PLEASANT VALLEY RECREATION & PARK DISTRICT

REQUEST FOR PROPOSALS

FOR

PROFESSIONAL AUDITING SERVICES

RFP RELEASE DATE:

Monday, September 7th, 2026

PROPOSALS DUE:

Friday, October 9th, 2026

No Later Than 5:00 PM PDT

DELIVER PROPOSALS TO:

ADMINISTRATIVE OFFICE

PLEASANT VALLEY RECREATION & PARK DISTRICT

Attn: Justin Kiraly

1605 E. Burnley Street, Camarillo, CA 93010

Phone: (805) 482-1996

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NOTICE INVITING PROPOSALS FOR PROFESSIONAL AUDITING SERVICES

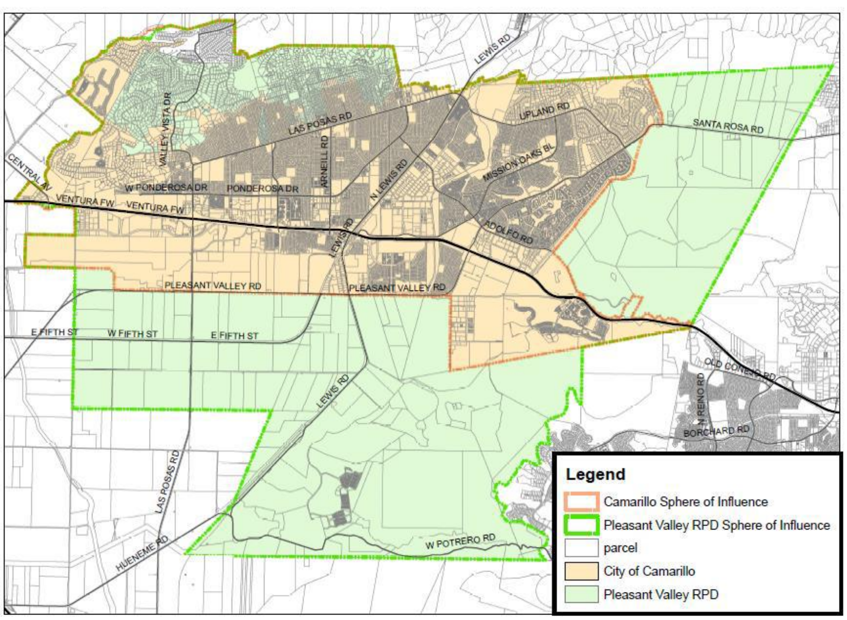
Introduction

The Pleasant Valley Recreation and Park District ("District") is issuing this Request for Proposals ("RFP") from qualified firms of Certified Public Accountants (CPAs) to audit the District for the fiscal years 2027, 2028, 2029, 2030, and 2031. These audits are to be performed in accordance with the Minimum Audit Requirements and Reporting Guidelines for California Special Districts as required by the State Controller's office, in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

District Background

The District, an independent special district, was formed in January 1962 under the State Public Resources Code of California. The birth of the District was approved by the voters in the Camarillo community to provide quality programs, parks and facilities that could be enjoyed by everyone. The District is located in and around the city of Camarillo, serves a population of over 70,000 and covers an area of approximately 45 square miles. It has grown from one park to 28 parks since its inception 59 years ago. Within the District, a variety of recreational facilities exist including: a senior center, an indoor aquatic center, a community center, dog parks, lighted ball fields, tennis and pickleball courts, a running track, walking paths, premier soccer fields, hiking trails, picnic pavilions, children's play equipment, and barbeque areas. The City of Camarillo, incorporated in 1964, is a separate entity from the District, however, they do add recreational and cultural service value and amenities to the community by owning two small parks, a trail system and full-service library that it operates independently of the District.

Below is a map that displays the District's and the City's respective Spheres of Influence:



Project Goal

The goal of this project is to develop and present the District's Annual Comprehensive Financial Report for each fiscal year, as well as any other necessary Government Accounting Standards Board (GASB), State, and Local requirements for annual financial reporting for government agencies.

Project Scope

A. Services to be performed by Auditors

1. In General:

   The auditors will perform financial and compliance audits to determine (a) whether the financial statements of the District fairly present the financial position of PVRPD, and the results of the financial operations are in accordance with generally accepted accounting principles, and (b) whether the District has complied with laws and regulations that may have a material effect upon the financial statements for PVRPD.

