

REQUEST FOR PROPOSALS (RFP) FOR INDEPENDENT AUDIT SERVICES

Sierra Tribal Consortium Inc. Issue Date: February 25th, 2026, Proposal Due Date: March 31st, 2026.

- I. **INTRODUCTION**: Sierra Tribal Consortium, Inc. is soliciting proposals from qualified independent certified public accounting firms to perform annual financial statement audits per Government Auditing Standards and applicable federal and California state regulations. The firm selected will conduct audits for the fiscal year ending October 31st, 2023, 2024, and 2025, with the option to extend for up to three additional years, subject to satisfactory performance.
- II. **BACKGROUND**: The primary purpose of the Sierra Tribal Consortium, Inc./Turtle Lodge, is to provide client centered substance use disorder treatment services to the Native American Indian population. Here at Turtle Lodge, a participant/client learns through evidenced-based education about the causes and results of substance use disorder behaviors, the means to establish healthy boundaries, effective communication techniques, and the value of integrating Native American Indian culture with treatment.
- III. **SCOPE OF SERVICES**: The selected firm shall perform the following services:
 1. Conduct an independent audit of the Sierra Tribal Consortium's financial statements in accordance with:
 - a. Generally Accepted Auditing Standards (GAAS)
 - b. Generally Accepted Accounting Principles (GAAP)
 - c. Government Auditing Standards (GAS)
 - d. California Municipal Audit Law
 2. Express an opinion on the financial statements and compliance with federal, state, and local laws.
 3. Provide a management letter outlining recommendations for financial and internal control improvements.
 4. Present audit findings to the Audit and Compliance Committee.
 5. Offer guidance on new accounting standards and regulations along with residential support-specific financial reporting requirements and best practices.
- IV. **MINIMUM QUALIFICATIONS**: Firms submitting proposals must: Be licensed to practice in California and in good standing with the California Board of Accountancy. • Have experience auditing governmental entities, particularly Non-Profit Organizations. • Demonstrate knowledge of relevant residential support and public sector financial regulations. • Assign a licensed CPA to lead the engagement and ensure adequate residential support audit expertise.
- V. **PREFERRED TECHNOLOGY & SECURITY PRACTICES**: To ensure efficiency and security in the audit process, Sierra Tribal Consortium Inc. requires: Use of secure file-sharing platforms (e.g., ShareFile, OneDrive) for document exchange. • Remote meetings via Microsoft Teams or zoom for conducting the audit, including planning, progress updates, and final review. • Strong cybersecurity protocols to protect sensitive financial and patient data.

