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**REQUESTS FOR PROPOSALS (“RFP”)**  
**PREPARATION OF FISCAL YEAR END AUDITING SERVICES**

**February 27, 2024**

Contra Costa Mosquito & Vector Control District (“District”) is seeking proposals (RFPs) from qualified certified public accounting firms to provide auditing services as an independent auditor of the District’s annual financial statements for three years beginning with the fiscal year ending June 30, 2024, with an option to extend the engagement. At the discretion of the Board of Trustees, the engagement may be extended to include additional audit years. You may be invited to a meeting of the District’s Audit Committee to present your qualifications dependent on the District’s determination.

Interested firms are requested to notify the District of their interest in submitting on this RFP and invited to submit their proposals electronically via email, in accordance to this RFP to:

Natalie Martini, Financial Administrator, [nmartini@contracostamosquito.com](mailto:nmartini@contracostamosquito.com)

Questions regarding this RFP are to be directed to Natalie Martini at the above email address or at (925) 771-6110. Questions related to this RFP will not be accepted unless they are submitted in writing by letter or email, and are received by 4 pm on March 8, 2024. Answers to all questions will be distributed via email to all firms expressing an interest in submitting on this RFP.

The District will evaluate each proposal based on the information set forth in the proposals submitted, together with other information available to the District from any other sources. The District will, at its own discretion, select one or more firms after receipt of the proposal; the District also reserves the right to not select any proposals. The District may also request that one or more firms participate in an interview process or the District may implement a combination of these and/or other methods for selection.

This RFP is solely for a solicitation for proposals. Neither this RFP, nor any proposal to this RFP shall be deemed or constructed to: (i) create a contractual relationship between the District and any Firm; (ii) create any obligation for the District to enter into a contract with any Firm or other party; or (iii) serve as the basis for a claim of reimbursement for costs associated with the submittal of any proposals.

## **DISTRICT BACKGROUND**

The District was formed in 1927 and is a tax-funded independent special district responsible for surveillance and control of mosquitos, and inspection and assistance or advice for skunks, rats, and ground nesting yellowjackets in Contra Costa County.

Total revenue for all funds of the District is anticipated at \$10,160,939 for the fiscal year ending June 30, 2024. The cash balances are on deposit with State of California LAIF, California CLASS and local financial institutions for payroll and accounts payable. The District uses Sage 100 accounting software.

## **SCOPE OF WORK**

- The audit firm shall perform an audit of all funds of the District. The audit must conform to all requisite accounting principles.
- The audit firm shall express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial positions of the District and the changes in financial positions and cash flows in conformity with Generally Accepted Accounting Principles (GAAP) and issue an independent auditor's report stating this opinion.
- The audit firm shall verify District's compliance with all state and federal accounting regulations.
- The audit firm shall prepare and electronically file the Annual California State Special Districts Report pursuant to Government Code 53891 for the District along with any supplements required by the state in the format required by the state by the required deadline.
- The audit firm shall issue a report of District internal controls.
- The audit firm shall send verification letters to appropriate parties.
- The audit firm shall provide a list of documents the auditor would require for review.
- The audit firm shall provide 30 bound copies of the completed audit and a digital copy.
- The audit firm shall present a draft audit to the District's Audit Committee and will be required to attend the District's Board meeting to present the final audit report.

This may not be a complete list of all services required to complete the annual audit. The auditor is expected to provide a more detailed scope of work with their proposal. In addition, the proposal should be for a term of three years and should include an estimate of hours needed, the cost of the audit for each year, and an estimate of duration of the audit process.

## **CONTRACT AWARD**

The approval of a contract for services must be approved by a majority of the District Board of Trustees. Any or all proposals may be rejected by the Board of Trustees for any reason. All

reports and documents shall become the property of the District at the conclusion of the contract.

**ADDITIONAL INFORMATION & TENTATIVE SCHEDULE**

Proposals must be submitted by 4:00 PM on March 22, 2024. Late proposals will not be accepted. Any proposal postmarked on or after the date specified will not be accepted. All proposals shall include detailed company information and background, at least three professional references, preferably from organizations with revenues of approximate size of that of the District, and the cost for audits (including out of pocket expenses) for the Fiscal Year ending June 30, 2024, Fiscal Year ending June 30, 2025, and Fiscal Year ending June 30, 2026.

All responses must be clear and understandable and demonstrate a comprehensive knowledge of the required services and the appropriate means and methods of supplying them to the benefit and satisfaction of the District. The District retains the rights to all printed materials and reserves the privilege of accepting any one or more proposals or rejecting all submissions.

REQUEST FOR PROPOSALS ISSUED: February 27, 2024

DEADLINE FOR PROPOSALS: March 22, 2024

INTERVIEWS: Week of April 15, 2024

AWARD DATE: Board meeting on May 13, 2024