REQUEST FOR PROPOSALS FOR AUDIT SERVICES

Uintah Mosquito Abatement District

1425 E 1000 S Vernal Utah, 84078

(435) 789-4105

drasmussen@uintahmadutah.gov

Uintah Mosquito Abatement District is seeking requests for proposals for the purpose of entering into a five-year contract with a qualified CPA firm to conduct an annual financial audit (audit report) as required by Utah State Law. The Request For Proposals (RFP) document is attached below. All proposals must be received by the District no later than **3:00 PM MDT on Friday, July 10, 2026**. Submissions may be delivered via electronic mail or as sealed hard copies via post/courier or hand-deliver packages, subject to the strict structural separation requirements detailed herein.

Please see enclosed Request for Proposals for all necessary information and instructions for submission.

REQUEST FOR PROPOSALS TO PROVIDE AUDIT SERVICES FOR UINTAH MOSQUITO ABATEMENT DISTRICT

1. District Information

a. Uintah Mosquito Abatement District (UMAD, or the District) is a special district established in 1974 to abate mosquitoes in Uintah County.

b. The District is required by state law to provide an annual audit of its financial statements by a Certified Public Accountant in accordance with generally accepted auditing standards. This Audit must be submitted to the Utah Office of the State Auditor 180 days after the fiscal year end.

c. Currently, UMAD has a General Fund, Capital Project Fund, and an Extraordinary Abatement Fund.

d. The budgeted revenue for UMAD in 2025 was $1,159,000.

e. UMAD uses QuickBooks software for accounting purposes.

f. The following budget is included simply to help the CPA firm gain an understanding of the size of the District.

Uintah Mosquito Abatement District
2025
General Fund Budget - Amended

		2025 Original	2025 Amended
REVENUES			
Taxes			
	Property Taxes	1,051,000	1,103,000
	Fee In Lieu	52,000	52,000
Miscellaneous			
	Interest	50,000	80,000
	Heavy Equipment Sales	6,000	10,000
	Other	0	0
TOTAL REVENUES		**1,159,000**	**1,245,000**
PUBLIC HEALTH EXPENDITURES			
	Salaries	390,000	362,000
	FICA Taxes	35,000	30,000
	Retirement Costs	44,000	39,000
	Health Insurance	64,000	64,000
	Health Savings Contributions	0	7,000
	Worker's Compensation	6,000	3,000
	Utilities	24,000	19,000
	Office and Laboratory Supplies	20,000	33,000
	Pesticides	161,000	86,000
	Aerial Application Service Charges	125,000	0
	Vehicle Fuel	35,000	16,000
	Vehicle Maintenance and Repair	15,000	9,000
	Building and Grounds Maintenance	14,000	9,000
	Small Equipment and Supplies	18,000	35,000
	Heavy Equipment/Vehicles	95,000	103,000
	Bookkeeping and Audit	15,000	14,000
	Travel/Training	16,000	22,000
	Insurance (Liability and Property)	30,000	28,000
	Permits, Dues and Research Expenses	7,000	4,000
	Source Reduction	1,000	0
	Property Tax Refunds	33,000	40,000
	Public Relations	8,000	6,000
	Professional Services / Legal Services	0	0
	Miscellaneous	3,000	3,000
	Transfer to Capital Projects Fund	0	313,000
	Other (decrease in inventory)	0	
	Excess revenues and other sources over (under) Expenditures	0	
TOTAL EXPENDITURES		**1,159,000**	**1,245,000**
Other Information			
	17B-2a-703.6 Extraordinary Abatement Fund		273,000

Uintah Mosquito Abatement District
2025
Capital Projects Fund - Amended

	2025 Original	2025 Amended
Beginning Balance	6,854,063	6,856,364
Revenues		
Interest	225,000	300,000
Total Revenues	**225,000**	**300,000**
Expenditures		
Capital Projects	100,000	0
Total Expenditures	**100,000**	**0**
Transfers		
General Fund Transfer	0	313,000
Total Transfers	0	**313,000**
Increase in Fund Balance	225,000	613,000
Ending Balance	**6,979,063**	**7,469,364**

Val Dean Bell
Name

12-11-2025
Date

Lori Greatham
Name

12/11/2025
Date

2. Objective and Scope

a. A financial audit is requested for the 2025 fiscal year. The audit shall be performed in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants (AICPA); the *AICPA Audits of State and Local Governmental Units* audit and accounting guide; and the *Government Auditing Standards*, published by the U.S. General Accounting Office.

b. The audit must be completed, and the report issued prior to **August 18, 2026.** The auditor must deliver an electronic copy of the report to the Office of the State Auditor and UMAD.

c. The auditor will be involved in drafting, typing, and printing financial statements, and will assist management's efforts to obtain the Government Finance Officers Association's Certificate of Achievement of Excellence in Financial Reporting.

