RFP No.: HLVRA-2026-01
Issue Date: September 11, 2026
Submittal Deadline: by 4:00 P.M. on October 14, 2026

Request for Proposals: Professional Audit Services

The Honey Lake Valley Recreation Authority ("Authority" or "HLVRA") is requesting proposals from qualified, independent, and licensed certified public accounting firms to provide independent financial auditing services for the Authority. The Authority is seeking a qualified firm with demonstrated experience auditing governmental entities, joint powers authorities, special districts, and other public agencies.

The selected firm will be responsible for performing an annual independent financial audit of the Authority's financial statements and providing related reports and services in accordance with applicable professional standards and governmental accounting requirements.

AUTHORITY BACKGROUND

The Honey Lake Valley Recreation Authority is a joint powers authority established by the City of Susanville and County of Lassen to plan, finance, implement, manage, own, and operate a multi-jurisdictional recreation system, including the Honey Lake Valley Community Pool.

The Authority is governed by a Board of Directors consisting of representatives appointed by the participating agencies.

The Authority's financial activities primarily consist of member contributions, program and facility revenues, operating expenditures, capital expenditures, and related governmental activities.

Additional information regarding the Authority, its organizational structure, financial activities, and prior financial statements will be made available to proposers upon request.

PURPOSE

The purpose of this RFP is to select an independent auditing firm to perform multiple annual audits of the Authority's financial statements. The selected firm shall provide an independent examination of the Authority's financial statements and issue an auditor's report in accordance with applicable professional standards.

SCOPE OF SERVICES

The selected Auditor shall perform annual financial statement audits of the Authority. Services shall include, but are not limited to, the following:

1. Annual Financial Statement Audit: The Auditor shall conduct an independent audit of the Authority's financial statements in accordance with applicable:

- Generally Accepted Auditing Standards (GAAS);
- Government Auditing Standards, as applicable;
- Governmental Accounting Standards Board (GASB) standards;
- California governmental accounting and reporting requirements; and
- Other applicable professional standards and legal requirements.

The audit shall include sufficient examination, testing, and analysis to express an independent opinion regarding the Authority's financial statements.

2. Financial Statements and Reporting: The Auditor shall:

- Audit the Authority's financial statements;
- Review and evaluate applicable accounting policies;
- Perform substantive and internal control testing as appropriate;
- Review account balances and supporting documentation;
- Review significant transactions and financial activities;
- Evaluate financial statement presentation;
- Issue the appropriate independent auditor's report;
- Provide required communications to the governing Board and management; and
- Identify any material weaknesses, significant deficiencies, or other reportable conditions as required by applicable standards.

3. Internal Controls: The Auditor shall obtain an understanding of the Authority's internal control structure sufficient to plan and perform the audit. The Auditor shall communicate identified significant deficiencies, material weaknesses, or other matters required to be communicated under applicable professional standards. The Auditor should provide practical recommendations for improving internal controls when opportunities for improvement are identified.

4. Governmental Accounting Assistance: The selected firm should be available to provide reasonable technical assistance to Authority management regarding governmental accounting and financial reporting matters encountered during the audit. Routine questions related to the audit should be included in the proposed audit fee. Proposers shall identify hourly rates for services outside the normal scope of the annual audit.
5. Audit Findings and Recommendations: The Auditor shall discuss significant findings and recommendations with Authority management prior to issuance of the final audit report. The Auditor shall provide management with an opportunity to review factual information contained in draft findings and recommendations.

AUDIT TIMELINE

The Authority desires to complete the annual audit in a timely manner following the close of each fiscal year. Proposers shall provide a proposed audit schedule identifying:

- Preliminary/planning work;
- Requested records and documentation;
- Fieldwork;

- Draft financial statements;
- Management review;
- Final financial statements;
- Audit report issuance; and
- Presentation to the HLVRA Board, if applicable.

The Authority's fiscal year ends June 30. Proposers should identify the earliest date following fiscal year-end that fieldwork could begin and the anticipated date the final audit would be available for presentation to the Board.

BOARD PRESENTATION

The selected Auditor shall be available to present the completed annual audit to the Authority's Board of Directors upon request.

PROFESSIONAL LICENSING

The professional services provider, and any sub-consultant(s), must possess any necessary professional certifications and/or license(s) relative to the work to be performed required by an appropriate licensing authority of the State of California and must provide evidence of such to the Authority with their proposal or prior to commencement of the work in such form as the Authority shall require.

PROPOSAL REQUIREMENTS

1. Proposals shall include firm information including license information, firm experience, and proposed audit team. Provide the qualifications, certifications, governmental audit experience, and years of experience for key personnel.

