



**Mid-Willamette Valley Council of  
Governments Request for Proposals  
Audit Services  
FY 23-24 through FY 28-29**

**Proposals due by 5:00 p.m.  
Monday October 30, 2023**

MWVCOG  
Attn: Amber Mathiesen  
100 High St SE Suite 200  
Salem, OR 97301

503-540-1603

[amathiesen@mwvcog.org](mailto:amathiesen@mwvcog.org)

**The Mid-Willamette Valley Council of Governments**

REQUEST FOR PROPOSALS (RFP)

TO PROVIDE AUDIT SERVICES

Notice is hereby given that proposals for "Audit Services" will be received until 5:00 p.m. on Monday October 30, 2023, by Amber Mathiesen, MWVCOG Finance Director. Late proposals will not be considered. Briefly, this contract will provide "Audit Services" to include performance of the annual audit of the financial statements of the MWVCOG, Valley Development Initiatives and the Mid-Willamette Valley Homeless Alliance. A five year contract is being sought, beginning with the fiscal year ending June 30, 2024, through the year ending June 30, 2029, commencing on the date specified in the Auditing Services Contract.

Proposals will be accepted at:

The MWVCOG

Attn: Amber Mathiesen

100 High St SE Suite 200

Salem, OR 97301

503-540-1603

[amathiesen@mwvcog.org](mailto:amathiesen@mwvcog.org)

And until, and no later than 5:00 p.m. on Monday October 30, 2023.

Proposals must be provided in a sealed envelope or emailed and clearly marked "AUDIT SERVICES PROPOSAL" and are to be delivered to the address listed above. Emailed proposals will be accepted. Subject line of email "2023-2024 AUDIT SERVICES PROPOSAL".

All proposers are required to comply with the provisions of Oregon revised Statutes.

MWVCOG reserves the right to (1) reject any or all Proposals not in compliance with all public bidding procedures and requirements, (2) postpone award of the Contract for a period not to exceed sixty (60) days from the date of proposal opening, (3) waive informalities in the Proposals, and (4) select the Proposal which appears to be in the best interest of the MWVCOG.

Dated this 1<sup>st</sup> day of May, 2023.

By: Amber Mathiesen, MWVCOG Finance Director

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## Mid-Willamette Valley Council of Governments

### REQUEST FOR PROPOSALS: AUDITING SERVICES

Mid-Willamette Valley Council of Governments invites written proposals to provide annual audit services for two entities: **Mid-Willamette Valley Council of Governments (COG)** and, **ORS 190 Entity - Mid Willamette Valley Homeless Alliance**, and **Valley Development Initiatives (VDI)** including **VDI, LLC** – a wholly owned disregarded subsidiary of Valley Development Initiatives. The audit must be conducted in accordance with Subpart F of 2 CFR 200 contained in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as issued by the Office of Management and Budget (OMB). Throughout the rest of this Request for Proposals, it is assumed that reference to the Mid-Willamette Valley Council of Governments also includes reference to Valley Development Initiatives. Additionally, VDI requires the preparation of tax forms for Organizations Exempt from Income Tax. The tax preparation fee should be listed separately.

There is no expressed or implied obligation for the COG or VDI to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

The State of Oregon mandates that the audit and publication of the results be completed by December 31<sup>st</sup> of the end of the entity's fiscal year. In order to comply with the reporting requirements of certain funding agencies, the **COG may require the completion and publication of the audit report prior to October 31<sup>st</sup>.**

The COG and VDI both have federal and state grant and loan funds. The audit must meet all requirements of the Federal and State Government for auditing those funds.

The federal funds anticipated in FY 2022-23 are as follows for MWVCOG:

	Budgeted Amount
DEQ	\$2,000,000
Economic Development Administration	\$ 75,000
EDA Cares Act #47	\$ 400,000
EDA Cares Act RLF	\$2,574,000
Federal Highway Administration through Oregon Department of Transportation	\$1,484,001

Prior year's audit reports, management letters, etc. will be available to the newly contracted firm. All work papers will be retained by the auditing firm for a period of not less than seven years and will be

made readily available to the COG and any qualified governmental auditors as requested. The contracted audit firm will have full access to any working papers and assistance from the COG staff.

