REQUEST FOR PROPOSAL (RFP)
Notice to Prospective Proposers

October 27, 2026

To Whom It May Concern,

You are invited to review and respond to this Request for Proposal (RFP), entitled:

RFP – Audit Services

Deadline for Submission of Proposals is January 1, 2027

In submitting your proposal, please comply with these instructions.

Note that all agreements entered into with the State of California will include by reference General Terms and Conditions and Contractor Certification Clauses that may be viewed and downloaded at internet site https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language

In the opinion of the Citrus Research Board and the California Department of Food and Agriculture, this RFP is complete and without need of explanation. However, if you have questions or should you need any clarifying information, the contact person for this RFP is:

Marcy L. Martin
President
Citrus Research Board
Email: marcy@citrusresearch.org

Please note that no information given will be binding upon the State unless such information is issued in writing as an official addendum.

Marcy L. Martin
President

CITRUS RESEARCH BOARD
REQUEST FOR PROPOSALS
Audit Services

Basis Request for Proposals

The California Citrus Research Board, hereinafter referred to as "CRB," is organized under the authorities of the California Marketing Act, referred to here as the "Act" (Chapter 1 of Part 2, Division 21 of the California Food and Agriculture Code). The CRB has existed since 1968, and the specific authorities governing its activities are set forth in the grower-approved California Citrus Research Program (the "Order"). Throughout its existence, the CRB has used assessments from California citrus growers to fund production research, variety development, quality assurance, clonal protection, public education, and interaction. The CRB also receives federal grant monies to fund research projects.

To ensure continued compliance with the above-referenced Act and Order, as well as to generally maintain grower trust that the fiduciary duties imposed on the CRB and its management are being upheld, the Marketing Branch of the California Department of Food and Agriculture requires that a financial audit and agreed-upon procedures engagement be conducted on an annual basis. In addition, the CRB may be required to undergo a Federal Single Audit annually.

Auditing Period

It is the standard operating policy of the California Department of Food and Agriculture and the CRB to issue an RFP for auditing services every 5 years. The CRB intends to continue the relationship with the auditor for five years, with annual negotiations following completion of the first year's contract. Each year, after negotiations are completed, an annual contract documenting the terms of the audit will be signed. The CRB reserves the right to request proposals at any time following the first year of this contract. Thus, prepare proposals for the following years, with Year One being the only obligated year:

October 1, 2025, to September 30, 2026
October 1, 2026, to September 30, 2027
October 1, 2027, to September 30, 2028
October 1, 2028, to September 30, 2029
October 1, 2029, to September 30, 2030

Scope of Work to be Performed

The firm selected by the CRB will perform the following engagements:

1. **Financial Statement Audit** -The examination will be a financial and compliance audit made in accordance with Generally Accepted Auditing Standards (GAAS). The primary purpose of the audit is to express an opinion on CRB's financial statements. The examination includes examining transactions and accounts that support the amounts in the financial statements and includes an overall review of the CRB's financial statements. The audit procedures used shall be sufficient to enable the respondent to express an opinion on the fairness of the CRB's presentation of its financial position, results of operations, and cash flows in accordance with United States Generally Accepted Accounting Principles (GAAP). In addition, such procedures should be adequate to determine whether the CRB's operations were conducted in compliance with legal and regulatory requirements, including California Statutes, Federal Laws, and the CRB's policies and procedures.

2. **Agreed Upon Procedures** - The Auditor is required to perform procedures as specified in the Manual for Performing Agreed Upon Procedures for California Agricultural Marketing Programs, to assist in evaluating CRB's compliance with the California Department of Food and Agriculture (CDFA) *Accounting Guidelines and General Rules*, effective October 1, 2009, with amendments effective January 1, 2011, and January 1, 2017, and the Board's internal policies and procedures.

3. **Federal Single Audit** -The required audits are to be conducted in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States(GAGAS); and the audit requirements of Title 2 U.S *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Proposed Fees for Service

The Firm's proposed price should be submitted separately and include a breakdown of fees for each engagement (Financial Statements, Agreed-Upon Procedures, and Federal Single Audit). Please include a not-to-exceed total fee, a fee per service (audit services, reimbursable expenses, etc.), average hourly billing rates by position, and an estimated number of hours by position. Any out-of-pocket expenses should also be indicated.

