



# **San Bernardino Valley Water Conservation District**

Helping Nature Store Our Water

1630 W. Redlands Blvd., Suite A  
Redlands, California 92373  
(909) 793-2503

*Request for Proposals  
Professional Auditing Services  
For 2024-2025 and up to 2028*

**SAN BERNARDINO VALLEY WATER CONSERVATION  
DISTRICT/SAN BERNARDINO VALLEY CONSERVATION TRUST  
REQUEST FOR PROPOSALS  
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**SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT  
REQUEST FOR PROPOSALS**

**I. INTRODUCTION**

**A. General Information**

The San Bernardino Valley Water Conservation District is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2025, and the three subsequent fiscal years as extensions subject to the approval of the Board of Directors. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) *Government Auditing Standards* (2018), the provisions of the federal Single Audit Act, and U.S. Office of Management and Budget (OMB 2 CFR part 200, subpart F, *Audits of State and Local Governments, and Non-Profit Organizations, as applicable*.

As the staff support agency for the San Bernardino Valley Conservation Trust, a 501(c)(3) non-profit corporation, the San Bernardino Valley Conservation District is also requesting a separate proposal from firms of Certified Public Accountants to audit the financial statements of the Trust for the fiscal year ending June 30, 2025, and the three subsequent fiscal years as extensions subject to the approval of the Board of Directors. These audits will be performed simultaneously.

There are no expressed or implied obligations for the District to reimburse responding firms for any expenses incurred in preparing their proposal in response to this request. Any inquiries concerning the request for proposals should be addressed to Allison Zecher, Administrative Specialist and Board Secretary [azecher@sbvwcd.org](mailto:azecher@sbvwcd.org).

The proposal schedule is as follows:

**Proposal Schedule**

<b>Date</b>	<b>Event</b>
12/20/25	Release of Request for Proposal
02/14/25	Deadline for Receipt of Proposals
02/28/25	Notice of Interviews (if necessary)
03/05/25	Interviews (if necessary)
03/12/25*	SBVWCD Board of Directors Approval
03/17/25*	Notice to Proceed

*\*dates are estimated*

To be considered, an electronic copy via email and 4 hard copies of your proposal must be received by 4:00 p.m. on February 14, 2025 addressed to:

Audit Selection Committee  
Attention: Betsy Miller  
San Bernardino Valley Water Conservation District  
1630 West Redlands Boulevard, Suite A  
Redlands, CA 92373  
Email to [azecher@sbvwcd.org](mailto:azecher@sbvwcd.org)

During the proposal evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

It is anticipated the selection of a firm will be completed by March 17, 2025.

**B. Term of Engagement**

A one-year agreement (contract) with the option for each of the three subsequent performance years is contemplated, subject to the annual review and recommendation of the District staff and approval by the Board of Directors.

**II. NATURE OF SERVICES REQUIRED**

**A. General**

The District is soliciting the services of qualified firms of Certified Public Accountants to audit its financial statements as well as the Trust's financial statements for three years, beginning with the fiscal year ending June 30, 2025, with the option to audit the District's financial statements for each of the three subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

**B. Scope of Work**

A firm may propose on one or more Tasks. The District may choose to award to multiple firms, but would prefer one firm that can do all tasks.

**1. Task 1. District Audit**

The District desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

**2. Task 2. District Closing Support**

Prior Auditors have provided assistance and support to the District for year-end closing efforts including but not limited to: fixed asset amortization, balance sheet and statement review and final statement production. The District is small and does not have an internal accounting staff to perform such efforts and contracts them with or outside of the audit scope of work. All work would be at the direction of and approved by the District's General Manager.

**3. Task 3. Trust Audit**

The District desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

**4. Task 4. Trust Closing Support**

Provide assistance and support to the Trust for year-end closing efforts including, but not limited to balance sheet, statement review, restricted and non-restricted net asset calculations, and final statement production.

**5. Task 5. IRS FORM 990**

Prepare, verify, and submit IRS Form 990 to the IRS for the Conservation Trust. District staff will be available for assistance.

**C. Auditing Standards to be Followed**

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards* (2018 Revision), the provisions of the Single Audit Act, and the provisions of U.S. Office of Management and Budget (OMB) 2 CFR part 200, subpart F, *Audits of State and Local Governments, and Non-Profit Organizations, as applicable*.

