

AUDIT COMMITTEE MEETING

DATE: February 4, 2025

TIME: 10:00 AM

ZOOM: <https://fresnoeoc.zoom.us/meeting/register/vnlx5wRfSSCQApN3VhoEIQ>

AGENDA

ITEM	SUBJECT	PRESENTER	ACTION
1.	CALL TO ORDER	Baines, Chair	
2. Page 2	ROLL CALL A. Monthly Attendance Record		
3. Page 3	SEPTEMBER 9, 2024, AUDIT COMMITTEE MEETING MINUTES	Baines, Chair	Approve
4. Page 5	ADVISE AND CONSENT OF THE RFP A. Supporting Document	Angus, Interim CEO	Approve
5.	<u>PUBLIC COMMENTS</u> <i>(This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the Agenda. Limit three minutes per speaker)</i>		
6.	ADJOURNMENT	Baines, Chair	
NOTE:	NEXT BOARD MEETING: Thursday, September 4, 2025, at 12:00 p.m. at the Fresno EOC Board Room		



Audit Committee Meeting Monthly Attendance Record 2025

Daniel Martinez
 Joaquin Arambula
 Kathleen Arambula-Reyna
 Manuel Romero
 Alysia Bonner

	Jan.	4-Feb	Mar	April	May	June	July	Aug.	4-Sep	Oct	Nov	4-Dec	Attended
Daniel Martinez													0/3
Joaquin Arambula													0/3
Kathleen Arambula-Reyna													0/3
Manuel Romero													0/3
Alysia Bonner													0/3

O-Present X-Absent T-Teleconference

AUDIT COMMITTEE MEETING MINUTES

Date: September 9, 2024

Time: 5:30 PM

Location: 1920 Mariposa Street, Suite 310 Fresno, CA 93721

1. **CALL TO ORDER**

Commissioner Robert Pimentel called the meeting to order at 5:38 p.m.

2. **ROLL CALL**

Roll was called and a quorum was established.

Present: Robert Pimentel, Lisa Mitchell, Charles Garabedian, Earl Brown, Linda Hayes, Jimi Rodgers

Teleconference: Alysia Bonner

Absent: Oliver Baines, Amy Arambula

3. **FINANCIAL AUDIT REPORT YEAR ENDED DECEMBER 31, 2023**

Kip Hudson, CPA, of Hudson Henderson & Company Inc. provided an overview of the consolidated financial statements and independent auditor's reports.

Hudson stated that they issued their independent auditor's report on August 19, 2024 with an unmodified opinion for the financial statements and single audit. The financial statements were neutral, consistent, and clear. There were no significant difficulties encountered in performing the audit and management corrected all misstatements noted during the audit. There was one material adjusting journal entry that totaled approximately \$1.6mil to increase the lease liability and the right-to-use lease assets. Overall, there were no findings or compliance issues in the current year audit.

Hudson stated the total assets totaled \$48,247,361, which is a decrease of about \$30.8mil from the prior year due to the separation of Access Plus Capital (APC). Liabilities totaled \$37,369,040 at the end of the year, which was a decrease of about \$13.6mil from the prior year and ending in net assets of \$10,878,321. The change in net assets decreased by \$17,196,946, which was largely due to the discontinued operation of APC at \$14.2mil. The actual change of net assets for the agency would be about a \$3mil decrease. The total support and revenues was \$155,558,117, which was a significant increase of \$17.9mil from the prior year due to grant revenues. The total expenses for the year were a total of \$158,602,119. Lastly, there was a net decrease in cash of \$13,050,066 due to APC.

Hudson stated they implemented a new accounting standard (202007) in the current year audit. This new standard was the presentation disclosure by nonprofit entities who contributed non-financial assets, which was formerly known as in-kind contributions. This new presentation is now called contributed non-financial assets. This new implementation does not affect the financials but it is just more disclosure based.

