JONES COUNTY SOLID WASTE COMMISSION

REQUEST FOR BIDS ANNUAL AUDIT SERVICES
July 20, 2026

I. INTRODUCTION:

Jones County Solid Waste Commission in Jones County, Iowa, is requesting bids from qualified certified public accounting firms to conduct its annual audit and complete a Comprehensive Annual Financial Report. The firm selected will perform audits for the fiscal years ending June 30, 2027 (FY27), June 30, 2028 (FY28), and June 30, 2029 (FY29). This contract may be extended an additional three audit years if agreed upon by both parties and annually thereafter if mutually agreeable.

Each bidding firm will submit one (1) hard copy of its bid by the deadline of 9:00 a.m., August 18, 2026, at the Jones County Auditor's Office. Bids are to be mailed or delivered to:

Jones County Auditor
500 W Main Street
PO Box 109
Anamosa, Iowa 52205

Firms submitting hard copy bids should indicate on the outside of the sealed envelope that it is a bid for Audit Services and the name of the firm. Bids for the Jones County Audit and for the Jones County Solid Waste Commission Audit may be put in the same sealed envelope. Faxed and emailed bids will not be accepted. Further information may be obtained from Whitney Hein, Jones County Auditor, whitney.hein@jonescountyiowa.gov or 319-462-2282.

Jones County is the fiscal agent for Jones County Solid Waste Commission. Jones County is requesting bids for annual audit services simultaneously with this request. Jones County does desire to work with one audit firm for both audits and preference will be given to audit firms that bid on both audit requests.

II. GENERAL INFORMATION

a. Jones County Solid Waste Commission reserves the right to reject any and all bids.

b. Only bids received at the location described and in the time frame given will be considered.

c. The audit and audit report shall be in accordance with the following:

- Chapter 11 of the Code of Iowa, Generally accepted auditing standards set forth by the American Institute of Certified Public Accounts (AICPA),
- Generally Accepted Auditing Standards
- The standards for financial audits contained in the most recent U.S. General Accounting Office's Government Auditing Standards, Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments and Non-Profit Organizations.
- Governmental Accounting Standards Board reporting requirements

d. The auditor shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

e. Reportable conditions that are also material weaknesses shall be identified as such in the report.

f. Auditors shall immediately notify the State Auditor, the County Attorney, and County Auditor of all irregularities and illegal acts of which they become aware.

g. There is no expressed or implied obligation for Jones County Solid Waste Commission to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

h. Electronic copies of audits for FY22 through FY25 are available from the Jones County Auditor's Office. Prior to FY22, the Jones County Solid Waste Commission audit was included as part of the Jones County audit report. Starting with FY22, the Solid Waste Commission started being audited as a 28E Organization per the Auditor of State's recommendation.

i. Jones County Solid Waste Commission will need to comply with the applicable GASB standards over the course of this contract. Any costs associated with assisting the Commission in implementing these standards should be included in the proposal. Any preliminary work to achieve compliance with these items and any additional GASB standards going forward should also be included.

j. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by Jones County Solid Waste Commission of the need to extend the retention period. The auditor will be required to make working papers available to authorized County and Commission staff upon request.

k. The firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

l. One electronic copy of the report, including the management letter, detailed per diem audit bill and a copy of the news release shall be timely provided to the County Auditor's Office and to the Jones County Solid Waste Commission Director.

m. All work or tasks to be provided by the Solid Waste Commission (i.e. preparation of work papers confirmation letters, pulling files, etc.) must be stated.

n. Jones County Solid Waste Commission will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to necessary telephone lines, internet access, and photocopying facilities. Report preparation and editing shall be the responsibility of the audit firm.

o. Either party may terminate this agreement by providing a 90-day written notice.

p. All payroll taxes, liability and workers' compensation are the sole responsibility of the firm.

The firm understands that an employee/employer relationship does not exist under this agreement

q. The company shall maintain adequate liability insurance in form(s) and amount(s) sufficient to protect Jones County Solid Waste Commission, its agencies, its employees, its clients and the general public against loss, damage and/or expense related to performance under this agreement.

r. In the event the insurance coverage is canceled or modified in any way, Jones County Solid Waste Commission must be notified immediately. If at any time during the contract period the company fails to maintain the minimum insurance coverage, the contract may be canceled at Jones County Solid Waste Commission's option.

s. There shall be no cost to the Jones County Solid Waste Commission for any required insurance coverage or certification.

