



# REQUEST FOR PROPOSALS 26-13: INDEPENDENT AUDITING SERVICES

CITY OF HAMMOND, LOUISIANA

The City of Hammond is issuing a Request for Proposals (RFP) to solicit sealed proposals from qualified certified public accounting firms. The purpose is to secure independent financial and compliance audit services for the fiscal year that ends on June 30, 2026

Proposal Submission Deadline: January 7, 2026 at 10:00am

Issued 12/4/25, Accounting Department, City of Hammond

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## 2. INTRODUCTION

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The City of Hammond is requesting sealed proposals from qualified certified public accounting firms (hereinafter “Proposer”) to perform independent financial and compliance audit services for the fiscal year ending June 30, 2026. The successful Proposer shall conduct the audit in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards issued by the Comptroller General of the United States (commonly referred to as the Yellow Book), and the requirements of the Louisiana Legislative Auditor (LLA).

In addition to performing the annual financial statement audit, the selected Proposer shall perform all procedures prescribed by the Louisiana Legislative Auditor’s Statewide Agreed-Upon Procedures (SAUP). If the City expends \$1,00,000 or more in federal funds during the audit period, the Proposer shall also conduct a Single Audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Subpart F (Uniform Guidance).

The City further expects the selected Proposer to provide technical assistance related to the implementation and financial reporting requirements of applicable Governmental Accounting Standards Board (GASB) pronouncements, including but not limited to GASB Statement No. 87 (Leases), GASB Statement No. 96 (Subscription-Based Information Technology Arrangements), and any additional standards applicable during the engagement term.

This Request for Proposals (RFP) is issued pursuant to the authority granted under Louisiana law governing the procurement of professional services. The award of a contract resulting from this RFP is subject to the availability of funds and the execution of a contract acceptable to the City.

### A. Definitions & Acronyms

For purposes of this Request for Proposals, the following terms and acronyms shall have the meanings indicated below:

- **City** – Refers to the City of Hammond, Louisiana.
- **Council** – The elected City Council of the City of Hammond.
- **GAAS** – Generally Accepted Auditing Standards as established by the American Institute of Certified Public Accountants (AICPA).
- **GASB** – Governmental Accounting Standards Board, the independent organization that establishes accounting and financial reporting standards for U.S. state and local governments.
- **GAS** – Government Auditing Standards, also known as the “Yellow Book,” issued by the U.S. Government Accountability Office (GAO).
- **LLA** – Louisiana Legislative Auditor, the state agency responsible for overseeing financial audits and agreed-upon procedures performed on local governments in Louisiana.
- **Proposer** – The Proposer or certified public accounting firm responding to this RFP.
- **RFP** – Request for Proposals.
- **SAUP** – Statewide Agreed-Upon Procedures as prescribed by the Louisiana Legislative Auditor.
- **SEFA** – Schedule of Expenditures of Federal Awards.

- **Single Audit** – An audit conducted in accordance with Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as codified in 2 CFR Part 200.
- **Uniform Guidance** – Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), which governs federal grant management, including audit requirements for entities expending federal funds.

### **3. SCHEDULE OF EVENTS**

The following timeline has been established for this solicitation. The City of Hammond reserves the right to modify any part of this schedule through formal addenda issued via the official bid platform.

<b>EVENT</b>	<b>DATE /TIME</b>
<b>RFP RELEASE DATE</b>	December 4, 2025
<b>DEADLINE TO SUBMIT WRITTEN QUESTIONS</b>	December 18, 2025
<b>PROPOSAL SUBMISSION DEADLINE</b>	<b>January 7, 2026 at 10:00am</b>
<b>ANTICIPATED CONTRACT AWARD</b>	January 13, 2026
<b>FINAL AUDIT REPORT SUBMISSION DEADLINE</b>	December 31, 2026

All times are Central Standard Time (CST). Any changes to the above schedule will be published via formal addenda on the City’s website, hammond.org, and designated bid platform, bidexpress.com. It is the responsibility of each proposer to ensure their proposal reflects all issued addenda

### **4. SCOPE & STATEMENT OF WORK**

#### **A. Annual Financial Audit**

The selected Proposer shall perform an independent audit of the financial statements of the City of Hammond for the fiscal year ending June 30, 2026. The audit shall be conducted in accordance with:

- Generally Accepted Auditing Standards (GAAS),
- Government Auditing Standards (GAS or Yellow Book),
- Applicable standards and guidance issued by the Louisiana Legislative Auditor (LLA).

