



**REQUEST FOR PROPOSAL
TO PROVIDE AUDIT SERVICES FOR NORTH OGDEN CITY**

ISSUED April 10, 2026
PROPOSALS ARE DUE 12pm April 24, 2026

SUBMIT COMPLETED APPLICATION TO:

North Ogden City

INSTRUCTIONS AND ADMINISTRATIVE REQUIREMENTS

I. Issuing Agency and Introduction

North Ogden City (hereafter referred to as the “City”) is a municipal corporation organized under the laws of the State of Utah. Formed in 1934, the City has a population of 22,900 and covers approximately 7.5 square miles in northern Weber County in the elbow of the west side of the Wasatch mountains just north of Ogden City. It provides general government services, public safety, public works, parks and recreation, water/sewer utilities, and an aquatics center.

The City operates on a fiscal year ending June 30. It maintains the following major governmental funds: General Fund, Capital Fund, along with several special revenue and support funds. It also maintains 4 enterprise funds: Water, Sewer, Storm Water, and Solid Waste. The City also supports a Community Development Area (CDA).

For the fiscal year ended 2025, total revenues for governmental funds were approximately \$14.5 million, and for enterprise funds approximately \$11.5 million. The CDA supports \$276,000 in revenue. The City uses Caselle Connect for its financial records.

The City is required by Utah Code § 51-2a-201 to obtain an annual audit of its financial statements by a qualified Certified Public Accountant (CPA). This includes a financial statement audit and a state compliance audit. A single audit may also be required if the City expends federal awards above the applicable threshold (currently \$750,000 under Uniform Guidance 2 CFR Part 200).

Prior year audit reports are available on the Utah State Auditor’s website: <https://auditor.utah.gov>

II. Purpose of the RFP

The purpose of this RFP is to solicit proposals from qualified independent CPA firms to provide annual audit services for the City. The selected firm will enter a multi-year contract, subject to annual review and appropriations.

It is anticipated that this RFP will result in a contract award to a single firm. The City reserves the right to reject any or all proposals, waive informalities, or negotiate terms.

III. Scope of Services

The auditor shall perform the following for each fiscal year of the contract:

1. **Financial Statement Audit** — Conduct the audit in accordance with:
 - a. Auditing standards generally accepted in the United States of America (AICPA).
 - b. Government Auditing Standards (Yellow Book) issued by the U.S. Government Accountability Office (GAO).
 - c. AICPA Audit and Accounting Guide: State and Local Governments.
 - d. Generally Accepted Accounting Principles (GAAP) for state and local governments (GASB standards).
2. **State Compliance Audit** — Perform in accordance with the State Compliance Audit Guide issued by the Utah State Auditor's Office (including positive assurance on compliance with specified state fiscal laws).
3. **Single Audit (if applicable)** If required, perform in accordance with the Single Audit Act, Uniform Guidance (2 CFR Part 200), and the OMB Compliance Supplement.

Reporting Requirements (auditor will assist with preparation where noted):

- Independent Auditor's Report on the basic financial statements (government-wide, governmental funds, proprietary funds, fiduciary funds, and component units if any).
- Required supplementary information (RSI) and other supplementary information.
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters (based on Government Auditing Standards).
- Reports on compliance for major federal programs and internal control over compliance (if single audit required).
- Management letter identifying findings, recommendations, and other matters.
- Assistance in completing the City's Online Financial Survey on the Utah State Auditor's reporting system within 180 days after fiscal year end.
- Submission of the complete reporting package to the Utah State Auditor as required.

The auditor must be available for entrance conferences, progress meetings, exit conferences, and presentations to the City Council or Audit Committee as needed. Workpapers must be made available to the City and the Utah State Auditor upon request.

It is anticipated that the auditor will conduct one week of onsite work at the city's offices.

IV. Contract Term

The initial contract term will cover audits for the fiscal years ending June 30, 2027, through June 30, 2031, with an option for the City to extend for up to [one or two] additional years subject to annual performance review, mutual agreement, and budget appropriations. GFOA recommends multi-year contracts (at least five years) with full re-procurement at the end of the term.

