

**Towns of Mapleton, Castle Hill & Chapman, ME**  
**Request for Proposals for Annual Independent Financial Auditing Services**

The Towns of Mapleton, Castle Hill & Chapman, Maine invite qualified independent public accountants to submit proposals for the performance of an audit of its financial accounts and records covering a term of three fiscal years for the purpose of rendering an auditor's opinion regarding the fairness of applicable financial statements and compliance with applicable legal provisions, in accordance with generally accepted auditing standards.

**A. GENERAL INFORMATION**

The Towns of Mapleton, Castle Hill & Chapman (Towns) operate under an Interlocal Agreement for sharing joint general and administrative expenses, public works and fire services. Each town has a Town Meeting/Select Board/Town Manager form of government and operates on a January – December fiscal year. The three towns' combined population is 2,750 and the total combined municipal appropriation in 2024 was \$2,416,163.

The Towns utilize the Trio system for its accounting software. Each individual town has its own budget for individual services and shares a joint budget in accordance with the Interlocal Agreement. Annual audits are performed for each town based on their individual and joint financial condition.

The most recent audit of the Towns was performed in January 2024 for the period January 1, 2023 to December 31, 2023. Copies of the auditor's reports, annual reports, budgets and Interlocal Agreement may be viewed on the Towns' web site [www.mapleton.me](http://www.mapleton.me).

**B. AUDIT SPECIFICATIONS**

Please indicate in your proposal if you agree to meet the following specifications. Explain any exceptions.

1. The audit shall be conducted in accordance with generally accepted auditing standards.
2. The audit shall be a financial and compliance review of all accounts and funds of the Towns.
3. The audit firm shall submit a written report, containing an expression of opinion regarding the financial statements of each town.
4. The audit firm shall provide "Annual Independent Financial Auditing Services" for a term of three years starting January 2024.
5. The audit firm shall submit a management letter, which shall identify management and internal control weaknesses, if any, and propose steps to correct them.
6. The audit firm is also expected to assist the Towns in the preparation of the Management Discussion and Analysis. The audit firm will also provide all work in preparation of the financial statements and supplementary schedules in accordance with generally accepted accounting principles.
7. The audit shall be conducted to satisfy the requirements of the State of Maine Department of Audit and Title 30-A M.R.S.A. § 5823.
8. The Towns views its engagement of an audit firm as an ongoing professional relationship in which the firm is expected to provide consultation services as required

on auditing, accounting and other financial management concerns throughout the year.

9. The audit shall be completed within forty-five (45) days of the close of the Towns' fiscal year, upon which the firm shall provide one (1) hard copy and one (1) digital copy in PDF format of the auditor's report, the financial statements and schedules, and the management letter.
10. The audit firm shall include a meeting with the Town Manager and Treasurer after the draft has been proofed by the Towns. The audit firm will make a brief presentation of the final audit at a public Joint Select Board meeting, if required.

### **C. INSTRUCTIONS FOR PROPOSALS**

The Towns will accept proposals until Wednesday, April 10, 2024 at 3:00 PM in a sealed envelope clearly labeled "Auditing Services", either mailed or delivered to:

Town Manager - Mapleton, Castle Hill & Chapman  
PO Box 500, 103 Pulcifur Road  
Mapleton, Maine 04757

No fax or email submissions will be accepted. **Bid opening will take place on April 10, 2024 at 3:00PM.**

Your proposal must include the following information:

1. A brief description of your firm and its municipal experience, including a listing of all towns you audited in the prior fiscal year.
2. A description of the senior personnel to be assigned to the engagement, including their resumes.
3. A brief description of the audit procedures to be followed, presented in a form that will aid in evaluating your firm's understanding of local governments and their financial problems.
4. Your proposal must indicate on the provided bid form the maximum total fee your firm will charge for the requested services, per town. Final payment shall become due only after the submission of all required reports.

### **D. EVALUATION**

The Joint Select Board shall evaluate the proposals on the basis of the qualifications, experience, audit plan and estimated cost of the engagement of the audit firms.

The Joint Select Board may wish to conduct oral interviews with the firms considered most qualified in order to assist the Towns in the selection process.

The Joint Select Board reserves the right to accept or reject any and all bids.

### **E. FURTHER INFORMATION**

Audit firms who want additional information or clarification should contact the Town Office. Any inquiries should be directed to Sandra L. Fournier, Town Manager at (207) 764-3754.

**TOWNS OF MAPLETON, CASTLE HILL & CHAPMAN**  
**BID FORM – AUDITING SERVICES**

---

---

**Bid:** Please specify your bid amount in figures below.

*Only fixed bids will be considered. Floating bids (i.e. \$1.47 over the highest bid) shall be deemed invalid and not considered.*

Year 1 (Fiscal Year 2024)

Price for Mapleton: \_\_\_\_\_

Price for Castle Hill: \_\_\_\_\_

Price for Chapman: \_\_\_\_\_

Year 2 (Fiscal Year 2025)

Price for Mapleton: \_\_\_\_\_

Price for Castle Hill: \_\_\_\_\_

Price for Chapman: \_\_\_\_\_

Year 3 (Fiscal Year 2026)

Price for Mapleton: \_\_\_\_\_

Price for Castle Hill: \_\_\_\_\_

Price for Chapman: \_\_\_\_\_

---

---

**Notice and Acknowledgement:** Prior to submitting your bid, please read and acknowledge the disclosure below.

**I hereby acknowledge the Joint Select Board for the Towns of Mapleton, Castle Hill & Chapman reserves the right to accept or reject any or all bids and may award bids in the best interest of the Towns as established in its Finance Policy. I hereby agree to meet the Audit Specifications as outlined in paragraph B of the request for proposals.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name/Title (Print): \_\_\_\_\_

Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Bids are due by 3:00 pm, Wednesday, April 10, 2024. The winning bidder will be approved following the three towns' Joint Select Board meeting on Tuesday, April 16, 2024. The winning bidder will be contacted Wednesday, April 17, 2024.

Submit your bid in a sealed envelope with "AUDITING SERVICES" marked on the outside.