

## Request for proposal

### Community Action Marin

Request for proposal for single audit services  
for the fiscal period of

July 1, 2025, to June 30, 2026

Inquiries and proposals should be directed to:

Name: Frank Perez  
Title: Controller  
Entity: Community Action Marin  
Address: 7665 Redwood Blvd, Novato CA 94945  
Phone: 415-526-7519

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## General information

### A. Purpose

This request for proposal (RFP) is to contract for a financial and compliance audit and preparation of tax returns for the year ending 6/30/2026 (as well as any additional services that will benefit our organization). The proposal includes options for four additional years.

### B. Who may respond

Only licensed certified public accountants may respond to this RFP.

### C. Bidder's conference

None

### D. Instructions on proposal submission

1. **Closing submission date:** Proposals must be submitted no later than 4:30 p.m. on March 31, 2026.
2. **Inquiries:** Inquiries concerning this RFP should be directed to Frank Perez at 415-526-7519 or [fperez@camarin.org](mailto:fperez@camarin.org). Offerors may direct questions via email, phone or in-person meeting.
3. **Conditions of proposal:** All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the offeror and will not be reimbursed by Community Action Marin.
4. **Instructions to prospective contractors:**

Your proposal should be addressed as follows:

Name: Frank Perez  
Title: Controller  
Entity: Community Action Marin  
Address: 7665 Redwood Blvd  
Novato, CA 94945

It is important that the offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for proposal  
4:30 p.m. March 31, 2026,  
Sealed proposal  
For audit services

5. **Electronic or hard copy submissions:** Proposals can be submitted electronically to the following email address: [fperez@camarin.org](mailto:fperez@camarin.org) by the closing submission date noted above.

It is the responsibility of the offeror to ensure that the proposal is received by Community Action Marin by the date and time specified above.

Late proposals will not be considered.

6. **Right to reject:** Community Action Marin reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based on the factors described in this RFP.
7. **Small and/or minority-owned businesses:** Efforts will be made by Community Action Marin to use small businesses and minority-owned businesses. An offeror 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).
8. **Presentations:** At the discretion of Community Action Marin, offerors submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference. Reasonable advance notice will be provided to selected offerors. Not all offerors submitting a proposal will be asked to participate in oral presentations.
9. **Notification of award:**
  - a. It is expected that a decision about selection of the successful audit firm will be made within 3 weeks of the closing date for the receipt of proposals.
  - b. Upon conclusion of final negotiations with the successful audit firm, all offerors submitting proposals in response to this RFP will be informed, in writing, of the name of the successful audit firm.

#### E. Description of entity and records to be audited

Community Action Marin serves Marin County in California. Community Action Marin is a private, nonprofit corporation 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 12-member volunteer board of directors. Administrative offices and all records are located at 7665 Redwood Blvd, Novato, CA.

#### F. Options

At the discretion of Community Action Marin, this audit contract can be extended for four additional one-year periods. The cost for the option periods will be agreed on by Community Action Marin and the offeror.

## Specification schedule

### A. Scope of a financial and compliance audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "offeror," to perform a financial and compliance audit of Community Action Marin.

### B. Description of programs/contracts/grants

Community Action Marin is Marin County's largest nonprofit social services provider. Created in 1966 with federal Economic Opportunity Acts funds, Community Action Marin's staff of 200 works to alleviate the causes and consequences of poverty as the county's official anti-poverty agency.

Dedicated to racial and economic justice, the team assists low-income Marin residents with achieving a quality of life based on self-sufficiency through work to transform systems and respond to urgent as well as long-term needs through the following programs and services: Children and Family Services, Head Start & Early Head Start, Central Kitchen, Economic Justice, and Safety Net Services and Emergency Family Needs. The agency receives a large portion of its revenue from federal, state, and county dollars. In addition, the consolidation of Step Up Fund LLC is included in the consolidated financial statements. Step Up Fund LLC was incorporated to own and operate improved real property and related facilities for furthering the purpose of Community Action Marin, its sole member and manager. The current fiscal year budget is \$32 million dollars.

