



REQUEST FOR PROPOSALS  
FOR ACCOUNTING AND FINANCIAL MANAGEMENT SERVICES  
FOR THE WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT  
AUTHORITY

ISSUED: September 13, 2016

RESPONSES DUE: October 4, 2016, 5:00 P.M.

REQUESTED BY:

THE WEST CONTRA COSTA INTEGRATED WASTE  
MANAGEMENT AUTHORITY

## TABLE OF CONTENTS

TABLE OF CONTENTS .....	1
BACKGROUND ON THE AUTHORITY .....	2
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE WEST CONTRA COSTA INTERGRATED WASTE MANAGEMENT AUTHORITY .....	2
INTENT OF REQUESTED SERVICES .....	4
PROPOSED SCOPE OF SERVICES .....	5
BUDGET FOR THE PROJECT .....	6
SCHEDULE .....	6
PROPOSAL STRUCTURE .....	7
PROPOSAL REQUIREMENTS .....	7
RIGHTS OF THE AUTHORITY .....	8
CONTRACT TERMS .....	9
EVALUATION OF PROPOSALS .....	9
EXHIBIT A – Proposal Authorization and Acknowledgement Form .....	10

## **BACKGROUND ON THE AUTHORITY**

The West Contra Costa Integrated Waste Management Authority (Authority) is a joint powers authority (JPA) created in 1991 by the Cities of El Cerrito, Hercules, Pinole, Richmond, San Pablo, and Contra Costa County (“Member Agencies”). The Authority (aka RecycleMore) is responsible for enforcing the provisions of the Post Collection Contract with Republic Services, Inc. that provides for, among other tasks, the recycling and processing of all solid waste collected in the Authority service area; rate setting; and household hazardous waste services. The Authority provides outreach to residents, businesses and schools to promote waste reduction, reuse, recycling, and rot (composting). A seven member Board of Directors appointed by the Member Agencies of the Authority governs the Authority. Members of the Board of Directors are City Councilpersons from the Member Agencies. A member of the County Board of Supervisors sits as an ex officio member of the Board.

The Authority encompasses an area of about 74 square miles and is located in Western Contra Costa County. The population of the Region is approximately 200,000 living in approximately 70,000 households. The Authority has entered into a contract with Contra Costa County, which provides the basis for coordination of operations involving most of the unincorporated area located within West Contra Costa County.

The Authority reached their 50% waste reduction goal in 2006. The Authority is in compliance with all mandates and has achieved an equivalent diversion rate of about 70% as of 2014 which is based on 2014 Annual Report figures submitted to CalRecycle. The State recently passed AB341 (which includes mandatory commercial recycling and aims to reach a 75% recycling rate Statewide by 2020) and AB 1826 (mandatory organics recycling). The Authority will be working with Republic Services to enhance existing programs and provide new programs to increase diversion.

The Authority aggressively pursues grant funds to further its mission, and has obtained over \$750,000 in the past few years.

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE WEST CONTRA COSTA INTEGRATED WASTE MANAGEMENT AUTHORITY**

This section provides more background information on the Authority and a summary of the most significant Authority account policies. It was taken in part from the most recent audited financial statement:

The West Contra Costa Integrated Waste Management Authority (Authority) was formed in 1991 in accordance with State of California Law (California Integrated Waste Management Act AB939). The Authority was formed for the purposes of planning and implementing measures to reduce the disposal of solid waste in accordance with State Law and developing the Integrated Resource Recovery Facility (IRRF), to meet the requirements of a materials recovery facility under Section 50000 (a) (4) of the California Public Resource Code, for the collection, processing, recycling, and transportation of solid waste and the recovery of materials from such waste in the West Contra Costa County area of California, in cooperation with West County Resource Recovery, Inc. (WCRR), a wholly owned subsidiary of Richmond Sanitary Services, Inc. (RSS). The IRRF is located in the unincorporated area of North

Richmond, and is owned and operated by WCRR, to serve ratepayers within the boundary of the Authority and the unincorporated area of Contra Costa County serviced by RSS. The Authority is a regional agency and the members include the Cities of El Cerrito, Hercules, Pinole, Richmond, San Pablo, and the unincorporated areas of Contra Costa County serviced by RSS. Each member has one representative on the Authority's Board of Directors, with the exceptions of the City of Richmond, which has three, and Contra Costa County, which has a nonvoting representative.

