



Finance Department, Purchasing Division

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RFP No. 2X-XXX

Financial Audits Term Contracts for City and Borough of Juneau, Juneau School District and Bartlett Regional Hospital

Issued By: Shelly Klawonn, Senior Buyer

Issue Date: xx/xx/2X

Deadline: XX, prior to 2:00 p.m., AK Time

Pre-Proposal Meeting: A non-mandatory pre-proposal meeting will be held **DATE** at **XX a.m.** via teleconference. To attend, call 907-713-2140 Participation ID Code 748914. Vendors interested in submitting proposals should email CBJ Purchasing at purchasing@juneau.gov a minimum of twenty-four (24) hours prior to the scheduled meeting to provide notice of participation and submit any questions.

Contact, Questions & Addenda: CBJ Purchasing Division of Finance is the sole point of contact for all matters pertaining to this solicitation. No oral interpretations will be made. Submit any interpretation requests in writing, noting issuing buyer, solicitation number and title, via email to purchasing@juneau.gov or the "Ask Questions" link available on [Public Purchase](#) CBJ's eProcurement platform. Requests must be received a minimum of seven (7) business days prior to the solicitation deadline. Any changes to CBJ issued documents will be in the form of an addendum to the solicitation, and will be issued as promptly as possible to all plan holders. All such addenda will become part of the solicitation.

Submission Instructions: Timely responses are accepted via Electronic Submission at [Public Purchase](#) CBJ's eProcurement Provider. **Late responses will not be accepted. To respond complete the free, easy, and quick online registration.** *Tips: Registration is a two-step process; Use the 'Help' Menu Tab [Public Purchase](#), Register early - Registration may take up to 24-hours to complete.*

Consultants who successfully register may submit a response by doing the following:

- Complete online acknowledgements* of the Terms & Conditions (ATTACHMENT A), Insurance Requirements (ATTACHMENT B) and the City and Borough of Juneau Standard Contract *Sample* (ATTACHMENT C). *Consultants are provided the opportunity to acknowledge, acknowledge with exceptions, or not accept the required documents.
- Load their PDF RFP Response as specified.
- Proposers must have a current State of Alaska Business License.

About Juneau: Located in the panhandle of Southeastern Alaska, on the traditional land of the Tlingit people, the City and Borough of Juneau (CBJ or City) consists of 3,250 square miles and is only accessible by air or sea. Juneau is Alaska's capital and has a population of approximately 31,000 people. The Juneau area is a temperate rainforest and receives around 92 inches of annual precipitation. For more information on Juneau, visit CBJ's [Website](#)

Intent: The City and Borough of Juneau (City or CBJ) seeks proposals from qualified independent Certified Public Accountant (CPA) firms for the provision of financial audit services. CBJ is seeking financial audit services for the full entity, as well as financial statement and auditing services for the Juneau School District (JSD) and Bartlett Regional Hospital (BRH) an enterprise organization within CBJ. It is the intent of the City to enter into a contract with up to three (3) successful Proposers to obtain independent audit services and financial statement preparation for CBJ's annual financial audit. Proposers may submit a response for providing services for one, two or all three audits.

Project Overview line: Pursuant to section 9.18 of the City Charter, the assembly will provide annually for an independent audit of the accounts of the municipality. The City and its entities (Juneau School District and Bartlett Regional Hospital) in accordance with the Government Accounting Standards Board for General Purpose External Financial Reporting will be working with a Certified Public Accounting Firm to perform the City's annual audits and preparation of the City's Annual Comprehensive Financial Report (ACFR) which presents the City's financial condition on all assets, liabilities, revenues, and expenditures. The ACFR is prepared according to the standards and format set forth by the Government Accounting Standards Board (GASB) and in conformity with generally accepted accounting principles (GAAP).

The successful firm will conduct the financial and compliance audit (Single Audit) of the City's books and records, and will prepare and express an opinion of the City's annual financial statements.

