Jordanelle Special Service District
5360 N Old Highway 40 / P.O. Box 519
Heber City, UT 84032
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Request for Proposal

TO PROVIDE AUDIT SERVICES FOR

Jordanelle Special Service District
Twin Creeks Special Service District
North Village Special Service District

BACKGROUND INFORMATION

Jordanelle Special Service District of Wasatch County was incorporated In 1993 and currently has one Enterprise Fund, Proprietary Fund type. Jordanelle Special Service District staff provide operations and management services to Twin Creeks Special Service District, and North Village Special Service District (the Districts). Each of these entities is also an Enterprise Fund, Proprietary Fund type of the governmental entity Wasatch County.

In addition to the funds mentioned, there are no additional component organizations that are part of any of the reporting entities as defined by Governmental Accounting Standards Board (GASB) Statement 61.

Total revenue for each District for the year ended December 31, 2025 is as follows:

Jordanelle Special Service District $20,920,187
Twin Creeks Special Service District $5,704,718
North Village Special Service District $3,370,158

The Districts use Caselle software for their accounting applications, which is supported by hardware. All records and supporting documentation are kept by the Districts in electronic format only. Access to this data will be provided.

The Districts are required by State law to provide an annual audit of their financial statements by a Certified Public Accountant in accordance with generally accepted auditing standards. These audits must be submitted to the Office of the Utah State Auditor by June 30 of the year following the period under audit.

OBJECTIVE AND SCOPE

A financial audit for each entity is requested for the year ended December 31, 2026. This 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. The audit must be completed, and the report issued prior to June 1, 2027. The audit will then be presented in the District's Board meeting on the second Tuesday of July following issuance. The auditor must deliver an electronic copy of the report to the District.

REPORT REQUIREMENTS

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 by The Districts in conformity with generally accepted accounting principles.

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*.

The auditor shall prepare and include a statement expressing positive assurance of compliance with State fiscal laws identified by the state auditor and other financial issues related to the expenditure of funds received from Federal, State, or local governments. *(This statement is in addition to the compliance opinion required as part of a single audit.)*

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.

The auditor shall include the written responses from each District for each recommendation included in the state compliance letter and the management letter required by the State of Utah's *State Compliance Audit Guide*.

AUDIT TERM

If the selected certified public accounting firm performs satisfactorily for the December 31, 2026 audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding 4 years, subject to an annual evaluation. But, in any event, it will not exceed 5 years.

QUALITY PROPOSAL REQUIREMENTS

Interested certified public accounting firms should include the following information in their quality proposal to perform the audits of the fiscal year ending December 31, 2026:

Profile of the Independent Auditor

The profile of the proposers should provide general background information. This should include:

A. The organization and size of the proposer, whether it is local, regional, national, or international in operations.

B. The locations of the office from which the work is to be done and the number of professional staff, by staff level, employed at the office.

C. A statement on the proposer's staff capability to audit computerized systems.

D. A positive statement that the following mandatory criteria are satisfied:

   1. An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of Utah.

   2. An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accountants and the *Government Auditing Standards*, 2024 revision, published by the U.S. Government Accountability Office.

   3. An affirmation that the firm meets the continuing education and external quality control review requirements contained in the *Government Auditing Standards*, 2024 revision, published by the U.S. Government Accountability Office.

Proposer's Qualifications

The qualifications of the proposers should:

A. Identify the audit partners, audit managers, field supervisors and other staff who will work on the audit, including staff from other than the local office. Résumés including relevant experience and continuing education for the staff auditors up to the individual with final responsibility for the engagement should be included.

B. Describe the recent local office auditing experience 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.

Proposer's Approach to the Examination

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.

Time Requirements

Detail how the reporting deadline requirements of the audit will be met.

Non-discrimination Clause

Affirm that the firm does not discriminate against any individual because of race, religion, sexual orientation, color, gender, gender expression, age, disability, marital status, or national origin and that these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

PRICE PROPOSAL REQUIREMENTS

In a separate document from your Quality Proposal, supply the billing rates, estimated number of billable hours, other billable expenses and a "not-to-exceed" fee for the audit, inclusive of travel, per diem and all other out-of-pocket expenses for each District. As noted under Audit Term, it is expected that if the selected certified public accounting firm performs satisfactorily for the December 31, 2026 audit, it will be engaged to perform the audit for the succeeding 4 years. Therefore, the not-to-exceed fee information requested above should be provided on an annual basis for 5 years for each District.

CONTRACTUAL ARRANGEMENTS

Audit programs, work papers and reports must be retained for a period of three years after the completion of the audit and made available for inspection by the Districts or government auditors, if requested by them.

Payment for the audit will be made upon receipt of the audit reports required under Report Requirements.

During the course of the audit, Jordanelle Special Service District staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor as their schedules permit.

EVALUATION OF PROPOSALS

The following criteria will be considered when making an evaluation of the proposals:

A. Quality Factors
   1. Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed.
      a) Appropriateness and adequacy of proposed procedures.
      b) Reasonableness of time estimates and total audit hours.

c) Appropriateness of assigned staff levels.

2. Technical experience of the firm.

3. Qualifications of staff.

4. Size and structure of firm, considering the scope of the audit.

5. Geographic location of key personnel and responsible office.

B. Price

The District will not review the Price Proposals until after the Quality Proposals have been evaluated.

C. Basis of Award

This is a best value procurement. Award of contract will be to the proposal that provides the best value to the Districts, considering both quality and price factors.

SUBMISSION OF PROPOSALS

Your proposal must be submitted in two separate documents or files: (1) a quality proposal, and (2) a price proposal.

Proposals should be submitted to Max Covey, General Manager, PO Box 519, Heber City, UT 84032, no later than September 15th, 2026 at 5:00 pm. Proposals may be submitted by email to mcovey@jssd.us.

Selection of the CPA firm will be made by October 6th, 2026, and all firms submitting proposals will be notified immediately as to the selection results. No proposal will be considered that is not received at or prior to the above time and date.

SOURCES OF INFORMATION

Kierstan Smith, CPA can be contacted at 801-228-8333 for information necessary to complete the proposal. Audit reports and management letters from prior years will be available for inspection.