**D. Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles for the District and for the Trust.
- A report on internal control and compliance, if subject to *Government Auditing Standards*.
- A report to *Those Charged with Governance* at the conclusion of the audit.
- A SAS 115 report, if needed, identifying significant deficiencies or material weaknesses noted during the audit.
- The auditor shall communicate other matters in a letter to management.

*Irregularities and illegal acts.* Auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware to the Board Ad Hoc Audit Committee, Board of Directors of the District, and/or to the Board of Directors of the Trust.

**E. Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to provide electronic working papers, if used at the end of the audit, and to make working papers available, upon request, to the following parties or their designees:

- The Cognizant Federal Audit Agency
- U. S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by the District as part of an audit quality review process.
- Auditors of entities of which the District is a subrecipient of grant funds.

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.

**III. DESCRIPTION OF THE GOVERNMENT AND TRUST**

**A. Name and Telephone Number of Contact Person**

The auditor's principal contact with the District will be Betsy Miller the District General Manager at (909) 793-2503, who will coordinate the assistance to be provided by the District to the auditor.

**B. Background Information**

San Bernardino Valley Water Conservation District (District) is a public agency of the State of California. The District was formed by election in 1932. This election was prompted by deep public concern for the conservation of water resources and protection of water rights of the San Bernardino Valley. The District is governed by a five-member Board of Directors who are directly elected by the voters of their division of the District.

San Bernardino Valley Conservation Trust (Trust) is a 501(c)(3) formed in 2016 to support the protection and stewardship of lands and endowments which protect natural resources, endangered species habitats, open-space, and outdoor recreational areas in the San Bernardino Valley through the Wash Plan Habitat Conservation Plan and other future programs and land conservation easements.

**C. Fund Organization**

The accounts of the San Bernardino Valley Water Conservation District are organized on the basis of enterprise funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for separate self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses, or expenditures, as appropriate. District income, expenses, reserves, and assets are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements, into five enterprises as follows:

*The General Fund Enterprise* aggregates all the enterprise funds and acts as the umbrella for all effort of the District. The General Fund contains all funds that are not ascribed to an enterprise. Examples of these are Board expenses and meeting costs, agency related costs, and all overhead until applied to enterprises. The general fund receives funding from the Districts limited property taxes, interest on the general fund reserves, and proceeds from overhead from all other enterprises. Expenses of this fund include all indirect and overhead cost including:

- Office staff and Management for District and Board Management and costs not charged to other enterprises, salary, burden, and overhead.
- Office equipment, supplies, maintenance, and related costs.
- Non-Capital Repairs and maintenance, basin cleaning and reconstruction.
- Office rent, utilities, maintenance, and IT.
- Communications costs, phones, cell phones, etc.
- Capital Improvements and major repairs that are capitalized.
- Share of insurance based on facilities and carrier advice.
- Share of Board costs recovered on labor overhead.
- Directly allocable legal costs.

***The Groundwater Recharge Enterprise*** encompasses all activities directly allocable to groundwater recharge or water management operations. This enterprise includes the facilities at Mill Creek and Santa Ana River spreading grounds. This enterprise is funded by the Groundwater Charge and any service reimbursements or leases of facilities for groundwater purposes. Additionally, funding from the sale of aggregate from the cleaning of the District's facilities and interest from enterprise reserves are allocated to this enterprise. Expenses of this fund include the directly allocable portions of the following:

- Field staff, salary, burden, and overhead.
- Field equipment, fuel, maintenance, and related costs.
- Non-Capital Repairs and Maintenance, basin cleaning, and reconstruction.
- Field Shop (Mentone) utilities, maintenance, grounds, and IT.
- Communications costs, cell phones, etc.
- Capital Improvements and major repairs that are capitalized.
- Share of insurance based on facilities and carrier advice.
- Share of Board costs recovered on labor overhead.
- Directly allocable legal costs.

***The Redlands Plaza and Leased Property Enterprise*** is mainly the property leased in the Redlands Plaza units. However, it may also contain like real property that is held by the District for lease revenue. This enterprise is funded by lease payments paid by tenants and allocated interest from enterprise reserves. Expenses of the fund include the directly allocable portions of costs for the following:

- Property Management staff and Management, salary, burden, and overhead.
- Equipment, fuel, maintenance, and related costs.
- Non-Capital Repairs and Maintenance, cleaning, and reconstruction.
- Utilities, Grounds maintenance, and IT.
- Capital Improvements and major repairs that are capitalized.
- Taxes and property fees.
- Share of insurance based on facilities and carrier advice.
- Share of Board costs recovered on labor overhead.
- Directly allocable legal costs.

