

BULLOCK PEN WATER DISTRICT

1 Farrell Dr
Crittenden, KY 41030

SPECIFICATIONS FOR REQUEST FOR QUALIFICATIONS FOR ACCOUNTING SERVICES

The Bullock Pen Water District, One Farrell Drive, Crittenden, Kentucky, 41030 (“District”) is seeking professional services for the implementation, supervision, oversight, and completion of the District’s Year End Annual Audited Financial Statement (“Annual Audit”) as defined in Part One: Scope of Services below.

PART ONE: SCOPE OF SERVICES

The District is soliciting qualification proposals for accounting services to assist the District in conducting its Annual Audit in conformity with Kentucky Revised Statutes. The Accounting Firm will be selected on or before December 31, 2025. The District is on a calendar year reporting system. Work on the Annual Audit should begin as is reasonably practicable. The Statement shall comply in all respects to all applicable federal, state, and local laws, rules, and regulations. The Annual Audit should be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to Financial Audits contained in Government Auditing Standards issued by the Controller General of the United States. Those standards require that the Annual Audit be performed in order for the District to obtain reasonable assurance as to whether or not the financial statements contained in the Annual Audit are free from material misstatement. The requested Annual Audit involves performing procedures to obtain Annual Audit evidence about the amounts and disclosures contained in the District Financial Statements. The procedure selected by the successful Respondent shall be selected depending upon the auditor’s judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. The Annual Audit should include a statement as to the appropriateness of accounting policies employed by the District and the reasonableness of significant accounting estimates made by management of the District.

PART TWO: REQUEST FOR QUALIFICATION STATEMENTS

The following information should be included under the title “Request for Qualification Statements for Accounting Services for the Completion of the District’s Year End Annual Audited Financial Statement”.

1. Name of Firm.
2. Firm Address.
3. Firm telephone number.
4. Firm Federal Tax Identification number.
5. Name, title, address, telephone number, fax number and email address of a contact person authorized to contractually obligate the Firm.
6. A Certificate of Good Standing issued by the Kentucky Secretary of State confirming that the Respondent is duly authorized to conduct business in the Commonwealth of Kentucky.

Contents of Qualification Submittal

Respondent should letter and number responses exactly as the questions are presented herein. Interested Respondents should submit qualifications that contain the minimum following information:

1. Introduction.
2. Background and Experience.
3. Specialized knowledge and experience in the preparation, supervision, and

administration of preparing Year End Audited Financial Statements for governmental entities as defined in Kentucky Revised Statutes.

4. Personnel/Professional Qualifications.

1. **Introduction**

By submitting a Response to this RFQ, Respondent should certify that the signatory is authorized to bind the Respondent. The RFQ "Introduction" response should include:

- a. A brief statement of the Respondent's understanding of the scope of the work to be performed;
- b. A certification the Respondent meets the appropriate state licensing requirements to practice in the State of Kentucky;
- c. A certification the Respondent has not had a record of substandard work within the last ten years;
- d. A certification the Respondent has not engaged in any unethical practices within the last ten years;
- e. A certification, if awarded the contract, the Respondent acknowledges its complete responsibility for the entire contract;
- f. Any other information the Respondent feels is appropriate.

- g. The signature of an individual who is authorized to provide information of this nature in the name of the Respondent submitting the qualifications.

2. Background and Experience

The Respondent's "Background and Experience" response should include the following information:

- a. Describe Respondent by providing full legal name, date of establishment, type of entity and business expertise, short history, current ownership structure, and any recent or materially significant proposed changes in ownership.
- b. Describe any prior engagements in the last 5 years in which Respondent assisted a governmental entity in the preparation of an Audited Year End Financial Statement.
- c. Describe any issue which would be uniquely relevant in evaluating the experience of Respondent to handle the District's project.
- d. Describe Respondent's presence in the State of Kentucky including office locations.
- e. Provide current information on professional errors and omissions coverage carried by Respondent, including amount of coverage.
- f. The District reserves the right to request any additional information to assure itself of Respondent's financial status.

3. Specialized Knowledge

Respondent should:

- a. Provide examples and personal references for previously conducted Year End Audited Financial Statements for governmental entities.

4. Personnel/Professional Qualification

Respondent should:

- a. Identify staff members who would be assigned to act for the Respondent in preparing and/or conducting the District's Year End Audited Financial Statement.
- b. Include resume or curriculum vitae of each key staff member designated above, including name, position, telephone number, fax number, email address, education, and years and type of experience and relevant project experience.

