



Request for Quotations Audit and Tax Services

Deadline: April 9, 2026 by 12:00 p.m.
Via email to funding@first5fresno.org

First 5 Fresno County
2405 Tulare Street, Suite 200 | Fresno, CA 93721 | (559) 558-4900

Request for Quotation (RFQ) Purpose

The purpose of this Request for Quotations (RFQ) is to solicit quotations from Certified Public Accountant (CPA) firms to perform an audit of the current fiscal year 2025-2026 ending June 30, 2026, and potentially up to five subsequent fiscal years, for the Children & Families Commission of Fresno County, also known as First 5 Fresno County (F5FC) and its component unit, Lighthouse for Children, Inc. (LFC). Quotation submissions should include:

- 1) Audit services for F5FC,
- 2) Audit services for LFC, and
- 3) Preparation of an information return (Form 990) for the LFC.

An annual certified audit is required for all First 5 County Commissions by the State of California to determine that the financial statements fairly present the financial position of the agency in accordance with Generally Accepted Accounting Principles (GAAP). Additionally, legislative statute governing First 5 Commissions also requires an expanded audit to ensure compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters in accordance with *Governmental Auditing Standards*. These requirements are outlined in the *First 5 California Children and Families Program Audit Guide* on the State Controller's website at sco.ca.gov/aud_counties_audit_guides_first5.html.

Eligibility

Only Certified Public Accountant firms will be eligible for consideration, which may include previously selected firms. Qualified firms interested in providing these services for F5FC and LFC are encouraged to submit their quotation. The firm selected will have demonstrated understanding in providing similar services and must be capable of producing the desired services in a professional, timely and cost-conscious manner.

Timeline

Timeline	
Release of RFQ	March 10, 2026
Deadline for Submission of Questions	April 6, 2026 by 5:00 p.m.
Responses to Submitted Questions Posted on F5FC website	March 17, 24, 31, April 7
RFQ Submission Deadline	April 9, 2026 by 12:00 p.m.
Notification of Selection	By April 30, 2026
Contract Development & Finalization	May 2026
Contract Start Date	June 1, 2026

About

First 5 Fresno County:

At First 5 Fresno County (F5FC), we know that children thrive when their families thrive. We envision a future where young children and their families are healthy, loved and nurtured. We pursue this vision by

partnering with, advocating for, and investing in our community to create a seamless system of quality, accessible services that support the well-being of every child and family.

California voters passed Proposition 10, the "California Children and Families First Act of 1998." The Act levied for a 50 cent per pack tax on cigarettes. The funds collected are to be used to expand and enhance services for children, ages 0-5 and their families. Funds from Proposition 10 are distributed to local counties based on each county's birth rate. First 5 Fresno County (F5FC) receives approximately \$7 million per year.

F5FC develops a strategic plan, consistent with Proposition 10 requirements, that guides local funding decisions. F5FC is led by a Commission appointed by the Fresno County Board of Supervisors. Along with Proposition 10 requirements, F5FC is responsible for abiding by County of Fresno ordinances which include annually presenting its audited financial statements to the Fresno County Audit Committee and on the Consent Agenda of a regular Fresno County Board of Supervisors meeting.

Lighthouse for Children, Inc.:

In 2015, F5FC created the Lighthouse for Children, Inc. in order to leverage New Markets Tax Credits (NMTC) to build the Lighthouse for Children facility in downtown Fresno. The NMTC requirements were met, and the facility was then sold to F5FC.

Lighthouse for Children, Inc. (LFC) is a California 501(c)(3) non-profit public benefit corporation and is legally separate from F5FC, however is included in F5FC's Financial Statements as a component unit. LFC is governed by a four-person board and First 5 Fresno County manages the day-to-day operations of the nonprofit, in accordance with an Administrative Agreement between the two entities.