V. Minimum Qualifications

Proposers must affirm in writing that they meet all the following (non-qualifying proposals may be rejected):

- Licensed to practice as a CPA in the State of Utah. A qualifying CPA firm must be licensed by the Utah Division of Occupation and Professional Licensing (DOPL) and Utah Department of Commerce.
- Meet independence requirements of AICPA, Government Auditing Standards, and Utah law.
- Satisfy continuing professional education (CPE), peer review, and licensing requirements under Government Auditing Standards.
- Have substantial experience performing governmental entity-wide audits (financial, compliance, and single audits where applicable), with opinions issued on similar-sized or larger Utah municipalities.
- Ability to meet all reporting deadlines (draft reports within 90-120 days after year-end; final submission within 180 days, the deadline for the Utah State Auditor's office, or Dec 31).

VI. Proposal Requirements and Format

Proposals must include the following sections (organized clearly with tabs or headings):

1. **Cover Letter** — Signed by an authorized representative, including acknowledgment of all RFP terms.
2. **Firm Profile** — Organization size, structure, office location(s) that will perform the work, number of professional staff by level, and relevant governmental audit experience (last 5 years, with client names, sizes, and contact references).
3. **Team Qualifications** — Resumes of the proposed engagement partner, manager, and key staff, including governmental auditing experience, CPE in governmental topics (last 2-3 years), and GFOA or other relevant memberships.
4. **Approach and Methodology** — Understanding of the City's needs, proposed audit plan/timeline, communication process, use of

technology, and assistance with any annual supplemental financial reports.

5. **References** — At least three (3) governmental clients similar in size/complexity, including contact information. Provide examples of recent governmental audit reports (redacted if needed).
6. **Fee Proposal** — All-inclusive fixed fees for each year of the contract (broken down by major service component: financial audit, state compliance, single audit if applicable). Include any assumptions or hourly rates for additional services. Fees must be submitted separately if required by local procurement rules.
 - a. **Levels of Service** – Please include fixed fees based on different levels of service, deadline delivery dates, etc. if applicable.
7. **Additional Information** — Any exceptions to the RFP, proposed contract terms, or value-added services.

Proposals should be concise (ideally 20 pages or fewer, excluding resumes and samples).

VII. Evaluation Criteria

Proposals will be evaluated based on (not necessarily in this order; weights may vary):

- Qualifications and experience of the firm and proposed team (especially governmental and Utah-specific experience) - 40%
- Quality of the proposed approach and methodology - 20%
- References and past performance - 15%
- Cost/fee proposal – 25%

The City may conduct interviews with shortlisted firms and reserves the right to negotiate with the top-ranked proposer.

VIII. Procurement Schedule

The following Timetable will be utilized for the awarding of a contract for the City's IT financial audit services:

RFP Applicant's Inquiries Due	April 16, 5pm, 2026
Answers to Applicants' Inquiries Released	April 21, 2026
Deadline for Submission	April 23, 5pm, 2026
Evaluation, Interviews and Negotiations	April 27 – May 1, 2026
Contract Award Recommended to Council	May 5, 2026
Contract Services Begins	July 1, 2026

IX. Inquiries

All applicants' inquiries are due on Thursday, April 16, 2026, by 5pm. Questions may be sent via email to: finance@northogdencity.gov. No inquiries, written or oral, will be accepted after this date.

For all potential Firms to be treated equally, all questions raised regarding the Request for Proposal process and the responses made by North Ogden City will be made available to all applicants.

Written responses to questions received by applicants will be responded to no later than Tuesday, April 21, 2026. No further questions will be answered or allowed after that time.

X. Deadline for Submittal

All proposal documents must be completed and received no later than 5pm, Thursday, April 23, at the following address:

North Ogden City
 Attention: Rian Santoro
 505 E 2600 N
 North Ogden, UT 84414

XI. Format

Proposal documents may be submitted in any reasonable format, if all information requested is included. See “Submittal Requirements” below.

Proposers shall submit one complete original and two (2) copies of the original proposal and will email a copy to pbrown@northogdencity.gov and recorder@northogdencity.gov

XII. General Terms and Conditions

RFP Amendments

The City reserves the right to change the schedule or issue amendments to the RFP at any time. The City also reserves the right to cancel or reissue the RFP.

Firm’s Cost to Develop Proposal

Costs for developing proposals in response to the RFP are entirely the obligation of the firm and shall not be chargeable in any manner to the City.

Withdrawal of Proposals

Proposals may be withdrawn at any time prior to the submission time specified in this RFP, provided notification is received in writing. Proposals cannot be changed or withdrawn after the time designated for receipt.