***Land Resource Enterprise*** is mainly the property owned by the District and leased for mining and/or held for future use. These lands do not include lands actively managed for Groundwater Recharge or water management operations. Additionally, it also includes the Wash Planning efforts and habitat, or other activities required to comply with environmental requirements or management. This enterprise is funded by lease payments and royalties paid by tenants and mining partners. It also receives funding from Wash Plan participants. Expenses of the fund include the directly allocable portions of costs for the following:

- Land management planning staff and Management, salary, burden, and overhead.
- Equipment, fuel, maintenance, and related costs.
- Non-Capital Repairs and Maintenance, cleaning, and reconstruction.
- Capital Improvements and major repairs that are capitalized.
- Share of insurance based on facilities and carrier advice.



- Share of Board costs recovered on labor overhead.
- Directly allocable legal costs.

**Wash Plan Enterprise** is the efforts of the Wash Plan Task Force and Habitat Conservation Planning, or other activities required to comply with environmental requirements or management. This enterprise is funded by contributions from Task Force members. Expenses of the fund include the directly allocable portions of costs for the following:

- Wash Plan staff and management, salary, burden, and overhead.
- Equipment, fuel, maintenance, and related costs.
- Non-Capital Repairs and Maintenance, cleaning, and reconstruction.
- Capital Improvements and major repairs that are capitalized.
- Share of insurance based on facilities and carrier advice.
- Share of Board costs recovered on labor overhead.
- Directly allocable legal costs.

**PERC (Program for Expansion of Recharge Capacity) Enterprise** encompasses planning, design, and implementation of PERC Projects, listed as covered activities under the Wash Plan HCP to expand and improve the region's capacity to divert, store, and recharge water. This enterprise is funded by the sale of conservation easements to San Bernardino Valley Municipal Water District as described in the Partnership Agreement executed in 2018 and a percentage of interest earnings. Expenses of the fund include the directly allocable portions of costs for the following:

- Engineering staff and management, salary, burden, and overhead.
- Consultant and Engineering services.
- Office rent, Outreach, and IT.
- Capital Improvements and major repairs that are capitalized.
- Directly allocable legal costs.

District Budgets, Prior audits, and Financial Reports are located here:

<https://www.sbvwd.org/our-district/budgets-financials/>

Trust Prior Audits are located here:

<https://www.sbvwd.org/board-of-directors/transparency-information>

**D. Pension plan**

The District contributes to the California Public Employees Retirement System (PERS), a cost-sharing, multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. The District has a trust for Other Post-Employment Benefit (OPEB) costs.

**E. Component Units**

The District does not have any component units. However, an affiliated 501(c)3 is audited separately.

**F. Insurance**

The District participates in a risk management program under a joint powers agreement with the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). The

Authority was created under the provisions of California Government Code Section 6500 *et. seq.*

**G. Availability of Prior Audit Reports and Working Papers**

Interested proposers who wish to review prior years' audit reports and management letters should visit the District website where District Budgets, prior Audits and Financial Reports are located: <https://www.sbvwd.org/our-district/budgets-financials/>. The District will use its best efforts to make requested supporting working papers available to proposers to aid their response to this request for proposal. The prior auditor was Rogers, Anderson, Malody & Scott, LLC of Redlands, contact Scott Manno [smanno@ramscpa.net](mailto:smanno@ramscpa.net).

**IV. TIME REQUIREMENTS**

**A. Proposal Calendar**

The following is a list of key dates related to the proposal submission:

- Request for proposals issued: **December 20, 2024**
- Due date for proposals: **February 14, 2025 at 4:00 pm**

**B. Notification and contract dates**

The selected firm is expected to be notified: **By March 17, 2025**

**C. Schedule for the audits**

The audit firm shall include in the proposal a schedule for the audit for 2025. The District will have compiled materials by August 31st. A similar schedule will be developed for audits of future fiscal years if the District exercises its option for additional audits.

Each of the following shall be completed by the auditor no later than the dates proposed.