Reference and Information for Submitters:

Previous Financial Reports (audits) for each entity are located online at:

F5FC: <https://first5fresno.org/about/#board-tools> (under Commission documents)

LFC: <https://lfcfresno.org/about-us/> (under Board Meetings & Documents)

Other current useful information:

- Neither LFC nor F5FC utilizes federal grants
- There were no significant operational changes from FY 2024-2025 for either entity
- Neither LFC nor F5FC issued any new debt during the current fiscal year

Contract Period:

The contract term for this RFQ is a 12-month period beginning June 1, 2026, and concluding May 31, 2027 (FY2025-2026 Audit), with an option to renew for up to an additional five years determined by F5FC in its sole discretion based on performance.

Note: F5FC reserves the right to negotiate the proposed activities and/or budget of any proposed activities or components.

Scope of Services:

The firm will be required to perform any and all tasks related to a certified audit and tax preparation services including but not limited to:

1. F5FC & LFC audits are to be performed in accordance with generally accepted auditing standards.
2. The firm will evaluate the adequacy for the internal control systems and where weaknesses are noted, make appropriate recommendations for improvements. A

management letter will be submitted by the auditing firm if material weaknesses are noted or if otherwise deemed appropriate.

3. The auditing firm will be required to make an immediate written report of all irregularities, fraud and illegal acts of which they become aware to the Executive Director.
4. The audit will cover the general purpose financial statements and supporting documentation and schedules as outlined in the [State Controller's Office First 5 California Children and Families Program Audit Guide](#).
5. The auditing firm shall provide the following numbers of copies of the auditor's report, financial statements, supporting schedules, and management letter for F5FC and LFC, respectively: ten (10); and five (5).
6. The selected firm will also prepare and file a 990 return for LFC, Inc. for each fiscal year under contract.
7. The partner in charge or lead staff of the audit **must** be available to attend/present at least two public meetings at which the audit reports will be discussed.
8. The auditing firm shall submit a draft of the financial statements no later than 5:00 p.m. the fourth Monday of September for the fiscal year 2025 - 2026 audit (and in similar fashion in future fiscal years). In this regard, the Commission will provide a year-end adjusted trial balance with support schedules in the first week of September of each year. Records for appropriate testing will be made available after June 30 of each year.
9. The firm shall make available its working papers and respond to all reasonable inquiries of successor auditors and others to review working papers of F5FC & LFC, upon the F5FC's written consent. The auditing firm will retain working papers, at the firm's expense, for a minimum of five years, or longer if required by generally accepted auditing standards (GAAS).

Timeframe of Services:

The F5FC and LFC audits take place simultaneously and have typically followed the schedule below:

Services	Timing
Planning/Interim Fieldwork	Mid-July
Final Fieldwork	First week of September
Drafts of Auditors' Reports and Financial Statements Sent to Management	Third week of September
Presentation of the Audit Report to F5FC Commission and LFC Board	October/November
Presentation of the F5FC Audit Report to the Fresno County Board of Supervisors	December/January
Annual 990 prepared	April
Annual 990 finalized and submitted	May

SUBMISSION REQUIREMENTS

RFQ Submission Components

In a numbered, bulleted, or otherwise organized way, address, in writing, the following information in your submission. Submissions will be reviewed and scored based on clear and concise content included and should be in PDF format and not be more than five (5) typed pages (one-sided) including any cover letters and headers:

1. Provide a brief description of the organization, size and structure of your firm.
 - a. Include information on the division that focuses on public entities or related types of organizations.
2. Include a draft work plan that outlines the entirety of the proposed processes. The work plan should describe the proposed approach to be taken, including a timeline and suggestions for strategies that may be necessary for completing the audit.
3. Delineate costs for services for the initial contract year and the possible opportunity to renew the contract for five additional years. Provide a proposed budget based on deliverables. Provide a separate budget for each entity to be audited, F5FC and LFC. Include cost breakdowns for the following milestones of the project:
 - Completion of interim work
 - Completion of field work
 - Draft Financial Statements
 - Completed Financial Statements
 - Preparation of Information Return (Form 990) and Filing (LFC Only)
4. Identify key personnel proposed to work with F5FC including background, relevant experience, and time available to complete this project.
5. List other similar governmental agency audits your firm currently performs or has performed in the last 3 years. Indicate audits performed by the firm and fiscal year(s) audited.
6. Names, contact information, and agency of at least three references from relevant current and former clients.
7. Statements addressing the following:
 - a. Affirming that the firm is licensed,
 - b. Regarding the status of any disciplinary actions against the firm or confirming the contrary.
 - c. Affirming that your agency is being properly insured against fraud, errors and omissions.
 - d. Confirming that firm partners and/or individuals handling funds have not been convicted of a felony and have not had a judgment entered against him/her upon misappropriation of funds or similar action.
 - e. Demonstrating that the firm has operated as a business entity for a minimum of five years and has employed a professional accounting staff of no fewer than three.
8. Completed W-9 Form (not included in the page limit).