3. Report Requirements

a. For financial audits, the auditor shall examine the financial statements and records of the entity and shall issue an auditor's opinion on the entity's financial statements with an in-relation-to opinion on combining and supplementary information, if any. Such financial statements shall be prepared in conformity with generally accepted accounting principles.

b. The auditor shall issue a compliance report based on an audit of general purpose or basic financial statements and a report on the internal control structure; both in accordance with Government Auditing Standards.

c. The auditor shall prepare a comprehensive management letter including the auditor's findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

d. The auditor shall include the written responses from UMAD for each recommendation included in the state compliance letter and the management letter required by the State of Utah Legal Compliance Audit Guide.

4. Audit Term

a. If the selected certified public accounting firm performs satisfactorily for the 2025 audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding four years, subject to an annual evaluation and UMAD council appropriation. But, in any event, it will not exceed five years.

5. Deliverables Requirements

a. **2025 Audit Delivery Deadline**
   i. The final audited financial statements and accompanying reports for the 2025 fiscal year must be completely finalized and delivered to management no later than **August 18, 2026, at 5:00 pm.**
   ii. The selected auditor must personally present the final audit findings, inclusive of the independent auditor's report and any internal control communications, to the Board of Trustees at the regularly scheduled board meeting on **August 20, 2026, at 6:00 pm.**
   iii. State Reporting Requirements: The CPA firm must upload the final audit report (annual financial report) to the Utah Office of the State Auditor before August 31, 2026, and report to the district when it has been uploaded.
   iv. The CPA firm must deliver nine (9) bound high-quality paper copies and one (1) electronic copy of the completed audit to the District administration before or precisely at the start of the specific board meeting in which the audit findings are slated for live presentation.

b. **Subsequent Years Audit Delivery Deadline**
   i. Audit Delivery Deadline: For all subsequent fiscal years authorized under contract renewals, final completed audit reports must be completely executed and delivered to the District no later than **May 31** of the following calendar year.
   ii. Board Presentation: The auditor shall physically attend and present all finalized audit metrics and reporting overviews at the regularly scheduled June Board Meeting each year.
   iii. State Reporting Requirements: The CPA firm must upload the final audit report (annual financial report) to the Utah Office of the State Auditor within 180 days following the end of the fiscal year and report to the district when it has been uploaded.
   iv. The CPA firm must deliver nine (9) bound high-quality paper copies and one (1) electronic copy of the completed audit to the District administration before or precisely at the start of the specific board meeting in which the audit findings are slated for live presentation.

6. Proposal Submission Requirements

Methods of Submissions

Proposers may submit their proposals using one (1) of the two methods outlined below. Regardless of the chosen delivery method, all submissions must arrive before the strict closing deadline of **July 10, 2026, at 3:00 PM MDT**. Late submissions will be rejected automatically without review.

In absolute adherence to the Blind Evaluation Rule (Utah Code § 63G-6a-707), cost metrics must remain completely invisible to the technical evaluation team.

Proposers must carefully format their delivery based on their chosen method:

Method A: Electronic Mail (Email) Submission

- **Email Address:** Submit files directly to Danny Rasmussen, District Director, at **drasmussen@uintahmadutah.gov**.
- **Email Subject Line:** Must clearly read: *"RFP for Audit Services – [Your Firm's Name]"*.
- **Separation of Files:** Proposers must attach two (2) separate PDF files to a single email. Do not combine them.
  1. **File 1 (Technical Proposal):** Must contain the firm profile, qualifications, approach, and GRAMA documentation. It must be named: [Firm Name] - Technical Proposal.pdf. **No pricing info may appear in this file.**
  2. **File 2 (Cost Proposal):** Must contain the flat, all-inclusive 5-year price schedule. It must be named: [Firm Name] - Cost Proposal.pdf.