The Authority's boundaries are those of its members. The Authority functions independently of its members. The Authority is not financially accountable for any other organization. The accounts of the Authority are organized and operated on the basis of funds, each of which is defined as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenue, and expenditures. Authority resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

*Government-wide Financial Statements* – The Authority's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position.

*Governmental Fund Financial Statements* – Governmental Fund Financial Statements include a Balance Sheet, and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the difference in net position as presented in these statements to the net position presented in the Government-Wide financial statements.

The Authority pools cash resources from all funds with the City of Hercules' cash in order to facilitate management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources expense/expenditure until then. The Authority has deferred outflows related to pensions. In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has deferred outflows related to pensions.

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions* – an amendment of GASB Statement No. 27, to improve accounting and financial reporting by state and local governments for pensions. In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. As of July 1, 2014 the Authority implemented these Statements and restated beginning net position to report the cumulative effect of a change in accounting principle.

The Authority contracts with Ovation for its payroll services.

The Authority contracts with the City of Hercules (Hercules) for basic financial services such as cash management, fund transfers, accounts payable, and journaling transactions. Hercules uses SunGard NaviLine financial software.

Important Note: Potential consultants are encouraged to read The West Contra Costa Integrated Waste Management Authority Financial Statements with Report of Independent Certified Public Accountants dated June 30, 2015. A copy of the audited financial statements can be obtained by sending an email to [stanh@recyclemore.com](mailto:stanh@recyclemore.com).

## **INTENT OF REQUESTED SERVICES**

The Authority is seeking responses from well qualified and experienced accounting and financial management consultants who have a minimum of 5 years hands on experience in all aspects of municipal accounting. Qualified candidates should have a working knowledge of municipal accounting principles and practices, governmental fund accounting procedures, budget preparation principals and skills, basic electronic data processing applications and excellent Microsoft Excel skill set. Also, a working knowledge of Microsoft Word, Power Point, Access and Outlook is desirable.

The ideal Consultant may have retired from a public agency from an Accountant level or higher position. The Consultant should become familiar with the Authority's policies and procedures, be able to problem solve for new procedures and understand generally accepted accounting principles and fund accounting. The Consultant needs strong analytical skills and will reconcile accounts and work with financial statements, have the ability to identify problems or mistakes and propose corrective action, interpret various laws and regulations for payroll functions, produce checklists for annual projects, and work on unexpected projects as they arise.

This position provides higher level financial expertise and coordinates Authority staff functions with Hercules financial employees who record the transactions. The Consultant ensures that all Authority transactions are communicated to Hercules and are recorded properly. The Consultant will perform account reconciliations and has on-line access to the financial statements. The Consultant should stay current on GASB pronouncements and requirements that impact the Authority. The Consultant should also be aware of proper internal controls and may make suggestions on how to achieve proper separation of duties and proper review of financial activities.

It is anticipated the selected Consultant will work about 1 ½ days per week (about 9- 12 hours per week) at the Authority offices. The work schedule is driven by project deadlines and some flexibility is required. For instance, preparation of the annual financial audit would require more than one-day per week and the Consultant may work more some weeks and less others.

It is the responsibility of the Consultant to demonstrate in their proposal that they have adequate resources to work under a flexible schedule and provide services in a timely manner. The Authority shall reserve the right to terminate the agreement if it is determined that the Consultant cannot provide the requested services in a timely manner or within the budgeted amount for the engagement.

All Consultants interested in submitting a proposal to this RFP are encouraged to send an email to [stanh@recyclemore.com](mailto:stanh@recyclemore.com) with the company name, address, phone number, and the name and email address of the primary contact person for the company. With this contact information, the Authority can provide communication should the Request for Proposals be revised or updated.

