

REQUEST FOR PROPOSAL

Tuesday, July 1, 2025

PROJECT MILESTONES

Date of Request For Proposal	July 1, 2025
Deadline for Intent to Respond and Questions	July 11, 2025
MNASR to respond to questions	July 17, 2025
Submissions Due	August 4, 2025
Award	August 27, 2025
2025 Audit Completed and Delivered	June 8, 2026

OBJECTIVE

The Maine-Niles Association of Special Recreation (M-NASR) invites qualified independent Certified Public Accountants licensed in the State of Illinois to submit proposals for auditing services for fiscal years ending December 31, 2025, 2026, and 2027 in accordance with the following requirements and specifications.

SUBMIT QUESTIONS TO:

TRISHA BREITLOW
EXECUTIVE DIRECTOR

GENERAL INFORMATION

The Maine-Niles Association of Special Recreation (the Association), an intergovernmental organization consisting of six area park districts and one village, was organized to provide special recreation programs to individuals with disabilities within their Associations and to share the expenses of such programs on a cooperative basis. The Association is governed by a Board of Directors consisting of one representative from each member agency. The Board of Directors is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlays, programming, and master plans. The Board of Directors performs these duties following the guidelines set forth in the municipal and Park District code for joint agreements. The seven current member districts are Des Plaines Park District, Golf Maine Park District, Village of Lincolnwood Parks and Recreation, Morton Grove Park District, Niles Park District, Park Ridge Recreation and Park District, and Skokie Park District. The annual budget is 3 million dollars.

SCOPE OF AUDIT

M-NASR desires the auditor to express an opinion on the fair presentation of its combined general-purpose financial statements and its combining, individual fund and account group financial statements and schedules in conformity with generally accepted accounting principles for state and local governments.

The annual audit shall consist of an examination of the financial statements in accordance with generally accepted auditing standards. It shall include a review of the system of internal accounting controls, consist of tests of compliance with requirements of applicable state and federal laws and regulations of material effect and shall be sufficient in scope so as to render an opinion on the fairness of the representation contained in the financial statements.

A report to management shall be prepared including a report on internal controls. A management letter shall be prepared, as needed, with appropriate suggestions for the improvement of accounting procedures and internal controls for M-NASR's consideration. The suggestions shall be discussed with staff and the management letter will include the staff's response and comment to each item.

NATURE OF SERVICES REQUIRED

The audit is to include an examination of the financial statements of all funds and account groups of M-NASR in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants.

The auditor shall prepare the following reports:

- Annual Financial Report (15 copies)
- Report to management, including report on internal controls (10 copies)
- Management letter (10 copies)
- Completed Form 990, including all supporting schedules

Audit work papers shall remain in custody of the auditor; however the Executive Director and succeeding independent auditors shall be given access to audit work papers and shall have the right to copy such work papers pertaining to audits for the fiscal years 2025 through 2027 for a period of up to seven years after the audit has been completed.

M-NASR will be responsible for preparation of the audit work papers. The auditor will be responsible for the preparation of all financial statements, including all supplementary data, schedules and footnotes. M-NASR will provide the auditors with real balances of all funds and other supporting documentation necessary to conduct the audit and will prepare confirmation correspondence. The auditor shall prepare and publish fifteen (15) copies of the Annual Financial Report in a format similar to the previous year's financial reports. The auditor shall be expected to present the Annual Financial Report to the Board at a regularly scheduled Board meeting. This presentation should be meaningful and understandable for comprehension by members of the public. The use of charts, graphs, slides and multimedia is encouraged.

*In order for the auditor to properly make an evaluation of the work to be performed on which to base the fee, firms submitting proposals are encouraged to contact the Executive Director, Trisha Breitlow, with any questions or concerns.

QUALIFICATIONS

Proposals will be accepted from firms with demonstrated experience and competency in municipal auditing. The minimum qualifications for firms submitting proposals are:

1. The audit shall be conducted under supervision of a licensed independent Certified Public Accountant experienced and knowledgeable in government auditing.
2. The firm must provide a minimum of three (3) and a maximum of ten (10) current or former Illinois Government Clients and give the name of a contact person and their telephone number.
3. Firms submitting proposals will not subcontract any portion of the engagement to any other individual or firm.

FEES

The proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price for each of the three (3) years is to contain all direct and indirect costs including all out-of-pocket expenses.

Please itemize the cost of submitting to the Government Finance Officers Association of the United States and Canada for review as part of the Certificate of Achievement for Excellence in Financial Reporting program.