- VI. AUDIT TIMELINE & DELIVERABLES: Sierra Tribal Consortium, Inc./Turtle Lodge requires a structured audit timeline to meet. Pre-Audit Planning (April 2026): Finalize engagement, share prior-year audit files, and confirm key deliverables. • Data Request Submission (First Week of April 2026): Auditors must provide a complete list of required documents, preferably in an Excel spreadsheet. • Fieldwork (May - July 2026): Conduct audit procedures remotely with periodic virtual check-ins. • Draft Audit Report Review (First Week of September 2026): Allow time for review and necessary corrections. • Finalized Financial Statements (Last Week of September 2026): Ensure all reports are ready for submission in alignment with Federal Audit filing requirements.
- VII. PROPOSAL REQUIREMENTS: Proposals should be submitted in the following format:
1. Letter of Interest: A brief cover letter summarizing the firm's qualifications and commitment.
 2. Firm Profile: Background, including years in business, number of employees, and areas of expertise.
 3. Relevant Experience: Summary of experience with not-for-profit halfway house facilities, or government entities.
 4. Audit Approach & Timeline: Description of the firm's audit methodology, key milestones, and estimated completion timeline.
 5. Key Personnel: Resumes of engagement partners and senior staff assigned to the audit.
 6. References: Contact information for at least three government or residential support clients.
 7. Fee Proposal: Pricing for a one-year engagement. Pricing for a three-year option, with flexibility to opt out after year one if the firm does not meet expectations. Breakdown of costs, including hourly rates and any additional service & technology fees.
- VIII. SELECTION CRITERIA: Proposals will be evaluated based on the following criteria: • Experience & Qualifications (30%) – Relevant residential support/governmental audit experience. • Audit Approach & Timeline (25%) – Clear methodology and ability to meet deadlines. • Staffing & Key Personnel (20%) – Qualifications and availability of audit team. • References & Past Performance (15%) – Client feedback and prior audit results. • Fee Proposal (10%) – Cost-effectiveness and value.
- IX. PROCESS IMPROVEMENTS & BEST PRACTICES: Sierra Tribal Consortium expects the selected audit firm to: Conduct post-audit debrief meetings to discuss findings and process improvements. Provide recommendations for financial and internal control enhancements. Confirm compliance with federal and state regulations, including Single Audit requirements if applicable.
- X. PROPOSAL SUBMISSION & DEADLINE: Submission Deadline: March 31st, 2026, 5pm PST
Submission Method: Electronic submissions in PDF format should be sent to: Sierra Tribal Consortium, Inc., Executive Assistant: Lydia Moreno-Molina, (559) 445-2691
email: lydia.molina@sierratribal.org
- XI. VALIDITY OF PROPOSAL: All terms of a proposal including pricing shall be valid for a period of 180 days from the initial submission deadline. Proposals are to be signed by a duly appointed corporate officer, legally authorized to bind the respondent to the terms of the proposal.
- XII. RESPONDENT QUESTIONS & COMMUNICATIONS: To ensure fairness and equal access to information, all questions regarding this RFP must be submitted in writing via email to the

point of contact listed below. Sierra Tribal Consortium, Inc. will compile all questions received and issue written responses to all respondents who have received the RFP, without identifying which firm submitted each question. Verbal inquiries, direct outreach to other Sierra Tribal Consortium, Inc. personnel, or attempts to obtain information outside the formal Q&A process are not permitted and may result in disqualification.

- XIII. NOTIFICATION: All respondents participating in this RFP process will be notified of acceptance or rejection. Sierra Tribal Consortium, Inc. reserves the right not to disclose reasons for rejection.
- XIV. CONFIDENTIALITY: All recipients of the RFP and respondents shall maintain the contents of this RFP in confidence according to the same standard of care applied to protect the confidentiality of their own information, but no less than a reasonable standard of care, and shall refrain from any use or disclosure that is not required to evaluate and respond to this RFP. Sierra Tribal Consortium, Inc. will maintain all responses in confidence, exercising reasonable care to limit access to Sierra Tribal Consortium, Inc. those employees, agents and representatives who have a need to know in order to evaluate the proposal. Sierra Tribal Consortium, Inc. will not disclose information submitted by one respondent to any other respondent that has submitted a proposal.
- XV. RIGHTS RESERVED: Sierra Tribal Consortium, Inc. reserves the right to cancel and amend the RFP at any time prior to final determination of the selected respondent. Further, Sierra Tribal Consortium, Inc. reserves the right in its sole discretion to reject any and all proposals submitted in response to this RFP, and to negotiate the terms of a final agreement resulting from this RFP process.
- XVI. INDEPENDENCE & CONFLICTS OF INTEREST: Respondents must identify any relationships, services, or circumstances that could reasonably be perceived to impair independence or create a conflict of interest under AICPA standards, Government Auditing Standards, or applicable California requirements. Respondents must certify that they are independent with respect to Sierra Tribal Consortium, Inc. and its affiliates and will maintain independence throughout the engagement.
- XVII. PUBLISHING & TRANSPARENCY REQUIREMENTS: To ensure compliance and transparency, this RFP is published through: • Sierra Tribal Consortium, Inc.'s website <https://www.sierratribal.org/>

For any questions, please contact Maria Montes, Director of Finance, at maria.montes@sierratribal.org or @Office: 559-445-2691 ext. 123