



**REQUEST FOR PROPOSALS (RFP) –
PROFESSIONAL AUDITING AND
ACCOUNTING SERVICES**

January 5th, 2026

City of Jenkins
33861 Cottage Avenue
Jenkins, MN 56474

Cassandra Delougherty, City Clerk-Treasurer
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GENERAL INFORMATION

The City of Jenkins is requesting proposals from qualified firms of certified public accountants to undertake the annual audit and prepare its financial statements for the fiscal year ending December 31, 2025, and possibly for the fiscal years ending December 31, 2026, and December 31, 2027. These audits shall be conducted in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards issued by the Comptroller General of the United States, and the Minnesota Legal Compliance Audit Guide for Political Subdivisions. Services may also include providing input on the City's budget structure.

There is no expressed or implied obligation for the City of Jenkins to reimburse firms for any expenses incurred in preparing or submitting proposals. Submission of a proposal indicates acceptance of the terms and conditions outlined herein unless exceptions are specifically noted and accepted by the City.

TERM OF ENGAGEMENT

It is the intent of the City of Jenkins to contemplate a three-year contract for auditing and accounting services covering fiscal years 2025 through 2027. Continuation of the agreement each year will be subject to satisfactory performance by the auditor and annual review and approval by the auditor and the Jenkins City Council, as well as the annual availability of an appropriation.

SUBCONTRACTING

No subcontracting of the work shall be permitted without the express written consent of the City of Jenkins.

NATURE OF SERVICES REQUIRED

The selected firm will be responsible for reviewing the City's current financial system and processes, conducting an annual audit, and preparing the City's financial statements in compliance with all applicable accounting standards. The auditor shall express an opinion on recommended system/process changes, and the fair presentation of the financial statements in accordance with generally accepted accounting principles (GAAP). The auditor shall also issue reports on internal control over financial reporting and compliance with applicable laws and regulations.

WORKING PAPER RETENTION

All working papers and reports must be retained by the auditor for a minimum of three (3) years following the completion of the audit. The auditor shall provide access to such

working papers upon request by the City of Jenkins, the State Auditor, or other authorized governmental agencies.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

DESCRIPTION OF GOVERNMENT

Principal Contacts

The auditor's principal contact will be the City Clerk-Treasurer, Cassandra Delougherty, who will coordinate the assistance to be provided by the City of Jenkins to the auditor.

Background Information

The City of Jenkins is located in Crow Wing County, Minnesota. The most recent official population estimate is 517 (2024 MN State Demographer's Office). Jenkins was incorporated as a village in 1904, and as a city in 1969. The City of Jenkins is a Statutory Plan A City of the 4th Class. The City's governing body consists of a Mayor and four Councilmembers. Councilmembers serve overlapping terms of office.

The City consists of two departments: Administration and Public Works. The City contracts for engineering, community development services, police, fire, and auditing services. The City does not operate water or sewer services. The City of Jenkins currently has one full-time employee, its City Clerk-Treasurer/Zoning Administrator, and three part-time Public Works employees.

The City's fiscal year is the calendar year. Jenkins utilizes The MN Office of the State Auditor provided Small City & Town Accounting System (CTAS) software to maintain financial records and complete bookkeeping tasks.

An electronic copy of the most recent audit of the City (for the year ending 12/31/2024) is available upon request.

Pension Plans

The City of Jenkins participates in the following pension plan: Public Employees Retirement Association of Minnesota

TIME REQUIREMENTS

The City will make all financial records available for audit by the date agreed upon between the Firm and the City. Any adjusting entries required by the auditor must be submitted to the City prior to March 31st of each year due to accounting software requirements. Draft reports shall be submitted to City staff for review by May 31, with final reports and presentations to the City Council to be completed by the July regular council meeting each year.

PROPOSAL REQUIREMENTS

Each proposal must include the following components:

1. Title Page – Clearly identifying the firm's name, contact person, address, and contact information.
2. Table of Contents – Organized for ease of review.
3. Transmittal Letter – A brief statement summarizing the firm's understanding of the work, commitment to perform within the required time, and acknowledgment that the proposal will remain firm for 60 days.
4. Technical Proposal – Addressing independence, firm qualifications, experience, key personnel, and audit approach.
5. Cost Proposal – Providing an all-inclusive maximum price for each of the three fiscal years.
 - a. Include separate cost proposal for work associated with potential single audit (this occurs occasionally due to federal funding).

EVALUATION PROCEDURES

Proposals will be evaluated based on the following criteria:

1. Independence and licensing to practice in Minnesota.
2. Qualifications and experience in governmental auditing.
3. Quality and experience of assigned staff.
4. Audit approach and methodology.
5. Cost proposal.

The City of Jenkins reserves the right to request additional information, conduct interviews, and reject any or all proposals in the best interest of the City.

PROPOSAL TIMELINE

1. Proposals must be submitted by Monday, February 23rd, 2026 at 12:00 p.m.
2. The City Council plans to review proposals on Tuesday, February 24th, 2026 after the hour of 6pm, and will determine if further information and/or interviewing of applicants is necessary. The Council may approve a successful proposal at that time.

TERMS AND CONDITIONS

The selected firm will be required to enter into a professional services agreement with the City of Jenkins. The contract shall include standard insurance and indemnification provisions, and all work shall comply with applicable state and federal auditing requirements.

APPENDIX A – SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

Provide a detailed breakdown of professional fees and expenses for each fiscal year (2025, 2026, 2027), including all direct and indirect costs.