### C. Performance

Community Action Marin's records should be audited through 6/30/2026.

The offeror is required to prepare audit reports in accordance with Government Auditing Standards, the Uniform Guidance, and should include at a minimum the following information:

Consolidate Financial Statements to include Financial Position, Statement of Activities, Statement of Functional Expenses, Statement of Cash Flows, and notes to the statements.

Schedule of Expenditures of Federal and State Awards

Head Start and Early Head Start Supplementary Schedules

Supplemental Schedules Required by California Department of Education

Supplemental Schedules Required by California Department of Social Services  
Low Income Home Energy Assistance Supplementary Schedules  
Community Services Block Grant Supplementary Schedules  
Preparation of leases and leases related disclosures  
Assist with preparation of Data Collection Form  
Form 990 preparation

#### D. Delivery schedule

The offeror is to transmit one copy of the draft audit report to Community Action Marin's Executive Director and the Controller. The draft audit report is due on December 1, 2026, for review.

The offeror shall deliver final audit reports to Community Action Marin's board of directors no later than December 11, 2026.

Reports may be submitted earlier than the schedule above. However, if the offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the offeror delivers audit reports that do not conform to all of the provisions of this contract, Community Action Marin may, by written notice of default to the offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the offeror with sufficient justification.

#### E. Pricing

The offeror's proposed price for services should include a not-to-exceed total fee and a fee per service (audit services, tax services and additional services as requested in this RFP). Any out-of-pocket expenses should also be indicated.

#### F. Payment

Payment will be made upon determination by Community Action Marin that the total work effort has been satisfactorily completed. Should Community Action Marin reject a report, Community Action Marin's authorized representative will notify the offeror 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 90 days after the offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that Community Action Marin can determine satisfactory progress is being made.

Upon delivery of the copies of the final reports to Community Action Marin and their acceptance and approval, the offeror may submit a bill for the balance due on the contract for the audit.

#### G. Audit review

All audit reports prepared under this contract will be reviewed by Community Action Marin and its funding sources to ensure compliance with the General Accounting Office's (GAO) Government Auditing Standards and other appropriate audit guides.

#### H. Exit conference

An exit conference with Community Action Marin's representatives and the offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with Community Action Marin. It should include internal control and program compliance observations and recommendations.

#### I. Workpapers

1. Upon request, the offeror will provide a copy of the work papers of any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO and Community Action Marin.

#### J. Confidentiality

The offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Community Action Marin, the offeror 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, taking such reasonable measures as are necessary to restrict access to the information, while in the offeror's possession, to those employees on the offeror's staff who must have the information on a "need to know" basis.

The offeror agrees to immediately notify, in writing, Community Action Marin's authorized representative in the event the offeror determines or has reason to suspect a breach of this requirement.

#### K. AICPA professional standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

## Technical qualifications

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

### A. Understanding our needs

The offeror should describe the current challenges and opportunities specific to our organization. Describe how your firm is best suited to assist our organization in facing those challenges and opportunities moving forward.

### B. Understanding the scope of work

The offeror should clearly describe the scope of work to be performed in alignment with this RFP.

### C. Understanding our industry

The offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience.

1. Prior experience working with nonprofit organizations
2. Prior experience auditing grant funded organizations
3. Prior experience auditing organizations similar to Community Action Marin
4. Prior experience providing additional services to organizations similar to Community Action Marin

### D. Engagement team

The offeror should briefly describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members; audit team bios should include education, position in firm, years with the firm, industry-specific experience and training on the recent Uniform Guidance.

### E. Organization, size and structure

The offeror should describe its organization, size (in relation to audits to be performed) and structure. Description should include:

1. Size of the offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.

4. Results of peer review.
5. Explanation if the offer is a small business, minority business, women's business enterprise or labor surplus firm.
6. Description of data security protocols for handling and storing sensitive client records during audit.