GENERAL INFORMATION

1. **Funding, & Budget:** Funding for this project is to be provided by General Operating Funds. The City and Borough of Juneau (City or CBJ) is a government agency and should funds not be appropriated, the Contract will be null and void. If the level of funding is reduced, limited or withdrawn, the CBJ, upon mutual agreement with the Consultant, may reduce the scope of work and make changes in the compensation or terminate the contract. If the contract is terminated, the Consultant will be paid for fully documented work performed prior to termination. The projected budget is estimated to be between \$XXXX and \$XXXXX, to complete. Any price proposals that are over the maximum budget may require additional requests for funding and therefore are not guaranteed to be approved for award.
2. **Contract Term.** The initial contract period will be from July 1, 2025 through June 30, 2026 (fiscal year 2025), with an automatic annual renewal period for four (4) additional years (fiscal years 2026, 2027, 2028 and 2029), expiring on June 30, 2030, with an option to renew by mutual written agreement for two (2) additional one-year periods (fiscal years 2030 and 2031), expiring June 30, 2032.
3. **Contract Administration & Compliance.** In an effort to maintain the expected level of services and ensure that the Consultant is fulfilling all duties and reporting requirements, CBJ, BRH and JSD will designate a Contract Administrator and inform the awarded Consultant who they will contact for services.
4. **Review of General Terms & Conditions, Insurance & Contract.** Attached to this RFP are documents required for this project (ATTACHMENTS A, B & C). Vendors should carefully review all these attachments. Awarded Consultant is expected to comply with these requirements and will be required to sign the CBJ's contract.
5. **Minimum Qualifications.** To be considered acceptable CBJ is seeking a consultant (or team) with the following minimum qualifications.
 - Principal Auditor must be a Certified Public Accountant.
 - Firm must be registered to do business in the state of Alaska.
 - Firm must be available to provide services and consultation during CBJ work hours.
 - Firm will have documented experience providing services and consultation required with similar size government entities.

PROJECT INFORMATION

6. **Scope of Work.** Audits will be conducted in accordance with the most recent accounting literature and Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants; Government Auditing Standards issued by the Comptroller General of the United States of America; the provisions of the Federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, uniform

Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance); and State of Alaska Single Audit Regulation 2 AAC 45.010.

The City acknowledges that it is management's responsibility for the reliability, accuracy, and completeness of financial presentation.

The awarded auditing firm will prepare detailed audit plan(s) and comprehensive listing(s) of all schedules to be prepared, for the City and Borough of Juneau (CBJ or the City), the Juneau School District (JSD), and Bartlett Regional Hospital (BRH). Each agency will have separate requirements as listed herein. If more than one firm is selected to provide services to one or more of the three entities, the auditor for the CBJ will be the Group Auditor as defined by AU-60 600 for the CBJ and will coordinate with the Component Auditors for BRH and JSD.

The following services will be required in the performance of this contract, and in achieving the project objectives:

For all agencies (CBJ, JSD and BRH):

- a. Prepare an expressed opinion report on the fair presentation and applicable auditing policies and procedures used for the basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Include an "in-relation-to" opinion on the combining and individual fund financial statements and supporting schedules.
- b. Prepare a separate compliance report (Federal Single Audit), if required for CBJ, BRH and JSD for major federal financial assistance programs, per specific applicable requirements of the U.S. Office of Management and Budget Title 2 U.S. Code of Federal Regulations (CFR) Part 200, uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).
- c. Prepare a separate compliance report (State Single Audit), if required for CBJ, BRH and JSD for major state financial assistance programs, per specific applicable requirements of the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.
- d. Prepare a "Letter to the Assembly or Board" to include the following information:
 1. Auditor's responsibility under generally accepted auditing standards;
 2. Qualitative aspects of CBJ's significant accounting practices including policies, estimates, and financial statement disclosures;
 3. Significant difficulties encountered during the audit;
 4. Uncorrected and corrected misstatements;
 5. Disagreements with management;
 6. Other findings or issues arising from the audit that are significant and relevant to those charged with governance regarding oversight of the financial reporting process;
 7. Representations requested from management;
 8. Accounting assistance and consultations;
 9. Significant issues arising from the audit that were discussed or the subject of correspondence, with management. Internal control and other matters.
- e. At audit completion meet with applicable agency committees or boards and present results of the audit and the "Letter to the Assembly/Board".
- f. Report immediately and directly in writing to the City Manager, City Attorney, and City Finance Director all irregularities and illegal acts or indications of illegal acts of which the Auditors become aware.
- g. Interim testing will be required prior to the commencement of fieldwork (re: yearend cutoffs,

confirmations, inventory observation and internal control testing). Auditors should plan on three (3) to five (5) days of onsite work for testing. The timing for such testing as well as the testing itself will be by mutual agreement.

