



Pineview Water Systems (DBA) is requesting statements of qualification from independently certified public accounting firms to provide professional auditing services for the following **three entities**:

Ogden River Water Users' Association (ORWUA) - Nonprofit organization under section 501(c)

South Ogden Conservation District (SOCD) - Special Irrigation District

Weber-Box Elder Conservation District (WBECD) - Special Irrigation District

The companies require annual financial audits in accordance with generally accepted auditing standards (GAAS), Government Auditing Standards, and the provisions of the Uniform Guidance (Single Audit), when applicable. All three companies operate with shared assets and shared employees/benefits with intercompany transactions. The accounting period is on a calendar year basis (December 31, 2025). The ORWUA will require a Form 990 Tax Return, and the two districts will each require a Single Audit. All three companies have shared assets, employees, and benefits. The payroll is processed through SOCD with URS Pension reporting. The audited financial statements for the two districts shall be submitted to the Utah State Auditor's Office within six months after the end of the calendar year (Dec 31st).

Scope of Services

The selected firm will be responsible for performing the following services for each entity:

1. Conducting an annual audit of the financial statements in accordance with:
 - Generally Accepted Auditing Standards (GAAS)
 - Government Auditing Standards
 - The Single Audit Act and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Uniform Guidance)
2. Preparing and issuing the following reports:
 - Independent Auditor's Report on financial statements

- Report on internal control over financial reporting and compliance
 - Report on compliance with major federal programs (Single Audit), as required.
 - Management letter with recommendations for internal control or operational improvements
3. Meeting with management and the Board of Trustees to review the draft and final audit reports.
 4. Filing required reports with appropriate federal and state agencies.
 5. Providing consultation throughout the year as accounting and financial reporting issues arise.

Qualifications

Firms must demonstrate:

- A valid license to practice public accounting.
- Experience in governmental accounting and auditing, including Single Audits.
- Knowledge of state and federal laws and regulations applicable to special districts/local governments.
- Experience with entities of comparable size and complexity.
- Staff continuity, training, and quality control procedures.

Term of Engagement

The certified public accounting firm shall perform the audits for the three entities for the calendar year ending December 31, 2025 (initial engagement). At the election of Pineview Water Systems, the term may be extended beyond the initial engagement for four years. A second extension for three years (total of eight years) is possible if Pineview Water Systems and the certified public accounting firm mutually agree on the terms of the extension.

Proposal Content

Interested firms should submit the following:

1. Letter of interest.
2. Firm profile, including size, location, and governmental audit experience.
3. Description of experience with Single Audits.

4. List of key personnel to be assigned to the engagement, including qualifications and governmental audit experience.
5. References from at least three (3) comparable governmental clients.
6. Description of the audit approach, including risk assessment and testing methodology.
7. Most recent peer review report.
8. Fee schedule for the audits, including estimated hours by staff level. Please provide fee schedule for all three of the entities and then a combined total.

Selection Criteria

Proposals will be evaluated based on the following:

- Relevant experience and expertise with governmental entities and Single Audits.
- Qualifications of assigned staff.
- Demonstrated understanding of the scope of work and audit approach.
- References and past performance.
- Cost, while not the sole determining factor, will be considered.

Submission Instructions

Interested firms should submit either an electronic copy or a paper copy of their qualifications to:

Tamera Martinson

Pineview Water Systems

471 West 2nd Street

Ogden, Utah 84404

tmartinson@pineviewwater.com

If you have additional questions, please feel free to email me or call me on (801)622-4348.

Thank you!

Deadline for submission: 11/01/2025

Late submissions will not be considered.