Criteria for selection of auditors for the period beginning with FY 2022-23 ending on June 30, 2023, can be found in the "Required Proposal Content" section of this RFP. The contracts will include the Auditor's fee for the first year and the method of adjustment in subsequent years. Unless otherwise agreed, these Agreements will be based on the standard form required by the Secretary of State.

Questions required to develop a proposal may be directed to Amber Mathiesen, Finance Director, at [Amathiesen@mwvcog.org](mailto:Amathiesen@mwvcog.org), (503) 540-1603, 100 High St., SE, Suite 200, Salem, OR 97301.

**Proposals must be received in the COG office by 5:00 p.m. (Pacific time), October 30, 2023.** Proposals received after 5:00 p.m. (Pacific time) will not be considered.

It is anticipated that the Audit Selection Committee will make its recommendation to the COG Board of Directors, Valley Development Initiatives Board of Directors and the Mid-Willamette Valley Homeless Alliance in December 2023. As soon as their selection and approval are received, we will notify all who have responded to this request for proposals.

The COG reserves the right to request a written declaration of independent status and disclosure of potential conflicts of interest prior to awarding a contract. A like right is reserved for VDI and the MWVHA.

### **Required Proposal Content**

The proposal should include the following information:

1. The firm name and address, and the name and contact information of the primary contact person.
2. The names of the firm's partners/principals and the number of firm personnel on the Oregon Municipal Roster.
3. Identify all key personnel who may be assigned to work on this project including names, CPA license numbers and Oregon Municipal Audit Roster numbers.
4. List the firm's current or recent municipal or public entity auditing engagement clients in Oregon.
5. Provide an estimated range of dates for the audit.
6. State if the proposer has been the object of any disciplinary action during the past 3 years.
7. Explain how the audit firm proposes to use COG personnel, if at all, to assist during the audit.
8. Provide an estimated cost of services to be provided for a five-year contract for the two separate entities- Must also include the cost of preparing tax forms for VDI.
9. Describe the firm's policy on other charges including special requests and special reports or broadening the scope of the engagement.
10. Include a fully executed "Proposal Form" for each proposal for each audit service proposed.

Proposers must use the appropriate proposal forms attached as Appendix A, Appendix B and Appendix C to the RFP document.

The Audit Selection Committee will evaluate each proposal and, if necessary, conduct an interview, to determine which firm has submitted the proposal most advantageous to the COG. The determination will be made after considering all elements in the written proposal including the fees to be charged.

### **Supplements to Proposal**

If the evaluation of any proposal indicates minor noncompliance with or variance from the RFP, the COG may, *but is not required to*, make a written request to the proposer of the non-complying proposal for a supplement to the proposal. The request will attempt to identify the noncompliance and may request additional information and will establish a date by which a supplement to the proposal must be submitted. The proposer may submit a supplement to the proposal responding to the COG's request for additional information. The COG shall receive and evaluate the supplement in conjunction with the proposal. Any supplement to the proposal submitted under this paragraph shall be deemed an integral part of the proposal. Except as provided by this paragraph, proposals shall not be changed, modified or withdrawn.

### **Form of Agreement**

The final written agreement will be based on the standard form required by the Secretary of State. Any suggested alternate or amended form of agreement must be included with the proposal; otherwise, the successful proposer will be deemed to have accepted the model incorporating the proposal.

## INFORMATION ABOUT THE COUNCIL OF GOVERNMENTS

### Organization

The Mid-Willamette Valley Council of Governments is a voluntary intergovernmental association created by charter and agreement pursuant to ORS Chapter 190.

### Basis of Accounting

The modified accrual basis of accounting is used. Revenues and disbursements are recorded on the cash basis except at fiscal year-end when an accrual adjustment is made to record accounts receivable and accounts payable.

### Supplemental Information

Number of Employees	23 full time 4 part time
Number of bank and investment accounts	4 - Checking 1 - Savings
Number of payroll checks per month (direct deposit)	54
Number of accounts payable checks per month	20-50
Number of loans in Revolving Loan Program	16

The accounting records are maintained in the cloud utilizing QuickBooks software which is a fully integrated accounting software providing comprehensive financial reporting, general ledger, payroll, accounts payable and all related activity. The revolving loan records are maintained on a server utilizing Portfol software.

