



**CHINO BASIN WATER CONSERVATION DISTRICT
4594 SAN BERNARDINO ST
MONTCLAIR, CA 91763**

**ADDENDUM NO. 1
RFP NO. 2026-05 – ACCOUNTING AND BOOKKEEPING
Monday, May 21, 2026**

NOTE: This Addendum forms a part of the Request for Proposals (RFP) Documents and/or supersedes or amends the corresponding information included in the original RFP documents. Respondent shall take this Addendum into consideration when preparing and submitting its Proposal. Please acknowledge receipt of the Addendum by submitting Appendix H. All other terms and conditions remain unchanged.

ADDENDUM NO. 1 CONTENTS

I. QUESTIONS AND ANSWERS

QUESTIONS AND ANSWERS:

1. Are your systems able to accommodate remote access, including appropriate permissions for our team to work efficiently?
 - a. **Yes. Staff will coordinate remote access setup and appropriate permissions for the selected consultant, including credentials necessary for QuickBooks Online access.**

2. If not would we be provided with laptops connected to your systems for remote work?
 - a. **No. The District does not anticipate providing District issued laptops as remote access will be coordinated through our IT consultant, as mentioned in Question 1.**

3. Will District staff be responsible for entering Consultant journal entries into QuickBooks?
 - a. **Please refer to Appendix A, Scope of Work, Section 1. Core Accounting & Financial Reporting, bullets 3-5 describe journal entry services to be provided by the selected accounting consultant:**
 - **“Review of payroll and related journal entries prepared by District staff”**
 - **“Monthly recording of journal entries, reconciliations, and”**
 - **“Quarterly closing of financial records including recording of journal entries, preparation of balance sheet reconciliations,**

Payroll processing is supported through a third-party payroll consultant, and all related accounting functions, other than the preparation of journal entries, shall be performed by the selected accounting consultant.

4. About how many hours per week or month do your current consultants spend providing services?
 - a. **We are unable to provide a specific estimate regarding the number of hours utilized by the current consultant. The level of effort varies throughout the fiscal year depending on District needs, including budget development, audit preparation, quarterly reporting, and other operational support. Based on recent experience, hours per month may range from approximately 20-35 hours during budget development; 30-35 hours during audit season; and approximately 15 hours during slower periods. These estimates are provided for informational purposes only and may vary depending on and workload demands. Proposers should review the Scope of Work, operational context, and transaction information provided in the RFP when developing their proposal.**
5. From the District perspective, what would the ideal engagement look like? Are there any lessons learned from past engagements that you'd like for us to incorporate?
 - a. **The District is seeking a consultant that is responsive, collaborative, and able to provide consistent support throughout the fiscal year, particularly during budget development, quarterly reporting, and audit season. Continuity of assigned personnel is very important to the District, as well as prompt responsiveness, availability to support staff as needed, and the ability to attend in-person meetings when requested. The District prefers firms with a local presence to facilitate in-person support and responsiveness.**
6. Are there templates or files that we will be able to use from prior consultants, or will we need to create a standardized method to perform the duties requested?
 - a. **The District maintains accounting records, templates, schedules, and files that will be made available to the selected consultant. The selected consultant may use and build upon existing District records and processes, while also providing recommendations for improvements or efficiencies, as needed.**
7. Are bank/credit card reconciliation currently up to date?
 - a. **Yes, all reconciliations are currently up to date and maintained as part of the District's ongoing accounting operations.**
8. More broadly, are reconciliations clean or are there known discrepancies that will require deeper investigation and resolution?
 - a. **The District is not aware of any unresolved reconciliation discrepancies.**
9. Is there currently a listing of monthly closing and year-end closing journal entries?
 - a. **Yes, the District maintains accounting records, journal entries, reconciliations, and supporting documentation within QuickBooks Online and related financial files. Records will be made available to the selected consultant, as appropriate.**
10. Has your external auditor already provided a PBC list or initial expectations?
 - a. **The District's current accounting consultant typically coordinates directly with the District's independent auditors, Nigro & Nigro, regarding the audit process. This includes preparing and managing the PBC list, assignment of tasks, reviewing supporting documentation, and coordination of submission deadlines. The selected consultant will**

be expected to work closely with District staff and the auditors throughout the audit process and perform final review of materials prior to submission to the auditors.

11. Are there any recently implemented GASB standards or complex areas (e.g., leases, SBITAs, capital projects, grants) that we should be aware of as potential areas of focus?
 - a. **The District currently performs annual evaluations related to GASB 87 and GASB 96 compliance, including review of lease agreements and software subscription arrangements. We currently maintain lease-related accounting associated with items such as equipment leases and certain property lease arrangements and a GASB 96 SBITA determination analysis for applicable software subscriptions and service agreements. The District has one active capital improvement project in the construction phase that includes grant funding from the County of San Bernardino. Proposers should review the Scope of Work and include any assumptions within their proposal, as appropriate.**

12. For Grant/SEFA information, are files maintained and organized?
 - a. **The District maintains grant-related financial records in an organized manner. At this time, the District does not anticipate preparation of a SEFA or a federal Single Audit requirement based on current funding levels.**

13. Clarifying the “Year-end closing of financial records and preparation of preliminary financial statements in accordance with GAAP and GASB Standards” task: does this mean the full financial statements for the auditors to only provide the audit report or do the auditors also prepare final financial statements as part of the audit?
 - a. **The selected consultant will be expected to prepare preliminary financial statements, schedules, reconciliations, and supporting documentation for the annual audit process. The independent auditors will perform their audit procedures and issue the final audited financial statements and audit report. Please refer to the District’s Annual Audits posted on the website for reference.**

14. Is there already a set of policies and procedures in place that just need to be reviewed and updated or is this being built from scratch?
 - a. **The District currently maintains financial and administrative procedures. The selected consultant may be requested to review existing procedures and provide recommendations for process improvements and best practices, as needed.**

15. The district is wanting the resumes of the staff inside 14.3, but also as separate appendices?
 - a. **Section 14.3 requests a summary of qualifications and related experience for key staff assigned (including sub-consultant staff) to perform the requested services. Full resumes of proposed key staff (including sub-consultant staff) should also be included in Appendix/Section 14.5.**

*** * * END OF ADDENDUM NO. 1 * * ***