



18th DISTRICT AGRICULTURAL ASSOCIATION  
DBA Eastern Sierra Tri-County Fairgrounds  
475 Sierra Street  
Bishop, California 93514

**REQUEST FOR PROPOSAL (RFP)**  
Independent Financial Review and Audit Services

RFP No.: 18DAA-FIN-RFP-2026-01  
Release Date: March 23, 2026  
Proposal Due Date: April 27, 2026, at 5:00 PM Pacific Time

**SECTION 1 – PURPOSE**

The 18th District Agricultural Association (DAA), operating under the authority of the California Department of Food and Agriculture (CDFA), solicits proposals from qualified Certified Public Accounting (CPA) firms to provide independent financial review and audit services.

This procurement is conducted in accordance with policies of the California Department of General Services (DGS), the State Administrative Manual (SAM), and applicable Public Contract Code provisions.

Award will be made using a **Two-Tier Competitive Best Value Evaluation Method**.

**SECTION 2 – BACKGROUND**

The 18th DAA is a State Entity responsible for administering public funds and operating the Eastern Sierra Tri-County Fairgrounds. The DAA is subject to:

- State oversight
- Annual financial reporting requirements
- Independent audit and review requirement

**SECTION 3 – BIDDER RESPONSIBILITY**

Bidders are responsible for

- Carefully reviewing all RFP documents.

18<sup>th</sup> District Agricultural Association – Eastern Sierra Tri-County Fairgrounds  
475 Sierra Street, Bishop, CA 93514  
(760) 873-3588

- Ensuring compliance with submission format requirements
- Bearing all proposal preparation costs.

## SECTION 4 – CONTRACT TERM

The anticipated contract term covers 3 years of Financial Review/Audit:

- FY 2024 Financial Review
- FY 2025 Financial Review
- FY 2026 Financial Audit

The contract is subject to:

- Funding availability
- DAA Board approval
- CDFA oversight requirements
- Satisfactory contractor performance

## SECTION 5 – SCOPE OF WORK

Detailed scope is provided in **Exhibit A**.

### **5.1 Financial Reviews (FY 2024 & 2025)**

Contractor shall:

- Prepare financial statements in accordance with U.S. GAAP
- Perform review engagements under SSARS
- Provide limited assurance
- Issue written review reports

### **5.2 Financial Audit (FY 2026)**

Contractor shall:

- Perform an audit in accordance with GAAS
- Express an opinion on financial statements
- Issue a written audit report
- Evaluate internal controls (no opinion required)
- Communicate audit findings to governance

## SECTION 6 – QUESTIONS AND ADDENDA

All questions regarding this RFP must be submitted in writing no later than April 8, 2026. Written responses will be issued as an addendum and posted on the official RFP posting site no later than April 13. Proposers are responsible for reviewing all addenda prior to submitting the proposal. No verbal or informal answers are binding. Questions can be emailed to [info@tricountyfair.com](mailto:info@tricountyfair.com).

## SECTION 7 – MINIMUM QUALIFICATIONS (PASS/FAIL)

Proposers must demonstrate:

1. Active California CPA license
2. Experience with SSARS reviews
3. Experience with GAAS audits
4. Governmental audit experience
5. Eligibility to contract with the State

Failure to meet minimum qualifications will result in rejection.

## SECTION 8 – PROPOSAL FORMAT

Proposals must be submitted in two separate volumes.

### TEIR I – TECHNICAL PROPOSAL

It must not contain cost information.

Required contents:

1. Cover Letter
2. Firm Qualifications
3. Government Experience
4. Key Personnel (resumes and CPA verification)
5. Technical Approach
6. Work Plan & Timeline
7. References (minimum three governmental clients)
8. Required Certifications (Exhibit C)
9. Disable Veteran Business Enterprise (DVBE) Documentation

### TEIR II – COST PROPOSAL

Submitted separately and clearly labeled.

Must include:

- Exhibit B – Cost Proposal Form
- Firm-fixed pricing for each fiscal year
- Total proposed cost

Cost proposals remain sealed until completion of technical scoring.