## INFORMATION ABOUT VALLEY DEVELOPMENT INITIATIVES

### Organization

Valley Development Initiatives (VDI) is an Oregon non-profit corporation, with a tax-exempt status per section 501(c)(4) of the Internal Revenue Service Code. It was incorporated on February 25, 1994. VDI contracts with COG to provide staff services, including accounting.

### Basis of Accounting

The modified accrual basis of accounting is used. Revenues and disbursements are recorded on the cash basis except at fiscal year end when an accrual adjustment is made to record accounts receivable and accounts payable.

### Supplemental Information

Number of Employees	0
Number of bank and investment accounts	10 - Checking 2 - Savings
Number of accounts payable checks per month	10-20
Number of loans in Revolving Loan Program	16

The accounting records are maintained in the cloud utilizing QuickBooks software which is a fully integrated accounting software providing comprehensive financial reporting, general ledger, payroll, accounts payable and all related activity. The revolving loan records are maintained on a server utilizing Portfol software.

VDI, LLC is a wholly owned subsidiary of Valley Development Initiatives. It is a nonprofit Disregarded Limited Liability Corporation. It currently has \$416,241 in assets and \$536,842 in liabilities, and writes zero checks per year. The accounting records are maintained in the cloud utilizing QuickBooks software which is a fully integrated accounting software providing comprehensive financial reporting, general ledger, payroll, accounts payable and all related activity.

## **INFORMATION ABOUT THE ORS 190 Entity- MID-WILLAMETTE VALLEY HOMELESS ALLIANCE**

The COG, in an Intergovernmental Agreement, provides certain Financial Services of an administrative nature, to support the Mid-Willamette Valley Homeless Alliance which is a separate ORS 190 Entity. As part of this agreement, the ORS 190 Entity has utilized the Auditor of the COG in a separate engagement agreement to do this audit work. Examples of the work that the MWVCOG is performing for the MWVHA are as follows:

### **Finance**

- a. Manage and process accounts payable and accounts receivable,
- b. Maintain records of project expenditures and revenues in COG financial management system,
- c. Maintain copies of personal services contracts and other contracts for goods and services under this Agreement,
- d. Provide monthly financial report to the Alliance Board,
- e. Provide support to and project financial statements in annual audit,
- f. Prepare budget documents for Alliance Board approval,
- g. Provide documentation of internal controls and other financial policies and procedures to HUD upon request,
- h. Prepare any required financial reports associated with the planning grant,
- i. Accept and record Alliance member contributions,
- j. Accept and record other grant funds from individuals, foundations, nonprofit organizations, and others on behalf of the members of the Alliance and
- k. Invoice members for annual project contributions and track contribution receipts.

The Budget of the ORS 190 Entity is \$811,369 in FY 2022-23 and has one employee and several contract employees. Funds received are for Housing and Urban Development Continuum of Care services.

As part of this Request for Proposals, a separate proposal for Auditing Services is requested. The ability to provide this service may/may not affect the overall contract.



**PROPOSALS WILL BE EVALUATED BASED ON THE FOLLOWING CRITERIA:**

**Mandatory Criteria**

Proposers will not be considered unless they meet each of the criteria below:

1. Must be a certified public accountant properly licensed for public practice in Oregon.  
(Maximum Points - 10)
2. Must submit a copy of the most recent external quality control review report and have a record of quality audit work.  
(Maximum Points - 10)

**Technical Criteria**

1. Experience and Qualifications. (Maximum Points - 20)
  - a. Qualifications of supervisory personnel, consultants, and staff of the audit team doing the work.
  - b. General direction and supervision to be exercised over the audit team by the firm's management personnel.
  - c. Size and structure of the firm.
2. Technical expertise with audits in similar organizations. (Maximum Points - 20)
  - a. Experience with similar audits of the scope of the COG audit.
  - b. Experience auditing similar entities.
3. References. (Maximum Points - 20)
4. Cost of the Audit during the five-year period. (Maximum Points - 20)

**TOTAL POINTS**

**MAXIMUM - 100**

**Appendix A**  
**PROPOSAL FORM**  
**Request for Proposal to Provide Auditing Services**

**Mid-Willamette Valley Council of Governments**

**To:** Mid-Willamette Valley Council of Governments  
 100 High Street SE, Suite 200  
 Salem, OR 97301

The proposer warrants that they have carefully examined the Request for Proposals (RFP) document for providing the services described as follows:

**AUDITING SERVICES**

The proposer further warrants that they have made such investigation as is necessary to determine the complexities and the requirements of the COG's audit, and if their proposal is accepted, they will contract with COG in the form of the audit contract specified within the RFP document; and will, to the extent of the RFP document requirements, provide the necessary means required to perform Audit Services in the manner specified.

