



Firms sent RFP's in Fall 2018...Gilbert was extended for 1 more year, the 2018 Audit.

- 1 GILBERT Gilbert Associates, Inc. (Sacramento)
- 2 MUN Mann Urrutia Nelson CPAs & Associates, LLC (Sacramento)
- 3 McCLINTOCK McClintock Accountancy Corp (Tahoe City)
- 4 KOHN Kohn & Company (Reno)
- 5 MUCKEL Muckel Anderson CPAs (Reno)
- 6 MATSOM Matsom & Isom (Chico)
- 7 LEVY Levy, Erlanger & Company (San Francisco)
- 8 MOSSADAMS Moss Adams (San Francisco office)

Draft schedule for 2019 RFP

June 10 – send RFP's to Firms

July FC – review / rank Respondents

Late July – interview top 3 firms

August FC – review recommendation to Board with FC

August Board – seek Board approval of Recommendation

Need to form an audit/tax working group

- RFP Drafting
- RFP Recipients decision
- RFP Respondents MATRIX review >>
- Firm Interviews

Attached is RFP Letter from Fall 2018

MSalmon 5/6/2019

<u>Weight</u>	RANK: 1 to 5 (5 highest)
25%	HOA Experience
15%	Resort Biz Experience
10%	Professional Team Assigned
10%	Proposed Methodology
5%	Other Criteria
10%	References Quality
25%	Fee
0%	not used
100%	RANKING total (raw)



Independent Auditor and Tax Services Request for Proposal (RFP)

Dear Moss Adams,

Tahoe Donner Association has used its present audit and tax firm for thirteen years. While we are pleased with our current firm's services, we have decided it would be prudent to seek proposals from other qualified CPA firms for our accounting needs over the next three-year period. Our current firm will also be presenting a proposal.

We are requesting a proposal for the following services:

- Audits of the financial statements for the years ending December 31, 2018, 2019 and 2020.
- Preparation of the related management letter comments.
- Presentation of the results of the audit and the management letter at the Finance Committee meeting and Board meeting in March of each year.
- Consultation on financial and other matters related to the organization as required annually.
- Preparation of annual State (F100) and Federal (990/990T) tax returns.

The primary users of the financial statements are the Board of Directors and the members (6473 owners) of the Association. Audit fieldwork has traditionally performed in mid-February and audit report issued in mid-March. This timing assures adherence with governing documents.

Your Firm has been selected as a candidate for review of your qualifications to provide these services and is hereby invited to submit a written proposal. Specific questions to which we ask your response are listed in Exhibit I. Please note that your proposal fees should be for a three-year period, beginning with the December 31, 2018 year end audit.

Information regarding Tahoe Donner Association can be found at www.tahoedonner.com. Specific financial information including the Annual Report and Budget Report can be located at <http://www.tahoedonner.com/members/association-management/financials/reports/>. Tahoe Donner Association is a California mutual benefit nonprofit corporation, with Federal 501c4 status.

An emailed proposal in PDF format is due in our office by December 7. Proposals will be reviewed by our Board of Directors at the regular board meeting on December 15. Your firm



may be requested to participate in interview questions on December 15, which can be performed via teleconference or in person. Once a final decision has been made by the board, you will be notified of the board's selection no later than December 20, 2018.

Tahoe Donner Association reserves the right to reject any or all proposals submitted and to also make award where it appears it will be to the best interest of Tahoe Donner Association.

Thank you in advance for your interest in our account. Please do not hesitate to call me if there are any questions regarding this request.

Sincerely,

Michael R. Salmon
Director of Finance and Accounting
Tahoe Donner Association
(530) 587-9418
msalmon@tahoedonner.com



EXHIBIT I

Questions for Prospective Accounting Firm

Profile of Firm:

1. Describe the Firm on an overall basis, both locally and nationally.
2. Summarize the Firm's qualifications regarding common interest developments and nonprofit organizations from an audit, compliance and tax perspective.
3. Give the Firm's present complement of personnel by specialty, division, and employment classification in the engaging office.
4. Describe your local audit staff turnover experience within the past three years and how you would provide continuity of assigned personnel on this engagement.
5. Describe the overall results of your Firm's most recent peer review.

Quality of Audit:

1. Describe the Firm's audit approach, including review of internal controls.
2. Describe how your Firm will obtain an understanding of Tahoe Donner Association operations and activities for planning the audit, fieldwork and report timing.
3. Describe the local office's experience in dealing with other nonprofit clients similar to the Tahoe Donner Association.
4. Describe the key personnel to be utilized on the engagement along with resumes of key personnel. Indicate their degree of expertise and prior experience, which would be appropriate for the engagement.
5. Describe any services, other than audits, that are offered by the local office especially as related to internal controls.
6. Describe you Firm's staff training and development policies and programs.

**Miscellaneous:**

1. Describe procedures utilized to monitor the progress of the work for periodic evaluation and communication to management of the engagement so that problems can be resolved.
2. Identify key local engagement personnel who will be continuously available for consultation or discussion.
3. Describe any relationships with your existing clients which might jeopardize your objectivity or independence.
4. Advise as to whether any firm partners or engagement staff own property within Tahoe Donner Association.

Fee Related Matters:

1. Estimate total fees and hours by employment classification and out-of-pocket cost annually for each of three years, given the services required as outlined.
2. Estimate the “first time through” hours, which would be required of your Firm and our staff.
3. Estimate the “internal control review” hours, which your Firm is committed to provide to our staff.

References:

1. Submit client references for each key member of the proposed client service team.
2. Submit local non-profit client references.
3. Provide any other information you deem desirable.

Submit Proposals to:

PDF Format, electronically to mrodman@tahoedonner.com & msalmon@tahoedonner.com