

Request for Proposals

*2026-2027 Professional Financial Auditing
Services*



Heber Public Utility District

1078 Dogwood Rd., Suite 103

Heber, CA 92249

Phone: (760) 482-2440

Email: Heber@heber.ca.gov

www.Heber.ca.gov

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I. INTRODUCTION

The Heber Public Utility District is soliciting proposals from qualified Certified Public Accountant Firms to audit its financial statements for the Fiscal Year 2026/2027 ending June 30, 2027, with the option of auditing its financial statements for each of the three (3) subsequent Fiscal Years through Fiscal Year ending June 30, 2030.

Audits are to be performed in accordance with the Generally Accepted Auditing Standards (GAAS) as set forth for financial audits in the most recent General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 (FSAA) (as amended in 1996), if applicable, and the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments.

To be considered, three (3) copies of a proposal must be received by:

The Heber Public Utility District
1078 Dogwood Road, Suite 103,
Heber, California 92249,
by 3:00 p.m. on Monday, July 13, 2026

The proposal must be received on or before 3:00 pm PDT on July 13, 2026. Late submissions or delivery will not be considered. The Heber Public Utility District reserves the right to reject any or all proposals submitted.

II. BACKGROUND

The Heber Public Utility District is an independent Special District organized under the Public Utilities Code provisions of the general laws of the State of California and is governed by a five-member Board of Directors elected at large by the registered voters of the District. The District is located in the Imperial County; The District provides customers with Water, Wastewater and Solid Waste services as Proprietary Funds and also manages Parks and Recreation/Retentions Basins, and Street Lighting as a Governmental activity.

The District has three business type activities and uses the proprietary fund format to report those activities for financial statement purposes. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The District receives property taxes for the governmental activities and uses the governmental fund format to report those activities.

The District annually receives over \$400,000 in property taxes from the County to help finance its operations.

The District receives long-term loans as well as grants from various Federal and State agencies.

The District's fiscal year begins on July 1st and ends on June 30th. The District has a FY 2025-26 operating budget of approximately \$3.5 million and a five year capital budget of approximately \$5.1 million. The District has total wages and benefits of approximately \$1.8 million covering 14 full-time employees and 5 Board of Directors.

More detailed information on the District and its finances can be found in the June 30, 2024-2025 Heber Public Utility District Audited Financial Statements and Independent Auditors' Report, and in the Adopted Budget for FY2025-26. Both are available from the Heber Public Utility District at our website www.heber.ca.gov

III. AUTHORITY

The Heber Public Utility District reserves the right to reject any or all proposals submitted.

The District reserves the right to request additional information or interview some or all the proposing Firms if necessary to obtain additional information that the District considers necessary to fully evaluate a proposing Firm's qualifications.

The District also reserves the right to:

1. Request clarification or additional information from any proposed Firm at any time;
2. Waive immaterial defects or minor irregularities in a proposing Firm's responses to this request for proposal;
3. Suspend or reopen the request for proposals process; and
4. Reject any or all responses and terminate the request for proposals process at any time.

Late submittals will not be considered. Postmark date will not be considered. Proposals must be received in the District office on or before the day and time indicated.

There is no expressed or implied obligation from the Heber Public Utility District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

IV. TERMS

The term is for a minimum one (1) year contract commencing on June 30, 2027 for Fiscal Year 2026/2027. An additional three (3) renewal Fiscal Years is contemplated. It is required of the proposer to submit prices in the proposal for the three (3) renewal terms Fiscal Year 2027/2028, Fiscal Year 2028/2029, and Fiscal Year 2029/2030. Renewal terms are an option exercisable by the District and may not necessarily need to go back to the Board of Directors each year.

V. SCOPE OF WORK

The District desires a Comprehensive Annual Financial Report (CBAF Report) to be prepared by the independent auditor and to be fully compliant with all current GASB pronouncements for the Fiscal Year 2026/2027 ending June 30, 2027, and each subsequent year thereafter during the contract period.

In addition, the Firm shall be required to prepare the Annual Consolidated Financial Report (ACFR) in accordance with generally accepted accounting principles, issue a report on the district's accounting controls and procedures, and revise as necessary each Fiscal Year's State Controller's Annual Report for Special Districts.

The following list of scopes of services will be required on an annual basis

- A. Perform an audit in accordance with Generally Accepted Auditing Principles (GAAP) as set forth by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office. Compile the District's financial statements in accordance with generally accepted accounting principles. Provide the District with a five 5 hardbound copies and a portable document format (PDF) file that will include all components of the district's financial statements as presented.
- B. Render a report on compliance and internal control over financial reporting based on an audit for the financial statements. A written report should be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the performance of this task.
- C. Issue a management letter for conditions or weaknesses, if any, in the internal control structure that are not considered significant deficiencies.
- D. Provide the cost to prepare and forward to the State Controller's Office the Annual Reports of Financial Transactions of Special Districts pursuant to Government Code Section 53891. The District will then evaluate the cost and decide on this item separately

- E. Presentation of the completed Audited Financial Statements to the Board of Directors at a regularly scheduled board meeting, if requested.
- F. Provide general consultation as required, during the year, on financial accounting and reporting matters.

