



Request for Proposals for:

**Independent Certified Public Accountant
Audit of Financial Records
and Preparation of Report to State Controller**

Release Date: **October 15, 2025**
Proposals Due: **November 30, 2025**

About the Agency

StopWaste (The Agency) is a public agency governed by the Alameda County Waste Management Authority (WMA), the Alameda County Source Reduction and Recycling Board (RB), and the Energy Council (EC). Since 1976, we've been helping residents, businesses, schools, and local governments become better stewards of the environment by preventing waste, saving energy, conserving resources, and taking action to increase community resilience to climate change. StopWaste works on behalf of 17 member agencies (city and county governments and 2 sanitary districts) in Alameda County, serving 1.7 million residents as well as local businesses.

For more information regarding our organization and programs, [visit our website](#).

Project Background & Overview

The Agency is requesting proposals from qualified firms of Certified Public accountants to audit the Agency's financial statements, conducted annually over a period of three years, beginning with the fiscal year ended June 30, 2026, and provide additional related services as described below. StopWaste levies various fees that help fund compliance with state and local waste reduction mandates. The budget for FY 2025-26 is \$34.6 million. The activities of StopWaste are accounted for in a single enterprise fund using the accrual basis of accounting. StopWaste's financial statements are prepared in conformance with GASB 34 and have been audited by a licensed CPA firm for all previous years. The Agency uses MUNIS financial software for general ledgers, accounts receivable, accounts payable and fixed assets. The Alameda County Waste Management Authority, The Alameda County Source Reduction and Recycling Board, and the Energy Council are separate legal entities operating as a single public agency. As such, the final financial statements document consists of one report, which lists these entities' financial information separately and in a combined format. The Agency's budget is available at: <https://www.stopwaste.org/about-stopwaste/who-we-are/budget-and-financials>.

To be considered, the Agency must receive proposals by **November 30, 2025, at 5:00 p.m.** It is anticipated that the selected firm will be notified no later than the last week of December 2025.

Description of Requested Services

The Agency will engage a qualified auditor to audit the Agency's financial statements for three fiscal years, beginning with the fiscal year ending June 30, 2026 and provide additional related services. The scope will include the following:

1. Audit Agency's financial statements for three fiscal years, beginning with the fiscal year ending June 30, 2026.
2. Preparation of the annual report to the State Controller in accordance with GASB 34 and the Annual Report to the State Controller.
3. An examination of the Agency's internal accounting controls and accounting procedures, with findings and recommendations documented included in a separate management letter to be issued as soon as possible after the conclusion of the examination.
4. Assisting Agency staff with preparation of an Annual Comprehensive Financial Report (ACFR), which includes expanding the scope of the above financial statements to include statistics and other necessary documentation.

Additional requirements:

- The audit firm will be expected to attend up to two (2) Board meetings for the purpose of discussing the audit or the Management Letter/Memoranda of Internal Control and Required Communications.
- The firm shall be available to provide consultation and advice regarding General accepted accounting practices as needed throughout the year to facilitate the audit process.
- The Agency contracts with an actuarial firm to prepare OPEB Actuarial Study of Retiree Health Liabilities for reporting amounts and journal entries. The audit firm shall review these reports and journal entries and shall prepare the note disclosure and RSI.
- The Agency provides pension retirement benefits through California Public Employees Retirement System (CalPERS). The audit firm shall comply with all provisions of GASB reporting requirements, including the required note disclosure and RSI.

The audit shall be conducted in accordance with generally accepted auditing standards (GAAS), as well as the standards for financial and compliance audits established by the U.S. Government Accountability Office (GAO) in its *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*. They must also comply with the provisions of the Single Audit Act of 1984, as amended in 1996; the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*; and applicable pronouncements issued by the Governmental Accounting Standards Board. The audit shall also comply with the State Controller's Minimum Audit Requirements for California Special Districts and the standards for financial audits set forth in the US Comptroller General's Government Auditing Standards. Accordingly, the audit shall include such tests of the accounting records and auditing procedures as considered necessary, in order to allow for the expression of an opinion on the condition of the financial statements.

Timeline

The financial examination shall begin as soon as possible after the close of the fiscal year, with the interim audit usually occurring during the first week of May and the final audit during the last week of September. The audit must be completed on a timely basis to allow Agency review and in order to submit the Annual Report to the State Controller by the required deadline of January 31st of every year.

Copies must be available in PDF format. The auditor is required to attend up to two Agency Board meetings when the audit is presented and to respond to questions at that time.