Questions regarding this RFP should be directed in writing to Stan Hakes, Executive Director –by email to [stanh@recyclemore.com](mailto:stanh@recyclemore.com). The Executive Director will provide a written response to all questions submitted before 11:59 p.m. September 28, 2016, in a timely manner. Questions received after this time period may or may not be answered.

## **PROPOSED SCOPE OF SERVICES**

Consultant shall provide technical assistance described below with staff assistance and oversight. The Tasks do not have to be completed in the order presented and many are driven by specific due dates.

### **Task 1 – Manage the Annual Financial Audit Process**

Consultant shall work with the financial audit company, Hercules Finance Department staff and Recycle More staff to coordinate completion of the annual financial audit. Duties would include, but are not limited to:

- Prepare all account reconciliations and prepare year-end accruals and other journal entries for Hercules to input.
- Review financial data from Hercules for accuracy before it is sent to auditor.
- Prepare audit work papers - provide budget, revenue, expense and other data as requested by auditor.
- Work closely with Hercules to ensure data assigned to them is provided to auditor on time.
- Prepare Draft and Final **Management Discussion and Analysis (MD&A)** letter
- Be on-site for audit field work. Work with auditors and RecycleMore staff to provide auditors with whatever information they require.
- Review several rounds of draft audit documents provided by auditor. Working with the RecycleMore staff, provide comments and suggested updates and revisions to draft audit documents.
- Review Auditor Management letter, if any and work with RecycleMore staff to implement suggested changes.
- Provide other financial services as needed to complete the FY 15-.16 audit.

### **Task 2 – Manage Preparation of Draft and Final FY 2017- 18 Budget, Including sending the information to Hercules to input in the financial software system.**

- Prepare Excel worksheets for RecycleMore staff to use
- Coordinate budget input and go through several budget passes
- Prepare attachments for first Agenda Report (May Board Meeting)
- Revise Budget as directed from May Board Meeting
- Prepare attachments for Board Approval Agenda Report (June Board Meeting)
- Finalize Budget. Prepare Budget binders for staff
- Transmit Budget figures to Hercules for entry in the new Fiscal Year
- In new Fiscal Year, tie out budget supplied to actual entered into financial software

### **Task 3 – Prepare and transmit required California State Controller Reports for Compensation and Financial Transactions on time.**

- Review website instructions and letter received by Recyclemore
- Prepare and Transmit Compensation Report by Due Date

- Prepare and Transmit Financial Transactions by Due Date (may require using estimates if audit is not complete by SCO deadline)

**Other Tasks include but are not limited to:**

- Print and review monthly financial transactions. Send correction forms if necessary to Hercules finance staff.
- Prepare a Mid-Year Report (February/March timeframe)
  - Work with Hercules to ensure all financial transactions are up-to-date
  - Work with Executive Director on format and composition.
  - Prepare tables for the Agenda Report
  - Work with the Hercules to make budget adjustments per the Mid-Year Report
- Set up and attend bi-annual meetings Hercules Finance Manager and Accountant to review needs and improve processes.
- Provide Workers’ Comp carrier (SDRMA) annual salary estimates when requested and annual true-up of actual salary expenses after June 30<sup>th</sup>.
- Ongoing accumulation of desktop financial duties and examples to keep an up-to-date Desktop procedures manual for current and future financial staff. Work with Authority staff to include their financial related tasks and procedures in the document.
- Perform other unanticipated tasks related to accounting, audit, and financial services, as directed by Executive Director of RecycleMore.

**BUDGET FOR THE PROJECT**

The Authority’s FY 2016-2017 Budget includes \$69,120 specifically for this function. It is anticipated the current Consultant will utilize \$30,000, which includes some overlap for training the incoming Consultant, leaving \$39,120 for the incoming Consultant during the time period of November 1, 2016 through June 30, 2017. There is some flexibility in the Budget. A Budget adjustment could be made to provide some additional funding to provide these services.

**SCHEDULE**

Below is the tentative overall schedule for the performance of this engagement. The Authority reserves the right to modify this schedule as appropriate.