VI. AUDITING STANDARDS

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 the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards.

- A. The District has limited staff, but with proper planning will be available during the audit field work to assist the firm in providing access and direction to information, documentation and being available for explanations of all inquiries. Staff will provide clerical assistance for preparation of confirmations and other routine correspondence.
- B. The District will provide the auditors with reasonable workspace, phone, internet and copy machine access. Additional needs may be accommodated with advanced planning.
- C. The District will provide trial balances, budgetary and encumbrance data, cash flow statements and other necessary financial statements. All documentation supporting the financial statements is located in the District office.

VII. Reports

Following the completion of the audit, the auditor shall issue:

- A. A fiscal year-end financial statement;
- B. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles;
- C. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk ("Recommendations to Management");
- D. A report on compliance with applicable laws and regulations.

Reporting: Auditors shall be required to report to the District on each of the following:

- A. The auditor's responsibility under generally accepted auditing standards
- B. Significant accounting policies
- C. Management judgments and accounting estimates
- D. Significant audit adjustments
- E. Other information in documents containing audited financial statements
- F. Disagreements with management
- G. Management consultation with other accountants
- H. Major issues discussed with management prior to retention
- I. Difficulties encountered in performing the audit

VIII. FINAL REPORT

The Final Report shall be delivered in both hard copy and electronic formats. Report preparation shall be the responsibility of the Auditors, including, but not limited to, all typing of the report, footnote review, and production of the draft and final reports, and 5 copies of the final report and recommendations to management.

IX. ACCESS TO WORKING PAPERS

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, and make copies, as needed.

X. PROPOSED TERM OF ENGAGEMENT LETTER

Please include a copy of your Firm's engagement letter, if expected to be signed by the District for our review.

XI. PROPOSAL FORMAT

A. Submission of Proposals

The following material is required to be received by the District by 3:00PM, July 13, 2026 for a proposing firm to be considered:

1. A Master Copy (so marked) of a Technical Proposal and three copies to include the following:
 - a. Title Page
2. The title page showing the Request for Proposal's subject, the firm's name; the name, address, and telephone number of a contact person; and the date of the proposal.
 - a. Table of Contents
 - b. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm

believes itself to be the best qualified to perform the engagement and that the proposal is a firm and irrevocable offer for the period being bid on.

Detailed Proposal: The detailed proposal should follow the order set forth in Section XII of this request for proposals, along with a Firm Dollar Cost Bid for the first year's audit and subsequent three (3) years.

Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposals (Appendix B and Appendix C)

Proposers shall send the completed proposal to the following address:

Heber Public Utility District
1078 Dogwood Road, Ste. 103
Heber, CA. 92249

B. Technical Portion General Requirements

The purpose of the Technical Portion is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Heber Public Utility 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. Technical Portion 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 proposal's requirements.

The Technical Portion should address all the points outlined in the Request for Proposals. The Technical Portion should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, Items No. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

1. *Independence*: The firm should provide an affirmative statement that it is independent of the Heber Public Utility District as defined by generally accepted auditing standards of the U.S. General Accounting Office's Government Auditing Standards.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

2. *License to Practice in California*: A statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in California.
3. *Firm Qualifications and Experience*: The proposal should state the size of the firm, the 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 on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also 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.

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 the state regulatory bodies or professional organizations.

4. *Partner, Supervisory and Staff Qualifications and Experience:* The firm should identify all staff, including the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement, what their specific tasks and functions, will be, and indicate whether each such person is registered/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 of staff over the term of the agreement will be assured.

5. *Prior Engagements with Heber Public Utility District:* The firms should list separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the District by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners and total hours.
6. *Similar Engagements with Other Government Entities:* For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) 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. | Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
7. *Specific Audit Approach:* The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as the District's budget and related

materials, organizational charts, manuals and programs, and financial and other management information systems.

8. *Report Format*: The proposal should include sample formats for required reports.

C. Firm Dollar Cost Bid

1. *Total All-inclusive Maximum Price*: The firm dollar cost bid 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. A total all-inclusive maximum price shall be shown for the FY 2026-27 engagements, as a total all-inclusive maximum price for each of FY2027-28, FY 2028-29, and FY2029-30 audit years. The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the firm dollar cost bid. Such cost should not be included in the proposal.

2. *Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for each*. The firm dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix E, part 1), that supports the total all-inclusive maximum price.

