TUOLUMNE FIRE SAFE COUNCIL

RFP No. TFSC-2026-AUD-01 – Independent Audit Services

Related RFP: [TFSC Independent Audit Services RFP]

Consolidated Questions for Response

The following questions consolidate the questions received from prospective proposers. Duplicate and substantially overlapping questions have been combined for purposes of issuing a single response.

1. Has TFSC previously undergone an independent financial statement audit, review, or compilation? If so, are prior reports, management letters, audit fees, and any related findings or auditor correspondence available?

   TFSC Response: TFSC has not previously undergone an independent financial statement audit. The two most recent years of financial statements and Forms 990 will be posted on the RFP webpage. There are no prior independent audit reports or management letters.

2. What historical financial records are available for FY2026 and prior fiscal years, and are there any known documentation gaps, incomplete records, or opening-balance issues that proposers should consider?

   TFSC Response: The two most recent years of financial statements and Forms 990 will be posted on the RFP webpage. TFSC is not aware of any known scope limitations.

3. What accounting software/system does TFSC use, what basis of accounting is used for internal reporting, and who maintains the accounting records?

   TFSC Response: TFSC uses QuickBooks. The accounting records are maintained by the Board Treasurer.

4. Approximately what were TFSC's total revenue and expenses for FY2026, how many active grants/programs were administered, how many bank accounts are maintained, and approximately how many transactions are processed annually?

   TFSC Response: FY2026 revenue and expenses are reflected in the financial statements and Forms 990 that will be posted on the RFP webpage. Information regarding active grants and bank accounts will be provided to the selected auditor during the engagement.

5. What federal awards did TFSC expend during FY2026, including direct or pass-through funding, and what were the approximate amounts and applicable Assistance Listing Numbers (ALNs)?

   TFSC Response: TFSC did not expend any federal awards during FY2026. A Single Audit was not required.

6. Does TFSC anticipate meeting or exceeding the applicable federal Single Audit threshold for FY2026? If so, is a preliminary Schedule of Expenditures of Federal Awards (SEFA) available?

   TFSC Response: TFSC did not expend any federal awards during FY2026. A Single Audit was not required.

7. Do any TFSC grant agreements require Government Auditing Standards, a program-specific audit, or other funder-specific audit or reporting requirements? Are any CAL FIRE awards funded in whole or in part with federal pass-through funds?

TFSC Response: TFSC does not have any grant agreements requiring Government Auditing Standards or a program-specific audit. The audit is expected to be conducted in accordance with generally accepted auditing practices.

8. Has TFSC received any grantor monitoring visits, desk reviews, compliance examinations, or fiscal audits in prior years? If so, were any findings or observations reported?

   TFSC Response: TFSC has not received any grantor monitoring visits, desk reviews, compliance examinations, or fiscal audits in prior years.

9. Does TFSC pass federal or state grant funds through to subrecipients, and if so, approximately how much?

   TFSC Response: TFSC does not pass federal or state grant funds through to subrecipients or other organizations.

10. When will the FY2026 books be closed, the trial balance be available, and year-end account reconciliations be complete and ready for audit fieldwork?

    TFSC Response: The timing for closing the FY2026 books and providing the final trial balance and reconciliations is to be determined.

11. Will TFSC management prepare the annual financial statements and notes, or is financial statement preparation expected to be included in the audit engagement?

    TFSC Response: The annual financial statements and notes will be prepared by TFSC’s current CPA firm.

12. Is remote fieldwork acceptable, and what are TFSC's expectations regarding on-site versus remote work? Will interviews during the week of October 12 be conducted in person or virtually?

    TFSC Response: Remote audit fieldwork is acceptable, and interviews may be conducted virtually.

13. Have there been any significant changes in management, accounting personnel, the accounting system, chart of accounts, or internal-control procedures during FY2026 or the past year? Are any additional personnel changes anticipated?

    TFSC Response: TFSC hired its inaugural Executive Director in November 2025. All internal control policies and procedures were adopted during FY2026.

14. Are there any known or suspected fraud matters, litigation, claims, regulatory inquiries, or other legal matters that could affect the audit?

    TFSC Response: TFSC is not aware of any known or suspected fraud, litigation, claims, or regulatory inquiries that could affect the audit.

15. Were there any significant new or unusual transactions or arrangements during FY2026, including restricted funds, major contracts or subawards, leases, debt or financing arrangements, construction or capital projects, or significant changes in operations or funding sources?

    TFSC Response: TFSC is not aware of any significant new or unusual transactions or arrangements during FY2026.

16. Are there any related-party transactions involving Board members, employees, contractors, affiliated organizations, or other parties that TFSC anticipates disclosing?

    TFSC Response: The contract bookkeeper is the Board Treasurer, and one contract project manager is a Board member.

17. Does TFSC have a designated Audit Committee, or will the full Board serve in that capacity? Have there been any changes to the Board or governance structure relevant to the audit?

    TFSC Response: The full Board currently serves this function.

18. What is the reason TFSC is conducting this RFP, and is the incumbent or any prior accounting/audit firm eligible to submit a proposal? Is any mandatory auditor rotation requirement applicable?

    TFSC Response: TFSC has no incumbent auditor. This will be TFSC’s first independent financial statement audit, and the RFP is being issued through an open competitive process.

19. Has TFSC established a budget or anticipated fee range for the audit engagement that it is willing to share with prospective firms?

    TFSC Response: TFSC has not established a budget or anticipated fee range for the audit engagement.

20. Does TFSC have any specific expectations regarding the scope of services beyond those stated in the RFP, including additional services or work that proposers should include in their fee?

    TFSC Response: Additional services may be considered by the Board at a later date but are not anticipated at this time.

Supporting Documents

TFSC's two most recent Forms 990 and financial statements will be posted on the RFP webpage and made available to all prospective proposers.