Hudson commented that the Finance team did a great job in assisting in this year's audit to get everything done in a timely matter.

Public Comment: Emilia Reyes, CEO, stated that what was different from this year to the prior year in regards to the timely submission of the audit was due to the Finance team setting up a structure early on and staying committed to it.

Commissioner Earl Brown asked about what the forgiveness of debt of \$229,131 consists of. Hudson stated that this was a note payable from the City of Fresno. This note payable included a clause that noted if everything goes well, the debt will be forgiven, which happened to fall under the current audit year.

Commissioner Linda Hayes inquired about the total current liabilities being greater than the total current assets. Steve Warnes, Finance Office, responded that there are two things to consider. One is that current liabilities include the current portion of finance leases and lease liabilities. This is GAAP presentation and it represents one year's worth of rent payments. It is recognized as a liability but there is no offsetting asset. Warnes also stated this is related to prior deficits and there are efforts in place to cut where necessary to turn this around.

Motion by: Rodgers **Second by:** Brown

Ayes: All in favor.

Nays: None heard.

4. PUBLIC COMMENTS

Public comment: None heard.

No action required.

5. COMMISSIONERS' COMMENT

Public comment: None heard.

No action required.

6. ADJOURNMENT

Meeting adjourned at 6:07 p.m.

AUDIT COMMITTEE MEETING

Date: February 4, 2025	Program: Internal Audit
Agenda Item #: 4	Director: Darlene Trujillo
Subject: Advise and Consent of the RFP	Officer: Brian Angus

Recommended Action

Staff recommends Committee approval for the issuance of a Request for Proposal (RFP) to engage a qualified accounting firm to provide independent forensic auditing services.

Background

In response to the need for transparency related to major Agency deficits during fiscal years 2023 and 2024, the Board of Commissioners have determined the need for a forensic audit. The forensic audit will focus on the three programs with the largest deficits, including Administration, Transit and Food Services. Additionally, the Pension and Health Insurance Fund will be audited to determine any negative employee impact.

Fiscal Impact

The fiscal impact of the forensic audit will be determined based on the proposals received.

Conclusion

If approved by the Committee, the RFP will be released to solicit proposals from qualified audit firms. If not approved, the RFP will not proceed.

Fresno Economic Opportunities Commission
REQUEST FOR PROPOSAL
Special Forensic Audit Services
Bid Number SFAS 02xx25

I. **GENERAL INFORMATION**

A. Purpose

Fresno Economic Opportunities Commission is seeking proposals from qualified accounting firms to establish a contract to provide independent forensic auditing services.

B. Who May Respond

Only qualified, licensed certified public accounting firms may respond to this RFP, herein referred to as the "Bidder."

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 4:00 p.m. on February xx, 2025.

2. Inquiries

Inquiries concerning this RFP should be directed to Darlene Trujillo, Internal Audit Director, at darlene.trujillo@fresnoeoc.org and must be submitted by February xx, 2025.

All inquiries and responses will be posted for viewing on the Fresno Economic Opportunities Commission website by February xx, 2025.

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the sole responsibility of the Bidder and will not be reimbursed by Fresno Economic Opportunities Commission. Unless otherwise stated, all materials submitted by the Bidder in response to this RFP shall become the property of Fresno Economic Opportunities Commission.

4. Instructions on Proposal Submission

Your proposal should be addressed as follows:

Darlene Trujillo, Internal Audit Director
Fresno Economic Opportunities Commission
1920 Mariposa Street, Suite 330
Fresno, CA 93721

An electronic proposal and five (5) original copies of the Bidder's proposal must be submitted in a sealed envelope clearly marked in the lower left-hand corner with

the following information:

Request for Proposal
4:00 p.m., February xx, 2025
SEALED BID
For Special Forensic Audit Services
Bid Number: SFAS 02xx25

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Bidder to ensure that the proposal is received by Fresno Economic Opportunities Commission by the date and time specified above.

