BECKER COUNTY
REQUEST FOR PROPOSALS
FOR PROFESSIONAL AUDIT SERVICES

I. INTRODUCTION

A. General Information

Becker County, hereafter known as the County, is requesting proposals from qualified firms of certified public accountants to audit its annual financial statements for the County's fiscal year ending December 31, 2027, December 31, 2028, and December 31, 2029.

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

To be considered, three copies of a proposal must be received by:

Mary E Hendrickson
Auditor-Treasurer
915 Lake Avenue
Detroit Lakes MN 56501

The proposal should be received by the County by 3:00PM on November 23, 2026.

The County reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by a three-member Selection Committee consisting of:

- the County Administrator
- the County Auditor-Treasurer
- a Board member

During the evaluation process, the County reserves the right to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. Firms may be requested to make oral presentations to the Selection Committee as part of the final evaluation process.

The County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

It is anticipated the selection of a firm will be completed by December 4, 2026. Following the notification of the selected firm it is expected a contract will be executed between both parties following December 15, 2026, meeting of the County Board.

B. Term of Engagement

A three-year contract is contemplated, subject to the annual review and recommendation of the Selection Committee, the satisfactory negotiation of terms (including a price acceptable to both the County and the selected firm) and the concurrence of the Board of County Commissioners of County.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with governmental accounting principles generally accepted in the United States of America. Also, pursuant to Minn. Stat. § 375.17, the annual financial report will be prepared in conformity with the sample county financial statements included in the Minnesota County Financial Accounting & Reporting Standards (COFARS), issued by the Office of the State Auditor.

The County also desires the auditor to provide an "in-relation-to" opinion on the supplementary information based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the statistical and required supplementary information sections of the report. However, the auditor shall also be responsible for performing certain limited procedures involving the required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. Also, the auditor is to provide an "in-relation-to" report on the County's schedule of expenditures of federal awards based on the auditing procedures applied during the audit of the financial statements.

The auditor will perform procedures and issue a report on compliance pursuant to the requirements of the Minnesota Legal Compliance Audit Guide for Political Subdivisions. This guide is available on the Office of the State Auditor web site: www.auditor.state.mn.us under Auditing.

Pursuant to the Single Audit Act Amendments of 1996[1], the County is required to have an audit performed on the major federal programs of the County. The auditor will be required to test internal controls and compliance for major federal award programs administered by the county. It is anticipated the County will require a Single Audit for each of the three years covered by this request.

[1] For 2020 and beyond the Single Audit threshold is $750,000 in expenditures of federal awards.

B. Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits set forth in the Government Accountability Office's (GAO) Government Auditing Standards (December 2011 revision), the provisions of the federal Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the minimum procedures for auditors of local governments prescribed by the Office of the State Auditor pursuant to Minn. Stat. § 6.65.[2]

C. Reports to Be Issued

The auditor shall prepare the following reports at the completion of the audit:

- The Independent auditor's reports on the basic financial statements.\Independent auditor's report on internal controls over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards.*
- Independent auditor's report on compliance based on an audit of financial statements performed in accordance with *Government Auditing Standards.*
- Independent auditor's report on compliance pursuant to the *Minnesota Legal Compliance Audit Guide for Political Subdivisions.*
- Independent auditor's report on internal control over compliance for major federal programs in accordance with OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- Independent auditor's report (opinion) on compliance with requirement applicable to each major federal program in accordance with OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- A summary of auditor's results and a schedule of findings and questioned costs, if any, required by OMB *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

[2] The Office of the State Auditor promulgated the minimum auditing procedures after consulting with representatives of counties and others, including private sector public accountants.

D. Special Considerations

1. The submitting firms should be aware that, pursuant to Minnesota law, the state auditor may require additional information from the private certified public accountant as the state auditor deems in the public interest. The state auditor may accept the audit or make additional examinations as the state auditor deems to be in the public interest.[3] The firm must submit all required reports to the state auditor's office. In addition, the firm must make available all work papers and information required by the state auditor.

2. The County will send its comprehensive annual financial report to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.[4] It is anticipated that the auditor will be required to provide assistance to the County to continue to meet the requirements of this program.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of six (6) years after the report is issued, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the County.

Pursuant to Minnesota law, the state auditor may require additional information, including all audit engagement work papers, from the private certified public accountant as the state auditor deems in the public interest. The state auditor may accept the audit or make additional examinations as the state auditor deems to be in public interest. Your work papers must be available to the Office of the State Auditor for review.

In addition, 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.

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[3] By law the county shall pay the cost of any additional examination by the state auditor. The county should consult with the county attorney whether to include provisions about any impact on the fees paid to the CPA firm if its audit is deemed incomplete or inadequate.

[4] This item is applicable only to a small number of counties participating in the GFOA's certificate program.