RFQ PROCESS

Submission Instructions:

All proposals must be **submitted by 12:00 p.m. on Thursday, April 9, 2026** via email to funding@first5fresno.org. No late submissions will be accepted. All materials received in response to

this RFQ will become the property of F5FC and will not be returned to the bidder. The content of each vendor's quotation shall become public information once a contract has been awarded.

To submit for this RFQ, email funding@first5fresno.org with the content described in "Submission Requirements". All documents must be submitted in PDF form.

Please note, after emailing submission, proposers will receive an email from funding@first5fresno.org as receipt of submission with the submission documents attached. Please verify all required documents were submitted. If the proposer identifies an error, they may resubmit using the same process. Only the most recent submission received before the deadline will be accepted.

Submitting agencies should add funding@first5fresno.org to their approved contact list to avoid interference from spam filters. If the submitter does not receive an email or experiences any technical difficulties, please contact funding@first5fresno.org or call (559) 558-4900. Proposers are responsible for ensuring that submissions are received on time. Late proposals will not be accepted.

Questions:

Any questions about this RFQ must be submitted via email to funding@first5fresno.org with the subject line: "RFQ Question - Audit Services."

Questions will be accepted until 5:00 p.m. on Monday, April 6, 2026. A summary of all questions received, and their responses will be posted on the F5FC website at <https://first5fresno.org/what-we-do/#funding-opportunities> by 5:00 p.m. every Tuesday beginning March 17, 2026 through April 7, 2026.

Quotation Review:

F5FC will evaluate the quotations received based on provided explanation of the aforementioned required content (see RFQ Submission Components section), cost effectiveness of services quoted, and the following qualification:

1. The principal officers of the firm and the audit manager for this audit must be members of the California Society of Certified Public Accountants and the American Institute of Certified Public Accountants. It is also desirable that the firm (or firm staff member) be involved with the American Institute of Certified Public Accountants (AICPA) peer review program and/or be a member of the Government Financial Officer Association (GFOA) and on the GFOA list to receive regular notices.
2. The firm to be retained and staff assigned must have substantial experience and demonstrate strong knowledge of governmental and non-profit agencies. Such experience must be addressed in the quotation response.
3. The final evaluation process will include contacting references from current and former audit clients (governmental and/or public) as a means of verifying that the firm meets these qualifications.

Review Process and Notification:

A Community Review Committee will evaluate and score each eligible submission that complies with the purpose and requirements of this RFQ. Following the review process, F5FC staff will work with the recommended contractors to develop and finalize a contract agreement, including scope of work and budget, that will be presented to the F5FC Board, known as the Commission, for consideration and ultimate approval to enter into an agreement.

The contact person for each submission will be notified via email of F5FC's decision. All submitters, including the recommended contractor, will be notified no later than April 30, 2026, of the status of their submission. Upon notification, the selected entity will be contacted by F5FC to negotiate and confirm requirements prior to approval consideration by the F5FC Commission.

OTHER IMPORTANT INFORMATION

RFQ Document Revisions

If needed, any amendments/revisions to this RFQ document will be noted in the Question & Answers document, posted weekly on the F5FC funding page (<https://first5fresno.org/what-we-do/#funding-opportunities>), and any revisions will be noted in an Appendix A RFQ Document Revision Log within this document noting the page and section of the amendment.

