AUDITING SERVICES

FOR THE
PIKES PEAK AREA COUNCIL OF GOVERNMENTS

Proposals are due on or before the
Close of Business on August 18, 2023

Contacts:

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SECTION I: INTRODUCTION

Formed in 1967 under Colorado law, the Pikes Peak Area Council of Governments (PPACG) is a voluntary organization of municipal and county governments serving a regional community. For 50 years PPACG has worked to ensure that all communities—big and small—have a forum to discuss issues that cross their political boundaries, identify shared opportunities and challenges, and develop collaborative strategies for action. These intercommunity relationships underpin the concept of regionalism and the mission of PPACG.

PPACG is not, however, a unit of local government and has no authority to tax, legislate or condemn. Any policy, plan or program adopted by PPACG must also be adopted by the governing body of a member county or municipality before it obligates that county or municipality.

Participating members include the general purpose governments of El Paso County, Park County, Teller County, Alma, Calhan, Colorado Springs, Cripple Creek, Fairplay, Fountain, Green Mountain Falls, Manitou Springs, Monument, Palmer Lake, Ramah, Victor, and Woodland Park.

One of the primary activities of PPACG is planning. PPACG assists local elected officials in making coordinated decisions affecting the development of all geographic areas of the Pikes Peak region.

PPACG programs include:

- Area Agency on Aging
- Transportation Planning
- Environmental Planning
- Regional Economic Planning
- Military Impact Planning
- Pikes Peak Rural Transportation Authority Administration

PPACG also serves as the designated repository for U.S. Census data; allocates transportation and aging services funds; provides technical assistance to member local governments; and evaluates the impact of laws and regulations on local governments.

Various citizen and technical advisory committees are an integral part of PPACG programs and make recommendations to PPACG’s Board of Directors on an ongoing basis.
Local government membership dues, combined with state and federal funding, help accomplish the work of PPACG.

SECTION II: GENERAL PROVISIONS

The Board of Directors of the Pikes Peak Area Council of Governments (PPACG) reserve the right to reject any or all proposals received. The PPACG shall not be liable for any costs incurred prior to the issuance of a contract. Submission of a proposal shall constitute an agreement that the proposer has no present conflicts of interest with the Scope of Services. Further, in the event a contract is issued, the proposer agrees it shall not acquire an interest which would conflict with the provision of auditing services to the PPACG. Financial obligations of the PPACG after the current fiscal year are contingent on funds for that purpose being appropriated, budgeted and otherwise made available.

SCOPE OF SERVICES

The scope of the prospective engagement will be to perform a financial and compliance audit of the Pikes Peak Area Council of Governments for the years ending December 31, 2023 through 2026 with an option for an additional three (3) years to be exercised at the sole discretion of the PPACG. The firm selected will be expected to provide consultation and assistance in the preparation of its basic financial statements in conformity with generally accepted accounting principles. If applicable, the audit and resulting reports must be in accordance with the Single Audit Act.

Reports to be issued:

- A report on the fair presentation of the general purpose financial statements of the PPACG in conformity with generally accepted accounting principles.
- A report on the internal control structure based on the auditor’s understanding of the control structure and assessment of control risk.

Time Requirements:

- Engagement of successful firm………………………… October 31, 2023
- End of accounting period…………………………..December 31, 2023
- Field work may begin………………………………..February 29, 2024
- Submit audit report to Board of Directors……………….May 15, 2024
- Submit audit report to the Office of the State Auditor……July 31, 2024

DESCRIPTION OF ENTITY TO BE AUDITED

The Pikes Peak Area Council of Governments is a regional planning council. It was formed in 1967 under the Colorado laws regarding regional planning (CRS 30-28-105)
and intergovernmental contracting (CRS 29-1-203). Membership to PPACG is open to all general purpose local governments in the Pikes Peak Region.

The PPACG accounting staff is located at the offices of the Pikes Peak Area Council of Governments, located at 15 South 7th Street, Colorado Springs, CO 80905. Mr. Andrew Gunning is the Executive Director and Ms. Carol McBroom is the Financial Director. Accounting functions are performed on a computer system using SAGE, a government accounting software package, at the offices mentioned above.