The audit shall encompass all funds and account groups of the City of Hammond, including both governmental and proprietary funds. The engagement shall also include a review of the City's internal control structure and compliance with applicable laws and regulations to the extent required by GAS.

The auditor shall render an opinion on the fair presentation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). If an unmodified opinion cannot be expressed, the reasons for the qualification shall be disclosed. All financial statements and related notes shall be prepared in accordance with GASB standards.

The auditor shall assist with the preparation of the City's Basic Financial Statements (BFS), including all required note disclosures, in conformity with GAAP and GASB standards, based on information and schedules provided by City staff. This includes formatting, compiling, and assembling the final financial report for submission to the LLA.

## **B. Statewide Agreed-Upon Procedures (SAUP)**

The selected Proposer shall perform all Statewide Agreed-Upon Procedures as issued by the LLA. No deviations, modifications, or exclusions may be made unless formally waived in writing by the LLA. The SAUP procedures include, but are not limited to, testing in areas such as Written Policies, Bank Reconciliations, Collections, Disbursements, Credit Cards, Travel, Contracts, Payroll, Ethics, IT, and Disaster Recovery. The auditor shall complete all required LLA forms, including the Checklist of Procedures and Summary of Exceptions and Management's Response, and provide assistance with any follow-up requested by the LLA.

## **C. GASB Implementation Assistance**

The selected Proposer shall provide ongoing technical guidance and advisory support to City staff to ensure the proper implementation and reporting of the following Governmental Accounting Standards Board (GASB) pronouncements:

### **1. GASB Statement No. 87 – Leases**

- Guide City staff in identifying all City agreements that meet the definition of a lease under the standard.
- Advise on the proper calculation of lease assets and liabilities.
- Review draft journal entries and note disclosures prepared by City staff for accuracy and compliance.

### **2. GASB Statement No. 96 – Subscription-Based Information Technology Arrangements (SBITAs)**

- Guide City staff in evaluating all subscription-based IT contracts to determine their proper classification under GASB 96.
- Advise on the calculation, asset recognition, liability setup, and required note disclosures.

### **3. GASB Statement No. 101 – Compensated Absences**

- Guide City staff in evaluating compensated absences to determine proper recording under the standard.
- Advise on the calculation and required note disclosures.

### **4. New and Upcoming GASB Standards**

- Provide ongoing technical guidance and advisory support to City staff regarding the interpretation and application of any new GASB pronouncements issued prior to or during the engagement period.

#### **D. Federal Single Audit (If Applicable)**

If the City expends \$1,000,000 or more in federal awards during fiscal year 2026, the Proposer shall perform a Single Audit in accordance with:

- The requirements of the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR Part 200, Subpart F;
- The Federal Audit Clearinghouse (FAC) submission protocols;
- Any additional requirements imposed by the LLA.

The audit fee shall include assistance with preparation of the Schedule of Expenditures of Federal Awards (SEFA) and submission of the final audit package to the Federal Audit Clearinghouse (FAC), in accordance with 2 CFR §200.512.

#### **E. Deliverables**

The selected Proposer shall submit the following to the City and the LLA:

- Nine (9) bound hard copies of the Basic Financial Statements (BFS),
- One (1) digital copy of the BFS in searchable PDF format,
- The SAUP report with signed certification and response forms,
- All required representation and management letters,
- A separate Management Letter (if applicable) identifying internal control observations and recommendations,
- SEFA schedules (if required),
- Final audit report must be submitted to the City no later than December 26, 2026, to ensure timely submission to the Louisiana Legislative Auditor. This includes all components of the audit package: Basic Financial Statements (BFS), management letter, SAUP report, and SEFA (if applicable). Electronic submission through the LLA portal shall be completed by this date unless otherwise directed in writing by the City.

