



METROPOLITAN EMERGENCY SERVICES BOARD

REQUEST FOR PROPOSALS (RFP)

INDEPENDENT FINANCIAL AUDIT SERVICES

DUE DATE:
JULY 24, 2026

ISSUED BY:
METROPOLITAN EMERGENCY SERVICES BOARD

The Metropolitan Emergency Services Board (MESB) is soliciting proposals from qualified firms of certified public accountants to audit the MESB's financial statements for the fiscal year ending on December 31, 2026, with the option of auditing the MESB's financial statements for the four subsequent fiscal years.

Proposals should contain, but not be limited to the following considerations:

1. Eligibility – proof of authorization by the State Board of Accountants to conduct audits.
2. Experience of your firm in relation to the scope of audits for the MESB.
3. A list of similar local governments or pertinent accounts served by your firm.
4. Staff assignments and availability to complete the audit on a timely basis, including:
 - Participation of senior audit personnel assigned to the engagement;
 - Frequency of contact with fiscal personnel; and
 - Availability of staff to respond to questions within the scope of the engagement and the hourly charge, if any, for services outside the scope of the audit.
5. Audit firm staff stability history.
 - Provide assurances regarding the assignment of your permanent personnel to the engagement.
6. Capability to audit computerized accounts receivable systems and to audit during the development of a completely computerized bookkeeping system.
7. Procedures used to transmit audit adjustments and the reasons for them along with management recommendations to the personnel responsible within the MESB structure.
8. Detailed audit plan.
9. Fee proposal to conduct the basic audit function, a single Federal audit, and fees for additional services, including cash to accrual assistance, OPEB calculation, GASB 68 pension calculation, and GASB 87 long term lease present value calculation which may be required beyond the scope of the audit engagement. Fee proposals shall include a statement that any increase in the audit fee will be immediately disclosed to the MESB's Executive Director. This disclosure should include an estimation of the increased fees and the reason for the increase.
10. Estimated number of hours to complete the audit by classification of your employees, i.e. partners, senior, junior, etc.
11. Detailed explanation of expenses to be incurred, i.e. mileage, per diem, telephone, etc.
12. Audit firm to produce statements and print the annual report.

Submissions will be accepted by email only. Submissions must be sent to Jill Rohret, Executive Director at jrohret@mn-mesb.org. Pricing must be submitted in a separate file from the main proposal.

Attached is a copy of the audit proposal information to provide information about the MESB's financial records and financial statements.

The final decision of the selection of the firm to conduct the audit will be made by the Metropolitan Emergency Services Board. The final agreement will be in the form of a written contract following the standard agreement form used by CPA firms conducting audits.

All questions and correspondence must be in writing and directed to Jill Rohret, Executive Director, at jrohret@mn-mesb.org. Questions are due by 4:00 p.m. on Wednesday, July 15, 2026. All questions and their answers will be posted on the [Current RFPs](#) page on the

MESB's website on Friday, July 17, 2026. Contact with MESB personnel other than Jill Rohret regarding this RFP may be grounds for elimination from the selection process. Proposals are due by 4:00 p.m. on Friday, July 24, 2026 and delivered to jrohret@mn-mesb.org.

All proposals become the property of the Metropolitan Emergency Services Board.

Audit Proposal Information

All proposals will become part of the requester's files without obligation.

Nature of Services Required

1. Audit period will be January 1, 2026 through December 31, 2026 (one year).
2. Special reports, exhibits, and schedules required:
 - Accounts report
 - Balance sheet
 - Schedule of cash
 - Statements of changes in financial position
 - Notes of financial statement
 - GASB-68 pension calculation
 - GASB-87 long-term lease present value calculation assistance
 - Single Federal audit, if required
3. Conferences:
 - Exit conference with the Board
 - Exit conference with the Executive Director and the Financial Services Specialist
4. Description of Entity and Records to be Audited:
 - General ledger, fixed assets ledger, accounts receivable, general journal, accounts payable
5. Available Manuals and Information Sources:
 - Minutes of the board meetings of the MESB
 - Accounting function work description of Financial Services Specialist
 - By-laws
6. Details of fixed assets are maintained. Fixed assets are based on cost when available otherwise on estimates authorized by the Board. The fixed assets ledger was constructed with historical information by the Financial Services Specialist.
7. A budget is maintained and is available for examination.
8. Staff members and fiscal agent will be available to pull and reproduce documents. Legal counsel will be made available with prior staff approval.
9. Audit may be conducted virtually, in-person or hybrid. If in-person or hybrid, work areas will be provided in close proximity to the financial records and staff on premises.
10. Report Requirements:

- The report will be addressed to the Board and will contain items listed in item #2.
- State the scope of the examination and that the audit was performed with generally accepted accounting principles and include a statement of opinion as to whether the statements conform to generally accepted accounting principles.
- Reports of compliance examinations must include a statement that the audit was conducted in accordance with applicable standards. The audit report must state where the examination disclosed instances of significant non-compliance with laws and generally accepted accounting principles. Findings of non-compliance and ineligible expenditures must be presented in enough detail for management to be able to understand them.
- A management letter is required. It should contain a statement of audit findings and recommendations affecting financial systems and statements, internal control, legality of actions, other instances of non-compliance with laws and generally accepted accounting principles, and any other material matters.

11. Time Requirements:

- Proposals will be electronically delivered to the MESB Executive Director via jrohret@mn-mesb.org no later than 4:00 p.m. on Friday, July 31, 2026.
- If presentations of possible finalists are necessary, no one with personal bias will interview proposers.
- The Board has made no decision as to the date of the award of the this RFP. All proposers will be notified of the Board action in a timely manner.
- Once a contract has been signed, the audit may be scheduled.
- The preliminary report and exit conference will be completed prior to April 30, 2027.

12. Report Review Timing and Number of Copies:

- Prior to the submission of the completed audit report the audit firm will be required to deliver and review the draft and the proposed management letter with the Board.
- Copies required:
 - Audit report, 3 copies.
 - Management letter, 3 copies.
 - Working papers, 3 copies.

13. The MESB reserves the right:

- To reject any and all proposals submitted.
- To request additional information from all proposers.

PUBLIC DATA

Proposals submitted become a matter of public record. Information supplied by any proposer is subject to the Minnesota Government Data Practices Act, Minnesota Statutes, Sections 13.01 et seq.

Public Record: Under Minnesota law, data submitted by a business to a government entity in response to a request for proposal are private and nonpublic until the responses are opened. Once the responses are opened, the name of the proposer becomes public. All other data in a proposer's response to a request for proposal are private or nonpublic data until completion of

the evaluation process. Completion of the evaluation process means that the government entity has completed negotiating the contract with the selected proposer. After a government entity has completed the evaluation process, all remaining data submitted by all proposers are public with the exception of trade secret data as defined and classified in Minn. Stat. Section 13.37. A statement by a proposer that submitted data are copyrighted or otherwise protected does not prevent public access to the data contained in the response if such data does not qualify as trade secret data.