PART THREE: RATING SYSTEM

Respondent will be evaluated on the basis of the written material submitted and according to the following criteria:

Evaluation Criteria
1. Respondent's Experience This criterion involves the Respondent's professional qualifications and prior experience with conducting Year End Audited Financial Statements for

governmental entities.

2. Past Performance

The past performance of the Respondent is to be considered, including the Respondent's references on similar projects. Consider the past record of performance on similar projects, including quality of work and timeliness, and past record of performance with the locality and other clients. Previous experience with the District may be weighted more heavily in the analysis.

3. References from Similar Completed Projects

The Respondent's professional capacity and ability to handle the Year End Audited Financial Statement.

4. Accessibility

Careful consideration should be given to the Respondent's accessibility including the proximity of the Respondent's offices, the availability of Respondent personnel, and the Respondent's ability to respond when needed by the District

5. Minority Owned Business

PART FOUR: MISCELLANEOUS

1. Contact

Questions regarding this RFQ should be directed to the District as follows:

Bullock Pen Water District
Attention: Mr. Paul Harp
1 Farrell Drive
Crittenden, KY 41030
Email: pharp@bpwd.org
Phone: 859.428.5341 (direct)
Fax: 859.428.1293

2. Response

The Respondent's Response should provide the name, phone number, address, and email address of the contact person to serve as the Respondent's representative for any questions which the District may have relating to the Respondent's Response. Responses should be limited to 20 pages.

3. All Responses must be received by the District no later than November 28, 2025. Responses should include three (3) complete hard copies delivered by United States Mail and received by the District in sealed envelopes and one (1) PDF copy via email to pharp@bpwd.org.
4. Any Response not received on or before November 28, 2025, 4:30 p.m., (EST) may not be accepted for consideration.
5. The District reserves the right to reject any and all Responses and to waive

any technicalities and/or deficiencies in any Respondent Response.

6. The District will not be responsible or liable to any Respondent for any costs incurred by the Respondent in submitting its Response to this RFQ.
7. The District is an equal opportunity employer and encourages Responses from all qualified Respondents. The District does not discriminate on the grounds or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, status as a protected veteran, or status as a qualified individual with a disability, or political opinion or affiliation.
8. The District will review all qualifying and compliant Responses filed by all Respondents. Those Responses will be evaluated on the basis of the Rating System set forth in Part Three above. After evaluating and reviewing all qualifying and compliant Responses, the District will schedule confidential interviews with the Respondents ("Short List") which it deems best qualified for the proposed Project. The Short List will include no less than two (2) Respondents, nor more than five (5), unless the District determines in its discretion that sufficient responses are not received that would require two (2) to five (5) confidential interviews. At the District's discretion, selection of an Accounting Firm will be made which the District determines to be the best qualified to provide the Accounting services requested ("Preferred Firm"). Confidential negotiations between the District and the Preferred Firm will then be conducted in order to agree upon terms and conditions of a Contract for Accounting Services. In the event the District and the Preferred Firm are not able to agree upon a Contract for Accounting Services, the District reserves the right to negotiate with another responding Firm. A decision will be made based upon the Respondent's Response and interview as to which Respondent will be

engaged for contract negotiations to formalize a Contract for Accounting Services Agreement for the proposed Project.

9. The District reserves the right to modify this RFQ at any time.
10. This procurement will be conducted in accordance with all applicable federal, state, and local laws and the District's policies and procedures.
11. All documentation and submittals provided to the District pursuant to this Request may be considered public documents under Kentucky law and may be subject to disclosure. Respondents responding to this RFQ acknowledge and agree that the District will not be responsible or liable in any way that may result from any disclosure of information or materials provided pursuant to this RFQ.
12. The District reserves without limitation, and may exercise at its sole discretion, the following rights and conditions with regard to this RFQ process:
 - a. To cancel this RFQ process and reject any and all Responses;
 - b. Waive any informality or irregularity;
 - c. Revise the RFQ process at any time via an Addendum; and reject any Respondent that submits an incomplete or inadequate Response or is not responsive to the requirements of this RFQ;
 - d. Require confirmation of information furnished by any Respondent; require additional information from any Respondent concerning its

Response; and require additional evidence of qualifications to perform the work described in this RFQ;

- e. To contact references who are listed in the Respondent's Response; investigate statements included in the Respondent's Response; and/or contact any references who are not listed in the Respondent's Response.

Respectfully submitted,
BULLOCK PEN WATER DISTRICT

BY: Charles A. Given
CHARLES GIVIN, CHAIRMAN