Method B: Sealed Physical Mail / Courier Submission

- **Delivery Address:** Mail or hand-deliver packages to:
  Uintah Mosquito Abatement District Attn: Procurement Officer 1425 E 1000 S, Vernal, Utah, 84078
- **Separation of Envelopes:** Proposers must utilize a two-envelope system enclosed inside one outer shipping package.
  1. **Envelope 1 (Technical):** One sealed envelope containing the printed technical proposal, clearly labeled on the outside: *"Technical Proposal – RFP for Audit Services – [Your Firm's Name]"*.
  2. **Envelope 2 (Cost):** A second, separate sealed envelope containing the pricing breakdown, clearly labeled on the outside: *"Cost Proposal – RFP for Audit Services – [Your Firm's Name] – DO NOT OPEN"*.

Proposal Response Format
Proposals must be concise and in outline format. Pertinent supplemental information should be referenced and included as attachments. All proposals must be organized and tabbed to match the sections below.

1. **Title page**

   a. Show the subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and date.

2. **Table of Contents**

3. **Minimum Mandatory Requirements (Pass/Fail Review)**

In accordance with Section VIII.E.18.a of the UMAD Purchasing Policy and Utah Code § 63G-6a-704, the Procurement Officer will conduct an initial administrative pass/fail review of all submissions immediately following the closing deadline. Proposals that fail to meet any of the absolute baseline criteria listed below will be determined non-responsive, eliminated from further consideration, and will not be distributed to the Evaluation Committee for technical scoring. To be considered a responsive and responsible offeror, the proposer must provide a clear, positive affirmation and supporting documentation for the following seven (7) minimum mandatory criteria:

- **M-1: Active Utah Licensure** – Affirmation and clear primary documentation proving that the proposing firm and the designated engagement lead are properly licensed to practice as Certified Public Accountants (CPAs) in the State of Utah.
- **M-2: External Quality Control (Peer Review)** – A positive affirmation that the firm meets the current external quality control review and peer review requirements contained in Government Auditing Standards (GAO Yellow Book). Proposers must append a copy of their most recent peer review report showing a rating of "Pass".
- **M-3: Continuing Professional Education (CPE)** – Affirmation and verification documentation that all assigned professional staff members meet the governmental CPE standards required by the GAO Yellow Book.
- **M-4: Financial System** Capacity – A definitive statement confirming the firm's direct technical staff capacity and tool competency to efficiently audit computerized local government accounting records, specifically highlighting working experience with QuickBooks.

- **M-5: Certificate of Insurance** – Affirmation and primary documentation proving that the CPA firm, at its sole expense, has obtained valid professional liability and general business insurance.
- **M-6: Non-Discrimination Clause Accordance** – A signed affirmation that the firm does not discriminate against any individual because of race, religion, sex, color, age, handicap, or national origin, and that these factors shall not play a role in employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.
- **M-7: Timeline & Reporting Deadline Commitment** - A formal affirmation that the proposer will strictly meet all project schedules and reporting deadlines set forth in this document, accompanied by a detailed operational plan mapping out how this will be achieved.

4. **Profile of the CPA Firm:** The profile should provide general background information, including:
    a. The proposer's organizational structure and size, including if operations are local, national, or international.
    b. The location(s) of the office from which the work is to be done and the number of professional staff, by staff level, employed at the office.

5. Proposer's Qualifications and Expertise

a. Identify the audit partners, and other staff members who will work on the audit, including staff from other than the local office. Please include resumes.
b. Describe recent local office auditing experiences similar to the type of audit requested.
c. If other auditors are to participate in the audit, those auditors should be required to provide similar information.

6. Proposer's Approach to the Audit

a. Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate that the proposer understands the audit requirements and the audit tests and procedures to be applied in completing the audit plan. The plan should detail the expected number of audit hours by staff level. The planned use of specialists should also be specified.