## SECTION 9 - DELIVERY OF PROPOSALS

Proposals must be physically received **by April 22, 2026, at 5:00 PM (PST)** at:

### **18th District Agricultural Association Administrative Office**

18th District Agricultural Association

Attn: Executive Officer

475 Sierra Street

Bishop, CA 93514

### **REQUIRED PACKAGING (DGS TWO-TIER FORMAT)**

Submit:

#### **Tier 1 – Technical Proposal – 1st Envelope**

- Three (3) hard copies
- Sealed and clearly labeled:  
*“18DAA-FIN-RFP-2026-01 – Technical Proposal.”*
- Include bidder name

#### **Tier 2 – Financial Proposal – 2nd Envelope**

- Three (3) hard copies
- Sealed separately
- Clearly labeled:  
*“RFP 18DAA-FIN-RFP-2026-01 – Financial Proposal”*

Both sealed envelopes must be placed inside **Envelope 3**, sealed and labeled, and mailed to:

18th District Agricultural Association

**18DAA-FIN-RFP-2026-01**

Fair-Time Audit Services

Attn: Executive Officer

475 Sierra Street

Bishop, CA 93514

18<sup>th</sup> District Agricultural Association – Eastern Sierra Tri-County Fairgrounds

475 Sierra Street, Bishop, CA 93514

(760) 873-3588

**Modification or Withdrawal of Proposals:**

Any proposal received before the deadline may be withdrawn or modified in writing. Modified proposals must be received by **April 27, 2026, 5:00 PM (PST)** to be considered.

**SECTION 10 – DVBE REQUIREMENTS**

This solicitation includes a 3% Disabled Veteran Business Enterprise (DVBE) participation requirement consistent with DGS policy.

Proposers must either:

- Meet the required 3% DVBE participation, or
- Submit a Good Faith Effort (GFE) demonstrating attempts to achieve the DVBE goal.

All required DVBE forms must be included in Volume I. Failure to comply with the DVBE requirement or submit proper documentation may result in the proposal being rejected.

**SECTION 11 – EVALUATION PROCESS**

**Phase 1 – Administrative Screening (Pass/Fail)**

Proposals will be screened for:

- Timely submission
- Mandatory conference attendance (if applicable)
- Minimum qualifications
- Required forms
- DVBE compliance (3% participation or approved Good Faith Effort)

**Phase 2 – Technical Evaluation (100 Points)**

| <b>Criteria</b>       | <b>Points</b> |
|-----------------------|---------------|
| Firm Qualifications   | 25            |
| Government Experience | 20            |
| Key Personnel         | 20            |
| Technical Approach    | 25            |
| Work Plan             | 10            |
| <b>Total</b>          | <b>100</b>    |

Minimum score to advance: 70 points.

### Phase 3 – Cost Evaluation (100 Points)

Formula:

$$\text{Lowest Cost} \div \text{Proposer Cost} \times 100 = \text{Cost Score}$$

Final Score Calculation:

$$\text{Final Score} = (\text{Technical} \times 70\%) + (\text{Cost} \times 30\%)$$

Tie-Breaker:

In the event of a tie, the proposer with the higher technical score shall prevail.

## SECTION 12 – PROTEST PROCEDURES

A proposer may file a protest within five (5) calendar days of the Notice of Proposed Award.

Protests must:

- Be in writing
- State RFP number
- State-specific grounds
- Include supporting documentation

Submit to:

18th District Agricultural Association  
Attn: Executive Officer  
475 Sierra Street  
Bishop, CA 93514

And

Department of General Services  
Office of Legal Services  
Attention: Protest Coordinator  
707 Third Street  
West Sacramento, CA 95605  
P.O. Box 989053  
West Sacramento, CA 95798  
Email – [olsprotests@dgs.ca.gov](mailto:olsprotests@dgs.ca.gov)

A fully detailed written statement specifying the grounds for the protest must be filed with both offices within **five (5) calendar days** after filing the initial protest. The DAA's written decision shall be final.

## SECTION 13 – GENERAL TERMS AND CONDITIONS

The resulting contract shall be incorporated, in addition to the following documents:

- DGS General Provisions (GSPD-401 or successor)
- Insurance requirements
- Indemnification provisions
- Independent contractor clause
- Conflict of interest compliance (Gov. Code §§1090 & 87100)
- Nondiscrimination compliance (Gov. Code §12990)
- Records retention (minimum three years)
- Termination for cause or convenience

## SECTION 14 – RFP SCHEDULE

| <b>Event</b>              | <b>Date</b>                      |
|---------------------------|----------------------------------|
| RFP Release               | March 25, 2026                   |
| Questions Due             | April 13, 2026                   |
| Proposal Due              | April 27, 2026, by 5:00 PM (PST) |
| Interviews (if necessary) | April 29–30, 2026                |
| Notice of Proposed Award  | May 4, 2026                      |
| Protest Period            | May 5–May 11, 2026               |
| Contract Commences        | June 1, 2026                     |

## SECTION 15 – CONTACT INFORMATION

All communications must be submitted in writing to:

Mike Francesconi  
18th District Agricultural Association  
DBA Eastern Sierra Tri-County Fairgrounds  
475 Sierra Street  
Bishop, CA 93514  
Phone: (760) 873-3588  
Email: [info@tricountyfair.com](mailto:info@tricountyfair.com)

This person is the only authorized person designated by the DAA to receive communication concerning this RFP. ***Do not attempt to contact any other person concerning this RFP.***

Oral communication from DAA officers and employees concerning this RFP shall not be binding on the DAA and shall in no way excuse the bidder of obligations as set forth in the RFP.