## **5. PROPOSAL REQUIREMENTS**

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#### **A. Minimum Qualifications**

To be considered for award, the proposing firm must meet the following minimum qualifications. Failure to meet any qualification may result in disqualification.

1. The Proposer must be licensed as a Certified Public Accounting (CPA) firm in the State of Louisiana and in good standing with the Louisiana State Board of CPAs. The firm's Louisiana CPA license number must appear on the outer envelope/electronic cover of the submitted proposal packet.

2. The firm must have a minimum of three (3) years of direct experience providing independent financial and compliance audit services to Louisiana municipalities in accordance with Government Auditing Standards (Yellow Book) and Louisiana Legislative Auditor (LLA) requirements.
3. The firm must be currently approved by the Louisiana Legislative Auditor (LLA) to conduct audit engagements for local government entities. A valid LLA approval letter must be included with the proposal.
4. The designated engagement partner and all key personnel assigned to the audit must hold current CPA licensure and possess training or demonstrated expertise in applicable Governmental Accounting Standards Board (GASB) pronouncements.
5. The Proposer must demonstrate familiarity with the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUP), and must have experience completing the full suite of SAUP testing for municipalities.
6. Familiarity with Tyler MUNIS or an equivalent municipal enterprise resource planning (ERP) system is strongly preferred.
7. The Proposer must demonstrate experience conducting Single Audits under Uniform Guidance (2 CFR Part 200, Subpart F) for federal award expenditures, including SEFA preparation and timely submission to the Federal Audit Clearinghouse.
8. All audit staff assigned to the project must have completed the required continuing professional education (CPE) hours as prescribed by Government Auditing Standards within the current two-year period.

## **B. Submission Requirements**

Each proposal must include the following components, organized in the order listed below. Failure to include any required item may render the proposal non-responsive:

1. **Cover Letter:** A signed cover letter from an individual legally authorized to bind the firm in contract.
2. **Narrative Statement:** A narrative describing the firm's understanding of the audit scope, deliverables, and compliance requirements, and the firm's proposed approach for meeting the City's expectations.
3. **Project Timeline:** A detailed audit timeline, including major audit phases, assignment of responsibilities, availability of personnel, and estimated labor hours per major task. Proposers must structure their workplan and staffing availability to ensure final report submission no later than December 26, 2026. Draft financials should be provided in time for City review and internal approvals prior to that date.
4. **Résumés of Audit Personnel:** Résumés for all proposed team members, clearly identifying CPA licensure and CPE training; experience with Louisiana municipal audits, SAUP procedures, and Single Audits; and familiarity with LLA requirements and GASB implementation.

5. References: Proposers must provide at least three (3) references for municipal audit engagements completed within the past five (5) years by completing and submitting Attachment B - Proposer References Form.
6. Optional Supplemental Proposal (Post-Audit Support): Firms may submit a supplemental proposal outlining optional support services following audit completion, such as preparation of amortization schedules for leases and SBITAs or training of City staff on new or revised audit requirements.
7. Subcontractors (if applicable): If any subcontractors are proposed, the submission must include a list of each subcontractor and their assigned tasks, a description of their relevant experience, and documentation of qualifications.
8. LLA Reporting Acknowledgment: A written statement affirming the firm's understanding of and ability to comply with all Louisiana Legislative Auditor electronic filing and reporting requirements.

## **6. INQUIRIES**

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All questions or requests for clarification regarding this Request for Proposals (RFP) must be submitted in writing via email to:

**Email:** [purchasing@hammond.org](mailto:purchasing@hammond.org)

**Subject Line:** RFP #26-13 – Independent Auditing Services

### **A. Deadline for Questions**

All questions must be received by **December 18, 2025**, in order to be considered.