3. *Out-of-pocket Expenses Included in the Total All-Inclusive Maximum Price and Reimbursement Rates*

4. *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 between the District and the firm shall be performed at the same rates and set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

5. *Manner of Payment*:

Payments will be made under the following schedule:

10% - Billed upon beginning of Field Work subsequent to the Initial Audit Opening Conference with the General Manager;

25% - Not-to-Exceed maximum for combined progress payments, to be billed no more frequently than monthly and no later than the 25th of each month;

25% - Billed subsequent to delivery of the Draft Final Statements and Recommendations to Management;

25% - Billed subsequent to delivery of Final Statements and Recommendations to Management;

15% - To be paid upon receipt of final paper/electronic copies of the reports, but no sooner than 30 days after acceptance of Final Statements and Recommendations to Management by the Heber Public Utility District Board of Directors.

XII. PROPOSAL REQUIREMENTS

It is the desire of the District to receive accurate and easily comparable information on all interested Firms. We have structured this RFP process in a way which allows for variation in proposals while asking all respondents to provide basic information needed. The process should not get in the way of your proposal, and we do not expect flashy or very lengthy proposals. Proposals should be but are not required to be presented in an 8.5" x 11" size.

Further, we ask that the proposal be prepared and submitted by the individual auditor or teams of personnel who will be directly involved with the District's annual audit needs.

We respect senior partners but very much want to meet with the personnel with whom we may work on a long-term basis. We ask that the individual or individuals who will have the greatest day-to-day dealings with the District be identified and serve as the Firm's representative during the selection process.

All materials submitted which have not been clearly designated as proprietary information, becomes the property of the District, and may be returned only at the District's discretion. Proposals shall become a public record of the District.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

The proposal should include the following:

Cover Letter / Letter of Interest

Indicate individual who will be the District's primary contact as well as the principal who has the authority to enter into a service contract. Please state Firm name, address of office submitting proposal (also include main Firm office if proposal is submitted by a branch office), telephone number, fax number, and type of Firm (e.g., corporation, partnership, proprietorship).

Please provide a copy of your proposal. Proposals should be addressed to:

Heber Public Utility District
1078 Dogwood Rd. Suite 103
Heber, CA 92249

Organization / Credentials / Professional Experience

Please provide a brief description of your Firm including number of years in business, professional experience with public agencies/special districts, specifically community services districts, type of audit services provided and the number of employees in the Firm.

Please include a copy of an annual Financial Report performed by your Firm that most closely fits the nature of services required for this RFP.

Audit Team: Identify the key members of the audit Firm and state their experience and qualifications. An affirmative statement should be included that the Firm is an independent certified public accounting Firm of “recognized ability and standing” and licensed to practice in the State of California.

Approach to the Audit: Please describe your approach to this audit and any special ideas, techniques or suggestions that you think might make the audit proceed smoothly.

Cost Proposal: Please provide a not-to-exceed and all-inclusive cost proposal (includes reimbursables) for the scope of work to be provided. The audit period will be for the fiscal years ending June 30, 2027. Indicate amount of professional liability insurance coverage your firm has.

Proposed Audit Schedule: Please describe your proposed schedule for performing the annual audits.

Client References: Please list at least two clients for whom your Firm has provided audit services to in the last five years. Please include the contact person’s name, email and telephone number.

XIII. PRINCIPAL CONTACT

Inquiries concerning this request for proposals and the subject of the Request for Proposals should be made to:

Luis Carrazco, Finance Manager
Email: lcarrazco@heber.ca.gov
Telephone: (760) 482-2440
Heber Public Utility District
1078 Dogwood Rd. Suite 103
Heber, CA 92249

XIV. FUND STRUCTURE

The District has three Enterprise Fund, one governmental fund and one fiduciary fund.

XV. BUDGETARY BASIS OF ACCOUNTING

The District prepares its budgets and financial statements on a basis consistent with generally accepted accounting principles.

XVI. FEDERAL AND STATE FINANCIAL ASSISTANCE

During the Fiscal Year(s) to be audited the Heber Public Utility District may have received grants from various sources. There may be additional requirements associated with these grants, specifically, but not limited to: Single Audit, Grant Specific audit. Based on your expertise, please include applicable audit procedures, reporting standards, and price quotes in the appropriate section of the proposal.

XVII. PENSION PLAN

The District participates in the California State Public Employees’ Retirement System (CalPERS). Actuarial services for these plans are provided by CalPERS.

XVIII. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Interested proposers who wish to review prior years’ audit reports and management letters should contact Luis Carrazco, Finance Manager at (760) 482-2440 or view the website at www.heber.ca.gov. The District will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

XIX. TIMELINE

| | |
|---|----------------------------|
| Request for proposals issued | Monday, June 22, 2026 |
| Due date for proposals | Monday, July 13, 2026 |
| Interviews | Wednesday, July 15, 2026 |
| Selected firm notified on or before | Thursday, July 16, 2026 |
| Presentation of Award of Contract To Board of Directors | Thursday, August 20, 2026 |
| Contract Date – on or before | Thursday, August 20, 2026 |
| Date Audit May Commence | Tuesday, September 1, 2026 |

The District will have all records ready for audit and all management personnel available to meet with the firm’s personnel by September 01, 2026.