III. DATA TO INCLUDE IN BID:

In effort to obtain the maximum degree of comparability the bid shall include the following items and be organized in the manner prescribed. The bid shall use a concise, straightforward approach to satisfy the requirements of the request.

1. <u>Cover Letter & Contact Person</u>
   A cover letter which briefly outlines the firm's understanding of the work, general information regarding the firm, and the firm contact person with their information is required.

2. <u>Profile of Firm</u>
   a. State whether the company is a local, national or an international firm and provide a brief overview and description of the firm.

   b. State whether the firm is in compliance with the registration and permit requirements to engage in the practice of public accounting within Iowa.

   c. Describe the local office from which the work is to be performed.
      i. Location of office.
      ii. The size of professional staff by level, such as partner, manager and supervisor, senior and other professional staff.
      iii. The number of CPAs in the office.

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

   e. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

3. <u>Qualifications</u>
   a. Provide a list of current clients with similar types of audits and of similar size to which the proposal relates.

b. Provide a listing of the number of professionals with the firm who are experienced in governmental accounting.

c. Provide a brief bio/resume of all key professional members who will be assigned to the audit.

d. Briefly describe the firm's system of quality control to ensure that the audit is adequately performed.

4. Scope of Services and Proposed Project Schedule
   a. Describe your understanding of the scope of services to be provided.

   b. Provide a proposed audit approach describing the steps, process, and methodology to be used in conducing the financial reports.

   c. Provide a proposed schedule for completing all aspects of the work, assuming the contract will be issued no later than May 28, 2024. Include approximate dates of work on site, date final report will be delivered, and date of exit session with County.

5. Fees, Compensation and Duration of Agreement
   a. The firm selected will perform audits for the fiscal years ending June 30, 2027 (FY27), June 30, 2028 (FY28), and June 30, 2029 (FY29). This contract may be extended an additional three audit years if agreed upon by both parties and annually thereafter if mutually agreeable. Provide the following information:

      i. Estimated total hours.

      ii. Estimated total out-of-pocket expenses.

      iii. The hourly rate by staff classification.

      iv. A not-to-exceed amount for the financial statement audit with two major programs for each of the following years' audits: FY27, FY28, and FY29.

      v. Separate fee for each additional major program audited.

      vi. The frequency and timing of your billing process.

6. Proposed Contract
   a. Two (2) copies of the proposed contract for the serviced described in the request for bids shall be fully completed and manually signed by a partner of the firm submitting the bid.

IV. CALENDAR:

The following list of dates pertain to the submission of bids:

Request for bids issued	July 21, 2026
Due date for bids	August 18, 2026; 9:00a.m. Firm
selected and notified (approximate)	August 18, 2026

Contract date (approximate) September 15, 2026

V. EVALUATION CRITERIA:

All bids will be evaluated based upon the following three areas.

1. <u>Cost</u>
    a. Overall cost, including all out-of-pocket expenses for performance of the audit.

2. <u>Qualifications</u>

    a. Recent experience in similar type audits with similar sized entities.

    b. Qualifications of the audit team and number of individuals experienced in governmental auditing.

    c. Understanding of work and timetable to complete the work.

    d. Experience in completing Comprehensive Annual Financial Report for 28E Organizations.
3. <u>Capabilities</u>
    a. Ability of firm to complete an accurate and valid Fiscal Year Audit and Comprehensive Annual Finance Report.

    b. Ability of firm to complete both Fiscal Year Audit and Comprehensive Annual Finance Report within required time limit.

VI. JONES COUNTY SOLID WASTE COMMISSION PROFILE
1. Fiscal Agent- Jones County
2. Transfer Station Location – 13859 Edinburgh Road, Scotch Grove, IA 52310
3. Number of Employees
    a. Full Time – 2
    b. Commission Members – 8
    c. Part-Time - 2