



Request for Qualifications (RFQ)

Professional Auditing Services

Union Public Utility District (UPUD)

Issue Date: November 24, 2025

Responses Due: Monday, December 15, 2025 at 5:00 PM (PST)

Contact:

Jessica Self, General Manager
Union Public Utility District
339 Main Street
Murphys, CA 95247
jself@upudwater.org
209-728-3651

INTRODUCTION

Union Public Utility District (UPUD) is requesting Statements of Qualifications (SOQs) from qualified Certified Public Accounting firms to provide professional auditing services. Services will include annual financial audits, preparation of required reports, and other related auditing tasks in accordance with applicable laws and standards.

UPUD intends to select the most qualified firm based on experience, expertise in public agency auditing, and demonstrated understanding of governmental accounting standards.

BACKGROUND

Union Public Utility District is a public agency that provides domestic and raw water service to the Murphys area. The District operates under the California Water Code and adheres to all applicable state and federal financial and reporting requirements. UPUD strives to maintain transparency, fiscal responsibility, and accurate financial reporting.





The District seeks a new auditor for upcoming fiscal year audits, including potential multi-year engagement.

SCOPE OF WORK

The selected firm will be expected to perform the following services:

1. Conduct an annual independent audit of UPUD's financial statements in compliance with:

- Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards
- Applicable requirements of the State Controller's Office
- Any other applicable regulatory standards

2. Prepare and submit all year-end financial reports required by state and federal agencies.

3. Present audit findings and reports to the UPUD Board of Directors at a publicly noticed meeting.

4. Communicate any material weaknesses, significant deficiencies, or recommendations for improvement to management.

5. Provide guidance on new accounting standards and regulatory requirements as needed.

Additional services may be requested on an as-needed basis, subject to negotiation.

MINIMUM QUALIFICATIONS

Responding firms must meet the following minimum qualifications:

- Licensed Certified Public Accounting firm in the State of California.
- Minimum of five (5) years of experience performing audits for public agencies, special districts, or water utilities.





- Demonstrated knowledge of GASB standards, public sector accounting, and related reporting requirements.
- No record of suspension or disbarment from government contracting.

PROPOSAL REQUIREMENTS

Interested firms must submit a Statement of Qualifications that includes:

1. Cover Letter

- Brief introduction of the firm and statement of interest.

2. Firm Profile

- History, size, and structure of the firm.
- Office location(s) and primary contact.

3. Qualifications and Experience

- Description of relevant public agency audit experience.
- Identification of key personnel who will be assigned to the District.
- Summary of the firm's understanding of public water utility accounting.

4. Approach and Methodology

- Description of the firm's audit approach.
- Methods for communication, compliance, and issue resolution.

5. References

At least three references from public agencies or similar clients served within the last five years.

6. Fee Structure





- Proposed fee schedule for annual audits and any additional services.
- Detail on expected staff hours and billing rates.

EVALUATION CRITERIA

UPUD will evaluate submissions based on the following:

- Relevant experience with public agencies and water utilities.
- Qualifications of assigned personnel.
- Demonstrated understanding of UPUD's needs.
- Quality and completeness of the submission.
- Proposed cost and value.

UPUD reserves the right to:

- Conduct interviews with top-ranked firms.
- Accept or reject any submission.
- Request additional information.

SUBMISSION INSTRUCTIONS

All Statements of Qualifications must be submitted electronically in PDF format to:

Jessica Self, General Manager
Union Public Utility District
jself@upudwater.org

Submissions must be received no later than December 15, 2025, at 5:00 PM (PST). Late submissions will not be considered.





TENTATIVE SCHEDULE

- RFQ Release: November 24, 2025
- Deadline for Questions: December 10, 2025
- Submissions Due: December 15, 2025
- Anticipated Board Selection: December 2025 (specific date TBD)
- Contract Start Date: January 1, 2026
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ADDITIONAL INFORMATION

All questions regarding this RFQ must be submitted in writing to the General Manager at the email listed above. Answers may be shared with all prospective firms.