**1. Interim Work**

The auditor shall complete all interim work by the proposed date September 12, 2025.

**2. Fieldwork**

The auditor shall complete all fieldwork by the proposed date September 26, 2025.

**3. Draft Reports**

The auditor shall have a draft of the audit report (basic financial statements) and report available for the Audit Committee by October 15, 2025, and the Final Report complete by October 31, 2025.

**D. Entrance Conference, Progress Reporting, and Exit Conference**

A similar time schedule will be developed for audits of future fiscal years if District exercises its option for additional audits. At a minimum, the following conferences should be held by the dates indicated on the schedule:

**Entrance Conference to Commence Audit Work: June 2025**

The purpose of this meeting will be to discuss prior audit problems, year-end, and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor. This meeting will also be used to discuss the year-end work to be performed and coordinated to be the Audit Committee initial Briefing.

**Progress Conference: First 2 Weeks of September**

The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.

**Exit Conference: October 2025**

The purpose of this meeting will be to summarize the results of the field work and to review significant findings. This meeting will also be coordinated to be the Audit Committee Briefing on findings and draft report.

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

**A. Administrative Department Staff Assistance**

The Administrative Department staff and responsible management personnel will be available during the audit to assist the firm by providing up to their capability information, documentation, and explanations. The approval of final statements will be the responsibility of the District.

**B. Work Area, Internet Access, Telephones, and Photocopying**

The District will provide the auditor with reasonable work space, desks, and chairs. The auditor will also be provided with access to the internet, telephone lines, and photocopying facilities.

**C. Report preparation**

For the San Bernardino Valley Water Conservation District report, report preparation, editing, and printing shall be the responsibility of the auditor.

**VI. PROPOSAL REQUIREMENTS**

**A. General Requirements**

1. Inquiries

The District has endeavored to provide all information that is relevant to the proposal. The District Policy is to rotate audit firms or teams within the audit firm every five years and the former audit firm has audited the District for 2017-2021. Inquiries concerning the request for proposal must be made to:

Allison Zecher, Administrative Specialist and Board Clerk  
San Bernardino Valley Water Conservation District  
1630 West Redlands Boulevard, Suite A  
Redlands, CA 92373  
[azecher@sbvwcd.org](mailto:azecher@sbvwcd.org)

**CONTACT WITH PERSONNEL OF THE DISTRICT OTHER THAN ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.**

2. Submission of Proposals

Proposals should be sent to:

Audit Selection Committee  
Attention: Betsy Miller  
San Bernardino Valley Water Conservation District  
1630 West Redlands Boulevard, Suite A  
Redlands, CA 92373  
[azecher@sbvwcd.org](mailto:azecher@sbvwcd.org)

The following material is required to be received by 4:00 p.m., February 14, 2025 for a proposing firm to be considered:

- Four (4) printed copies of the proposal and one electronic version emailed to [azecher@sbvwcd.org](mailto:azecher@sbvwcd.org) to include the following:
  1. *Title Page*  
Title page showing the request for proposals' Name, the firm's name, the name, address and telephone number of a contact person, and the date of the proposal.
  2. *Table of Contents*
  3. *Transmittal Letter*  
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, a statement why the firm believes itself to be best qualified to perform the engagement, signed by the proposed audit manager and partner, including a statement that the proposal is a firm, irrevocable offer for 90 days.
  4. *Detailed Proposal*  
The detailed proposal should follow the order set forth in Section B, technical proposal below.

## **B. Technical proposal**

1. *General Requirements*  
The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirements.

The technical proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the Dollar Cost Proposal). The technical proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities and approach to satisfy the requirements of the Request for Proposals. ***Please present the required items only; they represent the criteria against which the proposal will be evaluated.***

2. *Independence*

The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards set forth in the U.S and the standards applicable to financial audits contained in General Accounting Office's *Government Auditing Standards (2011)*.

3. *License to Practice in California*

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in California.

4. *Firm Qualifications and Experience*

The proposal should state the size of the firm in personnel and annual audit dollar value, size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

A copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements, must be included in the proposal.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. *Partner, Supervisory and Staff Qualifications, and Experience*

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a Certified Public Accountant in California. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years, and membership in professional organizations relevant to the performance of this audit. The firm should provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality and the continuity of staff over the term of the agreement will be assured. Engagement partners, managers, other supervisory staff, and specialists may only be replaced with the express prior written permission of the District. The District retains the right to approve or reject replacements.