Firm Qualifications and Experience

All firms submitting a proposal must be properly qualified to perform independent audits and staff assigned to the audit must have relevant experience. Qualified respondents shall provide the following:

- A brief overview of the organization, including number of years in business, number of employees, resumes, projected number of hours and hourly rates for all staff involved in the project.
- Identify principal supervisory and management staff, including engagement partners and specialists who would be assigned to the engagement, and indicate whether such individuals are licensed to practice as a certified public accountant in California.
- Provide a copy of the report of its most recent external quality control review.

Conflict of Interest

The Agency derives revenue from the imposition of fees on wastes disposed in landfills in Alameda County. To avoid any conflict of interest, proposals will not be accepted from auditors which audit any organization that owns/operates any of the landfills located in Alameda County.

Terms of Engagement

The audit contract will be awarded for up to three years with the option by StopWaste to extend the agreement by up to two additional years.

Submittal Instructions

The Agency encourages local small businesses and organizations with ties to the community and women- and BIPOC-owned and run entities to apply. Potential respondents are strongly encouraged to contact StopWaste with any questions about the process, the submittal requirements, and the scope of work. Responses to this RFP must consist of one electronic file. Proposals must provide the following:

1. **A summary of the organization** proposing to provide services. Please include brief resumes for the primary contact and key personnel for the project.
2. **A brief overview** of the manner in which the firm proposes to conduct the audit and meet the requirements outlined in this RFP.
3. **A cost proposal including all pricing information relating to performing the audit and additional services described in this RFP**, with prices itemized for each of the services requested. The cost proposal should include a professional fee schedule for the primary contact and the key personnel identified above who would be working on the project, along with the hourly fee which will be charged to the Agency for additional services if required. Include the total cost of the project based on the scope outlined in this RFP. The total price to be bid on is to contain all direct and indirect costs including all out-of-pocket expenses.
4. **If services would be provided remotely, in-person, or both.** It is highly recommended that respondents demonstrate ability and willingness to conduct audit activities on-site in Agency offices if needed. The Agency cannot guarantee remote access to its financial systems.
5. **A list of three (3) references.** For each reference, including name, organization, email and/or phone number, and duration and type of services provided.
6. **A signed Required Contract Elements Certification (Appendix A).** The Agency assumes that any qualified respondents to this RFP are willing and able to comply with the Agency's insurance requirements and standard service contract elements as specified in Appendices A and C of this RFP. The Agency will also assume that any work product developed as a result of contracting with the Agency will become the property of the Agency. We strongly encourage respondents to contact us with questions about the Professional Services Agreement, including Insurance Requirements.

Application Deadline and Instructions

The deadline for receipt of proposals is November 30, 2025. Proposals received after 5:00PM Pacific Time will not be accepted. Email proposals to: jluong@stopwaste.org with the subject line clearly marked "RFP Response: Auditing Services."

Potential respondents are strongly encouraged to contact Jennifer Luong, Financial Services Manager, at jluong@stopwaste.org, or (510) 891-6500, with any questions about the process, the submittal requirements, or any aspect of this RFP. All questions will be posted and answered online.

The proposal's Appendix A must be signed by the contracting authority of the firm.

Selection of a consultant will be based on the proposal submitted and interviews (if needed). Evaluation criteria can be found in Appendix B. Staff may request additional clarifying information from any or all proposers and request interviews at its discretion.

To be considered, the Agency must receive complete proposals submitted by **November 30, 2025 at 5:00 p.m.** Potentially qualified candidates may be asked to participate in an interview at the Agency's option. If needed, interviews will be held during the week of December 15, 2025. StopWaste reserves the right to award a contract without holding interviews.

Release of RFP:	October 15, 2025
Proposals Due:	November 30, 2025, 5pm PT
Staff Evaluation	December 1 st - December 19, 2025
Short list Interviews (virtual, if needed):	Week of December 15, 2025 (if needed)
Notice of Intent to Award sent to all respondents	Week of December 22, 2025 (tentative)
Notification of Selected Contractor:	Week of December 29, 2025 (tentative)
Contract Executed	Week of February 1, 2026 (tentative)
Completed Audit Report	2026 (tentative)

Contract, Budget and Payment Process

The budget for this project will be informed by proposals and estimates received as part of this RFP and subsequent conversations.

Please review the Agency's standard contract. If selected for the award, and prior to commencing work, the contractor will enter into an agreement using the standard contract, which will be customized for this project regarding the scope of services, deliverables and timelines associated with the project, but no other changes to the standard contract will be made. Upon successful execution of a written agreement for services, the consultant will be paid by the submittal of invoices along with acceptable project progress and reports. Ten percent (10%) of the contract award will be withheld pending completion of the project.