Late proposals will not be considered. Proposals transmitted by facsimile will not be accepted.

The bid format, as specified in Section III, must be submitted by each and every bidding party. Deviation from the bid format shall be noted and the reason for the deviation shall be explained. This does not, however, preclude the bidding party from offering alternatives in addition to the format coverage and approaches. The alternatives, however, must be fully explained in writing.

This RFP is available on www.fresnoeoc.org website.

5. Right to Reject

Fresno Economic Opportunities Commission reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

The Fresno Economic Opportunities Commission reserves the right to waive informalities or irregularities in bids.

In any case of deviation from enclosed specifications, the bidders shall indicate, in writing, the exception to the specifications. If no exception(s) is noted, it is understood that the specification will be complied with in detail as requested WITH NO EXCEPTION.

6. Women, Disabled Veterans, Small and/or Minority-Owned Businesses

Efforts will be made by Fresno Economic Opportunities Commission to utilize women, disabled veterans, small, and/or minority-owned businesses, with the consideration that the primary responsibility is the most favorable return to Fresno Economic Opportunities Commission.

A Bidder qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201), having annual receipts for the last year of less than \$26.5 million.

7. Price

All prices and quotations must be typed or written in ink. No erasures or correction fluid is permitted. Errors may be crossed out and corrections printed in ink by the person signing the bid.

Quote on each item separately. Prices should be stated in units specific herein.

8. Time

Time of delivery is a part of the consideration and must be stated in definite terms and must be achieved.

9. Authorized Proposals

All proposals must be dated and signed with the firm's name and by a responsible officer or employee.

10. Notification of Award

It is expected that a decision selecting the successful firm will be made **within xx (xx) days** of the closing date from the receipt of proposals.

Award will be made to the responsible Bidder whose equipment, service, delivery, and cost are most compatible with Fresno Economic Opportunities Commission. Fresno Economic Opportunities Commission will be the sole judge in making this determination.

11. Patent Indemnity

The Bidder shall hold Fresno Economic Opportunities Commission, its officers, agents, servants, and employees, harmless from liabilities of any nature or kind on account of use of any copyrighted or un-copyrighted composition, secret process, patented or unpatented invention, article of appliance furnished or used under this RFP.

12. Samples

Samples, when required, must be furnished free and, if not destroyed by tests, will upon requests be returned at the Bidder's expense.

13. Rights and Remedies of Fresno Economic Opportunities Commission for Default

In case of default for any reason, including circumstances beyond the control of Bidder or Fresno Economic Opportunities Commission, or contract violation or breach of contract by Bidder, Fresno Economic Opportunities Commission may procure the articles or services from another source and may recover the loss occasioned thereby from any unpaid balance due the Bidder or by proceedings against performance bond of Bidder, if any, or by suit against Bidder. The prices paid by Fresno Economic Opportunities Commission shall be considered the prevailing market price at the time such purchase is made.

14. Inspection

Inspections on deliveries or services or offer for such, which do not meet specifications, will be at the expense of the Bidder.

D. Description of Entity and Records to be Audited

Fresno Economic Opportunities Commission is a private, nonprofit corporation primarily serving Fresno County and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a twenty-four (24) member volunteer Board of Commissioners. Administrative offices and records are located at 1920 Mariposa Street, Fresno, CA 93721. With more than 35 programs and over 1,000 employees, its annual budget is approximately \$134 million.

Fresno Economic Opportunities Commission utilizes an automated general ledger system for all programs that has been designed specifically for the purpose of managing not-for-profit and government funded programs. Fresno Economic Opportunities Commission maintains separate bank accounts to control cash receipts and disbursements, and utilizes payroll and accounts payable systems that are fully automated and interfaced with the general ledger accounting system. Fresno Economic Opportunities Commission utilizes a third party payroll service to process payroll.