The breakdown for each engagement must be itemized by:

Fee for Service:

Reimbursable Expenses:

a.
b.
c.

Other costs/fees:

The pricing detail information must be submitted separately for each Fiscal Year:

1. Fiscal Year ending September 30, 2026
2. Fiscal Year ending September 30, 2027
3. Fiscal Year ending September 30, 2028
4. Fiscal Year ending September 30, 2029
5. Fiscal Year ending September 30, 2030

Minimum Eligibility Requirements

In order to be considered for evaluation, a firm must have the following:

- Current Certified Public Accountant license, from the California Board of Accountancy, in good standing.
- Licensed to practice public accounting in the State of California
- Performed audits under OMB's Uniform Guidance in the not-for-profit or local government sector for a minimum of the last two (2) years.

The firm must have a good working knowledge of the following:

- Government Auditing Standards
- AICPA attestation standards
- State of California Department of Food and Agriculture Marketing Branch Accounting Guidelines and General Rules
- Policy Manual for Marketing Orders, Councils, Boards, and Commissions
- Applicable statutes within the California Food and Agriculture Code

Please provide details of education (including continuing education courses taken during the past two years), types of experience, and qualifications of each member of your firm to be assigned to this engagement.

Prior Government and Not-for-Profit Auditing Experience

The Auditor should describe its prior auditing experience. Experience should include the following categories:

a) Prior experience auditing State Marketing Orders
b) Prior experience auditing Boards and Commissions
c) Prior experience auditing programs funded by the Federal Government
d) Prior experience auditing nonprofit organizations.

List all recent not-for-profit and governmental audit engagements.

References

Please include a list of at least three references from past audit clients that the CRB may contact as part of our evaluation process. Please include the names, addresses, contact persons, and telephone numbers.

Draft Documents & Adjusting Journal Entries Timeline

The auditor shall provide to the CRB the following documents no later than July 31st.

1. Final Draft of Audit Report
2. Adjusted Working Trial Balance
3. Adjusting Journal Entries
4. Current Year Findings and Questioned Costs (if any).
5. Status of Prior Year Findings and Questioned Cost (if any).

Reports Timeline

The auditor shall submit to the CRB the following reports, with copies of each for transmittal to CDFA and other agencies as required, to present at the August Finance/Executive and General Board Meeting:

1. Independent Auditors' Report on Financial Statements with Supplementary Schedules of Expenses.

2. Independent Auditor's Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards.*

3. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

4. Current Year Findings and Questioned Costs (if any).

5. Status of Prior Year Findings and Questioned Cost (if any).

Proposal Schedule

All Proposals are due by the close of business on Tuesday, January 1, 2027. The proposals will be evaluated, and the top firms will be scheduled for an interview. The recommendation for the selected Auditing firm will be presented for approval at the General Board meeting on January 28, 2027.

The CRB will have all records, posted statements, bank reconciliations, and other necessary reports ready for audit, and all management personnel available to meet with the firm's personnel as of March 1, 2027.

Contact Information

Citrus Research Board:

Marcy L. Martin
President
PO Box 230
Visalia, CA 93279
Email: marcy@citrusresearch.org

Firm:

Name: _____

Title: _____

Address: _____

_____

Email: _____

Background Information

Citrus Research Board Budget and Activities

The CRB conducts scientific research on general production and variety improvement, a quality assurance program on agricultural chemical residues, pest and disease control functions, and other activities pertinent to the California Citrus Industry.

The CRB is funded through assessments paid by California Citrus Growers at a rate of .035 cents per 40-pound box of citrus. This assessment generates approximately $7 million per year, in addition to the $2 million in outside grants received. The Board currently has approximately $8 million in reserves for a total budget of $12.6 million.

Board of Directors

The CRB operates under the oversight of the Secretary of Agriculture. All actions taken by the CRB are subject to the Secretary's approval.

The CRB has a board of directors composed of 20 members who are citrus growers from three different districts throughout the state and one (public) member who is not employed within the citrus industry. The Board of Directors includes a Chairman, Vice Chairman, and Secretary/Treasurer. There is a five-member Executive Committee composed of the three officers and two additional Board members.

Staff

The CRB has a staff of 12, including the President, 4 senior managers, and 8 staff.