### **B. Response Format**

Only written responses provided via formal Addendum issued by the City shall be considered binding. Oral explanations, interpretations, or instructions shall not be considered binding under any circumstances. Addenda will be posted to the City's website and to Bid Express. Proposers are responsible for ensuring they have reviewed all issued Addenda prior to submitting their proposal.

## **7. SUBMISSION INSTRUCTIONS**

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All proposals, regardless of the submission method, must be received by

**10:00am on January 7, 2026.**

### **A. Submission Methods**

Proposals may be submitted using one of the following three methods:

#### **1. Electronic Submission via Bid Express:**

- Proposals can be submitted through the City's designated bid platform at [bidexpress.com](http://bidexpress.com)
- It is the responsibility of each proposer to monitor the platform for any addenda.

#### **2. Hardcopy Delivery to City Hall:**

- Sealed proposal packets shall be delivered to:  
**Jana Soileau**  
**Purchasing Director**  
**City of Hammond**  
**310 E Charles St 2nd Fl**  
**Hammond LA 70401**
- The firm's Louisiana CPA license number and RFP 26-13 must be clearly written on the outer envelope of the submitted proposal packet.

## 8. EVALUATION CRITERIA

Proposals will be evaluated by a Selection Committee designated by the City of Hammond. Each proposal will be reviewed and scored according to the weighted criteria listed below. The evaluation will consider the proposer’s technical ability, municipal audit experience, understanding of LLA and GASB standards, and ability to deliver reliable and timely audit results.

EVALUATION CRITERIA	DESCRIPTION	MAXIMUM POINTS
<b>QUALIFICATIONS AND RELEVANT EXPERIENCE</b>	Demonstrated qualifications of the firm and key personnel, including CPA licensure, experience with municipal audit engagements, familiarity with Government Auditing Standards, and recent LLA-approved work.	25
<b>TECHNICAL APPROACH</b>	Clarity and soundness of the proposed audit methodology, approach to performing the SAUP procedures, understanding of applicable GASB pronouncements, and strategies for timely delivery and electronic submission to the LLA and Federal Audit Clearinghouse.	30
<b>COST REASONABLENESS AND COMPLETENESS</b>	Competitiveness and transparency of pricing, clarity of cost breakdown (including fixed fees, hourly rates, and reimbursables), and responsiveness to the required format.	10
<b>PROJECT TIMELINE &amp; WORKPLAN</b>	Realism and completeness of the proposed schedule, availability of audit staff, sequencing of key tasks (including planning, fieldwork, and report preparation), and stated ability to meet LLA deadlines.	15
<b>RELEVANT MUNICIPAL EXPERIENCE</b>	Proven history conducting audit services for similarly sized Louisiana municipalities, including completion of SAUP testing, federal Single Audits, and implementation assistance for GASB 87, 96, or other applicable standards.	20
<b>TOTAL POSSIBLE SCORE</b>		<b>100</b>

## **9. ENGAGEMENT LETTER**

The successful proposer will be required to execute an audit engagement letter that fully reflects the scope, deliverables, and professional standards identified in this Request for Proposals. The engagement letter shall be signed by an authorized representative of the selected firm and shall clearly describe the scope of services as required by this RFP, including the annual audit, SAUP, Single Audit (if applicable), and GASB technical assistance. It must also include a detailed fee schedule consistent with the Cost Proposal, affirm the firm's independence, specify timelines, and comply with all LLA requirements. The executed engagement letter shall serve as the binding contract between the City and the selected firm, contingent upon final approval by the City and the Louisiana Legislative Auditor. The selected firm shall submit the proposed engagement letter to the City within ten (10) business days of award notification.

## **10. PROPOSAL GUARANTEE/BOND**

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No proposal guarantee/bond is required for this RFP.

## **11. PROPOSAL SUBMISSION CHECKLIST**

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All proposals must include the following items in the order listed. Proposals that omit any required forms, certifications, or pricing documentation may be deemed non-responsive and rejected without further consideration.

