



REQUEST FOR PROPOSALS (RFP) FOR INDEPENDENT AUDIT SERVICES

Southern Coos Health District

Issue Date: March 24, 2025

Proposal Due Date: April 30, 2025

I. INTRODUCTION

Southern Coos Health District (the "District") is soliciting proposals from qualified independent certified public accounting firms to perform annual financial statement audits per Government Auditing Standards and applicable federal and Oregon state regulations. The selected firm will conduct audits for the fiscal year ending June 30, 2025, with the option to extend for up to two additional years, subject to satisfactory performance.

II. SCOPE OF SERVICES

The selected firm shall perform the following services:

1. Conduct an independent audit of the District's financial statements in accordance with:
 - Generally Accepted Auditing Standards (GAAS)
 - Government Auditing Standards (GAS)
 - Oregon Municipal Audit Law
2. The District includes a separate non-profit entity, Southern Coos Health Foundation, that is combined with the District for financial statement reporting purposes. The selected firm must audit both entities as part of the engagement.
3. Express an opinion on the financial statements and compliance with federal, state, and local laws.
4. Provide a management letter outlining recommendations for financial and internal control improvements.
5. Present audit findings to the Board of Directors and management.
6. Offer guidance on new accounting standards and regulations along with healthcare-specific financial reporting requirements and best practices.

III. MINIMUM QUALIFICATIONS

Firms submitting proposals must:

- Be licensed to practice in Oregon and in good standing with the Oregon Board of Accountancy.
- Have experience auditing governmental entities, particularly health districts and/or Critical Access Hospitals (CAHs).

900 11th Street SE
Bandon, OR 97411

541-347-2426

www.southerncoos.org

This is an Equal Opportunity Program. Discrimination is prohibited by Federal law. Complaints of discrimination may be filed with the Secretary of Agriculture, Washington, D.C. 20250

- Demonstrate knowledge of relevant healthcare and public sector financial regulations. (Knowledge of Medicare Cost Reports, reimbursement methodologies, and compliance requirements a plus.)
- Assign a licensed CPA to lead the engagement and ensure adequate healthcare audit expertise.

IV. PREFERRED TECHNOLOGY & SECURITY PRACTICES

To ensure efficiency and security in the audit process, the District requires:

- Use of secure file-sharing platforms (e.g., ShareFile, OneDrive) for document exchange.
- Remote meetings via Microsoft Teams (preferred) or Zoom for conducting the audit, including planning, progress updates, and final review.
- Strong cybersecurity protocols to protect sensitive financial and patient data.

V. AUDIT TIMELINE & DELIVERABLES

The District requires a structured audit timeline to meet Medicare Cost Report filing deadlines (November 30, 2025):

- Pre-Audit Planning (June 2025): Finalize engagement, share prior-year audit files, and confirm key deliverables.
- Data Request Submission (First Week of July 2025): Auditors must provide a complete list of required documents, preferably in an Excel spreadsheet.
- Fieldwork (July–September 2025): Conduct audit procedures remotely with periodic virtual check-ins.
- Draft Audit Report Review (First Week of November 2025): Allow time for review and necessary corrections.
- Finalized Financial Statements (Last Week of November 2025): Ensure all reports are ready for submission in alignment with Medicare Cost Report filing requirements.

VI. PROPOSAL REQUIREMENTS

Proposals should be submitted in the following format:

1. Letter of Interest: A brief cover letter summarizing the firm’s qualifications and commitment.
2. Firm Profile: Background, including years in business, number of employees, and areas of expertise.
3. Relevant Experience: Summary of experience with health districts, hospitals, or government entities.
4. Audit Approach & Timeline: Description of the firm’s audit methodology, key milestones, and estimated completion timeline.
5. Key Personnel: Resumes of engagement partners and senior staff assigned to the audit.
6. References: Contact information for at least three government or healthcare clients.
7. Fee Proposal:
 - Pricing for a one-year engagement.
 - Pricing for a three-year option, with flexibility to opt out after year one if the firm does not meet expectations.
 - Breakdown of costs, including hourly rates and any additional service & technology fees.

VII. SELECTION CRITERIA

Proposals will be evaluated based on the following criteria:

- Experience & Qualifications (30%) – Relevant healthcare/governmental audit experience.
- Audit Approach & Timeline (25%) – Clear methodology and ability to meet deadlines.
- Staffing & Key Personnel (20%) – Qualifications and availability of audit team.
- References & Past Performance (15%) – Client feedback and prior audit results.
- Fee Proposal (10%) – Cost-effectiveness and value.

VIII. PROCESS IMPROVEMENTS & BEST PRACTICES

The District expects the selected audit firm to:

- Conduct post-audit debrief meetings to discuss findings and process improvements.
- Provide recommendations for financial and internal control enhancements.
- Confirm compliance with federal and state regulations, including Single Audit requirements if applicable.

IX. PROPOSAL SUBMISSION & DEADLINE

Submission Deadline: April 30, 2025, 5pm PST

Submission Method: Electronic submissions in PDF format should be sent to:

Southern Coos Health District

Antone Eek, Chief Financial Officer

AEek@southerncoos.org

900 11th St, SE

Bandon, OR 97411

X. TERMS & CONDITIONS

- The District reserves the right to reject any or all proposals.
- Late submissions will not be considered.
- All costs incurred in responding to this RFP are the responsibility of the proposer.
- This RFP does not obligate the District to award a contract.

XI. PUBLISHING & TRANSPARENCY REQUIREMENTS

To ensure compliance and transparency, this RFP is published through:

- Southern Coos Health District's website www.southerncoos.org
- Oregon Chapter of the Healthcare Financial Management Association (HFMA)
- Oregon Society of Certified Public Accountants (OSCPA)

For any questions, please contact Brenda Sund, Corporate Controller, at BSund@southerncoos.org or 541-347-2426 ext. 180.