The term of the Auditing Services Contract shall cover the annual audit of the COG beginning with the fiscal year ending June 30, 2024, through the year ending June 30, 2029, commencing on the date specified in the Auditing Services Contract.

The proposer warrants that the terms and conditions contained within the RFP document are acceptable to the proposer and will be incorporated into the services contract awarded by COG to the proposer, and that such terms and conditions take precedence over any conflicting terms in the proposal.

The proposer submits and proposes the price schedule provided within its proposal as required in the RFP document. This proposal shall be effective for a period of sixty (60) days from the Auditing Services RFP closing date.

Name of Proposer: \_\_\_\_\_

Signature of Authorized Person: \_\_\_\_\_

Title: \_\_\_\_\_

Business Address of Proposer: \_\_\_\_\_

Business phone and fax numbers: \_\_\_\_\_

Date: \_\_\_\_\_

**Appendix B**  
**PROPOSAL FORM**  
**Request for Proposal to Provide Auditing Services**

**Valley Development Initiatives**

**To:** Valley Development Initiatives  
100 High Street SE, Suite 200  
Salem, OR 97301

The proposer warrants that they have carefully examined the Request for Proposals (RFP) document for providing the services described as follows:

**AUDITING SERVICES**

The proposer further warrants that they have made such investigation as is necessary to determine the complexities and the requirements of the VDI's audit, and if their proposal is accepted, they will contract with VDI in the form of the audit contract specified within the RFP document; and will, to the extent of the RFP document requirements, provide the necessary means required to perform Audit Services in the manner specified.

The term of the Auditing Services Contract shall cover the annual audit of the VDI beginning with the fiscal year ending June 30, 2024, through the year ending June 30, 2029, commencing on the date specified in the Auditing Services Contract.

The proposer warrants that the terms and conditions contained within the RFP document are acceptable to the proposer and will be incorporated into the services contract awarded by VDI to the proposer, and that such terms and conditions take precedence over any conflicting terms in the proposal.

The proposer submits and proposes the price schedule provided within its proposal as required in the RFP document. This proposal shall be effective for a period of sixty (60) days from the Auditing Services RFP closing date.

Name of Proposer: \_\_\_\_\_

Signature of Authorized Person: \_\_\_\_\_

Title: \_\_\_\_\_

Business Address of Proposer: \_\_\_\_\_

Business phone and fax numbers: \_\_\_\_\_

Date: \_\_\_\_\_

**Appendix C**  
**PROPOSAL FORM**  
**Request for Proposal to Provide Auditing Services**

**Mid-Willamette Valley Homeless Alliance**

**To:** MWVHA  
 100 High Street SE, Suite 200  
 Salem, OR 97301

The proposer warrants that they have carefully examined the Request for Proposals (RFP) document for providing the services described as follows:

**AUDITING SERVICES**

The proposer further warrants that they have made such investigation as is necessary to determine the complexities and the requirements of the MWVHA's audit, and if their proposal is accepted, they will contract with the MWVHA in the form of the audit contract specified within the RFP document; and will, to the extent of the RFP document requirements, provide the necessary means required to perform Audit Services in the manner specified.

The term of the Auditing Services Contract shall cover the annual audit of the MWVHA beginning with the fiscal year ending June 30, 2024, through the year ending June 30, 2029, commencing on the date specified in the Auditing Services Contract.

The proposer warrants that the terms and conditions contained within the RFP document are acceptable to the proposer and will be incorporated into the services contract awarded by MWVHA to the proposer, and that such terms and conditions take precedence over any conflicting terms in the proposal.

The proposer submits and proposes the price schedule provided within its proposal as required in the RFP document. This proposal shall be effective for a period of sixty (60) days from the Auditing Services RFP closing date.

Name of Proposer: \_\_\_\_\_

Signature of Authorized Person: \_\_\_\_\_

Title: \_\_\_\_\_

Business Address of Proposer: \_\_\_\_\_

Business phone and fax numbers: \_\_\_\_\_

Date: \_\_\_\_\_