7. Cost Proposal Requirements

a. All-Inclusive Annual Fee: The proposed cost per fiscal year must be submitted as a flat, all-inclusive maximum price. This fee must encompass all direct and indirect expenses required to complete the audit, including but not limited to: professional labor/wages, administrative overhead, travel, mileage, per diem, lodging, and office supplies. The District will not honor any billing overages, and no separate out-of-pocket expenses will be reimbursed

b. Five-Year Price Schedule Breakdown: Proposers must provide a fixed price for the initial audit year and a separate, projected maximum price for each of the subsequent four (4) potential renewal years and include a sum for all five (5) years. The score will be based on the 5-year total.

c. **Technical and Cost Proposal Separation (Blind Evaluation Rule)**

   i. In absolute adherence to the District's Purchasing Policy and Utah Code § 63G-6a-707, all cost and pricing information must be completely and cleanly separated from technical components. Evaluation committee members are legally prohibited from accessing fees during technical analysis. <u>Proposals must be structured into two independent files or sealed envelopes labeled as:</u>

ii. **Technical Proposal –** Detailed firm profiles, municipal/special district audit experience, recent peer review certifications, proposed fieldwork methodologies, resumes of assigned CPAs, etc.

iii. **Cost Proposal –** A cost breakdown detailing all fees.

8. Indemnity Provision
   a. Auditor agrees to defend, indemnify, and hold harmless the District, its officials, employees, representatives, and volunteers from and against any and all claims, demands, defense costs, liability, or consequential damages of any kind or nature to the extent arising directly from the auditor’s negligent act, wrongful act, error, or omission under the scope of this agreement, or from anyone under the auditor's direct control or responsibility.
   b. The successful firm will be expected to enter into an agreement on substantially the same terms as the attached agreement so long as both parties agree to possible modifications. The District may also consider using the firm’s standard agreement in leu of the attached Draft Service agreement. However, deadlines and expectations listed in this of this RFP will remain the same. The cost of services provided will match those listed in the proposal.

7. Added Notice of Right to Protest

a. Any actual or prospective bidder or offeror who is aggrieved in connection with this solicitation or the subsequent award of a contract may file a formal protest with the District’s designated Protest Officer. The protest must be submitted in writing within seven (7) days after the aggrieved person knows or should have known of the facts giving rise to the protest, and must strictly comply with the document requirements and timelines set forth in Part 16 of the Utah Procurement Code and Part XVIII of the UMAD Purchasing Policy.

8. Contractual Arrangements

a. All audit reports, papers, and documentation must be retained for a period of five years after the completion of the audit and made available for inspection by the District or government auditors, including the Office of the State Auditor, if requested by them.

b. Payment for auditing services will be strictly processed by the District on an annual basis in a single lump sum upon the complete fulfillment, administrative delivery, and live Board presentation of the audit report for that respective fiscal year. Fees shall match the firm's accepted Cost Proposal.

c. District staff will be available to prepare and provide documentation and assist in the audit as schedules permit.

9. EVALUTAION OF PROPOSALS

An Evaluation Committee comprised of a minimum of three (3) qualified independent individuals will review all responsive technical submittals. In absolute accordance with Utah Code § 63G-6a-707 and District Policy, all evaluation committee members are required to sign a formal conflict of interest disclosure and must exercise strictly independent judgment free from outside or inside coercion or intimidation. Technical scoring will be completed and submitted to the Procurement Official before any cost proposals are opened and mathematically evaluated.

a. **Scoring Rubric**

   i. **Minimum Mandatory Requirements (Pass/Fail Review)**
   In accordance with Section VIII.E.18.a of the UMAD Purchasing Policy and Utah Code § 63G-6a-704, the Procurement Officer will conduct an initial administrative pass/fail review of all submissions immediately following the closing deadline. Proposals that fail to meet any of the absolute baseline criteria listed below will be determined non-responsive, eliminated from further consideration, and will not be distributed to the Evaluation Committee for technical scoring.

   To be considered a responsive and responsible offeror eligible to advance to the weighted technical evaluation phase, the proposer must provide a clear, positive affirmation and all required supporting documentation for the seven (7) minimum mandatory criteria (*M-1 through M-7*) established under Section **6. Proposal Submission Requirements** of this document.

b. **Scoring Matrix**

i. Individual committee members will score each technical criterion on a 1-to-5 point scale based on the matrix below:

Score	Rating	Evaluation Matrix Standard
5 Points	**Excellent**	The proposal addresses and exceeds all of the requirements described in the RFP.
4 Points	**Very Good**	The proposal addresses all of the requirements described in the RFP and, in some respects, exceeds them.
3 Points	**Good**	The proposal addresses all of the requirements described in the RFP in a satisfactory manner.
2 Points	**Fair**	The proposal addresses the requirements described in the RFP in an unsatisfactory manner
1 Point	**Poor**	The proposal fails to address the requirements described in the RFP or addresses the requirements inaccurately or poorly.

c. Criteria & Weights

Proposals that meet all Minimum Mandatory Requirements will be evaluated and scored out of a maximum of 25 total available points.

