Tuolumne County Resource Conservation District (TCRCD)
PO Box 4394
Sonora, CA 95370

Request for Qualifications and Cost Information – Federal Single Audit

Questions and Answers

1. What is the estimated budget for the requested services?

   We did not know we would need to conduct an audit, so we do not have these services budgeted.

2. If the Single Audit budget is unknown, then what is the District's budget for performance of the most recently completed financial audit?

   We have never had to complete a financial audit. We are in association with the County Auditor, they handle audits, but not in this way. They handle our bookkeeping on a cash basis only.

3. What is the reason the District is not requesting its external financial statement auditors to perform the Single Audit?

   We have exceeded our federal expenditures over the $1M limit this year.

4. Do you expect to have any retirement or replacement of key employees?

   No

5. Does the District anticipate having a Single Audit for years beyond FY 2025-26?

   Likely

6. When will a final Schedule of Federal Awards (SEFA) be available for the audit?

   Are 6 and 7 related? We have about 5 Federal awards, but it was just one that was the bulk of the expenses. Its Award numb L24AC00420 From BLM or the DOI

7. Could you please breakout the $1.4M of federal expenditures by federal program (ALN#) and amounts?

   See above

8. Is the majority of supporting documentation maintained electronically (e.g. PDF), such as checks, vendor invoices, cash receipts, timecards, personnel files?

   Yes

9. Do you permit your external auditors to access the District's financial software remotely?

   NA

10. The RFQ specifically requests a Federal Single Audit. Can you confirm that the requested scope includes both the financial statement audit and the Single Audit for 2025-26?

    Yes, we can confirm that we need both.

11. May I have a copy of your Schedule of Expenditures of Federal Awards for 2025-26 showing the Assistance Listing number and expenditures by program? This would help us understand the federal programs and compliance requirements that may be subject to audit.

    We have about 5, but Award L24AC00420 is the award where we expended more the $1M.

12. What general ledger software do you use?

    The County has been handling our books and presents financial reports monthly on a cash basis. We are in the process of selecting an appropriate software so we can backfill the previous fiscal year information so that we can offer a clean accrual based annual report.

    Update: We have selected Momentive Software as our accounting software.

13. Can you provide a brief description of your office staff and their responsibilities related to financial activity, including accounts payable, accounts receivable, payroll, and grant administration?

    We have a staff of 6 at the RCD. We have two individuals, me and Renata that handle AP, AR, and grant admin. Lindsay, the DM sends the payroll to the county auditors office for processing.

14. Would you require the audit team to perform work onsite at your office, or would you be open to a remote audit?

    Remote is preferred, open to office audit if necessary.

15. Would you be open to using an electronic portal to provide audit documentation?

    Yes

16. Were there any audit adjustments identified during your most recent financial statement audit?

    The county handles audits.

17. What was the cost of your most recent financial statement audit, which did not include a Single Audit?

    N/A

18. May I have a copy of your most recent audit report?

    N/A This is our first audit.

19. The RFQ requests responses by September 25. Is there any flexibility in that timeline? We would need to better understand the scope and your audit needs before determining whether we can provide a proposal, and the September 25 deadline would be a bit tight.

We are updating the due date to October 16, 2026.

20. Have you been audited in the past? If so please provide a copy of your last audit, along with the management letter, if one was issued.

    Our county Auditor handles our payment claims, deposits and payroll. They conduct internal and solicit external audits on all accounts. Other than that, we have not been audited, ever.

21. If previously audited, how many audit adjustments did your prior auditor have and what was the nature of those adjustments?

    NA

22. Do you have an internal accountant that does the accounting for the District or do you contract for those services?

    We do not have an accountant.

23. What accounting system do you use?

    We currently have whatever the county uses, I usually use their transaction detail spreadsheet export to reconcile. We have immediate plans to add an accounting system to report on an accrual basis. We plan to have input data by mid-November.

24. Is the accounting system maintained on the accrual basis of accounting?

    No, it is on a cash basis.

25. What is your fiscal year end?

    June 30

26. When do you expect to have the books closed and available for audit?

    Although county has not officially closed all books, we/they do not expect any additional changes or charges to our account. Formal close is within the next couple of weeks (ideally).

27. When are you expecting the audit to start?

    ASAP, completed by 3/15/27

28. Can you provide your balance sheet and income statement from your accounting system for fiscal year 2026.

    Yes. Available upon request.

29. Can you provide your fiscal year 2025/26 budget.

    Yes. Available upon request.

30. Do you have a separate tracking in your accounting system to track revenue and expenses by grant? If not, how do you track grant revenues and expenses?

    Per grant, we create consolidated reports that include funds used to date and expenses for that billing period.

31. Can you provide the page from the grant award document that shows the CFDA/Assistance Listing under which the grant has been awarded. The format of that number is typically: XX.XXXX.

    Yes. Available upon request.

32. Does the District have any leases or debt?

    No

33. Does the District participate in CalPERS for retirement benefits?

    No, but we offer a match.

34. Does the District have a post-employment benefit plan?

    No

35. Reference is made in item 10 of the RFP to the District's procurement policy. Can you provide that policy.

    Yes, follows state requirements.