6. *Similar Engagements with Other Similar Government Entities/References*

For the firm's office that will be assigned responsibility for the audit, list the five significant engagements performed in the last five years that are similar to the engagement described in this Request for Proposals. These engagements should be ranked on the basis of total staff hours or report audit cost. For each, indicate the scope of work, date, engagement partners, and the name and telephone number of the principal client contact.

**C. Dollar Cost Proposal**

1. Total All-Inclusive Maximum Price

The “Dollar Cost Proposal” should contain all pricing information, and assumptions relative to performing the audit engagement as described in this Request for Proposal. The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the Dollar Cost Proposal. Such costs should not be included in the proposal.

The Dollar Cost Proposal should include the following information:

1. Name of Firm.
2. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.
3. A total all-inclusive not to exceed maximum price for Task 1, the 2025 Audit (and separately the two subsequent years).
4. If proposing on Task 2, an estimated not to exceed cost for Task 2, including breakdown by staff person, hourly rates, and efforts required with any assumptions or caveats.
5. A total all-inclusive not to exceed maximum price for Task 3, the 2025 Audit (and separately the two subsequent years).
6. If proposing on Task 4, an estimated not to exceed cost for Task 4, including breakdown by staff person, hourly rates, and efforts required with any assumptions or caveats.
7. If proposing on Task 5, an estimated not to exceed cost for Task 5, including breakdown by staff person, hourly rates, and efforts required with any assumptions or caveats.

2. Rates for Additional Professional Services

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the District and the firm. Any such additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the proposal.

3. Manner of Payment

Progress payments may be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's “Dollar Cost Proposal”. Interim billings for progress payments shall cover a period of not less than a calendar month, nor exceed 80% of the total Firm’s Dollar Cost Proposal amount.

4. Submission of Dollar Cost Proposal

Four (4) copies of the Dollar Cost Proposal should be delivered in **one separate envelope** (separate from the technical proposals) marked Dollar Cost Proposal and accompany the technical proposals.

**VII. EVALUATION PROCEDURES**

**A. Review of Proposals**

Proposals submitted will be evaluated by an Audit Selection Committee appointed by the President of the Board. The Committee will review and evaluate the technical proposal by criteria described in this RFP. After the technical section has been reviewed and evaluated, all fully qualified firms will be evaluated based on total all-inclusive Dollar Cost Proposal for Task 1 & 3 and Estimated Costs for Tasks 2, 4 and 5. The Audit Committee will recommend a selection to the Board of Directors who will make the final decision.

The District reserves the right to retain all proposals submitted and may use any idea in a proposal regardless of whether that proposal is selected. The District may select one or more, or none of the proposing firms.

**B. Evaluation Criteria**

Proposals will be evaluated using three types of criteria. Firms meeting the mandatory criteria will have their proposal evaluated for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process:

**1. Mandatory Elements**

- a. The audit firm is independent and licensed to practice in California.
- b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- c. The firm has no conflict of interest with regard to any other work performed by the firm for the District.
- d. The firm adheres to the instructions in this Request for Proposals on preparing and submitting the proposal.

**2. Technical Qualifications**

Expertise and Experience

- a. The firm's past experience and performance on comparable engagements.
- b. The level of transaction validation and fieldwork done to document systems and usage appropriateness.
- c. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

**3. Price**

The explanation of the total maximum cost for Tasks 1 & 3 will be evaluated as a primary factor. The explanation of the Estimated Costs for Tasks 2, 4 and 5 will be evaluated. The highest value to the District from the proposal overall will be evaluated. Cost will not be the primary factor in the selection of an audit firm but will be an important consideration due to the Districts limited complexity and funding.

**C. Oral Presentations**

During the evaluation process, the District may, at its discretion, request any or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any

questions the District's Audit Committee may have on a firm's proposal. None, some or all firms may be asked to make such oral presentations.

**D. Final Selection**

The Board of Directors will select a firm based upon the recommendation of the Audit Selection Committee. It is anticipated that a firm will be selected and notified by March 17, 2025.

**E. Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals unless clearly and specifically noted in the proposal submitted and confirmed in the agreement/contract between the District and the firm selected. The District reserves the right to reject any or all proposals, award to one or more or none of the proposing firms.