SECTION III: QUALIFICATIONS REQUIRED

a. A firm of Certified Public accountant(s) licensed to practice public accounting in the State of Colorado  
b. The Principal has a minimum of five (5) years practice in local government auditing in Colorado  
c. A system wide peer review completed in the last three years, or the firm is enrolled in the peer review program.

SECTION IV: PROPOSAL FORMAT

Two copies of the proposal and dollar cost bid to include the following:

a. Title page showing that the proposal is for the PPACG; the firm’s name; the name, address and telephone number of the contact person; and the date of the proposal.  
b. Responses to this RFP should not exceed 10 pages excluding appendices. There is no limit to the number of pages in the appendices, but responders are asked to keep them brief.  
c. Table of contents  
d. Transmittal letter briefly stating the proposer’s understanding of the work to be done, the commitment to perform the work, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.  
e. Past experience with local government client(s)—names, dates, contacts (with telephone numbers and addresses).  
f. Technical proposal should demonstrate the qualifications, competence, availability and capacity of the firm in conformity with the requirements of this RFP.  
g. The firm should provide an affirmative statement that it is independent of the PPACG, as defined by generally accepted auditing standards and the U.S. General Accounting Office’s “Government Auditing Standards”.  
h. The firm should provide an affirmative statement indicating that the firm and all key professional staff assigned to this project are properly licensed to practice as a Certified Public Accountant in Colorado.
i. The proposal should state the size of the firm, the size of the firm’s governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement.

j. The firm is also required to submit a copy of the report on its most recent external quality control review with a statement whether that quality control review included a review of specific government engagements.

k. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.

l. The bid amount with any out-of-pocket charges should be shown on its own page for all six years.

SECTION V: SCHEDULE FOR SUBMITTAL AND EVALUATION OF PROPOSALS

a. This RFP will be advertised and distributed to firms and individuals known to have an interest in providing these services.

b. Questions must be submitted on or before August 11, 2023 for response by August 14, 2023. Please submit questions via e-mail to: Carol McBroom (cmcbroom@ppacg.org)

c. Two (2) copies of the proposals are due by the close of business (5:00 p.m.) on August 18, 2023 to:

   Carol McBroom, Finance Director
   Pikes Peak Area Council of Governments
   15 S. 7Th Street, Colorado Springs, CO 80905

   Late proposals will not be considered.

d. The selection will be made and the audit services contract is expected to begin in September. The term of the contract is expected to continue through the December 31, 2026 year end audit with a possible renewal for an additional three years.

SECTION VI: EVALUATION PROCESS AND CRITERIA

Staff will summarize all submissions. Proposals will be evaluated and a firm will be selected based on the best combination of experience, qualifications, and cost to perform the audit. Through this process the staff and Board will determine which proposals are acceptable or unacceptable. The PPACG, in writing, will notify participating firms whose proposals are deemed to be unacceptable. The Board may determine it necessary to require “oral presentations/interviews” with the “short listed” firms considered to be in the competitive range. If oral presentations/interviews are conducted, they will also be scored. The Board may
also request “Best and Final Offers/revisions” to the proposals from each of the offerors at the conclusion of the interviews if deemed necessary. However, if it is determined necessary to seek Best and Final Offers/revisions to the proposals at the conclusion of interviews, then all offerors interviewed will be requested to submit Best and Final offers/revisions, and they will be scored accordingly.

AWARD OF CONTRACT
The PPACG reserves the right to award this Contract not necessarily to the firm with the most advantageous price, but to the firm that demonstrates the best ability to fulfill the requirements of this Request for Proposal. The PPACG will select the firm, and a contract prepared by the PPACG will be negotiated with the successful CPA firm. In the event a contract cannot be negotiated with the top ranked firm, the PPACG may enter into negotiations with the second highest ranked firm or the PPACG may decide to call for new proposals. Immediately after the notice of award, the Contractor will begin planning in conjunction with PPACG staff to insure fulfillment of all its obligations.