



***Recreation and Park District***

---

## REQUEST FOR PROPOSALS

### **Independent Audit Services**

The North Highlands Recreation and Park District (“District”) invites qualified Certified Public Accounting firms to submit proposals to provide annual independent audit services for the fiscal years ending June 30, 2026, 2027, 2028 with options to renew annually for up to three additional years.

### **District Overview**

The District provides park and recreation services within Sacramento County and serves approximately 50,000 residents. The District operates with approximately \$4,800,000 in annual revenues and employs full-time, part-time, and seasonal staff.

The District participates in a 457 Deferred Compensation Plan and prepares annual financial statements in accordance with GASB requirements.

The District’s Audit needs were provided by Clifton, Allen and Larson from 2017 to 2025.

### **Scope of Services**

The selected auditor will:

- Perform an annual independent audit of the District’s financial statements in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (Yellow Book), as applicable.
- Express an opinion on the District’s financial statements.
- Prepare and present required audit reports and related communications.
- Provide recommendations regarding internal controls and accounting practices, as appropriate.
- Prepare the State Controller’s Report, if requested.
- Provide electronic PDF copies of final reports.

A Single Audit is not anticipated; however, services may be amended if federal requirements change.

### **Audit Schedule**

The District anticipates fieldwork beginning in September annually. Draft reports should generally be provided in advance of scheduled Board review dates, with final reports completed in time for Board acceptance.

### **Assistance Provided by District**

District staff will assist the auditor by preparing schedules, account detail, and supporting documentation as reasonably requested. Workspace and access to standard office equipment will be provided during fieldwork.

### **Proposal Requirements**

Proposals should include:

1. Firm background and governmental audit experience, particularly with California special districts.
2. Experience with Sacramento County COMPASS reporting.
3. Identification and qualifications of assigned personnel.
4. Description of audit approach and use of technology.
5. Communication practices and availability throughout the year.
6. Fee proposal, including any multi-year pricing structure.
7. References from comparable public agency clients.
8. Most recent peer review report.

### **Selection Criteria**

Proposals will be evaluated based on:

- Governmental and Special District audit experience
- Qualifications of assigned staff
- Responsiveness and communication
- Audit approach
- Cost

### **Proposal Submission**

Proposals are due by June 8, 2026 by 5:00 pm.

Submit proposals electronically to: Scott Graham, District Administrator, at: [scott@nhrrpd.org](mailto:scott@nhrrpd.org).

Questions can be submitted electronically, or by calling 916-332-7440, ext. 313.