2. Audit Approach: Provide a description of the firm's proposed approach, including:
   - Audit planning;
   - Risk assessment;
   - Internal control review;
   - Substantive testing;
   - Governmental accounting considerations;
   - Communication with management;
   - Board communication;
   - Quality control procedures; and
   - Approach to identifying opportunities for improved financial reporting and internal controls.
3. Communication: Describe the firm's approach to communicating with Authority staff throughout the audit process. The Authority seeks a firm that provides timely responses to questions and maintains consistent communication with management rather than limiting communication to the formal audit period.

4. References: Provide at least three references for governmental entities currently or recently audited by the firm. References should include agency name; contact person; telephone/email; and brief description of services provided.

PRICING PROPOSAL

Proposers shall provide a clear and complete fee schedule for the anticipated multi-year audit and contract term.

Audit Fiscal Year	**Proposed Audit Fee**
FY 2022/23	$________
FY 2023/24	$________
FY 2024/25	$________
FY 2025/26	$________
Total	$________

The proposed annual fee should include all services necessary to complete the annual financial statement audit and issue the required audit reports.

Proposers shall separately identify hourly rates for services outside the normal annual audit scope.

Personnel Classification	**Hourly Rate**
Partner	$_____
Manager	$_____
Senior Auditor	$_____
Staff Auditor	$_____
Other	$_____

Proposers shall identify any anticipated additional costs, including:

- Travel;
- Administrative charges;
- Report preparation;
- Special reports;
- GASB implementation assistance; or
- Other expenses.

The Authority prefers a fixed annual audit fee with no additional charges for routine audit-related communication and assistance.

Any additional services shall require prior authorization from the Authority.

AUDIT DELIVERABLES

The selected Auditor shall provide, as applicable:

1. Independent Auditor's Report;
2. Audited financial statements;
3. Required supplementary information;
4. Management letter or recommendations, if applicable;
5. Communication of internal control findings;
6. Required communications to those charged with governance;
7. Final electronic copies of all reports; and
8. Presentation to the Authority's Board, if requested.

The Auditor shall provide sufficient electronic copies of final reports for Authority use and public distribution.

EVALUATION CRITERIA

Proposals will be evaluated using the following criteria:

Evaluation Criteria	Weight
Governmental and JPA Audit Experience	25%
Qualifications and Experience of Proposed Audit Team	20%
Proposed Audit Approach and Understanding	15%
Communication and Responsiveness	10%
References	10%
Cost	20%
Total	100%

The Authority may conduct interviews, request clarification, contact references, or request additional information as part of the evaluation process.

The Authority is not required to select the lowest-priced proposal and intends to select the firm providing the best overall value based upon the evaluation criteria and the Authority's needs.

PROPOSAL AWARD/REJECTION

A proposal award, if a proposal is awarded, will be made to the most responsible professional services provider whose proposal complies with the Authority's requirements as set forth herein within ten (10) days of the above proposal opening date. The Authority may interview selected proposers. The Authority reserves the right, in its sole discretion, to reject any proposal which fails to meet the proposal requirements in any respect, to reject all proposal(s) for any reasons whatsoever and to waive minor irregularities in any proposal.

INDEPENDENCE

The selected firm shall maintain independence from the Authority throughout the engagement in accordance with applicable professional standards. Proposers shall disclose any current or potential relationships, engagements, financial interests, or other circumstances that could reasonably create a conflict of interest or impair the firm's independence.

CONFIDENTIALITY

The Auditor shall maintain the confidentiality of Authority records and information obtained during the engagement, subject to applicable California public records and other legal requirements.

The Auditor shall establish appropriate safeguards to protect Authority financial and confidential information.

RECORDS AND AUTHORITY COOPERATION

The Authority will make available financial records, supporting documentation, accounting records, policies, contracts, budgets, and other information reasonably necessary to conduct the audit. The Auditor shall provide the Authority with a reasonable and organized request for information prior to and during fieldwork. The Authority expects the selected firm to work cooperatively with Authority staff to minimize disruption to normal operations.

GENERAL CONDITIONS

The Authority reserves the right to:

- Reject any or all proposals;
- Waive minor irregularities;
- Request clarification or additional information;
- Conduct interviews;
- Contact references;
- Negotiate the final scope and fee;
- Modify the scope of services;
- Cancel this RFP at any time; and
- Select the proposal determined to be in the best interest of the Authority.

Issuance of this RFP does not obligate the Authority to enter into an agreement or reimburse proposers for costs incurred in preparing a proposal.

PROPOSAL SUBMITTAL

Proposals shall be submitted electronically to:

Honey Lake Valley Recreation Authority
Attn: Jolene Arredondo

Email: jarredondo@cityofsusanville.gov
Phone: 530-252-5106

Proposal Due Date: October 14, 2026
Time: 4:00 P.M.

Late proposals may be rejected.

AUTHORITY CONTACT

Questions regarding this RFP should be directed to:

Honey Lake Valley Recreation Authority
66 N. Lassen St.
Susanville, CA 96130

Attn: Jolene Arredondo, HLVRA Executive Officer
Phone: 530-252-5106
Email: jarredondo@cityofsusanville.gov