2. Internal Control:

   The auditors will examine the District's internal accounting controls and accounting procedures and render written reports of their findings and recommendations to the PVRPD General Manager and Assistant General Manager/Administrative Services Manager. The examination shall be made, and reports rendered in accordance with generally accepted government auditing standards.

   In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

   Reportable conditions that are also material weaknesses shall be identified as such in the reports. Non-reportable conditions discovered by auditors shall be reported in separate letters to management, which shall be referred to in the reports on internal controls.

   Irregularities and illegal acts: Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

   Mary Otten, PVRPD General Manager

   Justin Kiraly, PVRPD Assistant General Manager

3. Reporting and Communication:

The Assistant General Manager or designee will be responsible for coordinating the audit process internally. The auditors will meet on a regular basis during the field work process with the Assistant General Manager or designee to discuss preliminary audit findings and management recommendations.

Prior to issuing their final reports, the auditors will meet with the Assistant General Manager and their designees.

The auditors may be consulted occasionally throughout the year as an information resource. The auditors may be asked to provide guidance on implementation of GASB requirements and specifics of federal and state regulations as they may affect local government accounting. They may also be asked to assist with the implementation of new pronouncements.

B. Specific Deliverables to the District

- Audit of the District's books and records
- Preparation of District's Annual Comprehensive Financial Report
- Assist with the Fixed Assets Report if needed
- Preparation of Financial Statements in compliance with appropriate GASB pronouncements with publication no later than December 31
- Single audit by federal due date (as necessary)
- Preparation of District's Special Districts Financial Transactions Report

IV. DISTRICT'S RESPONSIBILITIES

A. District staff will prepare the final closing of the books. The District will provide trial balances for all funds as well as detailed subsidiary ledgers.

B. District staff will produce the confirmation letters that are mailed by the auditors.

C. District staff will be available to assist the auditors in locating records and preparing audit schedules. All requests will first be directed to the Assistant General Manager or their designee.

D. The District will provide the auditor with reasonable workspace, desks, chairs, printers, telephones, facsimile and photocopy machines.

V. BASIS FOR COMPENSATION

A. The District will pay the auditors for those services described in Part I, Section III (Auditor's Responsibilities) the not-to-exceed amount contained within the agreement. For additional services required after the inception of the agreement, written approval by the District is required in advance of such services being rendered, for which a fee will be paid based on the auditor's quoted hourly rates.

B. The auditors may submit itemized bills for their services at the end of each calendar month. The District will promptly review and act upon these bills.

VI. ADDITIONAL PROVISIONS

A. The auditor shall be an independent contractor and its officers, agents, and employees shall not be deemed officers, agents, or employees of the District.

B. No officer, agent, or employee of the District and no member of its governing bodies shall have any financial interest, direct or indirect, in this agreement or the proceeds thereof. No officer, agent, or employee of the auditors shall serve on a District committee or hold any such position which is incompatible with such person's duties or obligations or other relationship to this agreement.

C. The auditors shall not assign or transfer or subcontract this agreement, any interest therein, or claim thereunder without the prior written approval of the District.

D. The District may terminate this agreement at any time by giving the auditors not less than thirty (30) days prior written notice of such termination. Nothing herein shall be deemed a limitation upon the District's right to terminate for cause or otherwise to pursue such legal or equitable rights or remedies which may accrue to the District hereunder. The District will pay the auditor an amount that bears the same ratio to the maximum contract price as the work delivered to the District bears for completed services contemplated under this Agreement, unless such termination is made for cause, in which event, compensation, if any, shall be adjusted in light of the particular facts and circumstances involved in such termination.

E. Time is of the essence in each and all the provisions of this agreement.

F. No alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto.

G. The firm will warrant that it is an equal opportunity employer and shall comply with applicable regulations governing equal employment opportunity. The auditor does not and shall not discriminate against persons employed or seeking employment with them, nor discriminate in the provision of services, based on age, sex, color, race, marital status, sexual orientation, ancestry, physical or mental disability, national origin, religion, or medical condition, unless based upon a bona fide occupational or service qualification pursuant to the California Fair Employment & Housing Act.

H. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditors shall make their working papers available to successors and to the District and any parties designated by the federal or state governments or by the District as part of an audit quality review process. The auditor shall make their working papers available for inspection if the District is a subrecipient of grant funds.

I. 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.

Submission Requirements

Interested proposers must submit five (5) copies, plus an electronic version (PDF or Microsoft Word format) of the proposal on or before the deadline containing the following information to the District to be considered a viable candidate for this contract. Proposals shall not exceed 25 pages including any attachments (staff resumes do not count toward the page limit). Any proposal that does not contain the information outlined below shall not be considered.