II. SPECIFICATION SCHEDULE

A. Scope of Special Forensic Audit Services

The auditor shall conduct forensic accounting procedures necessary to identify, quantify, and address any irregularities related to contracting, purchasing, procurement, standard operating procedures, policies, regulations, and other financial activities, both past and present, for each of the areas below:

1. Revenue and spending for the Administration budget during calendar years 2023-2024
2. Transit program during calendar years 2023-2024
3. Food Services program during calendar years 2023-2024
4. Pension and Health Insurance Fund to determine any negative employee impact.

B. Reports to be Issued

Following the completion of the forensic audit, the contracted firm shall issue a written report communicating all discovered abnormal financial activity, its quantification, cause and consequences.

C. Price

Bidder's proposed price should be submitted with information indicating how the price was determined for the agreed-upon procedures. For example, Bidder will indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. The proposed price shall be a "not to exceed" amount. Any out-of-pocket expenses should also be indicated. (See Exhibit I)

D. Payment

Progress payments will be allowed to the extent that Fresno Economic Opportunities Commission can determine that satisfactory progress is being made. Final payment will be made when Fresno Economic Opportunities Commission has determined that the total work effort has been satisfactorily completed. Should Fresno Economic Opportunities Commission reject the report, Fresno Economic Opportunities Commission's authorized representative will notify the Bidder in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Bidder submits the final invoice for payment.

Upon delivery of the final reports to Fresno Economic Opportunities Commission and their acceptance, the Bidder may submit a bill for the balance due on the contract for the audit.

E. Exit Conference

An exit conference with Fresno Economic Opportunities Commission's representatives and the Bidder's representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with Fresno Economic Opportunities Commission. It should include internal control and program compliance observations and recommendations.

F. Work Papers

1. Upon request, the Bidder will provide a copy of the work papers pertaining to any questioned costs determined in the agreed-upon-procedures. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least five (5) years from the end of the audit period.

G. Agency Internal Audit Office

In order to assist the firm and minimize costs, the Internal Audit Office staff and responsible management personnel will be available during the audit top pull samples, files, contracts, agreements, or any other documents needed.

H. Work Area

Fresno Economic Opportunities Commission will provide the auditing team with reasonable work space. The auditor will also be provided with the use of Fresno Economic Opportunities Commission's photocopiers, fax, Wi-Fi, and access to telephone to facilitate the field work.

I. Confidentiality

Bidder agrees to keep information related to all contracts, including the contents and results of the audit, in strict confidence. Other than the reports submitted to Fresno Economic Opportunities Commission, the Bidder agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so. Bidder agrees to take such reasonable measures as are necessary to restrict access to the information, while in the Bidder's possession, to those employees on

the Bidder's staff who must have the information on a "need-to-know" basis. Bidder agrees to immediately notify, in writing, Fresno Economic Opportunities Commission's authorized representative in the event the Bidder determines or has reason to suspect a breach of this requirement. Fresno Economic Opportunities Commission shall determine if and how the results of the audit are communicated to third-parties. Bidder shall not communicate with any third-party about the methodology or results of the audit without Fresno Economic Opportunities Commission's written approval.

J. General Conditions

1. Insurance

The certified public accounting firm shall maintain insurance adequate for protection from claims under Workers' Compensation Laws and from claims from damages for personal injury, including death and damage to property, which may arise from auditors' operation under this agreement.

2. Errors and Omissions Insurance

Prior to commencement of services under this agreement, auditor shall furnish to Fresno Economic Opportunities Commission satisfactory proof of coverage, for the period of this agreement, of errors and omissions insurance with limits of at least \$1,000,000.00.

3. Independent Contractor

While performing services pursuant to this agreement, auditor is an independent contractor and not an officer, agent, or employee of Fresno Economic Opportunities Commission.

4. Assignment of Contract

The auditor shall not assign or transfer, by operation of law or otherwise, any or all of their rights, burdens, duties, or obligations without the prior written consent of Fresno Economic Opportunities Commission.

