**Request for Quotation (RFQ)**

Monongahela Conservation District (CD) is seeking qualified firms or individual Certified Public Accountants to perform an agreed-upon procedures engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The purpose of this engagement is to comply with Chapter 19-21A-4 & 7 of the WV Code [provision for an annual audit of the accounts of receipts and disbursements.

**Engagement Requirements:**

1. Describe auditing experiences comparable to the Scope of Engagement requested in this RFQ.
2. Identify partners, managers, supervisors and other staff who will conduct the engagement.
3. Submit resumes for the engagement team, including, the individual with final responsibility for the engagement.
4. Submit an engagement proposal to accomplish the Scope of Engagement defined in this RFQ.
5. Audit firm must make presentation of the final audit report to the District by December 31, 2019.
6. Provide [3] report copies and [1] **set of work papers of each test performed** to the CD.
7. The final audit report shall separate findings and recommendations by General Fund, Conservation District Operation (CDO) Fund, and Co-Administered Funds.

**Scope of Engagement:**

1. Engagement period July 1, 2018 – June 30, 2019
2. Inquire regarding the need for a Single Audit in accordance with OMB Circular A-133.
3. Examine canceled checks for authorized signatures and endorsement by payee, if provided by bank.
4. Inquire regarding whether the district has fidelity bonding, surety bonding in accordance with WV Code Section 19-21A-7, and collateralization of state funds in accordance with WV Code Section 12-1-4 and 12-1-5.
5. Provide recommendations regarding data processing efficiencies, internal controls, and segregation of duties as identified during the course of performing the procedures identified in the scope of the engagement.
6. Review cash receipt and disbursement procedures and provide recommendations.
7. Scan the detail expenditure listing for any items, which do not appear reasonable.
8. Scan the detail receipts listing for any items, which do not appear reasonable.
9. Select (30 or 25% whichever is greater) check disbursements from the detail expenditure listing and determine that the disbursement is properly recorded, an invoice supports the expenditure, and the purchase order is properly approved. Review the check register for voided or missing checks.
10. Select (30 or 25% whichever is greater) deposit receipts from the detail receipts listing and determine that the receipt is properly recorded, completed in full and deposited to the bank. Review the cash receipt book for items which do not appear reasonable.
11. Select (30 or 25% whichever is greater) payroll transactions from the payroll transactions and determine that the payroll is properly processed, recorded, completed in full according to federal and state tax laws. Review the transactions for any items that do not appear reasonable.
12. Select (30 or 25% whichever is greater) fixed assets from the asset list and determine that the assets exists and has not been impaired. All assets valued greater than $10,000 must be include as part of the test. Review the transactions for any items that do not appear reasonable.
13. Determine that the bank statements at June 30 have been reconciled to the general ledger account balance, and perform aging of reconciling items and review for unusual items such as reportable unclaimed property.
14. Determine all Certificates of Deposit are properly reconciled, including posted interest.
15. Verify physical possession of original certificate for all currently held Certificates of Deposit.
16. Send positive confirmation to holding institution for all Certificates of Deposits to verify amount, is active, and is in the name of the Conservation District.
17. Determine that transactions are properly recorded and accounted for to:
    1. Permit the preparation of reliable financial statements and reports
    2. Maintain accountability over assets, such as depreciation and updated asset list.
    3. Demonstrate compliance with laws, regulations, and other compliance requirements
18. Determine that transactions are executed in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a program.
19. Determine that funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

**CD Contact Information**

* **Amy Cosco, District Manager**
* **mcd@wvca.us**
* **201 Scott Avenue, Morgantown, WV 26508**
* **Telephone: 304-296-0081 Fax: 304-285-3151**

**CD Establishment:**

District is created by WV Code 19-21A-5 as a subdivision of State Government and operates with the fiscal support of the State Conservation Committee (SCC). The SCC coordinates Conservation District programs statewide through advice and consultation.

**CD Programs:** (WV Code 19-21A-2)

Districts are established to develop and implement local land and water conservation programs based upon established resource priorities.

* Conserve land and soil resources of this State
* Preserve natural resources & wildlife
* Control floods, prevent impairment of dams and reservoirs
* Maintain navigability of rivers and harbors
* Protect the tax base & protect public lands
* Protect and promote the health, safety, and general welfare of this State

**CD Fiscal Data**:

* Accounting records are predominantly maintained on an accrual basis.
* No internal district audit staff is available. However, the WVCA has fiscal staff that is available.
* The district administrative staff is a full time SCC employee and maintains the business office and accounting records for the district in Sage MIP Fund Accounting.
* Deposits, checks, bank accounts and fund financial institutions were produced from the analysis of CD fiscal year electronic data processing during the period **July 1, 2018 – June 30, 2019**
* **Deposits: 158**
* **Checks: 337**
* **Bank Accounts: 5 (Checking/Saving) 2 (C.D.’s) – Total 7**

**Interested vendors should:**

* Submit an engagement proposal which includes the information listed under **Engagement Requirements.**
* Submit a bid proposal for services required in the S**cope of Engagement**. The District would like an annual agreement with the option to renew for up to three years.
* Bid and engagement proposals must be separate documents; but, may be submitted together.
* The District reserves the right to accept and reject any and all bids.

**Written estimate must be received by:**

3:00 p.m., April 18, 2019 at the address in CD contact information

Revised 03-28-2019