### **Technical Proposal Contents**

- Signed Cover Letter
- Narrative Description of Proposer's Understanding and Approach
- Project Timeline with Staffing Assignments and Estimated Labor Hours
- Résumés of Proposed Key Personnel
- Optional: Supplemental Proposal for Post-Audit Support

### **Legal and Administrative Attachments**

- Attachment A – Proposal Certification Form
- Attachment A.1 – Cost Proposal
- Attachment B – Proposer References Form

# **ATTACHMENT A: PROPOSAL CERTIFICATION FORM**

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## **Independent Auditor Services – City of Hammond (FY 2026 and Option Years)**

The undersigned hereby certifies that the pricing, representations, and documentation submitted in response to the City of Hammond’s Request for Proposals (RFP) for Independent Auditor Services are accurate, complete, and binding. The Proposer agrees to furnish all labor, materials, supervision, and professional services necessary to perform all work described in the RFP and any issued addenda, in accordance with applicable standards.

**Validity of Proposal:** This proposal shall remain valid and open for acceptance by the City for a period of 120 calendar days from the stated submission deadline.

**Acknowledgment of Addenda:** I acknowledge receipt of the following Addenda issued by the City for this RFP (check all that apply):

Addendum No. 1  Addendum No. 2  Addendum No. 3  Other: \_\_\_\_\_

**Authorized Signature:** \_\_\_\_\_

**Printed Name & Title:** \_\_\_\_\_

**Firm Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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# ATTACHMENT A.1: COST PROPOSAL FORM

Proposer Name: \_\_\_\_\_

Louisiana CPA License #: \_\_\_\_\_

## Section 1 – Pricing Method (Check One)

Lump Sum Proposal

Hourly Rate / Not-to-Exceed (NTE) Proposal (Attach Rate Schedule by Staff Role)

## Section 2 – Total Cost Summary

Note: The price for the Federal Single Audit shall be a separate, stand-alone, Not-to-Exceed (NTE) cost. This cost will only be incorporated into the contract if the City's federal expenditures meet the threshold requiring a Single Audit.

DELIVERABLE / TASK DESCRIPTION	LUMP SUM PRICE (IF APPLICABLE)	HOURLY EST. PRICE (IF APPLICABLE)
AUDIT OF CITY FINANCIAL STATEMENTS (FY 2026)		
STATEWIDE AGREED-UPON PROCEDURES (SAUP)		
FEDERAL SINGLE AUDIT (IF TRIGGERED BY THRESHOLD)		
TOTAL BASE PROJECT COST		

## Section 3 – Optional Services (Not Scored)

OPTIONAL SERVICES	PRICE (FLAT OR HOURLY)
PREPARATION OF LEASE OR SBITA AMORTIZATION SCHEDULES	
ASSISTANCE WITH CAPITAL ASSET ADJUSTMENTS OR CORRECTIONS	
INTERNAL CONTROLS OR FINANCIAL POLICY CONSULTATION	
AUDIT PREPARATION OR PRE-YEAR-END REVIEW SERVICES	

## Section 4 – Reimbursable Expenses

(Include only if not bundled in total pricing above) Describe any reimbursables and estimated totals:

\_\_\_\_\_

Estimated Total Reimbursables: \$ \_\_\_\_\_

## **ATTACHMENT B: PROPOSER REFERENCES FORM**

Proposers must provide references from at least three (3) public sector clients—preferably Louisiana municipalities or local government agencies—for which the proposer has provided independent audit services, Statewide Agreed-Upon Procedures (SAUP) testing, Single Audit services, or GASB implementation support within the past five (5) years. The City of Hammond reserves the right to contact any reference listed to verify the proposer’s technical qualifications, relevant experience, and past performance.

### **Reference #1**

Agency Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Contract Start/End Dates: \_\_\_\_\_

Brief Description of Services Provided: \_\_\_\_\_

### **Reference #2**

Agency Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Contract Start/End Dates: \_\_\_\_\_

Brief Description of Services Provided: \_\_\_\_\_

### **Reference #3**

Agency Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Contract Start/End Dates: \_\_\_\_\_

Brief Description of Services Provided: \_\_\_\_\_