1. **Transmittal Letter to the Selection Committee**
    a. The proposal must contain a transmittal letter, signed by an official authorized to commit the firm to the representations, commitments, and statements contained in both the proposal and contracts. This should include the name, mailing address, email address, and phone number of the firm's primary contact person for the proposal. Firm advertising, brochures, and other promotional material should not be included.
    b. The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards. Moreover, the firm must have no conflict of interest about any other work performed for the entity being audited. It is understood that the services performed by the auditor is in the capacity of independent contractors and not as an officer, agent, or employee of the District.
2. **Description and Qualifications of the Firm**
    a. A description of the firm's organizational structure, the jurisdiction in which the firm is organized and date of such organization. In addition, provide a description of the firm's qualifications and experience on projects of similar nature to those described in the proposal as well as projects/clients where consultant has performed as an extension of staff.
    b. An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in California.
    c. The firm is required to submit 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.
    d. 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.
3. **Staffing**

a. The firm shall 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 governmental auditing experience, including the scope of audit services requested by the District of each person, and information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
b. The firm should provide as much information as possible, including resumes, regarding the number, qualifications, experience, and training of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.
c. Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

4. References

a. A list of no more than three (3) references for the proposer and no more than three (3) references for any subconsultants, if proposed, including the names, addresses and telephone numbers of recent clients, preferably other public agencies and a listing of the specific projects and key individuals that have participated in them. Include the dollar amount related to the participation. Identify how much experience the firm and sub consultant, if needed, has had with public agencies.
b. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 10) performed in the last five years that are like the engagement described in this request for proposals. These engagements should be ranked based on total staff hours.

5. Scope of Work

a. A clear and concise statement of the proposer's understanding of the nature and extent of the services required.
b. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Part I, Section III of this request for proposals.
c. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.
d. All property rights, including publication rights of all reports in connection with services performed under this agreement shall be vested in the District. The firm selected shall not publish or release any of the results of its examinations without express written permission.

6. Project Budget & Other Financial Information

a. The proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses.

    i. A firm must include in its proposal a complete disclosure of any alleged significant prior or ongoing contract failures, any civil or criminal litigation or investigation pending which involves the firm or in which the firm has been judged guilty or liable within the last five (5) years.
    ii. If there is no negative history to disclose, the firm must affirmatively state in its proposal that there is no negative history to report.
b. The proposal should include a schedule of professional fees and expenses, presented in the format shown in Appendices C and D, which supports the total all-inclusive maximum price.
c. A disclosure of all personal, professional or financial relationships with any officer and/or employee of the District.

FORMAT AND CONTENT OF PROPOSAL

To simplify the review process and to obtain the maximum degree of comparability, proposers are asked to organize their proposals in the following manner:

A. Title Page

Show the request for proposal subject, the name of the proposer's firm, local address, telephone number, name of the contact person, and date.

B. Table of Contents

Include a clear identification of the material by section and by page number.

C. Letter of Transmittal

1. State whether the firm is local, national, or international.

2. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.

3. Describe the range of activities performed by the local office such as audit, accounting, or management services.

4. Describe the local office's recent auditing experiences similar to the type of audits requested and give the names and telephone numbers of client officials responsible for five (5) of the audits listed.

D. Audit Team

1. Describe the composition of the audit team, including staff from other than the local office, and consultants. Describe the commitment of the firm to providing the same audit team on subsequent audits. Include resumes of each person so identified.

2. Identify the supervisors and consultants who will work on the audit and include resumes of each person so identified.

E. Audit Scope and Provisions

Describe the scope of the required services to be provided and outline a plan on how such services will be provided. Please include depth of work, staffing, and time estimates. Proposers should list all reports including management letters that are to be issued, the points to be addressed by reports, and the estimated completion dates.

F. Cost Data

Indicate the total hours and hourly rates by staff classification and the resulting all-inclusive maximum fee (not to exceed total) for which the requested work will be done for each of the specific deliverables identified in this Request for Proposal. Fees must include all anticipated costs including travel, per diem, and out-of-pocket expenses.

G. Additional Data

Data not specifically requested should not appear in the foregoing sections, but any additional information considered essential to the proposal may be presented at this section.

Evaluation Criteria

The objective is to choose the proposal that offers the highest quality services and will achieve the project's goals and objectives within a reasonable budget. While cost is important, other factors are also significant and the District may not select the lowest cost proposal.