## SECTION 16 – CONFIDENTIALITY

All materials submitted become the property of the DAA. Proposals, evaluations, and scoring sheets are available for public inspection after Notice of Proposed Award. Copies may be requested at the bidder's expense. Confidentiality is maintained until award posting.

# EXHIBIT A – DETAILED SCOPE OF WORK

## 1. Overview

The Contractor shall provide **independent financial review and audit services** for the 18th District Agricultural Association (DAA), DBA Eastern Sierra Tri-County Fairgrounds, for Fiscal Years 2024, 2025, and 2026.

Services include:

- Financial reviews for FY 2024 and FY 2025
- Financial audit for FY 2026

All services must comply with:

- U.S. Generally Accepted Accounting Principles (GAAP)
- Statements on Standards for Accounting and Review Services (SSARS) for reviews
- Generally Accepted Auditing Standards (GAAS) for the audit

## 2. Financial Reviews – FY 2024 and FY 2025

### 2.1 Objectives

The financial reviews are designed to:

1. Provide **limited assurance** regarding the DAA's financial statements
2. Identify material modifications, if any, necessary for compliance with GAAP
3. Support management in improving internal controls and financial reporting

### 2.2 Deliverables

The Contractor shall:

- Prepare financial statements in accordance with U.S. GAAP based on information provided by the DAA
- Conduct review engagements in accordance with SSARS
- Comply with applicable professional standards, including:
  - AICPA Code of Professional Conduct
  - Principles of integrity, objectivity, professional competence, and due care
- Issue written review reports for each fiscal year

## 3. Financial Audit – FY 2026

### 3.1 Objectives

The financial audit is designed to:

1. Provide an independent opinion on whether the DAA's financial statements are fairly presented, in all material respects, in conformity with GAAP
2. Evaluate internal control processes related to financial reporting (no opinion required on control effectiveness)
3. Identify risks of material misstatement due to fraud or error

### 3.2 Deliverables

The Contractor shall:

- Perform the audit in accordance with GAAS
- Examine evidence on a **test basis** to support amounts and disclosures in the financial statements
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant estimates
- Assess whether conditions or events raise substantial doubt about the DAA's ability to continue as a going concern
- Communicate with governance regarding:
  - Planned scope and timing of the audit
  - Significant audit findings
  - Internal control-related matters identified during the audit
- Issue a written audit report expressing the independent opinion

### 4. Professional Standards and Conduct

The Contractor shall:

- Maintain professional judgment and professional skepticism throughout all engagements
- Ensure all work is conducted by qualified CPA personnel
- Adhere to all applicable laws, regulations, and ethical standards

### 5. Timeline

The Contractor shall complete services according to the following schedule:

| <b>Fiscal Year</b> | <b>Service</b>   | <b>Expected Completion</b> |
|--------------------|------------------|----------------------------|
| (2024              | Financial Review | December 2026              |
| 2025               | Financial Review | July 2027                  |
| 2026               | Financial Audit  | January 2028               |

Dates of completion can be negotiated with management and adjusted based on the Auditor's workload and Schedule.

The Contractor shall submit draft reports for DAA review prior to issuance of final reports.

## 6. Coordination and Reporting

The Contractor shall:

- Work closely with DAA staff and management
- Provide status updates as requested
- Attend meetings with the DAA Board or governance as necessary to present findings

## EXHIBIT B – COST PROPOSAL FORM

| <b>Service</b>           | <b>Firm-Fixed Cost</b> |
|--------------------------|------------------------|
| FY 2024 Financial Review | \$ _____               |
| FY 2025 Financial Review | \$ _____               |
| FY 2026 Financial Audit  | \$ _____               |
| Total Proposed Cost      | \$ _____               |

## EXHIBIT C – REQUIRED CERTIFICATIONS

- California CPA License Certification
- Non-Collusion Declaration
- Conflict of Interest Statement
- Certification of No Pending Litigation
- DVBE Participation or Good Faith Effort Forms
- Payee Data Record (STD 204, upon award)