M-NASR will not be responsible for expenses incurred in preparing or submitting a firm's proposal. Such costs should not be included in the proposal.

It is not the intent of M-NASR to seek service proposals on an annual basis, but rather to secure the services of a firm with whom a relationship may be maintained for an extended period of time. For that reason, proposals are being requested for three years. Subject to satisfactory service and negotiated engagement terms, it is not anticipated that a request for proposal would be distributed for less than three years.

RFP INSTRUCTIONS

Any questions on the Request for Proposals shall be submitted via email or phone to Trisha Breitlow at tbreitlow@mnasr.org. Please include in the subject line "AUDIT RFP QUESTIONS".

All proposals should be delivered by mail or in person in sealed envelopes clearly marked Audit RFP no later than August 4, 2025, and addressed to:

Trisha Breitlow, Director
Maine-Niles Association for Special Recreation

6820 W. Dempster
Morton Grove, IL 60053

The lowest bid will not necessarily be awarded the service contract.

Accounting System and Basis of Accounting

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Association as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Association's basic financial statements include both government-wide (reporting the Association as a whole) and fund financial statements (reporting the Association's major fund). Both the governmentwide and fund financial statements categorize primary activities as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Association's net position is reported in two parts: investment in capital assets and unrestricted net position. Association's functions (program services). These functions are supported by program revenues (member Association contributions, inclusion reimbursement and transportation fees and other revenues.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The net costs (by function) are normally covered by general revenue. The Association does not allocate indirect costs. This government-

wide focus is more on the sustainability of the Association as an entity and the change in the Association's net position resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of the Association are reported in a single governmental fund in the fund financial statements. This fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures. The Association's fund is organized into governmental category. The emphasis in fund financial statements is on the major fund.

GOVERNMENTAL FUNDS

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the Association:

General Fund is the general operating fund of the Association. It accounts for all revenues and expenditures of the Association. The General Fund is a major fund.

M-NASR operation is computerized and utilizes Dell personal computers, Microsoft Windows server and BS&A financial software. In addition, M-NASR utilizes various versions of MS Office and a wide variety of other software.

EVALUATION OF PROPOSALS

Proposals will be evaluated by the Executive Director based upon the following set of criteria to determine which firm will best satisfy M-NASR's auditing needs.

1. Understanding of the engagement.
2. Acceptability of audit approach.
3. Qualifications and experience of firm.
4. Qualifications of assigned individuals.
5. Familiarity with GFOA Certificate of Achievement Program.
6. Overall fees.
7. Review of references.

Interviews with selected firms submitting proposals may be conducted with the Executive Director.

Firms submitting proposals will be informed of M-NASR's selection after the Board acts on this agenda item.

M-NASR reserves the right to reject any and all proposals submitted and to ask for more details or further clarification on a proposal.

PROPOSAL FORMATS

In order to simplify the review process and obtain the maximum degree of comparison, proposals must be organized in the manner stated below:

- A. Description of firm including name, address, phone number, number of professional staff, and services available outside of audit (i.e. tax, wage, and compensation consultation, computer information systems, etc.)
- B. A list of the personnel that would be assigned to the M-NASR account. Please include the names of a partner, if applicable. For each individual listed, please supply information on any relevant engagement experience, professional activities (especially GFOA), as well as total years of audit experience.
- C. A detailed audit plan for the engagement including the use of computerized software.
- D. List fee for audit. Also, list what, if any, additional fee would be charged for reports for grant requirements. When preparing this, provide a maximum not-to-exceed fee proposal, including all expenses. List fees for each audit year separately.
- E. A list of a minimum of three (3) and a maximum of five (5) client references with comparable operations, needs, and service requirements as M-NASR (i.e. other SRA, school or municipalities). Each reference listed should include the name of a contact person and a phone number.
- F. Provide a statement acknowledging that your firm understands and will meet the audit specifications listed within this request for proposal.
- G. Each proposal should be signed and dated.

INSTRUCTIONS FOR SUBMITTING PROPOSALS

1. All proposals must be submitted by 1:00 p.m. on August 4th, 2025, to:
Trisha Breitlow, Executive Director
MNASR
6820 Dempster Street
Morton Grove, IL 60053
(847)966-5522
tbreitlow@mnasr.org
2. Two (2) copies of bound and sealed proposals are required. Proposals will not be opened until after the final submission date. MNASR will retain all proposals as they become the property of the MNASR at the time of submittal. All prices shall remain in effect for 60 days.