5. Assurances

Auditor certifies that they are a currently and properly licensed certified public accountant. Auditor further certifies that they meet the independence standards of the U.S. Government Accountability Office (GAO) *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, and the American Institute of Certified Public Accountants.

6. Extra Work

No bill or claim for extra work or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by Fresno Economic Opportunities Commission. Fresno Economic Opportunities Commission shall have the right to make any changes that may be hereafter determined upon, in the nature of dimensions of the work, either before or after its commencement, and such changes shall in no way affect

or void the obligation of this contract. If such changes affect the cost of the work, an equitable adjustment shall be made by Fresno Economic Opportunities Commission to cover said cost.

7. Indemnity

The successful Bidder shall hold harmless and indemnify Fresno Economic Opportunities Commission, its officers, agents, and employees from and against any and all actions, suits, or other proceedings as may arise as a result of performing the work hereunder, except such actions, suits, or other proceedings as may arise as a result of the negligence or willful misconduct of Fresno Economic Opportunities Commission, its officers, agents, and employees.

III. BIDDER'S TECHNICAL QUALIFICATIONS

The Bidder, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

Bidder should describe its prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited and contract amounts. Bidder must provide at least five (5) references. Experience should include the following categories:

1. Prior experience auditing similar private nonprofit 501(c)(3) entities
2. Prior experience auditing programs funded by federal funds
3. Prior experience in conducting forensic audits for grant funded and fee-for-service programs

B. Organization, Size, and Structure

Bidder should describe its organization, size (in relation to audits to be performed), and structure, including if the firm is local, regional, national, or international; the location of the office from which the work is to be done and the number of partners, managers, supervisors, and senior staff; and the range of activities performed by the local office such as auditing, accounting, tax service, or management services. Indicate, if appropriate, if the firm is a small and/or minority-owned business.

Fresno Economic Opportunities Commission draws upon the power of its diverse staff and board membership to create positive and meaningful accomplishments in its human development activities, social ventures, and community partnerships. The RFP's evaluation process is designed to reflect Fresno Economic Opportunities Commission's commitment and support in creating inclusive employment opportunities by encouraging our vendors and contractors in participating in our vision.

Bidder must include a copy of the most recent peer review, or state why the Bidder has not had a peer review.

C. Qualifications and Experience

Bidder should describe the qualifications of partners, managers, and supervisors who will directly supervise the audit.

Include resumes of partners, managers, and supervisors, to be assigned to the audit with education, position in firm, years and type of experience, continuing professional education, state(s) in which licensed as a CPA, CPA license number, and other pertinent information.

D. Understanding of Work to be Performed

Bidder should describe its understanding of work to be performed, including audit procedures, estimated hours, and other pertinent information.

E. Certifications

The Bidder must sign and include as an attachment to its proposal the Certifications enclosed with this RFP (See Exhibit II). The publications listed in Exhibit II Certifications will not be provided by Fresno Economic Opportunities Commission.

IV. PROPOSAL EVALUATION

A review panel, including representatives of Fresno Economic Opportunities Commission's Board of Commissioners and Executive staff, will participate in the process of selecting the auditor. Reviewers will assess Bidders based on their proposals and oral presentation.

A. Submission of Proposals

All submissions shall include five (5) copies of the Bidder's complete proposal. These documents will become part of the agreement.

B. Non-Responsive Proposal

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP
2. The proposal does not follow the specified format
3. The proposal does not include the Certifications
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Generally Accepted Government Auditing Standards of the U.S. Comptroller General

C. Evaluation of Proposals

The following criteria will be used in evaluating the proposals:

1. Bidder's understanding of work to be performed (0-10 points)
 - a. Adequate coverage
 - b. Realistic time estimated to complete the forensic audit

2. Prior audit experience (0-30 points)
 - a. Prior experience auditing private 501(c)(3) non-profit agencies
 - b. Prior experience conducting organization-wide single audits
 - c. Results of peer review

Fresno Economic Opportunities Commission may contact prior audited organizations to verify experience described by Bidder.