Schedule for the 2026-2027 Fiscal Year Audit (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 indicated.

- A. Detailed Audit Plan: The auditor shall provide the District by September 01, 2026, both a detailed audit plan and list of all schedules to be prepared by the District.
- B. At a minimum, the following conferences should be held by the dates indicated on the schedule: Initial Entrance conference with General Manager on or before Sept 1, 2026.
- C. Fieldwork: District staff shall have a Trial Balance available for the auditors. The auditor shall complete all fieldwork by December 31, 2027.
- D. Draft Reports: The auditor shall have drafts of the audit reports and recommendations to management available for review by the Finance Committee and the General Manager by December 15, 2027. After initial amendments and corrections are made, the draft will be submitted to the Board of Directors for acceptance and comments. Any changes shall be submitted in order for the auditors to produce the final report at the next Board Meeting of the Heber Public Utility District Board of Directors.

XX. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

Statements and Schedules to be prepared by staff of District as determined at the Entrance Conference.

XXI. EVALUATION PROCEDURES

A. Review of Proposals

The committee will review each proposal. Each member will first score each technical portion of the proposal by each of the criteria described in Section XXI B below. The committee will then convene to review and discuss these evaluations and arrive at a consensus on the firms the committee will evaluate further.

After firms are selected for further consideration, committee members will evaluate each firm's response and decide on the firm that best meets the District's needs.

B. Evaluation Criteria

The following represent the principal criteria that will be considered during the evaluation process:

- A. Principal requirements
 - I. The audit firm is independent and licensed to practice in California.

- II. The audit firm’s professional personnel have received adequate continuing professional education within the preceding two years.
- III. The firm has no conflict of interest with regard to any of the other work performed by the firm for the District.
- IV. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- V. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

B. Technical qualifications

| | |
|-----------------------------|-----|
| 1. Expertise and Experience | 40% |
| 2. Audit Approach | 30% |
| 3. Price | 30% |

The District will evaluate annual as well as multi-year costs as part of its selection process.

C. Oral Presentation

During the evaluation process, the Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Committee may have of a firm’s proposal.

There is no requirement of the District for it to ask all firms to make such oral presentations.

D. Final Selection

The Board of Directors of the Heber Public Utility District will select a firm based upon the recommendation by the General Manager, after consultation with committee members.

It is anticipated that a firm will be selected and notified on or before August 30, 2026. Following notification of the firm selected, it is expected a contract will be executed between both parties no later than August 30, 2026.

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 contract between the District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals. The District also reserves the right to waive minor irregularities in the proposal, and to accept the proposal it considers most favorable and in the District's best interest.

F. Professional Services Agreement

The firm selected by the District to perform auditing services will be required to execute an Agreement for Professional Services.

Appendix A

List of Key Personnel, Office Location, E-mail and Telephone Number

| | | |
|---|---|--------------|
| Madeline Dessert General Manager mdessert@heber.ca.gov | 1078 Dogwood Road, Suite 103 Heber, CA 92249 | 760-482-2440 |
| Luis Carrazco Finance Manager lcarrazco@heber.ca.gov | 1078 Dogwood Road, Suite 103 Heber, CA 92249 | 760-482-2445 |

APPENDIX B

PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, at a minimum all services set forth in Section II, Nature of Services Required

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with the State of California Laws.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Heber Public Utility District.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX D
PART 1

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR
THE AUDIT OF FINANCIAL STATEMENTS**

| | HOURS | STANDARD HOURLY RATE | QUOTED HOURLY RATE | TOTAL |
|---|-------|----------------------|--------------------|-------|
| PARTNERS | | | | |
| MANAGER | | | | |
| SUPERIVOSRY STAFF | | | | |
| STAFF | | | | |
| OTHER (SPECIFY) | | | | |
| SUBTOTAL | | | | |
| OUT OF POCKET EXPENSES: | | | | |
| OTHER | | | | |
| TOTAL ALL INCLUSIVE MAXIMUM PRICE FOR FY 2026-27 | | | | |
| TOTAL ALL INCLUSIVE MAXIMUM PRICE FOR FY 2027-28 | | | | |
| TOTAL ALL INCLUSIVE MAXIMUM PRICE FOR FY 2028-29 | | | | |
| TOTAL ALL INCLUSIVE MAXIMUM PRICE FOR FY 2029-30 | | | | |

NOTE: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction for the total all-inclusive maximum price.