#### F. Audit approach to the engagement

The offeror should describe its approach of the work to be performed.

#### G. Certifications

The offeror must sign and include, as an attachment to its proposal, the certifications enclosed with this RFP. The publications listed in the certifications will not be provided to potential offerors by Community Action Marin because Community Action Marin desires to contract only with an offeror who is already familiar with these publications.

## Proposal evaluation

### A. Submission of proposals

If submitted by hard copy, all proposals shall include (1) copies of the offeror’s technical qualifications, (1) copies of the pricing information and (1) copies of the signed certifications. These documents will become part of the contract.

(Note: If accepting electronic submission, indicate here how it needs to be received.)

### B. Nonresponsive proposals

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

1. The proposal is not received on time 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 Government Auditing Standards of the U.S. Comptroller General.

### C. Proposal evaluation

Evaluation of each proposal will be scored on the following six factors.

- |  | Point range |
|--|-------------|
| 1. Understanding our industry  | 0 - 10      |
| a. Understanding our current challenges and opportunities  |             |
| b. Firm’s approach to addressing our challenges  |             |
| 2. Understanding our industry  | 0 – 30      |
| a. Prior experience working with nonprofit organizations   |             |
| b. Prior experience auditing grant funded organizations  |             |
| c. Prior experience auditing organizations similar to Community Action Marin                         |             |
| d. Prior experience providing additional services to organizations similar to Community Action Marin |             |

3. Organization, size, and structure of offeror’s firm (consider size in relation to audits to be performed)	0 - 5
a. Adequate size of the firm	
b. Minority business/small business/women's business enterprise/labor surplus firm	
4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Include education, position in firm, and years and types of experience.	0 – 20
a. Prior experience of the individual audit team members	
b. Overall supervision to be exercised	
5. Offeror’s audit approach to the engagement	0 – 15
a. Adequate coverage	
b. Realistic engagement timetable	
6. Price	0 – 20
Maximum points	100

#### D. Review process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, Community Action Marin has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

Community Action Marin may, at its discretion, request presentations by or meetings with any or all offerors to clarify or negotiate modifications to the offerors’ proposals.

Community Action Marin 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, that the offeror can propose.

Community Action Marin contemplates award of the contract to the responsible offeror with the highest total points.

## Certifications

On behalf of the offeror:

1. The individual signing certifies that they are authorized to contract on behalf of the offeror.
2. The individual signing certifies that the offeror 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 offeror.
3. 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.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the offeror prior to an award to any other offeror or potential offeror.
5. The individual signing certifies that there has been no attempt by the offeror to discourage any potential offeror from submitting a proposal.
6. The individual signing certifies that the offeror is a properly licensed certified public accountant or a public accountant licensed on or before (date of licensing).
7. The individual signing certifies that the offeror meets the independence standards of the Government Auditing Standards.
8. The individual signing certifies that they are aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that they are aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that they have read and understand the following publications relative to the proposed audits:
  - a. Government Auditing Standards (Yellow Book)
  - b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")
  - c. Audits of Not-for-Profit Entities (AICPA Audit Guide)
  - d. Audits of State and Local Governments (AICPA Audit Guide)

Note: The RFP should also list any regulations, publications or audit guides that are relevant to specific programs to be audited. For example, if a Department of Energy weatherization program is to be audited, the offeror should be familiar with 10 CFR Part 600, DOE's

administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements.

11. The individual signing certifies that he/she has read and understands all of the information in this RFP, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the offeror, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the offeror 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.)
13. The individual signing certifies that there are no potential conflicts of interest and if there are that they will be disclosed with the submittal of the RFP.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Offeror's firm name)

\_\_\_\_\_  
(Signature of offeror's representative)

\_\_\_\_\_  
(Printed name and title of individual signing)