Rejection of Proposals – Waiver of Informalities or Irregularities

The City reserves the right to reject any or all proposals, to waive any minor informalities or irregularities contained in any

proposal, and to accept any proposal deemed to be in the best interest of the City.

Single Response

A single response to the RFP may be deemed a failure of competition, and in the best interest of the City, this RFP may be terminated, readvertised, or may choose to negotiate with submitting firm.

Proposal Validity Period

Submission of the proposal will signify the firm's agreement that its proposal and the content thereof are valid for 180 days following the submission deadline and will become part of the contract that is negotiated between the City and the successful firm.

Public Records

Under Utah state law, the documents (including but not limited to written, printed, graphic, electronic, photographic or voice mail materials and/or transcriptions, recordings or reproductions thereof) submitted in response to this request for proposals (the "documents") become a public record upon submission to the City, subject to mandatory disclosure upon request by any person, unless the documents are exempted from public disclosure by a specific provision of law. If the City receives a request for inspection or copying of any such documents provided by a firm in response to this RFP, it will promptly notify the firm at the address given in response to this RFP that it has received such a request. Such notice will inform the firm of the date the City intends to disclose the documents requested and affording the firm a reasonable opportunity to obtain a court order prohibiting or conditioning the release of the documents. The City assumes no contractual obligation to enforce any exemption.

Contract Award and Execution

The City reserves the right to make an award without further discussion of the proposal submitted. Therefore, the proposal should be initially submitted on the most favorable terms the firms can offer. It is understood that the proposal will become a part of the official file on this matter without obligation to the City.

The City reserves the right to request clarification of information submitted and to request additional information from any proposer.

Any proposal may be withdrawn up until the date and time set above for opening of the proposals. Any proposal not so timely withdrawn shall constitute an irrevocable offer, for a period of ninety (90) days to sell the City the services described in the attached specifications, or until one or more of the proposals have been approved by the City administration, whichever occurs first.

The general conditions and specifications of the RFP and as proposed by the City and the successful firm's response, as amended by agreements between the City and the firm, will become part of the contract documents. Additionally, the City will verify firm representations that appear in the proposal. Failure of the firm's products to meet the mandatory specifications may result in elimination of the firm from competition or in contract cancellation or termination.

The firm selected as the apparently successful firm will be expected to enter into a contract with the City. The City reserves the right to reject any proposed agreement or contract that does

not conform to the specifications contained in this RFP, and which is not approved by the City Attorney.

If the selected firm fails to sign the contract within five (5) business days of delivery of the final contract, the City may elect to cancel the award and award the contract to the next highest-ranked firm.

Defense, Indemnification, Hold Harmless and Insurance Requirements

In addition to other standard contractual terms the City will need, the City will require the selected firm to comply with the defense, indemnification, and hold harmless and insurance requirements as outlined below.

Proposer shall defend, indemnify and hold the City, its officers, officials, employees and volunteers harmless from any and all claims, injuries, damages, losses or suits including attorney fees, arising out of or resulting from the acts, errors or omissions of the firm in performance of this Agreement, except for injuries and damages caused by the sole negligence of the City.

The firm shall procure and maintain, for the duration of this Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the firm, his agents, representatives, employees or sub-firms. The cost of such insurance shall be paid by the firm.

Equal Opportunity Compliance

The City is an equal opportunity employer and requires all proposers to comply with policies and regulations concerning equal opportunity.

The proposer, in the performance of this Agreement, agrees not to discriminate in its employment because of the employee's or applicant's race, religion, national origin, ancestry, sex, sexual preference, age, or physical handicap.

Other Compliance Requirements

In addition to nondiscrimination and affirmative action compliance requirements previously listed, the proposer awarded a contract shall comply with federal, state and local laws, statutes, and ordinances relative to the execution of the work. This requirement includes, but is not limited to, protection of public and employee safety and health, environmental protection, waste reduction and recycling, the protection of natural resources, permits, fees, taxes, and similar subjects.

Ownership of Documents

Any reports, studies, conclusions, and summaries prepared by the proposer shall become the property of the City.

Confidentiality of Information

All information and data furnished to the proposer by the City, and all other documents to which the proposer's employees have access during the term of the contract, shall be treated as confidential to the City. Any oral or written disclosure to unauthorized individuals is prohibited.