Evaluation committee members will individually score technical criteria i, ii, and iii using a 1-to-5 scale. These individual scores will be averaged to determine the final technical score for each category. The Cost Proposal will be scored independently by the Procurement Officer using a standard inverse mathematical formula.

The averaged technical scores and the calculated cost score will be combined to determine the total score for each proposer. The technical criteria and weights are allocated as follows:

i. **Profile of the CPA Firm (5 Maximum Points):** Proposers will be evaluated on their general organizational background, stability, and operating capacity. This includes an analysis of the firm's structural size, whether their network operates on a local, national, or international scale, the specific location of the office executing the fieldwork, and the total headcount of professional staff available at that office.

ii. **Proposer's Qualifications and Expertise (5 Maximum Points):** This category assesses the direct experience, competency, and professional standing of the audit team. Evaluators will review the resumes and technical qualifications of the specific partners and managers assigned to the engagement, the firm's direct history conducting local office audits for Mosquito Abatement Districts in Utah or Utah special districts, and their capacity to verify complex, computerized financial systems.

iii. **Proposer's Approach to the Audit (5 Maximum Points):** Proposers must demonstrate a comprehensive, reliable methodology for executing the contract. Evaluation will be based on the thoroughness of the submitted audit work plan, the firm's clear understanding of the District's specific regulatory requirements, the logical breakdown of estimated audit hours across various staff levels, and the planned integration of specialized professionals.

iv. **Cost Proposal (10 Maximum Points):** Pricing will be evaluated through a mathematical formula managed strictly by the Procurement Official under the Blind Evaluation Rule. Proposers must provide a fixed price for the initial audit year and a separate, projected maximum price for each of the subsequent four (4) potential renewal years and include a sum for all five (5) years. The score will be based on the 5-year total. This single, firm fixed total price must encompass all direct labor, administrative overhead, travel, and out-of-pocket operational costs, as no overages will be honored.

    Cost Proposals will be calculated using the following objective formula based on the total 5-year fee: *Cost Points = (Lowest Proposed Total Price divided by This Proposer's Total Price) X 10*.

10. Protected Business Confidential Information (GRAMA Compliance)

Under the Government Records Access and Management Act (GRAMA), Title 63G, Chapter 2 of the Utah Code, proposers may request protection for legitimate trade secrets or non-public commercial data. Responding firms asserting business confidentiality must submit **two separate versions** of their technical proposal:

a. **Protected Version:** One complete, non-redacted document for internal evaluation committee review, clearly marked as "Protected Business Confidential." This must contain a concise standalone written statement explicitly justifying the statutory basis under GRAMA for each protected claim.
b. **Redacted Version:** One document optimized for public records disclosure, featuring all proprietary data completely blacked out or removed, clearly

watermarked as "Redacted Version."

11. Submission and Selection Timeline

a. **Proposal Submission Deadline:** July 10, 2026, at 3:00 PM MDT.
b. **Proposal Review:** *July 13, 2026.
c. **Selection and notification:** *July 13, 2026.
    i. *** Indicates subject to change.**

12. Proposal Gaps, Corrections, and Single-Responder Rights

a. In accordance with the UMAD Purchasing Policy, the District reserves the strict right to confirm proposals, permit the correction of immaterial or typographical errors, or request written clarifications, provided that doing so maintains fair and equitable treatment of all offerors. Offerors are strictly prohibited from correcting material errors, deficiencies, or incomplete responses after the submission deadline if the proposal has been determined to be non-responsive or fails to meet mandatory minimum thresholds. If only one proposal is received in response to this RFP, the Evaluation Committee and Procurement Official will conduct a mandatory review to determine if the proposal meets minimum requirements, the pricing and terms are fair and reasonable, and the contract is in the best interest of the District before making an award.

