



Fresno's Chaffee Zoo Corporation  
Independent Annual Audit and Tax Return Preparation Services  
Request for Proposal  
November 10, 2021

### Introduction

Fresno's Chaffee Zoo Corporation, a California Nonprofit Benefit Corporation (Zoo Corporation) is issuing a Request for Proposal (RFP) for annual audit, agreed-upon procedures and tax return preparation services as described in the Functional Requirements section of this document. The initial engagement would be for the year ending December 31, 2021, with the option for 4 one-year renewal terms.

At the Zoo, we are striving to be leaders in diversity and inclusion through our community connections and conservation efforts. Our goal, through our words and actions, is to create a safe space where all are welcome and our differences are celebrated. We are committed to work with vendors and partners from underserved and underrepresented communities and we encourage D/M/WBEs to respond to this RFP.

Proposals should be submitted by 5:00 pm on December 8, 2021, either by mail or electronically to Nora Crow, CPA, at 1250 W. Olive Ave., Fresno, CA 93728 or [ncrow@fresnochaffeezoo.org](mailto:ncrow@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 occupies 39 acres of the 159 acres of Roeding Park and is normally visited by more than 800,000 guests annually. Offering a variety of programs, 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 currently has an annual operating budget of approximately \$18,000,000. The capital budget of the Zoo, which fluctuates significantly from year-to-year, is anticipated to be approximately \$25,000,000 in 2021. 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 \$5,300,000 towards operating expenses and nearly all of our capital expenditures.

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

Fresno's Chaffee Zoo Corporation requires the following services:

1. Annual financial statement audit for Zoo Corporation, completed no later than May 31st
2. Agreed-upon procedures engagement, completed in accordance with the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z Funds no later than May 31st



3. 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 May 31st
4. Management Letter
5. Presentation of the audited financial statements to Zoo Corporation's Audit committee and Board of Directors
6. Presentation of the audited financial statements to the Fresno Count Zoo Tax Authority
7. Preparation of IRS Form 990 and California Forms 199 and RRF-1, completed in a timeframe commensurate with the annual financial statement audit
8. Annual ERISA Section 103(a)(3)(c) audit of the financial statements for the Zoo Corporation's 401(k) Plan, completed no later than September 30th
9. Presentation of the 401(k) Plan audited financial statements to the 401(k) Committee.

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;
- e) A proposed timeline for fieldwork and final reporting;
- f) 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;
- g) Describe the Firm's billing structure related to accounting standard change implementation. If not included in the originally proposed fee structure, please include a fee proposal for any known accounting standard changes within the five year proposal period.
- 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 3 comparable not-for-profit audit clients.

These audit services must be performed in accordance with generally accepted auditing standards.

Your proposal must be received by December 8, 2021. 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 Nora Crow, CPA, Contracted CFO at 1250 W. Olive Ave., Fresno, CA 93728 or [ncrow@fresnochaffeezoo.org](mailto:ncrow@fresnochaffeezoo.org).