



**REQUEST FOR PROPOSAL
CPA CONSULTING SERVICES
FOR TREMONTON CITY**

ISSUED August 5, 2026
PROPOSALS DUE
August 24, 2026, at 5:00pm

SUBMIT COMPLETED APPLICATION TO:

Tremonton City
City Recorder

INSTRUCTIONS AND ADMINISTRATIVE REQUIREMENTS

Issuing Agency and Introduction

Tremonton City (hereafter referred to as the “City”) is a municipal corporation organized under the laws of the State of Utah. Incorporated as a city in 1918, the City has a population of 12,511 and covers approximately 8.02 square miles in northeastern Box Elder County. It provides general government services, police and Fire/EMS, library, parks and recreation, and utilities such as water and sewer services, etc.

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 five enterprise funds: Water/Secondary, Sewer Treatment Plant, Sewer, Storm Water, and Solid Waste. The City also supports a Redevelopment area (RDA).

For the fiscal year ended 2026, total revenues for governmental funds were approximately \$14.5 million, and for enterprise funds approximately \$11.5 million. The RDA supports \$276,000 in revenue. The City uses Caselle Connect for its financial records.

Utah Code requires the City § 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>

I. Purpose of the RFP

The purpose of this RFP is to solicit proposals from qualified independent CPA firms to provide on-call or project-based consulting services in financial and accounting matters. The selected firm will enter an annual contract, renewable up to five years, subject to review and appropriations.

The selected firm will primarily assist the finance team with implementing GASB standards, reviewing year-end statements, trial balances, and journal entries, and audit preparations of government-wide financial statements. It is anticipated that the firm will review the work of the finance officer and offer suggestions for implementation and improvement on a quarterly basis. The firm will also be available for ad-hoc financial consulting as needed.

This is **not** an audit engagement. The firm must maintain independence per professional standards (AICPA, GASB, and Government Auditing Standards where applicable).

II. Scope of Services

The successful firm may be asked to provide some or all the following:

- Assistance with governmental accounting standards (GASB) implementation
- Review of staff work, entries, and adjustments, including year-end adjustments
- Preparation of the government-wide financial statements in partnership with the finance team and be present during the audit
- Financial policy development and updates as needed
- Internal control reviews and process improvement recommendations
- Training for staff on accounting/financial topics
- Ad-hoc consulting on special projects as needed
- Review of fund structures (general fund, special revenue, possible internal service like motor pool, etc.)
- Other mutually agreed financial consulting services

It is anticipated that the CPA/Firm will be available in-person or remote for meeting discussions with the city council, where appropriate, and any other meetings where the CPA is asked to attend and respond to inquiries.

III. Contract Term

- Initial term: One (1) year, beginning date TBD
- Renewal options: Up to four additional one-year periods, exercisable at the sole discretion of the municipality. Each renewal is contingent upon:
 - Satisfactory performance of the firm (evaluated annually)
 - Agreement on scope and rates
 - Availability of appropriations and funding
- Work will be authorized via individual task orders or work assignments with not-to-exceed amounts. No work is guaranteed beyond the current contract year.
- The municipality reserves the right to terminate the agreement at any time with written notice (typically 30 days), consistent with standard governmental contract provisions.

This annualized structure with renewals is intended to facilitate straightforward annual expensing in governmental funds and to minimize long-term commitment accounting complexities under GASB standards.

IV. Minimum Qualifications

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

- Be a licensed CPA firm in good standing with the Utah State Board of Accountancy
- Have at least five years of experience providing consulting services to municipal or local governments
- Assign personnel who are CPAs with relevant governmental accounting experience
- Demonstrate familiarity with GASB standards, modified accrual vs. full accrual accounting, and governmental fund types (including internal service funds and special revenue funds)
- Maintain professional liability insurance for up to \$1 million
- Not currently perform the annual financial audit for the municipality (to preserve independence)

V. 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 consulting experience in Utah.
3. **Approach and Methodology**
 - How your firm would deliver the services described.
 - Team structure, availability for on-call/task-order work, and ability to scale services year-to-year.
 - Sample work plan or timeline for an annual review prior to the audit.
4. **Key Personnel**
 - Resumes of the proposed lead consultant and key team members (highlight CPA credentials and governmental experience)
 - Any subcontractors (if used)

5. Fee Proposal

- Hourly rates by staff classification (partner, manager, senior, staff) - rates will apply to the initial term and proposed for renewal years
- Any markup for expenses or travel
- Billing practices (e.g., monthly, task-order basis)
- Acknowledgment that fees are subject to annual negotiation/approval upon renewal
- Please include different fixed fees based on distinct levels of service, deadline delivery dates, etc. if applicable.

6. Other Required Items

- Proof of insurance and licensure

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

VI. 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) - 30%
- Quality of the proposed approach and methodology - 25%
- Qualifications of proposed personnel – 20%
- Cost/fee proposal – 20%
- References and past performance - 5%

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

VII. Procurement Schedule

The following timetable will be utilized for the awarding of a contract for the City's financial consulting services:

RFP Applicant's Inquiries Due	August 19, 2026 @ 5pm
Answers to Applicants' Inquiries Released	August 21, 2026
Deadline for Submission	August 24, 2026 @ 5pm

Evaluation, Interviews and Negotiations	August 25-28, 2026
Contract Award Recommended to Council	September 1, 2026
Contract Services Begins	September 1, 2026

VIII. Inquiries

All applicants' inquiries are due on Monday, August 24, 2026, by 5pm

Questions may be sent via email to: jheiner@tremontoncity.gov and Inessen@tremontoncity.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 Tremonton City will be made available to all applicants.

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

IX. Deadline for Submittal

All proposal documents must be completed and received no later than 5pm, Monday, August 24, 2026, at the following address:

Tremonton City
Attention: Cynthia Nelson, City Recorder
102 S. Tremont St.
Tremonton, UT 84337

X1. 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 jheiner@tremontoncity.gov, Inessen@tremontoncity.gov and cnelson@tremontoncity.gov

X11. 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 should 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 afford 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 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 firm shall pay the cost of such insurance.

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 related 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 proposed 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.