13. Compensation and Payments

a. Payment for auditing services will be strictly processed by the District on an annual basis in a single lump sum upon the complete fulfillment, administrative delivery, and live Board presentation of the audit report for that respective fiscal year. Fees shall match the firm's accepted Cost Proposal.

14. CONTACT INFORMATION

Danny Rasmussen, District Director, can be contacted at (435) 789-4105 or at drasmussen@uintahmadutah.gov for information pertaining to the proposal.

UINTAH MOSQUITO ABATEMENT DISTRICT

SHEET A: INDIVIDUAL TECHNICAL EVALUATION MATRIX

Instructions for Evaluator: Rate each item from 1 (Poor) to 5 (Excellent) based on compliance with the stated RFP criteria. Provide written justification notes to support your score.

Evaluator Name: ____________________________

Proposer CPA Firm: ____________________________

Date of Evaluation: ____________________________

Evaluation Item & Specific Criteria	Score (1-5)	Evaluator Justification Notes
i. **Profile of the CPA Firm:** Evaluation of the firm's structural size, scale of operations (local, national, or international), physical office location, and professional office headcount.		
ii. Proposer's Qualifications and Expertise: Evaluation of assigned team resumes, past performance ratings, verified history with Mosquito Abatement Districts in Utah, or Utah special districts, and specialized CPA certifications.		
iii. Proposer's Approach to the Audit: Evaluation of the audit work plan thoroughness, logic of hour breakdowns across staff levels, understanding of the Districts regulatory requirements, and specialist deployment.		

Evaluator Certification:
I hereby certify that I do not possess a conflict of interest with this proposer and have exercised strictly independent personal judgment when recording these scores in accordance with District Policy and Utah Code § 63G-6a-707.

Signature: ____ *Date:* ____________________

UINTAH MOSQUITO ABATEMENT DISTRICT

SHEET B: MASTER CONSENSUS SUMMARY & INDEPENDENT COST SCORING

Proposing CPA Firm: ____

Step 1: Technical Categories Aggregation (Normalized 1-5 Scale) Calculate and input the average consensus score (sum of all individual evaluator scores divided by the number of active evaluators) for each category element below.

Technical Evaluation Component	Consensus Average Score (1.00 - 5.00)	Maximum Points Available
i. Profile of the CPA Firm		5.00 Max Points
ii. Proposer’s Qualifications and Expertise		5.00 Max Points
iii. Proposer’s Approach to the Audit		5.00 Max Points

Step 2: Cost Proposal Inverse Calculation (Executed by Procurement Officer)

• Lowest Compliant 5-Year Total Price Offered Across All Proposers: $_____________
• This Proposer's Total 5-Year Price Offered: $_____________

Formula: Cost Score = (Lowest Total Price ÷ This Proposer's Price) × 10 Max Points

• iv. Awarded Cost Proposal Score: _________ Points

Best Value Final Composite Summary

Evaluation Category Component	Max Points Available	Final Points Awarded
i. Profile of the CPA Firm	5.00	
ii. Proposer’s Qualifications and Expertise	5.00	
iii. Proposer’s Approach to the Audit	5.00	
iv. Cost Proposal & Pricing Structure	10.00	
TOTAL COMPOSITE BEST VALUE SCORE	**25.00**	

UINTAH MOSQUITO ABATEMENT DISTRICT

INDEPENDENT AUDITOR PROFESSIONAL SERVICES AGREEMENT

Agreed to by both parties, this Agreement is awarded by the **Uintah Mosquito Abatement District (UMAD)**, hereinafter referred to as the "District," a political subdivision of the State of Utah, and entered into this day, ____________________, by and between the District and ____, hereinafter referred to as the "Auditor."

1. Term of Agreement

The initial term of this contract shall be for a period of **one (1) fiscal year**, specifically for the execution of a comprehensive financial and compliance audit for the calendar year ending December 31, 2025. In accordance with the District's Purchasing Policy, the District explicitly retains the sole unilateral option to extend or renew this contract from year-to-year for up to four (4) subsequent, consecutive annual increments (concluding with the audit of calendar year 2029). Each optional renewal year is strictly contingent upon satisfactory annual performance standard evaluations by District administration and explicit, clear budgetary authorization by the Board of Trustees.