All proposals submitted in response to this RFP will be evaluated by a committee in accordance with the objectives mentioned above and the following criteria with a given point value listed below.

Selection Criteria—RFP	Points Available
Understanding of Scope of Work and Proposed Approach	**25**
Cost and Pricing Structure (including Base and Alternate Bids)	**10**
Demonstrated Experience in Providing Similar Services	**30**
Qualifications and Experience of Key Staff	**20**
References & Past Performance	**15**
Total Points Available Per Proposal	**100**

Total scores will be tabulated, and the highest ranked firm will enter into negotiations. If the District requests presentations by short-listed offerors, committee members may revise their initial scores based upon additional information and clarification received in this phase. Please note that presentations have not been scheduled and are not anticipated at this time. However, if the District elects to set up interviews and your firm is invited to give a presentation to the committee, notice will be given with a set date. Should a firm refuse to honor the request for an oral presentation or interview, it may result in the rejection of the proposal by the District

Firm Selection & Notification

The issuance of this RFP is the first step in the process that will eventually lead to the execution of an agreement with the most qualified firm. Each proposal will be reviewed to determine if it meets the submittal requirements contained within this RFP.

The successful Consultant to whom work is awarded shall, within 30 days of Board approval, enter into a contract with the District for the work in accordance with the specifications and shall furnish all required documents necessary to enter into said contract.

The District reserves the right to enter into a contract without further discussion of the submitted proposal. Therefore, the proposal should be initially submitted on the most favorable terms the proposer can offer.

The District reserves the right to accept and or withdraw the RFP in whole or in part, at any time and for any reason and or request additional information from all proposers. Submission of a proposal confers no rights upon a proposer and does not obligate the District in any manner. The District also reserves the right to modify, any aspects or waive any irregularities, terminate, or delay this RFP, the RFP process, and or the program, which is outlined within this RFP at any time if doing so would serve the interest of the District. Contract award will be made at the sole discretion of the District based on evaluation of all responses.

Each proposer, by submitting a proposal, agrees that if the District accepts its proposal, such proposer will furnish all items and services upon the terms and conditions in this RFP and subsequent contract. Proposals that do not meet the mandatory requirements set forth in this RFP will be considered non-compliant. Proposers may be disqualified, and the proposal may be rejected by the District for any of, but not limited to, the following reasons:

- Failure to properly respond to the RFP;
- Evidence of collusion among the proposers submitting the proposals;
- Failure to comply with the specification requirements of the RFP.

Contract Requirements

The District plans to use the attached Pleasant Valley Recreation & Park District Professional Services Agreement. Consultants with significant concerns about the sample agreement should not submit on this RFP.

The top ranked firm will be notified in writing and will be asked to meet and submit their prospective scope of services and refine their fee (to be broken down by tasks). If after negotiation and consideration, the District is unable to reach an acceptable agreement with the top-ranked firm, they will terminate negotiations with the top-ranked firm and, at their sole discretion, may: enter into negotiations with the second-ranked firm; withhold the award for any reason; elect not to proceed with any of the proponents; or re-solicit new Proposals.

Estimated Selection & Approval Schedule

Request for Proposals Open	September 7, 2026
Questions/Clarifications Due	September 24, 2026
Answers Provided by	October 2, 2026
Deadline for Proposals	October 9, 2026
Evaluation of Proposals	October 12-15, 2026
Announce Decision	November 4, 2026
Contract Negotiations	November 2026
Desired Project Close Out	*(no later than)* June 30, 2032

**The District reserves the right to revise the above schedule.*

Questions

Upon release of this RFP, all Consultant communications concerning the RFP should be directed to Alison Bohorquez, Administrative Analyst via the contact information listed below. Unauthorized contact regarding this RFP with any other District employees may result in disqualification. Any oral communications will be considered unofficial and non-binding with the District. Consultants should rely only on written statements by Ms. Bohorquez.

Name:	Justin Kiraly, Assistant General Manager
Address:	Pleasant Valley Recreation & Park District
	1605 E. Burnley Street, Camarillo, CA 93010
Email:	jkiraly@pvrpd.org

Submittal Instructions

Proposals must be received no later than 5:00 p.m. PDT on Friday, October 9, 2026.

Proposals shall be mailed or hand delivered to:

Pleasant Valley Recreation & Park District
Attn: Justin Kiraly
1605 E. Burnley Street
Camarillo, CA 93010

The proposals shall be in a sealed envelope or box and clearly labeled with the Consultant's name, address, and "Auditing Services RFP."