



Fresno's Chaffee Zoo Corporation  
Independent Annual Audit and Tax Return Preparation Services  
Request for Proposal  
August 28, 2018

Introduction

Fresno's Chaffee Zoo Corporation, a California Nonprofit Benefit Corporation (Zoo Corporation) is issuing a Request for Proposal (RFP) for annual audit and tax return preparation services for a five-year period as described in the Functional Requirements section of this document.

Proposals should be submitted by noon on September 27, 2018 either by mail or electronically to Dr. Rick Treatch, EdD, CPA at 894 W. Belmont Ave., Fresno, CA 93728 or [rtreatch@fresnochaffeezoo.org](mailto:rtreatch@fresnochaffeezoo.org)

Business Context

Fresno's Chaffee Zoo Corporation, a 501(c)(3) California nonprofit benefit corporation operates Fresno's Chaffee Zoo (the Zoo). The Zoo inspires wonder of our natural world, provides an engaging learning environment, and creates a passion for conservation.

The Zoo occupies 39 acres of the 159 acres of Roeding Park. In 2016 the Zoo saw a record-breaking 964,091 visitors. Current attendance runs above 800,000 annually. The Zoo is open to the public every day of the year except for Christmas and has extended hours in the spring and summer months.

The Zoo has an annual operating budget of approximately \$15,000,000. In November 2004, Fresno County taxpayers approved Measure Z, a one tenth of a cent sales tax levy. This levy was renewed for ten years in 2014. Two thirds of the Measure Z funds are dedicated to capital improvements and the remaining third is available to offset operating expenses. Current funding from Measure Z contributes approximately \$4,500,000 towards operating expenses.

It is the practice of Zoo Corporation to periodically conduct an RFP. Conducting this RFP is a means of reviewing audit and tax return preparation services to ensure that the best practices are being followed and reasonable fees are paid.

Functional Requirements

Beginning with the calendar year ending December 31, 2018:

1. Annual financial statement audit for Zoo Corporation, completed no later than April 30<sup>th</sup> of each year.
2. Report on Supplementary Information related to Capital Assets Purchased with Measure Z Funds, required by the Fresno County Zoo Tax Authority, completed no later than April 30<sup>th</sup> of each year.
3. Preparation of IRS form 990 and California 199, filed by due date without extension.
4. Preparation of the Annual Registration Renewal Fee Report to Attorney General of



California, filed by due date without extension.

5. Management Letter
6. Presentation of the audited financial statements to Zoo Corporation's Audit committee and Board of Directors
7. Presentation of the audited financial statements to the Fresno Count Zoo Tax Authority
8. Annual DOL limited-scope audit of the financial statements for the Zoo Corporation's 401(k) Plan, completed by May 30<sup>th</sup> each year.
9. Preparation of federal form 5500 for the Zoo Corporation's 401(k) Plan, filed by due date without extension.
10. Presentation of the 401(k) Plan audited financial statements to the 401(k) Committee.

All audits are to be performed in accordance with auditing standards generally acceptable in the United States.

All proposals must include:

- a) Evidence of the firm's qualifications to provide the above services;
- b) Background and experience in auditing not-for-profit clients;
- c) The size and organizational structure of your firm;
- d) Statement of the firm's understanding of work to be performed;
- f) A proposed timeline for fieldwork and final reporting;
- g) Proposed fee structure for each of the five years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the maximum fee that would be charged;
- h) Describe your billing rates and procedures for technical questions that may come up during the year, or whether these occasional services are covered in the proposed fee structure;
- i) Names of the partner, audit manager, and field staff who will be assigned to our audit and provide biographies;
- j) A copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments; and
- k) References and contact information from at least 2 comparable not-for-profit audit clients.

Your proposal must be received by September 27, 2018. The Audit Committee will review all proposals and make a recommendation regarding the choice of auditors to the board of directors.

If you have any questions or would like further clarification, please contact Dr. Rick Treach, EdD, CPA, Chief Financial Officer at 894 W. Belmont Ave., Fresno, CA 93728 or [rtreach@fresnochaffeezoo.org](mailto:rtreach@fresnochaffeezoo.org)