Protest Process

Upon notice by F5FC of a proposed award, any proposer may file a formal written protest regarding a potential or recent procurement by F5FC. The protest shall be filed with the Executive Director no less than forty-eight (48) hours before the day of the meeting at which F5FC Commission is scheduled to award the relevant contract. The protest shall be in writing addressed to and filed with the Executive Director and contain the exact basis for the protest, and proof that the protestor is a viable and responsible provider of the services sought. The protest should provide evidence that the award violated F5FC's procurement procedures or State law. Mere disagreement with F5FC or the Executive Director's decision shall not be the basis for a successful protest.

Confidentiality of Responses

F5FC cannot guarantee the confidentiality of information submitted by the organization/agency. In the event that F5FC receives a request for records or court order that F5FC reasonably determines compels its disclosure of the submission, F5FC shall provide such records as it deems appropriate. All materials submitted as part of a proposer's response to this RFQ become the property of F5FC.

Communication

As for the issue date of this RFQ and continuing through the public notification of the award, agencies submitting qualifications are specifically directed not to hold any meetings, conferences, or technical discussions regarding this RFQ with F5FC staff, Commissioners or the Community Review Committee. "Off the record" contacts can potentially taint F5FC's decision-making process. Interested agencies may only submit inquiries through the funding@first5fresno.org email address in response to any matter pertaining to the RFQ. Any prohibited contact may result in disqualification of the potential contractor's submission.

Contracts

Issuance of this RFQ does not constitute a commitment by F5FC to award a contract. F5FC reserves the right to reject any or all submissions received in response to this RFQ, or to cancel this RFQ if F5FC deems that it is in the best interest of F5FC to do so. In addition, F5FC reserves the right, after contract award, to amend the resulting contract as needed throughout the term of the contract to best meet the needs of all parties.

If applicable, F5FC staff reserves the right to approve any and all subcontractors proposed by the primary contractor. Approval is based on the subcontractor contract language and budget with the primary contractor.

Any contract awarded by F5FC will contain various terms and conditions that will not be negotiable, including, but not limited to, proposer's obligation to indemnify, defend, and hold F5FC harmless from and against proposer's negligence and willful actions, insurance requirements as determined by F5FC, and compliance with various F5FC policies.

The contact person for each quotation, whether selected for award or denied, will be notified in writing of the decision. Upon notification of an award, representatives of the firm will meet with staff to finalize a detailed scope of work and budget.

Conflicts of Interest

Proposers must adhere to F5FC's Conflicts of Interest Policy and Conflicts of Interest Code, as amended, as applicable. No Commissioner or designated staff may make, participate in making, or attempt to use their official position to influence the making of any governmental decision which may have a direct or indirect foreseeable material financial effect on the Commissioner or designated staff person. Therefore, no entity in which a Commissioner or designated staff person has a material financial interest may submit a proposal to F5FC.

Additionally, under no circumstances may a financial dependent of a F5FC Commissioner or staff respond to this RFQ. Relatives of F5FC Commissioners or staff who are not dependents (which shall include, but not be limited to, spouses, adult children, siblings, aunts and uncles) are also discouraged from submitting.

Miscellaneous

- By submitting a quotation, bidders authorize F5FC staff to verify any or all information and/or references given in the quotation.
- Insurance. On or before the Effective Date of any agreement, Contractor shall furnish to F5FC satisfactory proof of the required insurance (Certificates of Insurance), which shall include a commitment by Contractor's insurers that they will mail notice of any cancellation or reduction of coverage below the amounts herein required by F5FC, at least thirty (30) days prior to the effective date of such cancellation or change. Such required insurance shall include General Liability, Automobile Liability, and Workers' Compensation.

RFQ DOCUMENT REVISION LOG

Any revisions to the RFQ document will be summarized below and indicated throughout the document in **red** font.

RFQ Document Revision Log		
Revision Date	Revision Description	Revised Page(s)