7. Specific Scope of Work for CBJ. Provide the following services for CBJ:

- a. Prepare the Passenger Facility Charges Report for filing with the Federal Aviation Administration (FAA).
- b. Annually provide additional consulting time of up to eighty (80) hours, related to accounting and financial reporting, as requested. This is to be included as a part of the total scope of work and proposed pricing.

8. Specific Scope of Work for JSD. Provide the following services for JSD:

- a. Prepare draft Component Unit Financial Statements (CUFR) and schedules in conformity with GAAP and GASB for review and approval by the JSD staff prior to issuing the final report.
- b. JSD requests separate line item pricing for the audit firm to prepare the CUFR. JSD management will prepare the Management Discussion and Analysis (MD&A) as required. JSD may elect to supply the CUFR, depending on associated costs.
- c. JSD requests separate line item pricing for the printing of the CUFR reports.
- d. Prepare Department of Education & Early Development (DEED) Tuition Rate Reports (Form SF05-96-024).
- e. Prepare reports on the Computation of Operating Fund Compliance per Alaska Statute 14.17.505 (Limitation of Unreserved Fund Balance to Maximum of Ten Percent of Current year Operating Fund Expenditures).

9. Specific Scope of Work for BRH. Provide the following services for BRH a City Enterprise Organization:

- a. BRH requests separate line item pricing for the audit firm to prepare the financial statements. BRH management will prepare the Management's Discussion and Analysis (MD&A) as required.
- b. BRH requests separate line item pricing for the printing of the financial reports.

10. Reporting Requirements. All plans, schedules and listings provided by CBJ, JSD, BRH, and the Auditors will be in electronic Microsoft office format, mutually agreed upon in advance. CBJ, JSD and BRH will retain ownership of any and all documentation, electronic or written, associated with the audit. Auditor will not disable or restrict the ability of the CBJ, JSD and BRH to print or distribute the contents of any associated documentation.

11. Information Provided By The City. The CBJ, JSD and BRH, will be responsible for preparing all the journal entries, and performing other accounting and administrative tasks to close the books and records for each entity for each fiscal year. Each entity will prepare all schedules to support the amounts reflected in their books and records

The CBJ will prepare and provide all drafts and final financial statements, transmittal letters, notes and all required supplementary schedules and statistical data necessary to produce the Annual

Comprehensive Financial Reports (ACFR) in a in a timely manner to facilitate the performance of the audit within the contracted audit schedule and timeline as negotiated.

The CBJ's ACFR, Federal and State Single audit reports and PFC schedules can be found here:
<https://juneau.org/finance/controller>
<https://www.juneauschools.org/en-US/administrative-services-c9bc0d24>

12. Deliverables & Deadlines. The following deliverables and schedules will be required in the performance of this contract and in achieving the project objectives. The preparation of the financial records, drafts of the financial statements and requirements of the audit is anticipated as follows utilizing the FY25 audit as the timing example;

- a. CBJ will prepare statements for all individual funds through the combining level and will have management personnel available for the auditors by the third week of October, 2025. The City will prepare the final draft financial statements, notes and all required supplementary schedules and statistical data by the second week of November, 2025. The field work will be during the third week of October 2025. The Auditors will complete all fieldwork by the third week of November 2025. The Auditors will have drafts of the audit opinion, single audits, Passenger Facility Charge (PFC) reports and recommendations to the City available for draft review by the City Manager and the Finance Director by the second week of December 2025.
- b. The Finance Director and the City Manager will complete their review of the draft report as expeditiously as possible. Auditors will need to be available during this time for clarifications and discussion of any issues or concerns. CBJ estimates the review process to not exceed one week. Once all issues and concerns are resolved, twenty-five (25) printed copies of the audit opinion on letterhead, twenty-five (25) copies of the federal single audit, twenty-five (25) copies of the State single audit and five (5) copies of the Passenger Facility Charge (PFC) report will be delivered to the Controller within seven (7) working days. All reports will be accompanied by an electronic PDF copy. It is anticipated that this process will be completed and the final report delivered by the third week of December 2025.
- c. The Auditors will be available in February of each contract year to present the audit and associated comments and findings to the Assembly Finance Committee (AFC).
- d. The Auditors will prepare and make available to the City by July 1 of each contract year a detailed audit plan and a listing of all schedules to be prepared by the City.
- e. JSD will have all records and supporting schedules ready and management personnel available for the auditors on or before September 8, 2025. The auditors will start their field work no later than September 10, 2025. The JSD financial statements and the auditors' opinion will be prepared with a draft ready for the Board of Education on October 10, 2025. Final reporting will be presented no later than November 7, 2025. The JSD Component Unit Financial Statements Auditors' Opinion must be issued by November 14 of each contract year. Fifteen (15) printed copies and an electronic PDF version of the complete Financial Statements are required to be provided to JSD. Future audit dates covered under renewals of this agreement will be mutually agreed to by the Auditors and the City/JSD, in writing prior to the end of the fiscal year to be audited.
- f. BRH will have all records and supporting schedules ready and management personnel available for the auditors by October 1, 2025. The auditors will start field work no later than October 1, 2025 with the audit field work completed no later than November 3, 2025. The BRH Financial Statements Auditors' Opinion must by November 14 of each contract year.