Milestone	Date
RFP Issued	September 13, 2016
Proposals Due	October 4, 2016
Authority Board approves agreement for services	October 20, 2016
Agreement Signed and Consultant Ready to Begin Work	November 1, 2016
Consultant Provides Accounting & Financial Management Services	November 1- June 30, 2017
Agreement Terminates	July 1, 2017

## **PROPOSAL STRUCTURE**

The following information must be included in the proposal:

### PART A: Proposer Information

- Legal name of the firm or individual making the proposal, complete street address, complete mailing address, telephone number, fax number and email address.
- The street address, mailing address, telephone number and fax number of the office where work is to be headquartered and the name of the project manager the Proposer would be assigning to this project.
- A listing of three references that the Authority may contact concerning past performance and experience of the Proposer doing similar work. Include the name and current telephone number of contact persons.
- Discussion demonstrating the experience of the Proposer's firm, the team, and/or individuals performing similar work as described in this RFP. Please specify if the experience involves public or private agencies, and describe the ability of the firm, the team and/or individuals to meet strict deadlines. If sub-consultants are to be used, include the same information for each sub-consultant.
- Provide a list identifying: (1) the project manager for each scope type, (2) each person on the project team, (3) the role each will play in the project, and (4) assurance that the key individuals listed and identified will be performing the work and will not be substituted with other personnel or reassigned to another project without the Authority's prior approval.
- Disclosure of any and all current garbage collection, recyclables collection, solid waste or recyclables handling, transfer or processing related company clients.

### PART B: Cost Breakdown

If Consultant wants this information to be kept confidential, then please mark documents as such.

- A total not to exceed dollar amount for all costs, with a breakdown by major categories as described in the proposal methodology.
- A complete list of hourly rates for staff proposed on the project and standard billing policies.
- Subconsultants expected to use and their hourly rates.

## **PROPOSAL REQUIREMENTS**

All proposals must be submitted in writing in accordance with the requirements of this Request for Proposals. Significant deviation from said requirements might result in rejection of the proposal.

One original hard copy (containing Part A and Part B) shall be delivered to the Authority at the address below no later than 5:00 p.m. on October 4, 2016. Part A should be delivered in one envelope and Part B in another envelope. An email with an electronic version of the proposal attached must also be received by the same deadline. Email the proposal to Melinda Wong at [melindaw@recyclemore.com](mailto:melindaw@recyclemore.com). When sending the proposal via email, Part A and Part B should be separate attachments to the email.

Proposals received after the required submittal date will not be considered and will be returned. Information and clarifications WILL NOT be accepted after the required submittal date unless

specifically requested by the Authority. Proposals delivered via fax or just an email version WILL NOT be accepted. Letters of transmittal are required and WILL be considered part of the proposal.

Proposals should be sent or delivered to:

West Contra Costa Integrated Waste Management Authority  
13831 San Pablo Ave. Bldg. #5  
San Pablo, California 94806  
Attn: Stan Hakes, Executive Director  
RE: Proposal for Accounting and Financial Management Services

Telephone: Main office number: (510) 215-3125 Stan Hakes direct line (510) 215-3127

The copy of the proposal shall be clearly labeled to identify the name and address of the Proposer. Proposers shall label the "Original" which shall govern in the event of any inconsistency in the electronic version of the proposal. Each proposal shall be dated and shall be typed or printed on 8 ½ inch by 11 inch size paper, printed double sided on minimum 30% post-consumer content paper. Each page shall be numbered and fully legible.

All documents requiring a signature shall have an original signature by a person authorized to commit the Proposer to the proposal and to execute agreements on behalf of the Proposer.

Proposers are notified that costs of preparing and submitting proposals and the risks associated therewith shall be borne solely by the Proposer. No compensation will be provided to Proposers for work performed or costs incurred during the preparation, submittal or evaluation of proposals, nor in the execution and delivery of an agreement awarded as result of this Request for Proposals.