3. Diversity, structure, organization, and size of Bidder's firm. Considering size in relation to the audits to be performed. (0-20 points)
 - a. Diversity of staff
 - b. Women, disabled veterans, small and/or minority owned business
 - c. Adequate organization/size of the firm
4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and type of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered. (0-15 points)
 - a. Audit team staffing
 - b. Overall supervision to be exercised
 - c. Prior experience of the individual audit team members
5. Other services and/or products to be provided. (0-5 points)
6. Price (0-20 points)

MAXIMUM POINTS – 100

D. Oral Presentation

Bidders who submit a proposal in response to this RFP may be required to give an oral presentation of their proposal to Fresno Economic Opportunities Commission. This will provide an opportunity for the Bidders to clarify or elaborate on the proposal but will in no way change the original proposal. Fresno Economic Opportunities Commission will schedule the time and location of these presentations. However, Fresno Economic Opportunities Commission reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints.

E. Protest Procedures

All protests to resolve disputes concerning this RFP shall be written, must specify in detail the grounds of the protest, the facts and evidence in support thereof and the remedy sought. The written protest must be delivered to the Internal Audit Director no later than five (5) days prior to the date of final decision. In the absence of a timely and properly submitted written protest, no party responding to the RFP shall be eligible for any remedy.

The Chief Executive Officer shall resolve any protest based upon the written protest and any oral or written response thereto provided by staff. The Chief Executive Officer's decision shall be deemed final.

EXHIBIT I

FORENSIC AUDIT PROPOSED PRICE

Level of Personnel	Rate	Billing Hours	Estimated Fees
1 Xxxx	\$		\$
2 Xxxx	\$		\$
3 Xxxx	\$		\$
Estimated Out of Pocket Expense			\$
Fresno EOC Forensic Audit Proposal Price			<u>\$</u>

CERTIFICATIONS

On behalf of the Bidder:

- A. The individual signing certifies authorization to enter into agreements/contracts on behalf of the Bidder.
- B. The individual signing certifies that the Bidder is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Bidder.
- C. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Bidder prior to an award to any other Bidder or potential Bidder.
- E. The individual signing certifies that there has been no attempt by the Bidder to discourage any potential Bidder from submitting a proposal.
- F. The individual signing certifies that the Bidder, if awarded this agreement/contract agrees to not discriminate against any employee in the performance of this agreement/contract, or against any applicant for employment in the performance on this agreement/contract because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age, gender, or sexual orientation. These requirements shall apply to, but not limited to, the following: employment, upgrading, demotion or transfer, rates of pay or other forms of compensation; and selection for training, including apprenticeship and certifies compliance with: (a) Federal Executive Order 11246, as amended by Executive Order 11375 relating to equal employment opportunity; (b) Title VI and Title VII of the Civil Rights Act of 1964, as amended; (c) Rehabilitation Act of 1973; as amended; (d) Title 41 Code of Federal Regulations, Chapter 60, (e) providing a Drug Free Workplace, and (f) American with Disabilities Act of 1990, as amended.
- G. The individual signing certifies that the Bidder is a properly licensed certified public accountant with the California Board of Accountancy.
- H. The individual signing certifies that the Bidder meets the independence standards of the *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions*, commonly known as the "Yellow Book."
- I. The individual signing certifies awareness and will comply with the GAO Continuing Education Requirement of eighty (80) hours of continuing education every two years; and that twenty-four (24) hours of the eighty (80) hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- J. The individual signing certifies awareness and compliance with GAO requirement of an external quality control (peer) review at least once every three years.
- K. The individual signing certifies that the following publications, including but not limited to, relative to the proposed audits have been read and understood.
 - 1. *Government Auditing Standards - Standards for Audit of Governmental Organizations, Program, Activities, and Functions* (Yellow Book)
 - 2. *Guidelines for Financial and Compliance of Federally Assisted Programs* (Red Book)
 - 3. *Compliance Supplement for Single Audits of State and Local Governments* (Green Book)