13. **Contract Performance.** The Vendor is expected to provide courteous and prompt service at all levels of the contract. Random review of Vendor performance and compliance will be done by the City. Documentation of the Performance Review findings will be shared with the Vendor in a mutually agreed upon format.
14. **Payments & Invoicing.** All payments will be based on the negotiated contract and will continue to coincide with the City's fiscal year (July 1 through June 30). Payments will be initiated upon receipt of approved invoices and completed required reports. Upon award, the Consultant and CBJ will negotiate a mutually agreeable timeframe for submission of invoices to ensure timely payments.
15. **Travel Expenses.** CBJ seeks to achieve the best, most comprehensive and inclusive project results, while still allowing the Consultant to determine how to best complete the project. With regards to all tasks and deliverables the Consultant must determine, if an in-person consulting element is necessary. Consultant's responses must identify which deliverable(s) require an in-person component and describe what processes or activities will be completed in-person, the length of time expected, the size of team needed, all required resources, i.e. meeting rooms, etc. and any expected or required assistance needed from CBJ to complete these tasks.

Consultants must provide an all-inclusive estimate of the anticipated costs for Travel Expenses, i.e. lodging, transportation, per diem, etc. The costs must be detailed and added as a separate line item on the submitted proposal.

The CBJ reserves the right to negotiate with the selected Consultant on any part of the in-person component that the Consultants identify as necessary.

AWARD, EVALUATION CRITERIA & PROPOSAL CONTENT

16. **Award.** Following the posting of evaluations and scoring, the successful Proposer(s) will be required to accept the City's contract. If needed, any changes to the scope, schedule, or compensation as lined out in the RFP document may be discussed, and must be mutually agreed upon. Changes will be documented in the Contract. Note: Any agreed adjustments cannot have an effect on the ranking of proposals. If agreement cannot be reached, with the apparent best Proposer, the CBJ will discontinue the discussion and the next highest ranked Proposer will be offered the project. Upon receipt of a fully executed contract, the CBJ will issue a purchase order that will serve as the notice to proceed.
17. **Evaluation Criteria.** To determine the most advantageous proposal for the CBJ, JSD and BRH an evaluation committee will review, evaluate, score and rank proposals in accordance with criteria and categories identified below and as stated in the Proposal Evaluation Form. Clarification of submitted material may be requested during the evaluation process. Interviews by telephone or in-person with top ranked Proposers may be conducted at the discretion of the evaluation committee. If interviews are held, finalists will be notified of any interview requirements.

Note: CBJ reserves the right to complete a brief, preliminary pre-evaluation of all responses to narrow the field to the top three (3) responses. Responses that are not considered for full evaluation will be given a reason but may not be fully scored. Example: Consultant did not meet the minimum qualifications as specified by the RFP, and was removed from consideration.

18. **Submittal, Title Page & Letter of Transmittal.** Proposals are to be prepared in such a way as to provide a concise delineation of the Consultant's capabilities to satisfy the requirements of this RFP. Clearly state if you are proposing a comprehensive solution to include all entities, or if you are proposing for one entity. Emphasis should be concentrated on conformance to the RFP instructions, responsiveness to the RFP requirements, scope of work and completeness. The clarity of content should be identified by a table of contents that includes page numbers and follows a defined sequence for deliverables as requested in the RFP. CBJ requests proposals submitted be limited to fifty (50) pages, excluding CV's, resumes, copies of required business and professional licenses, and professional references. Awarded Consultant must have a State of Alaska business license prior to issuance of the notice to proceed.