Notice of Intent to Award

When the Agency has selected a contractor to proceed with the project and is ready to enter contract, a Notice of Intent to Award shall be provided via e-mail to the selected vendor/contractor(s) as well as all parties who responded to the RFP. If subject to the Agency's Protest of Service Contract Decisions policy the award shall take effect four (4) business days after the Notice is issued if no protest is received by the third (3rd) business day. The Agency reserves the right to reject all proposals if none are determined to be an appropriate fit for the project.

Bid Protest Process

The Agency values fair and competitive contracting procedures and has established a Protest of Service Contract process for instances where bidders wish to protest the bid process or appeal the recommendation to award a contract once the Notices of Intent to Award has been issued. The Protest of Service Contract Decisions policy applies only to awards exceeding \$100,000 in a fiscal year. Contract awards below this threshold are not subject to protest. Protests shall be handled in accordance with the process outlined in the *Protest of Contract Award Policy*.

Action by the Board

This Request for Proposals does not commit nor obligate the WMA Board to fund any proposals received. The Board reserves the right to cancel this Request for Proposals in whole or in part at its sole discretion, and/or to accept or reject any proposal received based upon the review of proposals. Each proposer understands in submitting their proposal that the decision of the Board will be final, in accordance with the Agency's protest policy and process. In addition, proposals submitted become the property of the Board and will not be returned. The Board and staff reserve the right to request additional clarifying information and to meet with any or all proposers at its discretion.

Attachments

Appendix A: Required Contract Elements

Appendix B: Evaluation Criteria

Appendix C: [ACWMA Standard Service Contract \(linked\)](#)

Appendix A - Required Contract Elements
Professional Services Agreement including Insurance Requirements
and Statement of Economic Interest

It is a requirement of the Alameda County Waste Management Authority that any individual or firm selected to provide professional consulting services must be able to comply with the terms of our professional services agreement, which includes the following insurance requirements:

- A. **Comprehensive general liability insurance:** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis including products and completed operations, personal & advertising injury liability, blanket contractual liability, and broad-form property damage liability coverage. The combined single limit for bodily injury and property damage shall be at least \$2,000,000. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
- B. **Automobile Liability:** ISO Form Number CA 00 01 covering any auto (Code 1), bodily injury and property damage liability insurance covering owned, non-owned (Code 9), rented, and hired (Code 8) cars. The combined single limit for bodily injury and property damage shall be at least \$1,000,000.
- C. **Statutory workers' compensation and employer's liability insurance** as required by state law with a limit of at least \$1,000,000 per accident for bodily injury or disease. Neither Contractor nor its carrier shall be entitled to recover any costs, settlements, or expenses of workers' compensation claims arising out of this agreement. The Employer's Liability policy shall be endorsed to waive any right of subrogation against the Agency, its employees or agents.
- D. **Professional Errors and Omissions Liability Insurance.** The limit of liability shall be at least \$1,000,000. If the policy is written on a "claims made" basis, Contractor must maintain required coverage for a period of three years after the expiration of this agreement. Contractor may satisfy this requirement by renewal of existing coverage or purchase of either prior acts or tail coverage applicable to said three-year period.

In addition, the individual or firm's project manager may be required to submit a Statement of Economic Interest Form (Form 700) as required by the State Fair Political Practices Commission. For a copy of a Form 700, please see the California Fair Political Practices Commission website at <http://www.fppc.ca.gov>

Please sign the statement below to indicate that you and your firm understands and will comply with the terms of the Authority's professional services agreement including the required insurance policies and will submit a Statement of Economic Interest Form if requested by Authority staff.

I have reviewed and will comply with the terms of the Authority's professional services agreement and certify that my firm has the ability to obtain the required insurance policies and submit the Statement of Economic Interest Form.

I understand that failure to comply with any of these requirements will result in the Agency's refusal to enter into a contract for services with my firm.

Name: _____

Title: _____

Firm: _____

Signature: _____ Date: _____

Appendix B Evaluation Criteria

The following criteria are used to evaluate submitted proposals:

Organizational Capacity & Commitment Does the respondent seem to have adequate capacity, have they demonstrated adequate experience and readiness to implement the project?
Responsiveness and Qualifications Is the response clear and comprehensible? Are the qualifications appropriate and responsive to the needs of the project?
Experience with Local Government and Mission-Driven Organizations Proven success in working with public agencies, non-profit organizations, or mission-driven entities, particularly those focused on environmental sustainability, public policy, or community impact.
Experience Relevant to the Project Does the proposal demonstrate experience and understanding of programs, services, and projects such as those conducted by StopWaste, and as described in this RFP?
Financial Viability Is the proposed budget reasonable? Is the project sustainable and/or transferable? Other funding sources secured or sought?
Local Presence and Client Base Strong preference will be given to firms based in Alameda County or those with an established local client base, as familiarity with the region and its diverse communities is a key component of this plan.