

REQUEST FOR PROPOSAL
FOR
AUDITING SERVICES
FOR
TRANQUILLITY IRRIGATION DISTRICT



Return Proposals via mail to:

Tranquillity Irrigation District
P.O. Box 487
25390 W. Silveira Ave.
Tranquillity, CA 93668

Or via email to:

Ema Almanza at ema@trqid.com

By 12:00 p.m. on Wednesday, _November 20, 2026

Introduction

Tranquillity Irrigation District (TID) is seeking professional Auditing Services for 2026, 2027, & 2028

This Request for Proposal (“RFP”) contains specifications and related documents covering independent audit services requested herein. This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of proposals. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to audit services for TID obtained from any sources, either by verbal or written communication.

This RFP shall NOT be construed (1) to create an obligation on the part of TID to enter into a contract with any audit firm, or (2) to serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

Notwithstanding other provisions of the RFP, auditors are hereby advised that this request is a solicitation of proposals ONLY. It is not intended, nor is it to be construed, as engaging in formal competitive bidding pursuant to any statute, ordinance, policy, or regulation.

Background Information

TID is a California Irrigation District, formed and operating under Irrigation District Law within the County of Fresno. TID services the town of Tranquillity and adjacent farmlands, providing and ensuring the availability of municipal and irrigation water.

TID is located in the southernmost portion of the critically overdrafted Delta-Mendota Subbasin, resulting in the progressive lowering of groundwater levels. TID is a member of the Central Delta-Mendota Groundwater Sustainability Agency, whose purpose is to achieve the sustainability goals sought by the Sustainable Groundwater Management Act (“SGMA”), as identified in the Delta-Mendota Subbasin Groundwater Sustainability Plan (“DM GSP”).

TID receives revenue from irrigation and municipal water sales, special district benefit assessments, and grants from federal, state, and local agencies. Funds are governed internally and overseen by the TID Board of Directors, and District management keeps all bookkeeping and accounting records of TID. TID’s fiscal year is January 1 to December 31.

Monthly financial reports are reviewed and approved by the Board of Directors. TID’s detailed income statement provides consolidated totals, as well as grant or project revenue and expenditures for analysis, along with a consolidated balance sheet.

TID is subject to annual audits as specified by the State of California by a third- party auditor.

TID can enter into contracts, employ agents and employees, and acquire, construct, manage, maintain, and/or operate any building, works, or improvements. TID may also acquire, hold, or dispose of property, incur debts, liabilities, or obligations, and can sue and be sued in its own name. It may exercise all powers granted to it under California law.

Project Overview

TID requires an annual audit to be conducted by an independent auditor. That auditor shall audit the financial statements of the governmental activities, the business-type activities, and the aggregate remaining fund information, including related notes to the financial statement.

The objective of the audit is to express an opinion on the fair presentation of TID's financial statements. The objective shall include a report on internal controls related to the financial statements and an opinion of compliance with provisions of laws, regulations, contracts, and agreements, in which noncompliance could have a material effect on the financial statements.

The audit shall include examining and evaluating documents and transaction data, as well as understanding TID's financial environment to assess risks of material misstatement as to the financial statements. The auditor shall evaluate compliance with applicable laws, regulations, contracts, and agreements to ensure that the financial statements are free of material misstatement.

Services and Qualifications Required

TID is seeking an auditor with experience in the following:

- GASB Compliance
- GAAP Compliance
- Federal Grant Rules and Regulations
- Special District Assessment Rules and Regulations
- Audit Preparation
- Asset Depreciation

Main Tasks performed by the auditor include:

- Updating TID staff on GASB and/or GAAP changes
- Quarterly review of internally prepared financial statements
- Annual Audit Preparation

Required reports include

- A report with an opinion on the fair presentation of financial statements in conformity with GAAP.
- A report on TID's internal control structure based on the auditor's understanding of the control structure and assessment of control risks.
- A report on compliance with applicable laws and regulations
- Any other related report, as determined necessary through the course of the audit engagement.

Proposal Content

1. Detail your ability to perform the services outlined above. Provide your experience providing auditing and accounting services to other Special Districts or not-for-profit organizations.
2. Qualifications of your firm and staff members assigned to this service.
3. Discuss how your company will approach communication and the use of technology in providing these services.
4. Provide a detailed schedule of fees for all related areas of the auditing services including hourly cost and any travel expenses.
5. Provide a list of references. Emphasize clients of comparable size and structure to TID.

Proposal Submittal

All proposals must be submitted by email in PDF format to ema@trqid.com by 12:00 p.m. on November 20, 2026.

Late proposal submissions will not be considered.

All proposals, whether selected or rejected, shall become the property of TID.

Transmittal/cover letters for the proposals shall be signed by an authorized employee or officer in order to receive consideration.

TID shall not be responsible for proposals delivered to a location other than that specified above.

All submittals are public information. Restrictions on any information submitted will render a bid non-responsive.

All submittals shall be made to:

Tranquillity Irrigation District
Attn. Ema Almanza Office Supervisor
P.O. Box 487
(25390 W. Silveira Ave.)
Tranquillity, CA 93668
(559)698-7225

ema@trqid.com

Proposal Review

TID will review and evaluate proposals based on proposal content, approach, qualifications, quality, references, cost, credentials, relevancy of listed related experience, and demonstrated ability to complete work tasks listed in the RFP. Applicants that meet the initial screening criteria may be invited to interview with TID in person or by phone (at TID's discretion). It is possible that the selection of a consultant will be based solely on the written RFP response.

All successful consultants will be asked to enter into a service contract of two years. All subcontractors, if any, used by the selected bidder will require prior written consent of TID and will be subject to all provisions stipulated in the TID Professional Services Agreement.

If an insufficient number of proposals are received in response to this RFP, or if the selected contractor and TID are unable to agree to the terms of the professional services agreement, TID reserves the right to disqualify the contractor and reissue the RFP in whole or in part.

Schedule

Date of Announcement: October 27, 2026

Questions/Inquiries Accepted: November 9, 2026

Response to Questions: November 16, 2026

Deadline for Proposal Submissions: November 20, 2026

Proposals Reviewed: November 23, 2026

Applicant Interviews (Optional): November 25, 2026

Notification of Award: November 30, 2026

If no qualified bids are submitted by November 20, 2026 TID reserves the right to begin the RFP process over. TID also reserves the right to reject any and all bids.

Requests for Clarification. All written questions and requests for clarification should be directed to Ema Almanza. Questions and responses will be posted for all bidders at trqid.com

Debarment

Bidders must verify to the best of its knowledge and belief that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal or state department or agency.

Cost of Preparation. Costs to prepare a proposal in response to this RFP are entirely the responsibility of the auditor and such costs will not be reimbursed by TID.

Insurance

Selected Bidder (Consultant) shall maintain at all times insurance of not less than \$1,000,000 per occurrence for workers' compensation and employer's liability, and \$2,000,000 per occurrence of general liability this insuring against all liability of consultant and its authorized representatives arising out of and connected with consultant's work on this project. All such policies of insurance shall be primary insurance, and a copy of consultant's insurance policy shall be submitted to TID for review and approval prior to the commencement of the term of the contract.

Independent Contractor

While performing services pursuant to this RFP, auditor is an independent contractor and not an officer, agent, or employee of TID.