

To whom it may concern:

The Central Yavapai Fire District (CYFD), the Chino Valley Fire District (CVFD) and the Central Arizona Fire and Medical Authority (CAFMA) are currently accepting bids for an auditor to complete the annual financial audit for Fiscal Year (FY) 2023-2024 pursuant to A.R.S. § 48-253, see attachment. A copy of the Joint Powers Authority agreement is also attached.

All are governmental entities, classified under special districts and Joint Powers Authority, that provide medical and fire services to approximately 106,500 residents of Prescott Valley, Dewey-Humboldt, Chino Valley, Paulden and Yavapai County surrounding the City of Prescott. There are approximately 180 fulltime CAFMA employees with a current budget of \$38,514,055.

The following items need to be considered while preparing your bid:

- Each Fire District (CYFD and CVFD) must have its own separate audit (while minimal) as a "pass through" for funds being transferred to the Joint Powers Authority (CAFMA).
- Each Fire District (CYFD and CVFD) retain taxing and bonding authority. Therefore, they receive tax revenues and have some assigned expenses (legal, election, etc.), but transfer all funds to the Joint Power Authority (CAFMA) which retains all assets, liabilities and employees and retains the bulk of the accounting work. This entity was created July 1, 2016.
- Due to the nature of the organizations and contractual obligations, this is considered a "joint venture" by GASB and the State of Arizona Auditor General.
- The CYFD has outstanding General Obligation (GO) bonds that were refunded/refinanced in 2013 and in 2018.
- The CVFD has outstanding General Obligation bonds from 2007 and a refunding/issuance in fiscal year 2017.
- In addition, CYFD is responsible for the Volunteer Relief Pension Fund for the reserve firefighters pursuant to A.R.S. § 9-981. There are 9 retirees receiving a pension through this program.







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Required information to be included with proposal:

- Each bid must be for 3 fiscal years of audits (FY 24 26)
- Each bid must be separated for each agency (i.e.: FY 23 CYFD \$5,000, CVFD \$5,000, CAFMA \$25,000, = Total bid for FY 23 is \$35,000)
- Please provide a listing of governmental entities that you have previously audited. Include the business name, address, phone, contact, and dates of audit so we may perform a reference check.

Please submit your proposal to Central Arizona Fire and Medical Authority via the RFP Submittal Form on our website, <u>https://www.cazfire.gov/rfp/rfp-cea-24-002</u> by Monday, May 20, 2024, at 5:00 pm. Proposals will be downloaded on Tuesday, May 21, 2024, at 12:00 p.m. (noon) and presented to each respective agency's Board of Directors for consideration and approval at the board meetings scheduled for May 23, 2024.

Please call me at 928-772-7711 if you have any questions.

Sincerely,

Lee Barnes Assistant Chief, Administration