2. Auditing and Accounting Standards

The audit shall be performed in strict accordance with generally accepted auditing standards (GAAS) established by the American Institute of Certified Public Accountants (AICPA), and the standards for financial audits addressed inside *Government Auditing Standards* issued by the Comptroller General of the United States (Government Accountability Office). Financial statements examined by the Auditor must be properly evaluated for conformity with generally accepted accounting principles (GAAP) and the explicit pronouncements of the Governmental Accounting Standards Board (GASB). The Auditor shall additionally conform to and meet all requirements, testing procedures, and matrices set forth in the *State Compliance Audit Guide* issued by the Utah Office of the State Auditor.

3. Reporting Deliverables & Board Presentations

FY 2025 Audit Timeline: The final audited financial statements and accompanying reports for the 2025 fiscal year must be completely finalized and delivered to District management no later than **August 12, 2026**. The selected Auditor must personally attend and present the finalized audit findings to the Board of Trustees at the regularly scheduled board meeting on **August 20, 2026, at 6:00 PM**.

Subsequent Option Years Timeline: For all subsequent fiscal cycles authorized under contract renewals, final completed audit reports must be delivered to the District no later than **May 31** of the following calendar year, with live presentations executed at the regularly scheduled **June Board Meeting**.

Core Deliverables: For each audited fiscal year, the Auditor shall provide **nine (9) bound high-quality paper copies** and **one (1) indexed electronic copy** in searchable vector PDF format. All specified deliverable packages must be received by District administration before or precisely at the board session in which the audit findings are slated for live presentation.

4. Electronic Submission to State Auditor

The Auditor shall be legally responsible for uploading the final approved audit report (Annual Financial Report) to the Utah Office of the State Auditor via their designated electronic web portal within six (6) months after the close of the District's fiscal year, in total compliance with Utah state statutory codes.

5. Management Letters and Working Paper Retention

The Auditor shall generate a written letter to management identifying any discovered material weaknesses or significant deficiencies in internal controls, alongside other financial compliance metrics. Management's responses to the specific recommendations shall be formally integrated into the final report package.

All audit reports, working papers, and field documentation must be safely retained by the Auditor for a minimum period of **six (6) years** after the final completion of the audit (matching District record policies) and made available for immediate inspection by the District or state auditors upon standard lawful request.

6. Indemnity Provision

The Auditor agrees to defend, indemnify, and hold harmless the District, its officials, trustees, employees, representatives, and volunteers from and against any and all claims, demands, defense costs, liability, or consequential damages of any kind or nature arising directly from the Auditor's negligent or wrongful conduct, errors, or omissions in executing their duties as the District's independent auditor, or from its performance or failure to perform under the terms of this Agreement.

7. Availability of Funds (Non-Appropriation Provision)

Pursuant to District Purchasing Policy and standard administrative rules, when funds are not appropriated or otherwise structurally made available by the Board of Trustees to support the continuation of performance in any subsequent fiscal cycle, this contract shall immediately be canceled without financial penalty, liability, or legal recourse to the District.

8. Compensation and Payments

Payment for auditing services will be strictly processed by the District on an annual basis in a single lump sum upon the complete fulfillment, administrative delivery, and live Board presentation of the audit report for that respective fiscal year. Fees shall match the firm's accepted Cost Proposal schedule, attached hereto as Exhibit B.

9. General Administrative Provisions

RFP Incorporation: All provisions, specifications, evaluation factors, and requirements of the Request for Proposals which generated this contracted service are hereby fully incorporated into and apply to this Agreement.

District Cooperation: District staff will be available to prepare standard accounting tracking documentation, extract requested financial files, and assist in audit fieldwork coordination as internal schedules permit.

Modifications: This Agreement may be modified, altered, or amended only by a subsequent, mutual written agreement executed by the authorized signatories of both parties.

Provisions Required by Law: Each provision and clause required by Utah state law or the Utah Procurement Code to be inserted into this Agreement shall be deemed inserted herein. If through omission or mistake any such provision is not correctly inserted, the Agreement shall immediately be amended to reflect the proper statutory insertion upon application of either party.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed the date hereinabove first written.

UINTAH MOSQUITO ABATEMENT DISTRICT	**CONTRACTOR (CPA FIRM)**
By: ______________________________	By: ______________________________
Title: _____________________________	Title: _____________________________