Request for Proposals

Borough of Mifflinburg Audit
For the Year Ended December 31, 2025

Borough of Mifflinburg
120 North Third Street
Mifflinburg, PA 17844

Request for Proposal – Audit

Interested Certified Public Accounting firms are invited to submit a proposal to audit the Borough of Mifflinburg in accordance with the specifications that follow.

The proposal must be received by the Borough Manager by no later than February 11, 2026. The proposal must be signed by an official authorized to bind the firm and it shall contain a statement to the effect that the proposal is firm for a period of at least 60 days from the date of receipt. Bids are due Thursday, February 12, 2026 at 1:00PM.

Description of the Borough of Mifflinburg

The Borough of Mifflinburg is governed under the PA Borough Code and operates as a political subdivision of the Commonwealth of Pennsylvania. The Borough has a population of approximately 3600 and a budget consisting of approximately $17 million in expenditures. In addition to normal General Fund operations the Borough also operates the water, sewer and electric utilities within its corporate limits.

Instructions to Audit Firms

- The proposing audit firms may submit questions regarding this RFP to the Borough Manager. After submission of proposals and closing thereof, no information will be furnished until an award is made.

- Borough records will be made available for inspection by appointment during normal business hours in the Borough Offices to assist proposing firms in the development of a response to this RFP.

- A total of 4 copies of each proposal is required to be submitted in a sealed package.

- All proposals must be delivered to the Borough of Mifflinburg, c/o Mifflinburg Borough Manager; 120 North Third Street, Mifflinburg, PA 17844 prior to the time set forth for the proposal deadline above. Each proposal shall be clearly marked "Borough of Mifflinburg Audit Proposal".

- Any proposal received after the specified due date and time shall not be considered.

- The proposing firm must disclose his/her technical approach for the required work together with the staff qualifications.

- The Borough reserves the right to make an award without further discussion of the proposals submitted. The Borough also reserves the right to reject any and all proposal received.

- The Borough may choose to invite audit firms submitting proposals to meet with Borough Council and/or its Finance Committee to discuss its proposal.

- Unless otherwise stated, these specifications are intended to include everything obviously requisite and necessary for proper completion of an annual independent audit. Accordingly all work is to be done as required to carry out the intent of the specifications whether each individual item is specifically mentioned or not.

Scope of Work

The proposing firm is to examine and report on the General Purpose Financial Statements for the Borough of Mifflinburg for the year ending December 31, 2025. The proposing firm will be asked to update and maintain the Fixed Assets and Depreciation Schedules and may also be asked to assist in the preparation of the reports and notes to these financial statements.

The audit will be conducted in accordance with generally accepted governmental auditing standards (standards for financial and compliance audit) and generally accepted accounting principles and include such tests of the accounting records and such other auditing procedures deemed necessary in the circumstances. The examination will also include testing and reporting in accordance with the Single Audit Act as appropriate.

The proposing firm should prepare a management letter and any other required reports or schedules to accompany the audit report. In addition to the standard items the management letter should recommend a plan for corrective action for any cited deficiencies.

It is also expected that the auditor retained will be available throughout the year for consultation in the areas of accounting, internal control, payroll taxes, etc. as a part of normal services in the total proposed cost offered.

It is expected that the proposing firm shall perform sufficient work to issue a report and render an opinion. All reports shall be prepared and presented in accordance with GASB standards, and shall be completed by no later than December 1, 2026.

Once the report is completed, the auditor shall meet with Borough Council or, at least, the Finance Committee of Council to review the firm's findings and any other relevant information and to answer questions which Council or the Finance Committee may have.

This engagement **is not a forensic audit** and should not be construed as such. The scope does not include extended procedures designed to detect fraud, trace transactions, conduct investigative interviews, or support litigation or disciplinary action. While the auditor is expected to exercise professional skepticism and communicate any material irregularities or indications of fraud encountered during the course of the engagement, the Borough does not intend for this engagement to include forensic-level testing, investigative procedures, or specialized fraud examination services unless separately authorized under a distinct engagement

Reports

Upon completion of the audit, the auditor will submit 5 (5) bound copies of the full audit report. In addition, the auditor will submit one (1) electronic copy of the full audit report in order to facilitate filing and distributing the report as needed by the Borough Staff.

The auditor will also ensure that the final audit is advertised as required by law or standard practice and that audit reports required by various state agencies are completed in a timely fashion and provided to them to their satisfaction.

Proposal Format

The proposing firm shall include the following in the proposal submitted:

- Personnel Qualifications and Experiences
- Professional References
- General Qualification and Project management Plan
- Understanding and Approach
- Timeline for work
- Cost of Services to be provided. Pricing must be provided in a 'Not to Exceed' format.