



**Request for Proposal  
For Annual Financial Audit Services**

**Responses due by 5:00 pm  
on January 24, 2025**

**Issued Date: December 20, 2024**

## **General Information**

The Livermore Area Recreation and Park District (hereinafter referred to as “District” or “LARPD”) is seeking proposals (RFPs) from highly qualified and experienced independent certified public accounting firms to audit and report on the financial position and internal controls of the District. Such firms must be licensed to practice in the State of California and regularly perform financial audits for local government agencies, particularly California Special Districts.

The District operates on a July 1 to June 30 fiscal year and anticipates a three-year audit service agreement beginning with the fiscal year ending June 30, 2025. At the discretion of the Board of Directors, the agreement may be extended to include three additional audit years.

Audit firms submitting proposals may be requested to make oral presentations as part of the evaluation process. There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. All material submitted in response to this RFP shall be considered property of the District and are subject to public inspection under the California Public Records Act (Government Code Sec. 6250). The District reserves the right to reject any or all proposals submitted, and to accept other than the lowest bid proposal.

The auditing firm must provide a certificate for Worker’s Compensation Insurance and Liability Insurance for performing onsite auditing services.

Any questions regarding this RFP can be directed to Julie Dreher, Finance Officer, at [jdreher@larpd.org](mailto:jdreher@larpd.org) or 925-373-5726.

## **District Background**

Livermore Area Recreation and Park District is an Independent Special District providing the people of the Livermore area with outstanding recreation programs and a system of parks, trails, and facilities that enhance the quality of life.

Created by a vote of the public in 1947, LARPD is a multifaceted agency that encompasses most of the eastern half of Alameda County, bounded by Contra Costa County to the north, San Joaquin County to the east, Santa Clara County to the south, and the cities of Pleasanton and Dublin to the west. The District is funded primarily through property taxes, as well as through recreation program registrations. Governed by a 5-person Board of Directors, the District’s operating budget in fiscal year 2024/2025 is \$24.775 million.

## **Scope of Work**

### **1. Perform Audit of Financial Statements and Prepare Auditor's Report:**

- a. Audit the District's financial statements in accordance with Generally Accepted Accounting Principles, as set forth by AICPA, GASB, and in accordance with the Minimum Audit Requirements and Reporting Guidelines for California Special Districts, as required by the California State Controller's Office.
- b. Prepare Auditor's Report including, but not limited to, the following:
  - i. Statement of Net Position
  - ii. Statement of Revenues, Expenses, and Changes in Net Position
  - iii. Fund Financial Statements
  - iv. Required Footnotes to Financial Statements
  - v. GASB 68 & 75 Required Supplementary Information
  - vi. Auditor's opinion on the financial statements and required supplementary information

**2. State Controller's Report:** Pursuant to Government Code 53891, prepare Annual Audit Report of Financial Transaction of Special District and submit it to the California State Controller's Office by State Deadline.

**3. Management Letter:** Prepare letter that includes recommendations for improvements in internal controls, accounting procedures, and other significant observations that are non-reportable conditions.

**4. Management Report:** Prepare a report of any reportable conditions, if any, discovered during the audit. A reportable condition shall be defined as a significant or material deficiency in the design or operation of the internal control structure that could materially adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

**5. Staff Presentation:** Prior to the preparation of the final audit report, the Auditor will meet with District staff to discuss the results of the audit and to review significant findings, if any.

**6. Board Presentation:** Attend publicly noticed Board of Director's meeting in person and present the audit report and results of the audit.

**7. Provide Year-Round Consultation Support:** Be readily available to provide consultation regarding accounting and compliance issues as necessary throughout the contract period.

## **Organization of Proposals**

Proposals shall be submitted as one volume and consist of two sections, a Technical Proposal and a Cost Proposal, formatted as follows:

### **Technical Proposal**

1. **Introduction:** Proposal will state Consultant's understanding of the work tasks and products to be produced as a part of the audit. Proposal will state the firm's general experience, capabilities, and approach generally used in audits similar to those items addressed in this RFP. The proposal will include an estimated time schedule of work completion for the three audits.
2. **Work Tasks and Products:** Describe the various work tasks to be performed and the work products to be produced in order to fulfill this RFP's Scope of Work, and any additional work tasks and products the Consultant recommends, in addition to those specified in this RFP's Scope of Work.
3. **Description of Firm's Experience:** The Consultant shall provide a description of the firm's experience, including a brief history, types of services provided, and experience in providing similar services as those requested in this RFP. The description of experience shall include experience with local governments and special districts and shall highlight experience with agencies that are similar in size and structure to LARPD.
4. **Project Team:** Identify key personnel assigned to the project and describe their respective role(s) and responsibilities. Provide resumes for all key personnel to the project.
5. **References:** This section shall consist of a list of at least (3) special district clients (include contact names, telephone numbers and a brief description of the work performed) for whom the Consultant has performed services similar to those required in this RFP.

### **Cost Proposal**

1. **Work Task Cost Summary:** For each year, itemize by work task, the total cost for all personnel (and anticipated hours to be billed), material and expenses necessary to complete that work task.
2. **Schedule of Hourly Rates:** Provide schedule of hourly rates for all personnel assigned to the project.

## **Additional Information & Key Dates**

1. **Distribution of RFP:** Request for Proposals will be posted by the District on December 20, 2024.
2. **RFP Submission:** Proposals must be submitted to the District on or before 5:00 pm on January 24, 2025. Late proposals will not be accepted. Proposals can be sent via email to [jdreher@larpd.org](mailto:jdreher@larpd.org), or mailed to:

**Livermore Area Recreation and Park District  
Attn: Julie Dreher, Finance Officer  
4444 East Avenue  
Livermore, CA 94550**

3. **Proposal Review and Notification:** District staff will review and evaluate each proposal submitted and present a report to the District's Finance Committee. The Finance Committee may choose to interview applicants as part of the selection process. It is anticipated that a recommendation will be made to the Board of Directors at its regular meeting on March 12, 2025, where a final selection will be made.