Include a Transmittal Letter that is less than two pages and includes all the following:

- a. The RFP number and title.
- b. Proposer's name (legal name of entity).
- c. Complete mailing address, phone and fax number(s).
- d. Email addresses for all parties involved in the project.
- e. Web site address (if available).
- f. Briefly describe your understanding of project and summarize qualifications and capabilities to meet RFP requirements. Identify any challenges associated with implementing the work.
- g. Identify person(s) authorized to represent the company during contract negotiations and the term of the contract. Include their title(s) and contact information.
- h. Acknowledge receipt of any addenda issued for this RFP.
- i. The transmittal letter must be signed by the person who has authority to bind the company. The name and title of the individual signing the proposal must be clearly shown immediately below the signature.

19. Understanding & Methodology. (Weight 25%) Provide a comprehensive narrative that illustrates your understanding of the purpose of the scope, objectives and requirements of the project, including the project schedule and deliverables. Identify any challenges associated with implementing the work. Describe the methodology you intend to practice and demonstrate how it will serve to accomplish the scope of work. Discuss any operational plan, problem solving approaches, techniques, standards or creative methods to be used for getting the job done. Include the proposed project schedule and time line, identifying any major tasks.

- a. Demonstrate a thorough understanding of the purpose, objectives and scope of work;
- b. Identify and address pertinent issues and potential problems related to the project;
- c. Demonstrate and provide an understanding of the services and schedule the City expects;
- d. Describe a complete, practical, approach for completing the scope of work and fulfilling the project requirements.

20. Management Plan. (Weight 15%) Points will be awarded based on how well your proposal explains the management plan you intend to follow. The plan must demonstrate how you will serve to accomplish the scope of work and achieve the City's objectives. Include the following as part of your narrative:

- a. Organizational chart specific to personnel assigned to accomplish the work, including any sub-consultants. NOTE: Sub-consultants cannot be added after contract award without the prior, written consent of the Purchasing Division;
- b. Individual responsible for decision-making and accountable for the completion of work (project manager), and the extent to which this individual will be available to the City. Provide their level of authority;
- c. Define your accountability system, lines of authority and communication;
- d. Discuss how this project fits into your overall organizational structure and the current work load;
- e. Discuss your management approach to potential contractual disputes;
- f. Ability to provide services within budget.

21. Experience & Qualifications. (Weight 40%) Points will be awarded based on how well your firm provides a comprehensive narrative describing your proposed project team's specialized experience, capabilities, and unique qualifications for the performance of the work. Include the following:

- a. A list of projects (of similar size & complexity) and previous work experience over the past **five (5) years** that demonstrate your ability to administer this project successfully;
- b. Include a description of the approach to the work including staff supervision and training. Include resumes for each proposer's professional staff to be assigned work in the project including any sub-consultants. The resumes must describe each individual's education,

specialized training or certification and experience in the area assigned. The proposal must identify the project manager and key personnel assigned to the project. Identify whether project managers will have decision-making authority and their availability to the City via telephone or email during normal business hours;

- c. References (contact name, current phone number, current email, and project name) for three (3) completed project listed above; verify that the contacts will be available to provide references during the evaluation period.

22. **Price Proposal (Weight 20%).** Provide a price proposal for compensation you expect to receive for the performance of the contract. Include requests for line item pricing, budgetary costs for travel, costs by task, and estimated staff hours per team member for twelve months of operations. Pricing must be delineated by entity. Price points are determined by the overall value of services offered. The following formula will be used:

$$\text{Points Awarded} = (\text{Lowest Price Proposal} \times \text{Maximum Points for Price}) / \text{Price of This Proposal}$$

23. **Evaluation Form**

Evaluator No.____ Proposer_____			Maximum Score Achievable = 1,000 points
CRITERIA	Weight %	Score (0 – 10*)	Total Points = (Numerical Score X Weight)
Understanding & Methodology	XX		
Management Plan	XX		
Experience & Qualifications	XX		
Price proposal (determined using formula)	XX	Determined by Purchasing	
Rank _____	Grand Total		
*Point Guide: Outstanding (10 points)_Adequate to Good (6 to 8 points) Marginally Acceptable (3 or 4 points)_Unacceptable (0 or 1 point)_No scores using numbers 2, 5 or 9			