4. Department of Health and Human Services 45 CFR Part 74 & Part 92 7-CFR, Part 226.8
5. 2 CFR 215, "Uniform Administrative Requirements for Grants and Agreements with institutions of Higher Education, Hospitals, and Other Nonprofit Organizations"
6. 2 CFR 230, "Cost Principles for Nonprofit Organizations"
7. *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services*
8. 2 CFR 200 Subpart F, "Subpart Requirements"
9. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
10. Job Training Partnership Act (P.L. 97-300)
11. Single Audit Act
12. Education Code Sections 99245
13. Title I (P.L. 92-512)
14. P.U.C. See 99245
15. California Administration Code See 6664
16. Title III, Older Americans Act 1965
17. P.L. 94-385, Title IV, Section 411
18. California Department of Social Services Manual of Policies and Procedures, Section 10-200 & 10-203
19. Audit Guide for Auditors of Child Development Programs
20. (HHS) Guidelines for Audits of Federal Awards to non-profit organizations (1989)
21. OASMB-5 Guide for Non-profit Organizations: Cost principles and procedures for establishing indirect cost and other rates FPR grants and contracts with the Department of Health and Human Services
22. Transportation Development Act (CAL-TRANS)
23. 20 CFR 626-638
24. 41 CFR 29-70-102
25. School Age Child Care funding terms and conditions
26. Women, Infants, & Children program manual
27. Department of Community Services & Development's Supplemental Audit Guide
28. OHDS Grants Administration Manual
29. Chapter I-430 HHS Grants Administration Manual
30. AICPA Professional Standard. Acts Discreditable Rule 1.400.055
31. Standards and Procedures for Audits of California K-12 Local Educational Agencies
32. Employee Retirement Income Security Act of 1974.
33. 10 CFR Part 440 – DOE's Weatherization Assistance Program
34. Uniform Guidance 2 CFR Part 200 ("Super Circular")

- M. The individual signing certifies that all of the information in this Request for Proposal has been read and understood.
- N. The individual signing certifies that the Bidder or any individual to be assigned to the audits does not have a record of substandard audit work. If the Bidder or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed on a separate sheet of paper and attached to this certification.

Dated this _____ day of _____, 2025.

Bidder's Firm Name

Signature of Bidder's Representative

Printed Name and Title of Individual Signing

**FRESNO ECONOMIC OPPORTUNITIES COMMISSION
AUDIT RFP**

Calendar of Events

Listed below are specific dates and times of actions related to this Request for Proposal (RFP). The actions with specific dates must be completed as indicated unless otherwise changed by Fresno Economic Opportunities Commission. In the event that Fresno Economic Opportunities Commission finds it necessary to change any of the specific dates and times in the calendar of events listed below, it will do so by issuing a supplement to this RFP which will be posted on the Fresno Economic Opportunities Commission’s website.

<u>DATE</u>	<u>TIME</u>	<u>EVENT</u>
February xx, 2025		Notify Bidders of RFP via E-mail, Business Journal, and posting on www.fresnoeoc.org website
February xx, 2025	4:00 PM PDT	Questions due from Bidders E-mail questions to darlene.trujillo@fresnoeoc.org
February xx, 2025		Questions and responses posted on www.fresnoeoc.org website
February xx, 2025	4:00 PM PDT	Proposals due from Bidders
February xx – xx, 2025		Review Team receives RFPs for review
February xx, 2025		Review Team interviews top 3-4 bidders (optional)
February xx, 2025		Review Team makes recommendation based on proposal and oral presentation
February xx, 2025		Recommendation is presented to the Audit Committee for approval
February xx, 2025		All Bidders are sent notification of selection