## **RIGHTS OF THE AUTHORITY**

The Authority reserves the following rights and options related to proposals submitted in response to this Request for Proposals:

- Reject all proposals and not award an agreement;
- Enter into negotiations with one or more Proposers to complete contractual arrangements necessary to perform the work. The Authority reserves the right to modify the Scope of Services, as necessary, prior to the execution of any agreement(s);
- Waive minor deviations, which in the sole judgment of the Authority, do not affect quality or performance;
- Request from any Proposer at any time during the evaluation process, additional information or clarification of information contained in the proposal;
- Retain all proposals submitted. The proposals become the property of the Authority. The Authority reserves the right to use any and all information submitted as part of any proposal. The selection and rejection of a proposal does not affect these rights;
- Disqualify from consideration any Proposer that is an active employee or consultant to East Bay Sanitary, Richmond Sanitary Service, West County Resource Recovery, Golden Bear Transfer Station Inc., Republic Services Inc. or their affiliates.
- Take other actions that best suit the needs of the Authority.

## **CONTRACT TERMS**

The selected Consultant will be expected to enter into an agreement with the Authority in a timely manner. The Consultant will also need to provide evidence of compliance with the Authority's Non-Discrimination Policy. Insurance and Indemnification will be required, including commercial general and automobile liability insurance, workers compensation insurance, and professional liability insurance. The Authority will work cooperatively with the selected Consultant to endeavor to reach mutually agreeable contract terms. The selected consultant may have the opportunity to have their contact extended beyond the July 1, 2017 date, dependent on performance of the selected consultant, budget considerations and actions taken by the Authority Executive Director and/or the Authority Board.

## **EVALUATION OF PROPOSALS**

Part A of the proposals will first be reviewed for completeness. Proposals with a Part A section that is determined to be incomplete may not be evaluated further. The reviewers will evaluate each proposal's Part A to determine how responsive it is to this Request for Proposals. The reviewers will make a recommendation to designate two or three finalists, in priority order, based on Part A of the proposals. The criteria for the final evaluation would include, but is not limited to:

- Responsiveness to this RFP
- Proposed approach to the work requested in this RFP
- Experience in the specific work requested in this RFP
- Rates and fees

## Exhibit A - Proposal Authorization and Acknowledgement Form

NAME OF PROPOSER \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

1. The undersigned is a Proposer under this RFP and possesses the legal authority to submit this Proposal.
2. The undersigned is authorized to conduct all negotiations for and legally bind the Proposer in all matters relating to this Proposal submittal.
3. The undersigned certifies that this Proposal is irrevocable until \_\_\_\_\_, 2016 (minimum of 120 days from submittal).
4. The undersigned acknowledges that the Agency reserves the following rights and options related to proposals submitted in response to the RFP:
  - Award an agreement for services described in this RFP.
  - Reject all proposals and not award an agreement.
  - Reject any proposal.
  - If during the course of negotiations with a selected PROPOSER, the AUTHORITY determines in its sole discretion that an acceptable Agreement cannot be negotiated, the AUTHORITY reserves the right to suspend negotiations with that PROPOSER and begin negotiations with another PROPOSER. Also, the AUTHORITY reserves the right to undertake simultaneous negotiations of the final Agreement with more than one PROPOSER.
  - Waive defects and/or irregularities in any proposal.
  - Request from any PROPOSER at any time during the evaluation process, clarification of any information contained in the proposal
  - Conduct interview(s) with any PROPOSER(s).
  - Negotiate terms and conditions that are different from those described in this RFP and Agreement.
  - Contact references provided and seek information from any client with which the PROPOSER has done business.
  - Take other such action that best suits the needs of the AUTHORITY and/or its citizens.

## Form of Agreement

\_\_\_\_\_The undersigned has carefully reviewed the forms of Agreement contained in the RFP and is prepared to agree to the terms and conditions stated therein.

\_\_\_\_\_The undersigned has carefully reviewed the forms of Agreement contained in the RFP and is prepared to agree to the terms and conditions of the forms with the proposed modifications attached hereto. (Proposer must attach any proposed modifications to the Form of Agreement.)

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Telephone: \_\_\_\_\_

Facsimile: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

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