- a. Contact information for 5 Client references.
- b. Copies of two most recent audited annual financial statements prepared for governmental units by your firm.
- c. One copy of a sample management letter.
- d. Copy of most recent Independent Quality Review (Peer Review) report.

7. Submission:

- a. The firm shall adhere to the instructions in this Request for Proposal.
- b. Proposals shall be limited to a maximum 7 pages, (excluding attachments).
- c. Eight copies of the proposal are to be submitted.
- d. The proposal is required to be received **by 4 P.M. on or before March 15, 2010** at the Administrative offices of the OHD for the proposing firm to be considered.

***Evaluation Selection Procedures:***

***Evaluation Committee***

Proposals will be reviewed by an Evaluation Committee which is expected to include the following: Executive Director, Deputy Executive Director - Administration, Manager of Financial Services, and Senior Staff Accountant.

### ***Review of Proposals***

The Evaluation Committee will use a point formula during the review process to score proposals. Each member will first score each proposal by each of the criteria described below. The full Evaluation Committee will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

#### ***Proposals will be scored and ranked based upon the following criteria:***

- √ 25 Points Qualifications.
- √ 20 Points Governmental Agency Experience.
- √ 20 Points Audit plan and approach.
- √ 20 Points Ability to meet audit deadlines.
- √ 15 Points Fees

### ***Board of Harbor Commissioners Presentations***

The Evaluation Committee shall submit to the Board of Harbor Commissioners at the March 22, 2010 public meeting its evaluation of all proposals received. The Board shall select from the list of firms that submitted proposals firms to appear and make a fifteen minute presentation at the April 12, 2010 meeting. Selection of the auditor shall be at the sole discretion of the Board of Harbor Commissioners regardless of the ranking and scoring determined by the Evaluation Committee. The estimated date for the Board to take action is April 12, 2010.

### ***Right to Reject Proposals***

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

### ***GENERAL INFORMATION:***

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

The Board shall select and announce the District's Audit Firm for FY 2010, 2011 and 2012, at the regularly scheduled Board meeting on April 12, 2010.

Enclosed you will find a copy of our latest audited financial statements for the fiscal year ending June 30, 2009.

Proposals are to be delivered to the Attention below. Any inquiries concerning the Request for Proposal should be made in writing or by email and addressed to:

*Andrew Palomares, Manager of Financial Services*  
Oxnard Harbor District  
333 Ponomo St.  
Port Hueneme, CA. 93041  
Email: [apalomares@portofhueneme.org](mailto:apalomares@portofhueneme.org)  
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